INDIVIDUAL INCOME TAX RETURNS 1995

- ▲ RETURNS FILED \$ TAX COMPUTATIONS \$
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- ▲ EXEMPTIONS \$ STANDARD DEDUCTIONS
- ADJUSTED GROSS INCOME \$ INCOME TAX
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STATISTICS OF INCOME DIVISION

Department of the Treasury Internal Revenue Service

Individual Income Tax Returns 1995

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at http://www.ustreas.irs.gov/prod/tax stats/index.html.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1995. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 118 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1995.

Table A on the following pages presents selected income and tax items for Tax Years 1991, 1992, 1993, 1994, and 1995 as they appear on the forms and provides the percentage change for each item between 1994 and 1995. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1995, the number of individual tax returns filed increased by over 2.3 million, or

2.0 percent. Adjusted gross income (AGI) grew \$281.8 billion, or 7.2 percent from 1994 to 1995, compared to the 4.9 percent growth recorded from 1993 to 1994. Total tax liability increased 9.8 percent to \$621.0 billion. Several components of AGI showed sizable increases for 1995: taxable interest increased 22.7 percent; capital gain distributions reported on Form 1040 increased 33.3 percent; and net capital gain less loss increased 19.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1995, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

Michael Parisi was responsible for the text and production of this report. Technical assistance was provided by Michael Strudler. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 . Dollars¹

[All figures are estimates based on samples-money amounts are in thousands of dollars]

•			Current dollars			
ltem	1991	1992	1993	1994	1995	Percent change 1994 to 1995
	(1)	(2)	(3)	(4)	(5)	(6)
All returns*	114,730,123	113,604,503	114,601,819	115,943,131	118,218,327	2.0
Form 1040 returns	68,992,987	65,870,679	66,358,259	66,390,696	64,774,724	-2.4
Electronically filed returns		3,412,727	3,858,800	3,562,384	4,130,001	i
Form 1040A returns		28,768,327	27,850,427	26,051,305	1 '	15.9
Electronically filed returns	1	7,266,419			24,463,262	-6.1
Form 1040EZ returns			7,707,100	5,639,602	5,975,684	6.0
Electronically filed returns	1 ' '	18,965,496	20,393,132	20,507,577	21,644,177	5.5
Form 1040PC returns		1,825,658	2,524,937	2,700,590	4,618,555	71.0
Salaries & wages	· †	4,770,221	4,215,400	2,993,313	7,102,740	137.3
Number of returns	97,066,245	96,263,895	98.003.356	00 356 344	404 400 554	
Amount		2,805,703,266	2,892,120,390	99,356,244 3,026,777,706	101,138,551 3,201,456,569	1.8 5.8
Taxable interest received				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,201,400,000	3.0
Number of returns		67,280,674	65,233,312	65,340,012	67,028,830	2.6
Amount Fax-exempt interest	. 209,411,465	162,343,280	131,140,527	126,169,276	154,780,536	22.7
Number of returns	4.128.715	4,453,458	4,691,129	5,061,511	5.006.129	
Amount		45,728,471	46,459,032	5,061,511 48,296,834	5,006,129 48,518,428	-1.1 0.5
Dividends in AGI		,	,,	30,200,004	40,310,420	U.5
Number of returns		23,715,100	24,690,816	25,235,082	26,214,195	3.9
AmountState income tax refund	77,284,498	77,925,720	79,728,631	82,410,237	94,592,325	14.8
Number of returns	16,675,610	16,769,415	47 070 040	47.774.000		
Amount		10,190,421	17,272,312 11,237,850	17,771,636 11,853,690	18,261,317	2.8
Alimony received	' '		, 20 , , , , ,	11,000,000	12,235,548	3,2
Number of returns		466,532	418,739	421,716	427,060	1.3
Amount	4,141,841	4,606,142	4,208,182	4,397,932	4,339,781	-1.3
Business or profession net income, less loss Number of returns	15,029,325					
Amount	141,864,014	15,320,466 154,002,154	15,633,049 155,704,680	15,944,127	16,172,851	1.4
Net capital gain in AGI less loss	1,554,514	104,002,104	155,704,660	166,203,589	169,343,327	1.9
Number of returns		13,352,724	14,465,599	14,808,542	15,284,562	3.2
Amount	101,559,040	116,393,768	141,576,763	139,544,718	166,758,085	19.5
Capital gain distributions reported on Form 1040					, ,	
Number of returns	2,326,788 1,216,780	3,137,878	3,942,860	4,014,164	4,678,363	16.5
Sales of property other than capital assets, net gain less loss	1,210,760	-1,835,768	2,595,138	2,743,634	3,657,121	33.3
Number of returns	1,605,159	1,684,241	1,705,943	1,774,653	1,777,233	0,1
Amount	-2,201,504	-2,654,106	-3,825,285	-3,188,731	-3,010,038	5.6
Number of returns	4,899,292	E EEE 202	5 400 534			•
Amount	42,481,367	5,565,393 55,637,677	5,130,514 48,717,807	5,502,525	5,858,634	6.5
Taxable IRA distributions in AGI	,,	00,007,077	40,717,007	55,312,555	59,840,199	8.2
Number of returns	3,996,947	4,444,823	4,382,772	4,777,297	5,255,882	10.0
Amount	20,627,106	26,273,246	27,080,640	. 33,106,103	37,316,169	12.7
otal pensions & annuities Number of returns	18,893,132	40.750.000				
Amount	239,241,028	18,752,298 262,505,637	18,534,595 270,507,408	19,063,270	19,778,915	3.8
axable pensions & annuities in AGI	,	202,500,007	210,501,400	288,967,847	311,264,612	7.7
Number of returns	17,907,232	17,676,445	17,441,114	17,893,606	18,414,601	2.9
Amount.	176,501,703	186,491,698	194,014,034	205,442,984	221,053,045	7.6
Rents, royalties, partnerships, estates, trusts, etc.			i l	ļ		
Number of returns	13,872,760	13,593,119	13,778,329	13,995,757	44 450 755	
Amount	72,092,658	101,267,900	110,852,259	135,860,869	14,158,755 148,999,462	1.2 9.7
arm net income less loss	ļ		,,	, ,	. 40,000,402	0.1
Number of returns	2,290,908	2,288,218	2,272,407	2,242,324	2,219,244	-1.0
nemployment compensation in AGI	-2,853,007	-2,536,007	-3,666,447	-7,378,101	-7,849,640	-6.4
Number of returns	9,931,421	10,309,533	9,655,286	P 520 70.	7.005.000	
Amount	23,309,714	31,393,169	27,586,208	8,530,794 20,285,055	7,985,322 19,336,423	-6.4 4.7
ocial security benefits (received)		,, , , ,		_5,200,000	18,330,423	-4.7
Number of returns.	11,047,907	10,783,342	10,412,635	10,040,115	10,292,449	2.5
Amountaxable social security benefits in AGI	108,292,997	111,289,205	112,359,437	112,332,115	119,291,657	6.2
Number of returns	5,333,413	. E E2E 044	E 800 404			
Amount	21,359,312	5,535,811 23,139,399	5,688,191 24,649,668	5,891,912	6,598,033	12.0
preign earned income exclusion 2	- 11	20,100,000	27,078,000	38,639,292	45,715,361	18.3
Number of returns	222,057	252,629	243,928	257,240	266,129	3.5
Amount	9,609,690	11,166,790	10,657,053	11,096,943	12,284,935	10.7

Table A-Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars-Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Current dollars			Percent change
ltem	1991	1992	1993	1994	1995	1994 to 1995
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss ²	229 490	351.037	367,330	431,277	505,303	17.2
Number of returns	328,480 40,030,770	42,117,71 8	44,021,921	47,045,252	49,330,982	4.9
Other income, net gain less loss 2	,					
Number of returns	5,399,836	5,256,347	5,225,702	5,453,748	4,623,440 15,518,117	-15.2 -29.2
Amount	24,894,414	21,502,493	19,639,891	21,915,214	15,516,117	-29.2
otal income, net gain less loss Number of returns	114,659,690	113,475,772	114,524,280	115,831,790	118,113,441	2.0
Amount	3,499,249,790	3,664,593,805	3,759,964,153	3,946,621,274	4,230,493,192	7.2
Primary taxpayer IRA adjustment				0.000.400	2 880 574	-0.3
Number of returns	4,211,741 6,400,933	4,036,901 6,191,865	3,998,976 6,050,274	3,902,183 5,974,238	3,889,574 5,944,655	-0.5
Amount	0,400,833	0, 191,003	0,000,214	0,0, 1,200		
Spouse IRA adjustment Number of returns	1,912,395	1,837,085	1,799,919	1,707,974	1,661,103	-2.7
Amount	2,629,244	2,504,195	2,477,126	2,414,533	2,393,359	-0.9
One-half of self-employment tax	44 754 704	40 000 070	12,486,990	12,734,753	12.849,084	0.9
Number of returns		12,206,670 11,540,330	11,867,147	13,104,801	13,341,810	1.8
AmountSelf-employed health insurance	,0,712,100	17,0 10,000	,==-,	, ,		Ì
Number of returns	3,047,949	2,825,883	2,944,725	1,483,167	3,011,145	103.0
Amount	1,906,288	1,367,088	2,101,234	1,183,635	2,601,145	119.8
Keogh retirement plan		040 407	947,949	995,844	1,032,102	3.6
Number of returns	840,087 6,912,855	919,187 7,592,136	8,160,190	8,194,688	8,734,145	6.6
AmountForfeited interest penalty	0,512,000	7,002,100	0,100,100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-, . ,	
Number of returns	989,496	905,383	691,586	636,445	803,838	26.3
Amount	196,726	153,086	105,227	137,032	203,861	48.8
Alimony paid adjustment	670 070	680,281	628,100	639,000	567.947	-11.1
Number of returns		5,513,598	5,305,227	5,513,611	5,225,564	-5.2
Foreign housing deductions	0,002,100		-,,	<u> </u>		1
Number of returns	2,690	3,374	2,479	4,312	5,765	33.7
Amount	45,256	52,785	17,248	50,994	114,619	124.8
Other adjustments	99,191	88,883	103,801	125,020	126,323	1.0
Number of returns	· ·	549,171	540,601	981,245	860,329	-12.3
Total statutory adjustments						
Number of returns		17,170,925	17,179,519	17,859,335	18,208,887	2.0 5.2
Amount	34,716,128	35,464,254	36,624,273	39,103,321	41,139,577	3.2
Adjusted gross income or loss (AGI) Arnount	3,464,533,661	3,629,129,550	3,723,339,880	3,907,517,953	4,189,353,615	7.2
Total itemized deductions	0,101,000,007	0,020,120,000	.,,			1
Number of returns		32,540,614	32,821,464	33,017,754	34,007,717	3.0
Amount	467,697,873	481,945,631	490,403,708	493,654,068	527,374,034	6.8
Total standard deduction	81,304,774	80,072,236	80,840,916	81,947,182	83.222.737	1.6
Number of returns		366,533,607	382,134,445	397,106,389	413,584,632	4.1
Basic standard deduction	, ,					1
Number of returns		80,072,236	80,840,916	81,947,182 385,027,102	83,222,737 401,265,344	1.6 4.2
Amount	340,096,951	355,222,745	370,905,395	305,027,102	401,265,544	7.2
Additional standard deduction Number of returns	11,038,416	10,643,118	10,547,983	10,621,983	10,809,600	1.8
Amount		11,310,862	11,229,050	12,079,287	12,319,288	2.0
AGI less deductions	r			404.000.500	100 044 000	1
Number of returns		102,105,105	102,468,642 2,925,681,033	104,288,562 3,092,849,174	106,211,028 3,326,498,893	1.8 7.6
Amount		2,853,414,748 230,547,002	232,920,023	232,716,395	237,164,486	1.9
Number of exemptions Exemption amount	•	523,042,222	540,540,132	562,559,033	584,509,487	3.9
Taxable income	107,004,100	020,0 12,222	, .			
Number of returns	. 92,717,816	90,717,400	90,831,069	92,793,239	94,612,292	2.0
Amount	2,284,087,935	2,395,695,907	2,453,542,706	2,597,980,066	2,813,826,386	8.3
Tax from table, rate schedules, etc.	02 622 506	90.623.988	90,737,061	92,689,014	94,482,512	1.9
Number of returns	. 92,622,506 453,843,011	481,900,611	508,359,262	540,938,022	595,744,087	10.1
Additional taxes	100,000,000					
Number of returns		121,579	73,274	100,985	65,179	-35.5
Amount	659,653	730,262	534,701	633,313	424,567	-33.0
Income tax before credits Number of returns	92,635,791	90.633,192	90,754,509	92,701,755	94,497,909	1.9
Amount Amount	1	482,630,873	508,893,963	541,571,335	596,168,654	10.1
Child care credit		,			1	
Number of returns		5,980,219	6,090,070	6,011,648	5,964,253	-0.8
Amount	2,520,549	2,527,188	2,559,319	2,525,652	2,517,962	-0.3
Credit for elderly or disabled Number of returns	. 285,085	240,144	223,053	222,358	251,524	13.1
Amount		51,120	49,019	46,601	48,028	3.1
Foreign tax credit						
Number of returns	. 874,583	1,068,776	1,292,596 2,217,865	1,545,691 2,308,948	1,730,566 2,965,313	12.0 28.4

Table A-Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars-Continued¹

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Item			Current dollars			
tem	- 1991	1992	1993	1994	1995	Percent change 1994 to 1995
General business credit	(1)	(2)	(3)	(4)	(5) ·	(6)
Number of returns	259.625	252.454	055 400			
Amount	522,507	252,151 574,833	255,132	301,244	267,527	-11.2
Prior year minimum tax credit	522,507	574,633	578,304	690,038	702,906	1.9
Number of returns	1					
Amount		63,316	60,158	77,133	108,592	38.2
Total credits ³	109,331	283,960	. 258,340	376,558	468,755	24.5
Number of returns	7,360,137	7,827,557	7,928,776	0.400.070		
Amount		5,690,280	5,858,492	8,120,873	8,263,198	1.8
ncome tax less credits1	0,204,040	0,000,200	3,000,482	6,141,494	6,894,461	12.3
Number of returns	92,088,147	90,075,274	90,175,136	00 000 200	04 000 000	l
Amount	449,297,085	476,940,593	503,035,471	92,092,322 535,429,841	94,020,926	2.1
Self-employment tax		470,040,000	303,033,471	555,429,641	589,274,192	10.1
Number of returns	12,084,845	12,243,336	12,501,349	10.740.000	40.000.000	
Amount		23,154,833	23,753,616	12,748,808	12,850,372	0.8
Alternative minimum tax		20,104,000	20,755,010	26,227,746	26,678,859	1.7
Number of returns	243,672	287.183	334,615	202 204		
Amount	1,213,426	1,357,063	2,052,790	368,984	414,106	12.2
Recapture taxes		,,557,000	2,002,780	2,212,094	2,290,576	3.5
Number of returns	11,500	4,433	9,699	1		I
Amount		4,433 27,583	30,014	7,280	7,416	1.9
Social security, Medicare tax on tip income	- 20,000	27,363	30,014	34,598	51,517	48.9
not reported	1					
Number of returns	279,781	308,218	280,979	. 047.740		
Amount		67,478	37,372	347,712	267,601	-23.0
ax on qualified retirement plans		07,470	31,312	33,599	43,651	29.9
, Number of returns	3,029,160	3,045,980	2 672 056			
Amount		1,524,638	2,673,956	2,832,705	3,039,096	7.3
dvanced earned income credit payments	1,442,380	1,524,636	1,392,898	1,501,808	1,780,113	18.5
Number of returns	26,086	27.500	05.400			tage of the same
Amount		27,599	35,196	220,447	193,751	•12.1
otal tax liability 1,4	0,743	15,396	10,316	75,243	124,693	65.7
Number of returns	04.840.700	00 000 004				
Amount		93,088,694	93,330,455	95,432,579	97,461,757	2.1
ncome tax withheld	474,008,000	503,095,005	530,328,396	565,560,681	620,965,863	9.8
Number of returns	09 755 782	07.505.000				
Amount		97,535,602	98,688,932	100,436,904	102,436,220	2.0
stimated tax payments	. 397,005,646	407,463,612	426,405,232	460,687,479	495,484,153	7.6
Number of returns	42.650.040	40 200 000				
Amount		12,783,008	12,379,549	12,083,839	11,903,592	°-1.5
arned income credit	92,570,546	113,747,377	116,326,360	115,983,568	122,489,252	5.6
Number of returns	13,684,555	44 000 575				
Amount		14,096,575	15,117,389	19,017,357	19,334,397	1.7
ayment with an extension request	11,104,883	13,027,917	15,536,762	21,105,158	25,955,575	23.0
Number of returns	1 442 000	4.55.45		l		
Amount		1,152,117	1,167,281	1,249,234	1,368,994	9.6
xcess social security tax withheld	14,303,009	9,947,890	11,830,005	19,752,634	24,929,343	26.2
Number of returns	207.000					*
Amount		932,687	897,355	930,953	1,033,189	11.0
ther payments:	. 770,807	846,175	925,295	935,083	1,081,454	15.7
Form 2439	1	'				*
Number of returns	47.000			*		
Amount		33,198	51,004	30,165	42,037	. 39.4
Form 4136	. 56,313	109,013	63,897	44,384	67,482	52.0
Number of returns	842.057					•
Amount		638,306	584,651	575,317	519,653	-9.7
	149,940	171,046	155,319	157,098	123,815	-21.2
Number of returns	1 400 007 047					
Amount		106,046,359	107,125,726	109,152,732	111,098,864	1.8
verpayment, total	516,828,059	545,313,031	579,499,432	618,682,380	670,131,074	8.3
Number of returns	05 504 454				ĺ	
Amount		80,991,052	82,403,149	85,089,436	85,348,771	0.3
verpayment refunded	95,269,292	92,047,931	98,875,046	112,924,413	119,462,121	5.8
	00.400.04-	,	'		l	
Number of returns		77,840,969	79,275,446	82,136,645	82,744,440	0.7
Amount	84,043,194	78,879,540	84,776,869	98,539,553	104,537,379	6.1
efund credited to next year	,,,,,,,,			1	ľ	
Number of returns		4,863,373	4,624,588	4,347,767	3,671,556	-15.6
Amount.	11,226,098	13,168,391	14,098,178	14,384,861	14,924,742	3.8
ax due at time of filing			*	j		
Number of returns	25,567,640	29,035,574	28,637,871	27,639,693	29,734,331	7.6
Amount	53,046,236	50,411,381	50,330,900	60,507,961	71,153,015	17.6
x penalty			ľ	1		
Number of returns	3,798,637	4,555,184	4,972,115	4,707,696	5,177,201	10.0
Amount	596,943	581,476	626,890	705,246	856,106	21.4

Table A—Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars—Continued¹

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Constant 1990 dollars							
ltem	1991	1992	1993	1994	1995	Percent change 1994 to 1995		
	(7)	(8)	(9)	(10)	(11)	(12)		
\ii returns*	114,730,123	113,604,503	114,601,819	115,943,131	118,218,327	2.0		
orm 1040 returns.	68,992,987	65,870,679	66,358,259	66,390,696	64,774,724	-2.4		
	1	3,412,727	3,858,800	3,562,384	4,130,001	15.9		
Electronically filed returns		28,768,327	27,850,427	26,051,305	24,463,262	-6.1		
orm 1040A returns	6,496,237	7,266,419	7,707,100	5,639,602	5,975,664	6.0		
Electronically filed returns		, ,	20.393.132	20,507,577	21,644,177	5.5		
orm 1040EZ returns		18,965,496	- 1- /	, ,	•	71.0		
Electronically filed returns	1,899,679	1,825,658	2,524,937	2,700,590	4,618,555			
orm 1040PC returns	†	4,770,221	4,215,400	2,993,313	7,102,740	137.3		
alaries & wages	97,066,245	96,263,895	98,003,356	99,356,244	101,138,551	1.8		
Number of returns	2,566,469,052	2,614,821,310	2,614,937,061	2,669,116,143	2,745,674,587	2.9		
axable interest received		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
Number of returns	70,161,547	67,280,674	65,233,312	65,340,012	67,028,830	2.6		
Amount	200,970,696	151,298,490	118,571,905	111,260,384	132,744,885	19.3		
ax-exempt interest	4 400 745	4 450 450	4 604 400	E 061 E11	5 006 130	1		
Number of returns	4,128,715 41,373,455	4,453,458 42,617,401	4,691,129 42,006,358	5,061,511 42,589,801	5,006,129 41,611,002	-1.1 -2.3		
Amount	41,373,433	42,017,401	42,000,330	42,303,001	71,011,002	-2.5		
lividends in AGI Number of returns	23,228,826	23,715,100	24,690,816	25,235,082	26,214,195	3.9		
Amount		72,624,157	72,087,370	72,672,167	81,125,493	11.6		
tate income tax refund								
Number of returns	16,675,610	16,769,415	17,272,312	17,771,636	18,261,317	2.8		
Amount	9,943,143	9,497,130	10,160,805	10,452,989	10,493,609	0.4		
limony received	405 404	466,532	418,739	421,716	427,060	1.3		
Number of returns	465,461 3,974,895	4,292,770	3,804,866	3,878,247	3,721,939	-4.0		
usiness or profession net income, less loss	0,014,000	1,202,170	0,000 1,000	-,,	., . ,			
Number of returns	15,029,325	15,320,466	15,633,049	15,944,127	16,172,851	1.4		
Amount		143,524,841	140,781,808	146,564,011	145,234,414	-0.9		
let capital gain in AGI less loss					45 004 500			
Number of returns		13,352,724 108,475,087	14,465,599 128,007,923	14,808,542 123,055,307	15,284,562 143,017,226	3.2 16.2		
Amount	97,465,489	100,475,067	120,007,923	123,033,307	143,017,220	10.2		
Capital gain distributions reported on Form 1040 Number of returns	2,326,788	3,137,878	3,942,860	4,014,164	4,678,363	16.5		
Amount	1,167,735	1,710,874	2,346,418	2,419,430	3,136,467	29.6		
Sales of property other than capital assets, net								
gain less loss	4 005 450	4 004 044	4 705 043	4 774 652	4 777 222	0.1		
Number of returns		1,684,241 -2,473,538	1,705,943 -3,458,666	1,774,653 -2,811,932	1,777,233 -2,581,508	8.2		
Amount otal IRA distributions	-2,112,700	*2,475,550	-5,450,000	-2,011,002	-2,561,556	02		
Number of returns	4,899,292	5,565,393	5,130,514	5,502,525	5,858,634	6.5		
Amount	40,769,066	51,852,448	44,048,650	48,776,504	51,320,925	5.2		
axable IRA distributions in AGI		ĺ						
Number of returns	3,996,947	4,444,823	4,382,772	4,777,297	5,255,882	10.0		
Amount	19,795,687	24,485,784	24,485,208	29,194,094	32,003,575	9.6		
otal pensions & annuities	18,893,132	18,752,298	18,534,595	19,063,270	19,778,915	3.8		
Number of returns	229,597,916	244,646,446	244,581,743	254,821,735	266,950,782	4.8		
axable pensions & annuities in AGI	225,567,010	247,515,115	211,001,110	20 1/22 1/1 22				
Number of returns	17,907,232	17,676,445	17,441,114	17,893,608	18,414,601	2.9		
Amount		173,804,006	175,419,561	181,166,653	189,582,371	4.6		
Rents, royalties, partnerships, estates,								
trusts, etc.	40 070 760	12 502 110	12 779 220	13,995,757	14,158,755	1.2		
Number of returns	13,872,760 69,186,812	13,593,119 94,378,285	13,778,329 100,228,082	119,806,763	127,786,846	6.7		
arm net income less loss	35, 100,012		,,	, ,	l ' ' '	1		
Number of returns	2,290,908	2,288,218	2,272,407	2,242,324	2,219,244	-1.0		
Amount	-2,738,011	-2,363,473	-3,315,052	-6,506,262	-6,732,110	-3.5		
Inemployment compensation in AGI					7	1		
Number of returns		10,309,533	9,655,286	8,530,794 17,888,056	7,985,322 16,583,553	-6.4 -7.3		
Amount	22,370,167	29,257,380	24,942,322	17,000,000	10,363,333	''.3		
Social security benefits (received) Number of returns	11,047,907	10,783,342	10,412,635	10,040,115	10,292,449	2.5		
Amount	1'	103,717,805	101,590,811	99,058,302	102,308,454	3.3		
axable social security benefits in AGI								
Number of returns		5,535,811	5,688,191	5,891,912	6,598,033	12.0		
Amount	20,498,380	21,565,144	22,287,222	34,073,450	39,206,999	15.1		
oreign earned income exclusion 2	202.057	252.620	049.000	257.240	266 120	· 3.5		
Number of returns		252,629 10,407,074	243,928 9,635,672	257,240 9,785,664	266,129 10,535,965	7.7		

Table A-Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 Dollars-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Item		r	Constant 1990 dollars	, 		1.
tem	1991	1992	1993	1994	1995	Percent chang 1994 to 1995
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss ²	***					
Number of returns		351,037	367,330	431,277	505,303	17.2
Other income, net gain less loss 2	30,417,240	39,252,298	39,802,822	41,486,113	42,307,875	2.0
Number of returns	5,399,836	5,256,347	5,225,702	5,453,748	4:822.440	
Amount		20,039,602	17,757,587	19,325,586	4,623,440 13,308,848	-15.2 -31.1
otal income, net gain less loss		, ,	,,		10,000,040] 31
Number of returns		113,475,772	114,524,280	115,831,790	118,113,441	2.0
Amount	3,358,205,173	3,415,278,476	3,399,605,925	3,480,265,674	3,628,210,285	4.3
Primary taxpayer IRA adjustment				·		•
Number of returns		4,036,901 5,770,610	3,998,976	3,902,183	3,889,574	-0.3
Spouse IRA adjustment	0,142,650	3,770,010	5,470,410	5,268,287	5,098,332	3.2
Number of returns	1,912,395	1,837,085	1,799,919	1,707,974	1,661,103	-2.7
Amount		2,333,826	2,239,716	2,129,218	2,052,623	-2.7 -3.6
ne-half of self-employment tax		, ,		_,,,,,,,,,,	2,002,025	3.0
Number of returns		12,206,670	12,486,990	12,734,753	12,849,084	0.9
Amount	10,280,383	10,755,200	10,729,789	11,556,262	11,442,376	-1.0
ielf-employed health insurance				l]
Number of returns		2,825,883	2,944,725	1,483,167	3,011,145	103.0
Amount	1,829,451	1,274,080	1,899,850	1,043,770	2,230,828	113.7
eogh retirement plan						
Number of returns		919,187	947,949	995,844	1,032,102	3.6
orfeited interest penalty	6,634,218	7,075,816	7,378,110	7,226,356	7,490,690	3.7
Number of returns	989,496	905,383	604 E00	000 445		
Amount	188,797	905,383 142,871	691,586 95,142	636,445 120,840	803,838	26.3
limony poid adjustment		142,071	. 65,142	120,040	174,838	44.7
Number of returns	673,072	680,281	628,100	639,000	567,947	-11.1
Amount		5,138,488	4,796,769	4,862,091	4,481,616	-7.8
oreign housing deductions	1 1		, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,101,010	-7,0
Number of returns		3,374	2,479	4,312	5,765	33.7
Amount	50,007	58,326	15,595	44,968	98,301	118.6
ther adjustments						
Number of returns	· · · · · · · · · · · · · · · · · · ·	88,883	103,801	125,020	126,323	1.0
Amount	674,265	606,819	488,789	865,295	737,846	-14.7
otal statutory adjustments Number of returns	16,990,443	47 470 DOE	47.470.540			1
Amount		17,170,925 33,051,495	17,179,519	17,859,335	18,208,887	2.0
djusted gross income or loss (AGI)	30,310,821	33,031,483	33,114,171	34,482,646	35,282,656	2.3
Amount	3,324,888,350	3,382,226,980	3,366,491,754	3,445,783,027	3,592,927,629	4.2
otal itemized deductions		-,,,	0,000,101,104	0,440,700,027	3,382,827,028	4.3
Number of returns	32,489,919	32,540,614	32,821,464	33,017,754	34,007,717	3.0
Amount.:	448,846,327	449,157,158	443,402,991	435,321,048	452,293,340	3.9
otal standard deduction					,,	
Number of returns	- 1,0- 1,0 0	80,072,238	80,840,916	81,947,182	83,222,737	1.6
Amount	338,925,154	341,597,024	345,510,348	350,182,001	354,703,801	1.3
asic standard deduction	h. 201.771					
Number of returns		80,072,236	80,840,916	81,947,182	83,222,737	_. 1.6
dditional standard deduction	326,388,629	331,055,680	335,357,500	339,530,072	344,138,374	1.4
Number of returns	11,038,418	10,643,118	10,547,983	10.621.983	40 000 000	
Amount		10,541,344	10,152,848	10,651,983	10,809,600 10,565,427	1.8 -0.8
GI less deductions		,,	10,100,010	10,001,020	10,000,427	-0.6
Number of returns		102,105,105	102,468,642	104,288,562	106,211,028	1.8
Amount		2,659,286,811	2,645,281,223	2,727,380,224	2,852,915,003	4.6
umber of exemptions		230,547,002	232,920,023	232,716,395	237,164,486	1.9
cemption amount	471,289,971	487,457,802	488,734,297	498,083,803	501,294,586	1.1
xable income	1 1	1			,	
Number of returns		90,717,400	90,831,069	92,793,239	94,612,292	2.0
Amount	2,192,022,970	2,232,708,208	2,218,393,043	2,290,987,713	2,413,230,177	5.3
x from table, rate schedules, etc. Number of returns	1					
Amount		90,623,988 449,115,201	90,737,061	92,689,014	94,482,512	1.9
ditional taxes	433,548,815	448,115,201	459,637,669	477,017,656	510,929,749	7.1
Number of returns	150,801	121,579	73,274	100,985	DE 470	05.5
Amount	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	680,580	483,455	100,985 558,477	65,179 364,123	-35.5 -34.8
ome tax before credits	-33,55	,	,		304,123	-34.6
Number of returns		90,633,192	90,754,509	92,701,755	94,497,909	1.9
Amount		449,795,781	460,121,124	477,576,133	511,293,871	7.1
nild care credit		Ì		• •	, ,	,,,
Number of returns	.,,	5,980,219	6,090,070	6,011,648	5,964,253	-0.8
Amount	2,418,953	2,355,254	2,314,032	2,227,208	2,159,487	-3.0
edit for elderly or disabled	<u> </u>	1	ŀ			
Number of returns		240,144	223,053	222,358	251,524	13.1
Amount	54,782	47,642	44,321	41,094	41,190	0.2
reign tax credit						
Number of returns	,	1,088,776	1,292,598	1,545,691	1,730,566	12.0
Amount	1,750,800	1,907,992	2,005,303	2,036,109	2,543,150	24.9

Table A--Selected Income and Tax Items for Selected Years, 1991-1995, in Current and Constant 1990 **Dollars--Continued¹**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

<u> -</u>		(Constant 1990 dollars			Barrant abanca
item	1991	1992	1993	1994	1995	Percent change, 1994 to 1995
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit			055.400	204 244	267 527	١
Number of returns	259,625	252,151	255,132	301,244 608,499	267,527 602,835	-11.2 -0.9
Amount	501,446	535,539	522,879	000,499	002,033] -0.9
Prior year minimum tax credit	20.454	62.246	60,158	77,133	106,592	38.2
Number of returns	32,154 162,508	63,316 264,641	231,772	332,062	402,020	21.1
Amount	102,300	204,041	231,772	002,002	142,525	
Total credits 3	7,360,137	7,627,557	7,928,776	8,120,873	8,263,198	1.8
Number of returns	4,994,576	5,303,150	5,297,009	5,415,780	5,912,917	9.2
ncome tax less credits¹	4,004,010	0,000,100	0,201,020	-,,	, ,	
Number of returns	92,088,147	90,075,274	90.175,136	92,092,322	94,020,926	2.1
Amount	431,187,222	444,492,631	454,824,115	472,160,354	505,380,954	7.0
Self-employment tax		,,	` ' I			
Number of returns	12,084,845	12,243,336	12,501,349	12,748,808	12,850,372	0.8
Amount	21,082,341	21,579,527	21,477,049	23,128,524	22,880,668	-1.1
Alternative minimum tax		9.,		, ,		
Number of returns	243,672	287,183	334,615	368,964	414,106	12.2
Amount	1,164,516	1,264,737	1,856,049	1,950,700	1,964,473	0.7
	.,,	.,,,	.,,	,,	•	1
Recapture taxes Number of returns	11,500	4,433	9,699	7,280	7,416	1.9
Amount	25,869	25,706	27,137	30,508	44,183	44.8
1	20,000	20,700	2,,10,	55,555	,	l
Social security, Medicare tax on tip income	'					
not reported Number of returns	279.781	306.218	280,979	347,712	267,601	-23.0
Amount	43,580	62,887	33,790	29,629	37,437	26.4
	10,555	32,00	,	,	,	
Tax on qualified retirement plans	3,029,160	3,045,980	2,673,956	2,832,705	3,039,096	7.3
Number of returns	1,384,242	1,420,911	1,259,401	1,324,346	1,526,684	15.3
Advanced earned income credit payments	1,504,242	1,420,011	1,200,401	1,02 1,0 10	.,,	1
Number of returns	26,086	27,599	35,196	220,447	193,751	-12.1
	6,471	14,349	9,327	66,352	106,941	61.2
Amount	ا ''''	17,575	0,527	00,002	,.	•
Total tax liability 1.4	94.848,722	93,088,694	93,330,455	95,432,579	97,461,757	2.1
Number of returns	454,902,169	468,867,665	479,501,262	498,730,759	532,560,774	6.8
Amount	434,802,108	400,007,000	470,001,202	400,700,700	002,000,777	"
ncome tax withheld	98,755,763	97,535,602	98,688,932	100,436,904	102,436,220	2.0
Number of returns	381,579,509	379,742,416	385,538,184	406,249,981	424,943,527	4.6
Amount	301,379,309	378,742,410	300,300,104	400,240,001	424,040,027	1
Estimated tax payments	40.050.040	12,783,008	12,379,549	12,083,839	11,903,592	-1.5
Number of returns	12,658,218 88,845,056	106,008,739	105,177,541	102,278,279	105,050,816	2.7
Amount	88,843,030	100,000,738	100,177,041	102,210,210	100,000,010	I
Earned income credit	13,664,555	14,096,575	15,117,389	19,017,357	19,334,397	1.7
Number of returns	10,657,383	12,141,582	14,047,705	18,611,250	22,260,356	19.6
Amount	10,037,303	12,141,302	14,047,700	.0,011,200	22,200,000	'*'
Payment with an extension request	1,113,929	1,152,117	1,167,281	1,249,234	1,368,994	9.6
Number of returns	13,976,592	9,271,100	10,696,207	17,418,549	21,380,226	22.7
Amount	13,870,382	8,271,100	10,000,207	11,410,040	21,000,220	 .
Excess social security tax withheld	007.026	932,687	897,355	930,953	1,033,189	11.0
Number of returns	807,036 739,738	788,607	836,614	824,588	927,491	12.5
Amount	138,130	700,007	030,014	024,500	021,401	1 12.0
Other payments:						I
Form 2439	47 200	33,198	51,004	30,165	42,037	39.4
Number of returns	47,368		57,773	39,139	57,875	47.9
Amount	54,043	101,598	51,115	39,138	37,073	1 47.5
Form 4138	642,657	638,306	584,651	575,317	519,653	-9.7
Number of returns	143,896	159,409	140,433	138,534	106,188	-23.3
Amount	143,090	159,409	140,433	130,334	100,100	-20.5
Total payments ^{1, 3}	400.007.047	400 040 050	407 405 700	100 150 720	111,098,864	1.8
Number of returns	106,827,617	106,046,359	107,125,726	109,152,732 545,575,291	574,726,479	5.3
Amount	495,996,218	508,213,449	523,959,703	343,373,281	314,120,418	1 3.3
Overpayment, total				05 000 400	05 040 774	
Number of returns	85,564,104	80,991,052	82,403,149	85,089,436	85,348,771	0.3
Amount	91,429,263	85,785,583	89,398,776	99,580,611	102,454,649	2.9
Overpayment refunded	i				00 744 445	1
Number of returns	82,402,017	77,840,969	79,275,446	82,138,645	82,744,440	0.7
Amount	80,655,656	73,513,085	76,651,780	86,895,549	89,654,699	3.2
Refund credited to next year	l		ļ	_		
Number of returns	4,643,125	4,863,373	4,624,588	4,347,767	3,671,556	-15.6
Amount	10,773,607	12,272,499	12,746,996	12,685,063	12,799,950	0.9
Tax due at time of filing	l		1			
Number of returns	25,567,640	29,035,574	28,637,871	27,639,693	29,734,331	7.6
Amount	50,908,096	46,981,716	45,507,143	53,357,990	61,023,169	14.4
Tax penalty		i				
Number of returns	3,798,637	4,555,184	4,972,115	4,707,698	5,177,201	10.0
Amount	572,882	541,916	566,808	621,910	734,225	18.1

¹ All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

² Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

Total payments includes the value for the deferral of additional 1993 taxes, however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.

Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59; based on 1990=100 when 1990 CPI-U = 130.7 1995 CPI-U = 152.4; 1994 CPI-U = 148.2; 1993 CPI-U = 144.5; 1992 CPI-U = 140.3; 1991 CPI-U = 136.2

*all returns for 1995 includes 233,424 Form 1040T returns †: Not tabulated; na: Not applicable

Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$6,400
		65 or older	\$7,350
Single (including divorced and		,	Ψ.,555
legally separated)			
, , , , , , , , , , , , , , , , , , , ,	Head of household	under 65	\$8,250
		65 or older	\$9,200
Married with a child and living	Head of household	under 65	\$9.250
apart from spouse during the last	Tious of Household	65 or older	\$8,250 \$9,200
six months of 1994		65 of older	\$9,200
		under 65 (both spouses)	\$11,550
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$12,300
the end of 1994 (or on the date	·	65 or older (both spouses)	\$13,050
spouse died)	•		
	Married, separate return	any age	\$2,500
Married, not living with spouse at			
the end of 1994 (or on the date spouse died)	Married, joint or separate return	any age	\$2,500
spouse dieu/			»·
	Single	under 65	\$6,400
		65 or older	\$7,350
Widowed in 1992 or 1993 and not	Head of household	under 65	\$8,250
remarried in 1994		65 or older	\$9,200
	Qualifying widow(er) with	under 65	\$9,050
	dependent child	65 or older	\$9,800

Requirements for Filing

The filing requirements for Tax Year 1995 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax

Year 1995 if he or she:

- 1. was liable for any of the following taxes:
- social security or Medicare tax on unreported tip income;
- uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- alternative minimum tax:
- tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
- tax from the recapture of investment credit or low-income housing credit;
- recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,500 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

1. Single dependents under 65 must file a return if-

Unearned

income was:

and

\$1 or more

The total of that income plus earned income was: more than \$650

more than \$3,900

- 2. Single dependents 65 or older or blind must file a return if-
- Earned income was more than \$4,850 (\$5,800 if 65 or older and blind), or
- Unearned income was more than \$1,600 (\$2,550 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,900) or \$650, whichever is larger, plus \$950 (\$1,900 if 65 or older and blind).
- 3. Married dependents under 65 must file a return if-
- Earned income was more than \$3,275, or
- Unearned income was more than \$0 and gross income was more than \$650, or
- · Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- 4. Married dependents 65 or older or blind must file a return if-
- Earned income was more than \$4,025 (\$4,775 if 65 or older and blind), or
- Unearned was more than \$1,400 (\$2,150 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,275) or \$650, whichever is larger, plus \$750 (\$1,500 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- 2. received any advance earned income credit (AEIC) payments.
- 3. had net earnings from self-employment of at least \$400; or
- 4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an

individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

Changes in Law

Major changes in effect for Tax Year 1995 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Earned Income Credit

The income eligibility levels for 1995 were adjusted for inflation. Also, rates were increased, so that maximum amount of credit increased. If a taxpayer's "earned income" and adjusted gross income for 1995 were both less than \$24,396 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,094. If the taxpayer had two or more qualifying children living with them and earned less than \$26,673, the credit could be as much as \$3,110. For those taxpayers with no qualifying children and earned less than \$9,230, the credit could be as much as \$314.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,500 deduction for each exemption to which he or she was entitled for 1995, an increase over the \$2,450 allowed for 1994. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$111,800 to \$114,700 for single filers; \$167,700 to \$172,050 for married persons filing jointly and surviving spouses; \$139,750 to \$143,350 for heads of household; and \$83,850 to \$86,025 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$237,200 for single filers; \$294,550 for married persons filing jointly and surviving spouses; \$265,850 for heads of household; and \$147,275 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Form 1040EZ

For the first time, taxpayers were allowed to report unemployment compensation on Form 1040EZ.

Household Employment Taxes

Beginning in 1995, taxpayers paying domestic employees more than \$1,000 had to pay social security and Medicare taxes for these employees with their income tax return. The taxes were put on the new Schedule H, *Household Employment Taxes*.

Itemized Deductions

If a taxpayer's AGI was greater than \$114,700 (\$57,350 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$111,800 (\$55,900) for 1994, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Self-EmployedHealthInsuranceDeduction

The self-employed health insurance deduction, which had expired on December 31, 1993, was retroactively extended and made permanent. In addition, the percentage of health insurance premiums that self-employed taxpayers were able to deduct increased to 30 percent from the previous 25 percent.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1995, to \$61,200 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$60,600 for 1994. Also, all "net earnings" of at least \$400 (\$108.28 for church employees) were subject to the (2.9 percent) Medicare tax portion. Prior to 1995, this portion of the self-employment tax was limited at the same level as the social security part. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Social Security Numbers

Starting in 1995, taxpayers were required to provide the social security number of each dependent claimed on their tax return and for each qualifying child listed on the Schedule EIC, unless the child was born after October 1995.

Standard Deduction

The standard deduction increased for 1995 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,800 to \$3,900; for married persons filing jointly or surviving spouses, from \$6,350 to \$6,550; for married persons filing separately, from \$3,175 to \$3,275; and for heads of household, from \$5,600 to \$5,750. The basic standard deduction claimed by filers who were dependent children of other taxpayers increased from \$600 to \$650. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950 depending on marital status.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept

is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions (both taxable and the nontaxable portion which usually represents the return of previously taxed investments), and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straightline depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee busi-

Figure 3.-Calculation of the 1979 Income Concept for 1995

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- interest¹
- dividends¹
- taxable refunds¹
- alimony received¹
- sale of capital assets, net gain less loss¹
- other gains or losses (Form 4797)¹
- net business income or loss¹
- net farm income or loss¹
- rent net income or loss¹
- · net royalty income or loss1
- net partnership income or loss¹
- net subchapter S corporation income or loss¹
- net farm rental income or loss¹
- · net estate and trust income or loss1
- unemployment compensation¹
- depreciation in excess of straight-line depreciation²
- · total pension income2
- other net income less loss¹
- net operating loss¹

--- minus (-):

- disallowed passive losses³
- · moving expenses1
- alimony¹
- unreimbursed business expense³
- 1 Included in AGI for Tax Year 1995.
- ² Not fully included in AGI for Tax Year 1995.
- 3 Not included in AGI for Tax Year 1995.

ness expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income

Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 maybe misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1995 using AGI and the 1979 Income Concept, classified by size of 1995 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1995, 1979 Concept income, was 1.7 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$112.7 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 7.1 percent for 1995; income for the \$200,000 and above group increased 18.0 percent, after increasing 8.7 percent for 1994. Total income tax for all returns increased 10.0 percent; and total income tax reported for the \$200,000 and above income group increased 19.7 percent for 1995, following an increase of 8.9 percent for 1994.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1994 are shown in Figure 4.

For the population as a whole, average tax rates for 1995 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax

Salaries and wages

Table B-All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995

Income

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

		Inco	me			Salalies al	iu wages	
	1995 Adjusted	Gross Income	1979 Incom	e Concept	1995 Adjusted	Gross Income	1979 Incom	e Concept
Size of	1880 Adjusted					Amount	Number of	Amount
income	Number of	Amount	Number of	Amount	Number of	Amount	returns	Alliodik
	returns	i	returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
						3,201,457	101,138,551	3,201,457
All returns, total	118,218,327	4,189,354	118,218,327	4,260,697	101,138,551		23.175.195	114,148
Under \$10,000	29,572,676	86,955	29,162,655	83,935	23,358,437	117,991	20,086,179	275,109
\$10,000 under \$20,000	24,947,720	367,736	24,782,766	365,341	20,195,964	277,125 357,382	15,832,815	362,002
\$20,000 under \$30,000	17,817,961	438,600	18,277,467	449,695	15,676,763 11,335,629	363,703	11,572,639	368,875
\$30,000 under \$40,000	12,380,339	430,491	12,807,322	445,187	8,335,206	338,902	8,281,105	338,372
\$40,000 under \$50,000	9,098,760	406,639	9,060,316	405,204		319,159	6,323,460	316,397
\$50,000 under \$60,000	7,023,364	384,483	6,854,983	375,215	6,422,043 4,485,341	261,061	4,444,361	260,148
\$60,000 under \$70,000	4,885,567	315,573	4,745,143	306,689 234,598	3,067,321	204,052	2,929,731	196,308
\$70,000 under \$80,000	3,363,503	251,645	3,141,536 2,214,820	187,590	2,120,666	158,862	2,089,996	156,105
\$80,000 under \$90,000	2,283,467	193,369	1,505,892	142,478	1,388,098	113,172	1,389,890	113,185
\$90,000 under \$100,000	1,497,610	141,785	2,166,108	239,620	1.943.323	179,250	1,982,228	179,905
\$100,000 under \$125,000	2,137,040	236,317 137,436	1.050.885	142,848	907,995	99,357	937,235	98,318
\$125,000 under \$150,000		92,600	638,645	103,105	502,864	62,436	553,549	64,774
\$150,000 under \$175,000	574,206 352,729	65,678	373,658	69,793	310,098	43,610	318,732	42,990
\$175,000 under \$200,000	• '	155,832	716,745	173,128	553,969	96,703	611,100	99,484
\$200,000 under \$300,000		· ·	280,290	96,394	204,262	47,503	235,757	49,415
\$300,000 under \$400,000		82,799 53,486	138,623	61,715	104,069	30,344	120,073	31,510
\$400,000 under \$500,000		120,347	206,696	139,458	151,390	60,204	174,036	62,165
\$500,000 under \$1,000,000 \$1,000,000 or more	86,998	227,583	93,777	238,703	75,113	70,641	80,473	72,248
# 1,000,000 OF HIOTE			rest received		Dividend	ls in AGI	Dividends	received
							1979 Incon	ne Concept
Size of	1995 Adjusted	Gross Income	1979 Incor	me Concept	1995 Adjusted	Gross Income	1879 (1100)	Te Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	Amount	returns	1	returns		returns	
	returns		70121110	<u> </u>		44.0	(45)	(16)
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(10)
	67 029 920	154,781	67,029,830	154,781	26,214,195	94,592	26,214,195	94,592
All returns, total		1	10,174,953	12,386	3,617,749	5,003	3,531,454	5,006
Under \$10,000		12,487	10,174,953	19,115	3,392,782	6,468	3,223,469	6,252
\$10,000 under \$20,000		19,630 13,906	9,682,368	16,095	2,963,253	5,999	3,195,694	7,220
\$20,000 under \$30,000		11,829	8,456,582	14,305	2,645,327	4,957	2,862,907	6,404
\$30,000 under \$40,000		10,511	6,932,917	10,975	2,395,630	5,128	2,359,218	5,139
\$40,000 under \$50,000	1 '- '	9,775	5,543,293	8,471	2,129,027	5,617	2,064,344	5,922
\$50,000 under \$60,000		7,108	4,141,889	6,517	1,937,347	4,879	1,774,039	4,190
\$60,000 under \$70,000		7,009	2,828,757	5,277	1,465,186	4,337	1,397,606	3,485
\$70,000 under \$80,000 \$80,000 under \$90,000		4,376	2,024,745	4,126	1,094,825	3,205	1,025,335	2,576
\$90,000 under \$100,000		4,036	1,397,929	4,385	850,202	2,881	842,708	2,721
		7,586	2,059,200	6,230	1,312,047	6,141	1,325,184	5,825
\$100,000 under \$125,000 \$125,000 under \$150,000	973,181	4,485	1,009,054	4,773	684,083	3,796	710,444	3,440
\$150,000 under \$175,000		3,924	616,972	3,692	415,954	3,340	458,540	3,355
\$175,000 under \$200,000		2,497	364,937	2,486	259,967	2,058	269,782	2,072
\$200,000 under \$300,000		6,515	704,613	6,631	508,569	5,676	554,574	5,557
\$300,000 under \$400,000		3,893	276,245	3,864	200,817	3,427	232,296	3,585
\$400,000 under \$500,000		2,625	136,976	2,636	102,233	2,101	117,352	2,108
\$500,000 under \$1,000,000		6,376	205,197	6,488	158,269	5,841	181,836	5,931 13,805
\$1,000,000 or more		16,213	93,343	16,326	80,930	13,740	87,414	13,603
	Bu	siness or professi	on net income les	s loss		Sales of c	apital assets	
							1979 Income Concept	
Size of	4005 4 124	4 O Income	1070 Ince	oma Concent	1995 Adjuste	d Gross Income	1979 Inco	me Concept
	1995 Adjuste	d Gross Income	1979 Inco	me Concept	1995 Adjuste	d Gross Income	 	
income	····	d Gross Income	1979 Inco	Amount	1995 Adjuste Number of	Amount	Number of	Amount
	1995 Adjuste Number of returns	T	 	T	 	T	 	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	
	Number of	T	Number of	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
income	Number of returns	Amount	Number of returns	Amount	Number of returns (21) 19,962,925	Amount (22) 170,415	Number of returns (23) 19,962,925	Amount (24) 170,415
income	Number of returns (17) 16,172,951	Amount (18)	Number of returns	Amount (20)	Number of returns (21) 19,962,925 2,813,580	(22) 170,415 6,813	Number of returns (23) 19,962,925 2,731,572	(24) 170,415 6,855
income Ali returns, total Under \$10,000	Number of returns (17) 16,172,851 3,190,094 2,630,586	(18) 169,343	Number of returns (19) 16,172,851	(20) 169,343 3,904 15,096	Number of returns (21) 19,962,925 2,813,580 2,269,598	(22) 170,415 6,813 2,725	Number of returns (23) 19,962,925 2,731,572 2,214,541	(24) 170,415 6,855 2,702
income All returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,586 2,118,689	(18) 169,343 5,625 16,503 13,584	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595	(20) 169,343 3,904 15,096 12,769	Number of returns (21) 19,962,925 2,813,580 2,269,598 2,148,360	(22) 170,415 6,813 2,725 3,396	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015	(24) 170,415 6,855 2,702 3,756
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	Number of returns (17) 16,172,851 3,190,094 2,630,586 2,118,689 1,830,099	(18) 169,343 5,625 16,503 13,584 11,746	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819	(20) 169,343 3,904 15,096 12,769 11,928	Number of returns (21) 19,962,925 2,813,580 2,269,596 2,148,380 1,964,906	(22) 170,415 6,813 2,725 3,396 3,500	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527	(24) 170,415 6,855 2,702 3,756 4,234
income Ali returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,588 2,118,689 1,830,099 1,558,429	(18) 169,343 5,625 16,503 13,584 11,746 11,255	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221	(20) 169,343 3,904 15,096 12,769 11,928 10,998	Number of returns (21) 19,962,925 2,813,580 2,269,596 2,148,360 1,984,906 1,747,660	(22) 170,415 6,813 2,725 3,396 3,500 4,299	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547	(24) 170,415 6,855 2,702 3,756 4,234 5,083
income Ali returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,588 2,118,689 1,830,099 1,558,429 1,182,502	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298	Number of returns (21) 19,962,925 2,813,580 2,269,598 2,148,360 1,964,906 1,747,660 1,517,266	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475
income All returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,588 2,118,689 1,830,099 1,558,429 1,182,502 888,167	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586	Number of returns (21) 19,962,925 2,813,580 2,269,598 2,148,360 1,964,906 1,747,660 1,517,268 1,476,636	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,265
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	Number of returns (17) 16,172,851 3,190,094 2,630,586 2,118,689 1,830,099 1,558,429 1,182,502 888,167 620,153	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,248	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383	Number of returns (21) 19,962,925 2,813,580 2,269,598 2,148,360 1,964,906 1,747,860 1,517,266 1,476,838 1,113,334	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475
income All returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,586 2,118,689 1,830,099 1,558,429 1,82,502 888,167 620,153 456,916	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199 438,199	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390	Number of returns (21) 19,962,925 2,813,580 2,269,598 2,148,380 1,964,906 1,747,660 1,517,266 1,476,636 1,113,334 866,770	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,285 4,274
income Ali returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,586 2,118,889 1,830,099 1,558,429 1,82,502 888,187 620,153 456,916 337,413	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528 5,789	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199 438,199 355,141	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390 6,452	Number of returns (21) 19,962,925 2,813,580 2,269,596 2,148,380 1,984,906 1,747,680 1,476,836 1,113,334 888,770 676,174	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,844	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,265 4,274 3,718 3,314
income Ali returns, total	Number of returns (17) 16,172,851 3,190,094 .2,630,588 2,118,689 1,830,099 1,558,429 1,82,502 888,167 620,153 456,916 337,413 489,109	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528 5,789 12,700	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199 438,199 355,141 495,923	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390 6,452 12,642	Number of returns (21) 19,962,925 2,813,580 2,269,598 2,148,360 1,964,906 1,747,660 1,517,266 1,476,636 1,113,334 866,770 676,174 1,103,771	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594 8,151	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,644 1,087,731	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,265 4,274 3,718 3,314 7,400
income All returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,586 2,118,689 1,830,099 1,558,429 1,825,02 888,167 620,153 456,916 337,413 489,109 249,170	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528 5,789 12,700 9,102	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199 438,199 355,141 495,923 255,335	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390 6,452 12,642 9,294	Number of returns (21) 19,962,925 2,813,530 2,269,598 2,148,360 1,964,906 1,747,860 1,747,666 1,476,636 1,113,334 866,770 676,174 1,103,771 619,541	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594 8,151 5,994	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,644 1,087,731 629,946	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,265 4,274 3,718 3,314 7,400 5,588
income All returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,586 1,18,689 1,830,099 1,558,429 1,182,502 886,167 620,153 456,916 337,413 489,109 249,170 149,768	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528 5,789 12,700 9,102 7,282	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199 438,199 355,141 495,923 255,335 188,260	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390 6,452 12,642 9,294 8,617	Number of returns (21) 19,962,925 2,813,580 2,269,598 2,148,380 1,964,906 1,747,660 1,517,266 1,476,636 1,113,334 866,770 676,174 1,103,771 619,541 377,829	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594 8,151 5,994 4,828	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,644 1,087,731 629,946 414,231	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,265 4,274 3,718 3,314 7,400
income Ali returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,586 2,118,689 1,830,099 1,558,429 1,82,502 888,167 620,153 456,916 337,413 489,109 249,170 149,768 109,461	(18) 169,343 5,625 18,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528 5,789 12,700 9,102 7,282 6,371	Number of returns (19) 16,172,851 3,007,181 2,595,380 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199 438,199 355,141 495,923 255,335 188,280 120,012	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390 6,452 12,642 9,294 8,817 6,404	Number of returns (21) 19,962,925 2,813,580 2,269,980 2,148,380 1,964,906 1,747,660 1,517,266 1,476,636 1,113,334 868,770 676,174 1,103,771 619,541 377,829 248,138	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594 8,151 5,994 4,828 4,046	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,844 1,087,731 629,948 414,231 254,654	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,265 4,274 3,718 3,314 7,400 5,566 4,967
income Ali returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,588 2,118,689 1,830,099 1,558,429 1,182,502 888,167 620,153 456,916 337,413 489,109 249,170 149,768 109,481 189,187	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528 5,789 12,700 9,102 7,282 6,371 13,265	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199 438,199 355,141 495,923 255,335 188,260 120,012 217,325	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390 6,452 12,642 9,294 8,817 6,404 14,846	Number of returns (21) 19,962,925 2,813,580 2,269,596 2,148,380 1,984,906 1,747,660 1,517,268 1,476,836 1,113,334 866,770 676,174 1,103,771 619,541 377,829 246,138 490,586	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594 8,151 5,994 4,828 4,048 11,941	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,644 1,087,731 629,948 414,231 254,654 523,257	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,285 4,274 3,718 3,314 7,400 5,588 4,967 3,888 11,889
income All returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,588 2,118,689 1,830,099 1,558,429 1,182,502 888,167 620,153 456,916 337,413 489,109 249,170 149,788 109,481 189,187 73,356	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528 5,789 12,700 9,102 7,282 6,371 13,265 6,326	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,219 1,144,968 875,101 603,199 438,199 355,141 495,923 255,335 188,280 120,012 217,325 85,994	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390 6,452 12,642 9,294 8,817 6,404 14,846 7,517	Number of returns (21) 19,962,925 2,813,580 2,269,596 2,148,380 1,964,906 1,747,686 1,747,686 1,113,334 866,770 676,174 1,103,771 619,541 377,829 246,138 490,586 192,314	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594 8,151 5,994 4,828 4,046 11,941 7,734	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,644 1,087,731 629,946 414,231 254,654 523,257 220,851	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,285 4,274 3,718 3,314 7,400 5,586 4,967 3,868 11,889 7,778
income All returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,586 2,118,689 1,830,099 1,558,429 1,558,429 1,82,502 886,167 620,153 456,916 337,413 489,109 249,170 149,768 109,461 189,167 73,356 32,664	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,248 7,528 5,789 12,700 9,102 7,282 6,371 13,265 6,326 3,307	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,221 1,144,968 875,101 603,199 438,199 438,199 355,141 495,923 255,335 188,260 120,012 217,325 85,994 39,303	(20) 169,343 3,904 15,096 12,769 11,928 10,998 9,586 7,383 6,390 6,452 12,642 9,294 8,817 6,404 14,846 7,517 3,752	Number of returns (21) 19,962,925 2,813,580 2,269,598 2,148,380 1,964,906 1,747,860 1,517,266 1,476,838 1,113,334 866,770 676,174 1,103,771 619,541 377,829 246,138 490,586 192,314 100,024	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594 8,151 5,994 4,828 4,046 11,941 7,734 5,253	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,844 1,087,731 629,946 414,231 254,654 523,257 220,851 111,475	(24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,265 4,274 3,718 3,314 7,400 5,566 4,967 3,868 11,889
income All returns, total	Number of returns (17) 16,172,851 3,190,094 2,630,588 2,118,689 1,830,099 1,558,429 1,82,502 886,167 620,153 456,916 337,413 489,109 249,170 149,768 109,461 189,187 73,356 32,664 48,846	(18) 169,343 5,625 16,503 13,584 11,746 11,255 11,270 9,317 8,246 7,528 5,789 12,700 9,102 7,282 6,371 13,265 6,326	Number of returns (19) 16,172,851 3,007,181 2,595,360 2,168,595 1,911,819 1,591,219 1,144,968 875,101 603,199 438,199 355,141 495,923 255,335 188,280 120,012 217,325 85,994	(20) 169,343 3,904 15,096 12,769 11,928 10,998 10,298 9,586 7,383 6,390 6,452 12,642 9,294 8,817 6,404 14,846 7,517	Number of returns (21) 19,962,925 2,813,580 2,269,596 2,148,380 1,964,906 1,747,686 1,747,686 1,113,334 866,770 676,174 1,103,771 619,541 377,829 246,138 490,586 192,314	(22) 170,415 6,813 2,725 3,396 3,500 4,299 4,456 4,683 4,461 3,848 3,594 8,151 5,994 4,828 4,046 11,941 7,734	Number of returns (23) 19,962,925 2,731,572 2,214,541 2,299,015 2,125,527 1,713,547 1,509,209 1,304,554 1,053,379 821,538 679,644 1,087,731 629,946 414,231 254,654 523,257 220,851	Amount (24) 170,415 6,855 2,702 3,756 4,234 5,083 4,475 4,285 4,274 3,718 3,314 7,400 5,588 4,987 3,888 11,889 7,778 5,184

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995--Continued

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

[All rigures are estimates based on samples-		royalties, and farr				ombin = = d C		
Size of		ed Gross Income	Y	ome Concept			oration net income	
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount
,	(25)	(26)	(27)	(28)	(29)	(30)	returns	
All returns, total	10,224,313	17,193	10,224,313	17,193	 		(31)	(32)
Under \$10,000	1,141,942	-1,238	1,089,656	-1,277	5,621,693 557,800	125,752	5,621,693	125,752
\$10,000 under \$20,000	1,384,033	1,060	1,324,628	1,058	485,566	-14,476 685	544,040 454,390	-14,596
\$20,000 under \$30,000 \$30,000 under \$40,000	1,212,674	937	1,308,508	1,086	493,148	1,189	532,927	536 1,151
\$40,000 under \$50,000	1,132,789 972,331	-193	1,160,974	173	453,632	1,752	488,588	1,618
\$50,000 under \$60,000		442	1,041,848	363	438,675	1,913	446,286	1,994
\$60,000 under \$70,000		-117	894,372 672,491	143 -3	418,368	1,993	426,986	1,978
\$70,000 under \$80,000	556,052	424	520,924	350	354,021 271,259	2,060 2,401	305,906	2,121
\$80,000 under \$90,000 \$90,000 under \$100,000		-147	395,087	149	228,072	2,506	255,913 215,163	2,175 2,188
\$100,000 under \$125,000		606	335,364	286	228,283	2,946	198,861	2,529
\$125,000 under \$125,000	522,347 288,211	1,032	519,112	1,138	416,275	6,193	440,069	6,332
\$150,000 under \$175,000	127,632	1,786 1,136	280,095 138,408	1,397	263,980	6,100	260,434	5,454
\$175,000 under \$200,000	90.766	880	94,558	1,026 802	181,588 139,523	4,730	192,167	5,323
\$200,000 under \$300,000	179,011	2,390	196,821	2,354	290,405	4,522 14,279	137,400 294,680	4,322
\$300,000 under \$400,000		1,618	86,084	1,630	133,882	10,258	141,694	14,114
\$400,000 under \$500,000 \$500,000 under \$1,000,000	67.511	790	48,188	761	75,407	7,646	78,830	10,609 7,320
\$1,000,000 or more	67,511 . 39,069	2,388 3,333	75,650 41,545	2,387	122,910	20,345	134,455	21,403
	T			3,371	68,900	48,709	72,903	49,181
Size of	1995 Adjuster	d Gross Income	passive losses	me Concept	1005 A division		et income less los	
income	Number of	Amount	Number of	Amount		Gross Income		me Concept
and the second of the second o	returns		returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns and	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1 .,,	9,731	1,305,649	9,731	547,634	6,054	547,634	6,054
Under \$10,000 \$10,000 under \$20,000	110,846 79,197	1,676	136,565	2,928	60,400	-18	63,675	-19
\$20,000 under \$30,000	86,591	196 262	61,551 98,379	185	63,472	169	62,255	163
\$30,000 under \$40,000	81,388	195	88,268	326 126	55,537 51,541	183	55,574	210
\$40,000 under \$50,000		344	76,305	268	44,585	208 172	54,721 51,688	213
\$50,000 under \$60,000	,	278	63,604	138	31,227	213	21,865	315
\$60,000 under \$70,000 \$70,000 under \$80,000	,	245	61,460	171	33,851	165	32,856	121 133
\$80,000 under \$90,000	75,957 52,625	242 195	56,144	178	19,718	118	22,540	33
\$90,000 under \$100,000	47,620	186	57,764 45,466	233 137	25,631 16,295	92	24,890	237
\$100,000 under \$125,000		398	96,140	436	33,836	113	11,049	. 67
\$125,000 under \$150,000	82,147	494	92,351	529	24,543	526 263	33,509 21,839	527
\$150,000 under \$175,000 \$175,000 under \$200,000		549	68,558	454	17,811	293	21,639 16,911	260 232
\$200,000 under \$300,000	54,965 115,060	511	50,364	380	8,790	165	11,160	98
\$300,000 under \$400,000		1,142	114,043	936	24,328	493	23,920	539
\$400,000 under \$500,000	22,842	621 312	49,336 23,515	502 264	11,587	279	12,542	298
\$500,000 under \$1,000,000	40,564	736	44,376		6,608	247		
\$1,000,000 or more	19,803				0 070		6,558	251
		1,148	21,460	640 900	9,979 7,896	741 1,629	11,651	. 721
i	Pensions and a			900		741 1,629	11,651 8,432	
Size of		nnuities in AGI¹	21,460	900 d annuities¹		741 1,629 Total statutory	11,651 8,432 adjustments	721 1,657
Size of income	Pensions and a	nnuities in AGI¹ Gross Income	21,460 Pensions an 1979 Incom	900 d annuities¹ ne Concept	7,896 1995 Adjusted	741 1,629 Total statutory Gross Income	11,651 8,432 r adjustments 1979 Incom	721 1,657
	Pensions and ar 1995 Adjusted	nnuities in AGI¹	21,460 Pensions an	900 d annuities¹	7,896 1995 Adjusted Number of	741 1,629 Total statutory	11,651 8,432 v adjustments 1979 Incom	721 1,657
	Pensions and ai 1995 Adjusted Number of	nnuities in AGI¹ Gross Income	21,460 Pensions an 1979 Incom Number of returns	900 d annuities¹ te Concept Amount	1995 Adjusted Number of returns	741 1,629 Total statutory Gross Income Amount	11,651 8,432 adjustments 1979 Incom Number of returns	e Concept Amount
income	Pensions and an 1995 Adjusted Number of returns	Gross Income Amount	21,460 Pensions an 1979 Incom	900 d annuities¹ ne Concept Amount (44)	7,896 1995 Adjusted Number of returns (45)	741 1,629 Total statutory Gross Income Amount	11,651 8,432 radjustments 1979 Incom Number of returns (47)	721 1,857 e Concept Amount (48)
income All returns, total	Pensions and all 1995 Adjusted Number of returns (41) 20,752,414 2,623,710	nnuities in AGI ¹ Gross Income Amount (42)	21,460 Pensions an 1979 Incom Number of returns (43)	900 d annuities¹ ne Concept Amount (44) 371,105	1995 Adjusted Number of returns (45) 18,208,887	741 1,629 Total statutory Gross Income Amount (46) 41,140	11,651 8,432 radjustments 1979 Incom Number of returns (47) 11,538,471	721 1,857 e Concept Amount (48) 39,513
income III returns, total Under \$10,000 \$10,000 under \$20,000.	Pensions and an 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067	Amount (42) 258,369 11,882 41,854	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,538,620 4,934,136	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,787	7,896 1995 Adjusted Number of returns (45)	741 1,629 Total statutory Gross Income Amount	11,651 8,432 adjustments 1979 Incom Number of returns (47) 11,538,471 228,722	721 1,857 e Concept Amount (48) 39,513 1,327
income All returns, total Under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000	Pensions and an 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353	Amount (42) 258,369 11,882 41,854 38,967	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939	900 d annuities¹ te Concept Amount (44) 371,105 12,133 41,767 44,337	7,896 1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,118,820 2,646,651	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266	11,651 8,432 radjustments 1979 Incom Number of returns (47) 11,538,471	721 1,857 e Concept Amount (48) 39,513
income All returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	Pensions and an 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067	Amount (42) 258,369 11,882 41,854 38,987 27,848	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,787 44,337 36,950	1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,118,820 2,648,651 2,190,772	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877	11,651 8,432 adjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,926 1,193,143 1,609,333	721 1,857 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625
income III returns, total	Pensions and at 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727	Amount (42) 258,369 11,882 41,854 38,967 27,848 28,029	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604 2,028,388	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,787 44,337 36,950 31,695	1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,118,820 2,648,651 2,180,772 1,812,161	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025	11,651 8,432 adjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,926 1,193,143 1,609,333 1,542,205	721 1,857 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991
income All returns, total	Pensions and an 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787	Amount (42) 258,369 11,882 41,854 38,987 27,848	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,787 44,337 36,950	1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,118,820 2,648,651 2,190,772 1,812,161 1,197,371	741 1,629 Total statutory Gross income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472	11,651 6,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,926 1,193,143 1,609,333 1,542,205 1,533,397	721 1,657 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766
income All returns, total	Pensions and al 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,356,727 1,829,988 1,541,362 1,127,787 811,489	Amount (42) 258,369 11,882 41,854 38,967 27,848 26,029 23,315 20,692 15,344	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,767 44,337 36,950 31,695 27,194	1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,118,820 2,648,651 2,180,772 1,812,161	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025	11,651 6,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,928 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965	721 1,657 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741
income All returns, total	Pensions and all 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787 811,489 520,094	Amount (42) 258,369 11,882 41,854 38,967 27,848 26,029 23,315 20,692 15,344 10,372	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,787 44,337 36,950 31,895 27,194 20,733 15,866 12,576	1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,118,820 2,648,651 2,190,772 1,812,161 1,197,371 885,035 645,289 474,714	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358	11,651 6,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,926 1,193,143 1,609,333 1,542,205 1,533,397	721 1,857 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741 2,930
income Ill returns, total	Pensions and all 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787 811,489 520,094 370,414	Amount (42) 258,369 11,882 41,854 38,967 27,848 26,029 23,315 20,692 15,344 10,372 7,087	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821 439,272	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,787 44,337 36,950 31,695 27,184 20,733 15,866 12,576 9,851	1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,116,820 2,646,651 2,190,772 1,812,161 1,197,371 865,035 645,289 474,714 366,498	741 1,629 Total statutory Gross income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358 1,882 1,793 1,355	11,651 8,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,928 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965 978,981	721 1,657 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741
income All returns, total	Pensions and all 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787 811,489 520,094 370,414 503,668	Amount (42) 258,369 11,882 41,854 38,967 27,848 26,029 23,315 20,692 15,344 10,372 7,087 12,156	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,138 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821 439,272 631,501	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,767 44,337 36,950 31,895 27,194 20,733 15,886 12,576 9,851 20,242	7,896 1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,116,820 2,648,651 2,190,772 1,812,161 1,197,371 885,035 645,289 474,714 366,498 583,695	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358 1,882 1,793 1,355 2,800	11,651 6,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,926 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965 978,981 681,929 444,344 564,462	721 1,657 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741 2,930 1,938
income All returns, total	Pensions and all 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787 811,489 520,094 370,414	Amount (42) 258,369 11,882 41,854 38,967 27,848 26,029 23,315 20,692 15,344 10,372 7,087	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821 439,272 631,501 356,055	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,767 44,337 36,950 31,695 27,194 20,733 15,866 12,576 9,851 20,242 14,430	7,896 1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,116,820 2,648,651 2,190,772 1,812,161 1,197,371 885,035 645,289 474,714 366,498 583,695 320,454	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358 1,882 1,793 1,355 2,800 2,076	11,651 8,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,928 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965 978,981 681,929 444,344 564,462 275,085	721 1,857 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741 2,930 1,938 1,587 2,611 1,360
income III returns, total	Pensions and al 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787 811,489 520,094 370,414 503,668 251,207 137,513 68,808	Amount (42) 258,369 11,882 41,854 41,854 38,967 27,848 26,029 23,315 20,692 15,344 10,372 7,087 12,156 6,170 4,373 2,020	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,138 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821 439,272 631,501	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,767 44,337 36,950 31,895 27,194 20,733 15,886 12,576 9,851 20,242	1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,116,820 2,646,651 2,190,772 1,812,161 1,197,371 885,035 645,289 474,714 366,498 583,695 320,454 212,254	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358 1,882 1,793 1,355 2,800 2,076 1,505	11,651 6,432 1979 Incom Number of returns (47) 11,538,471 228,722 642,928 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965 978,981 681,929 444,344 564,462 275,085 151,573	721 1,857 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741 2,930 1,938 1,587 2,611 1,360 927
income III returns, total	Pensions and al 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,087 3,354,353 2,358,727 1,829,988 1,541,362 1,127,787 811,489 520,094 370,414 503,668 251,207 137,513 88,808 144,789	Amount (42) 258,369 11,882 41,854 38,967 27,848 26,029 23,315 20,692 15,344 10,372 7,087 12,156 8,170 4,373 2,020 4,569	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821 439,272 631,501 356,055 226,980	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,787 44,337 36,950 31,695 27,194 20,733 15,868 12,576 9,851 20,242 14,430 11,504	7,896 1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,116,820 2,648,651 2,190,772 1,812,161 1,197,371 885,035 645,289 474,714 366,498 583,695 320,454	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358 1,882 1,793 1,355 2,800 2,076 1,505 1,278	11,651 6,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,926 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965 978,981 681,929 444,344 564,462 275,085 151,573 93,905	721 1,657 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741 2,930 1,938 1,587 2,611 1,360 927 648
income All returns, total	Pensions and al 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787 811,489 520,094 370,414 503,668 251,207 137,513 68,808 144,789 50,583	Amount (42) 258,369 11,882 41,854 38,987 27,848 28,029 23,315 20,692 15,344 10,372 7,087 12,156 6,170 4,373 2,020 4,569 1,639	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821 439,272 631,501 356,055 226,980 114,638 245,651 99,427	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,767 44,337 36,950 31,695 27,194 20,733 15,866 12,576 9,851 20,242 14,430 11,504 7,156 18,097 11,603	1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,118,820 2,646,651 2,180,772 1,812,161 1,197,371 885,035 645,289 474,714 366,498 583,695 320,454 212,254 156,634	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358 1,882 1,793 1,355 2,800 2,076 1,505	11,651 6,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,926 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965 978,981 681,929 444,344 564,462 275,085 151,573 93,905 164,410	721 1,657 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741 2,930 1,938 1,587 2,611 1,360 927 648 1,458
income III returns, total	Pensions and all 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787 811,489 520,094 370,414 503,668 251,207 137,513 68,808 144,789 50,583 22,819	Amount (42) 258,369 11,882 41,854 38,967 27,848 28,029 23,315 20,692 15,344 10,372 7,087 12,158 8,170 4,373 2,020 4,569 1,639 955	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,538,620 4,934,136 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821 439,272 631,501 356,055 226,980 114,638 245,651 99,427 49,073	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,787 44,337 36,950 31,695 27,194 20,733 15,866 12,576 9,851 20,242 14,430 11,504 7,156 18,097 11,603 7,969	7,896 1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,118,820 2,646,651 2,190,772 1,812,161 1,197,371 885,035 645,289 474,714 366,498 583,695 320,454 212,254 156,634 299,241 123,543 63,640	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358 1,882 1,793 1,355 2,800 2,076 1,505 1,278 3,011	11,651 6,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,926 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965 978,981 681,929 444,344 564,462 275,085 151,573 93,905	721 1,657 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741 2,930 1,938 1,587 2,611 1,360 927 648
income All returns, total	Pensions and al 1995 Adjusted Number of returns (41) 20,752,414 2,623,710 4,980,067 3,354,353 2,358,727 1,829,968 1,541,362 1,127,787 811,489 520,094 370,414 503,668 251,207 137,513 68,808 144,789 50,583	Amount (42) 258,369 11,882 41,854 38,987 27,848 28,029 23,315 20,692 15,344 10,372 7,087 12,156 6,170 4,373 2,020 4,569 1,639	21,460 Pensions an 1979 Incom Number of returns (43) 22,426,150 2,536,620 4,934,136 3,775,939 2,785,604 2,028,388 1,600,408 1,155,150 771,205 571,821 439,272 631,501 356,055 226,980 114,638 245,651 99,427	900 d annuities¹ le Concept Amount (44) 371,105 12,133 41,767 44,337 36,950 31,695 27,194 20,733 15,866 12,576 9,851 20,242 14,430 11,504 7,156 18,097 11,603	7,896 1995 Adjusted Number of returns (45) 18,208,887 2,970,227 3,116,820 2,646,651 2,190,772 1,812,161 1,197,371 885,035 645,289 474,714 366,498 583,695 320,454 212,254 156,634 299,241 123,543	741 1,629 Total statutory Gross Income Amount (46) 41,140 2,056 3,473 4,266 3,877 3,025 2,472 2,358 1,882 1,793 1,355 2,800 2,076 1,505 1,278 3,011 1,291	11,651 6,432 radjustments 1979 Incom Number of returns (47) 11,538,471 228,722 642,928 1,193,143 1,609,333 1,542,205 1,533,397 1,309,965 978,981 681,929 444,344 564,462 275,085 151,573 93,905 164,410 57,027	721 1,657 e Concept Amount (48) 39,513 1,327 2,423 4,351 4,625 3,991 3,766 3,741 2,930 1,938 1,587 2,611 1,360 927 648 1,458 539

274,083

260,947

216,168

167,403

134.560

104,658

174,664

104,890

75 361

52,001

132,941

9,007,132

6,823,968

4,716,540

3,124,659

2,199,609

1,500,992

2,160,350

1,045,581

637,328

371,458

712,410

269,363

264.597

222,893

180,535

140,851

105,918

179,009

106,192

73,509

52,925

130,712

\$30,000 under \$40,000

\$40,000 under \$50,000

\$50,000 under \$60,000

\$60,000 under \$70,000.

\$70,000 under \$80,000

\$80,000 under \$90,000

\$90,000 under \$100,000

\$100,000 under \$125,000

\$125,000 under \$150,000

\$150,000 under \$175,000.

\$175,000 under \$200,000

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995--Continued ers of returns are in thousands and money amounts are in millions of dollars

43,544

51,310

54.889

49.543

42,083

33.394

23,816

40,651

23,567

14,732

10,365

4,197,381

4,457,249

4,479,536

3,633,684

2,759,888

1,974,833

1,321,550

1.968,977

946,913

536,373

328,945

Taxable income Total itemized deductions 1979 Income Concept 1995 Adjusted Gross Income 1979 Income Concept 1995 Adjusted Gross Income Size of Number of Amount Number of Number of Amount returns returns returns return (55) (56) (54) (53)(50) (51)(49)2,813,826 2,813,826 94,612,292 94.612.292 503,652 34,007,717 527,374 33.973.922 All returns, total 10 720 434 16,855 7,551 10,779,503 16.586 7,249 799.933 738,960 Under \$10,000. 20,316,135 127,724 19,640 20,600,264 129.577 2,146,327 21.423 2.126.811 \$10,000 under \$20,000. 17,850,791 247,258 241.748 32,637 17 483 276 3,523,106 3,326,358 32.514 \$20,000 under \$30,000. 270,557 12,706,736 284,792 12.309.286

4,362,955

4,358,222

4,340,791

3,550,441

2,557,115

1,918,803

1,295,881

1,951,420

957,016

583,958

338,376

42,896

47.761

51,129

46,325

37,449

30.868

22,415

38,523

22,197 14,840

10,083

22,846

9,072,436

7,010,734

4.877.918

3.359.943

2,279,394

1.496.501

2.136.409

1,009,463

573,718

352,448

845.652

\$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	611,564 224,088 110,551 164,177 80,362	22,930 11,082 6,373 13,678 24,230	658,528 253,307 122,533 188,213 86,515	22,846 11,474 6,431 14,224 24,362	645,652 240,483 119,847 178,164 86,853	130,712 71,664 47,072 106,641 203,477	712,410 279,689 138,500 206,394 93,586	74,538 48,161 110,492 206,332
		Total ta	x credits				come tax	- 0
Size of	1995 Adjusted	Gross Income	1979 Incom	ne Concept	1995 Adjusted	Gross Income	1979 Incom	e Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total		10,040	15,240,064	10,040	89,252,989	588,419	89,252,989	588,419
Under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$60,000.	1,197,231 4,838,423 3,399,870 1,119,197 953,435 836,001	84 2,276 1,661 471 421 392 378	1,186,773 4,777,153 3,475,363 1,102,788 971,281 835,071 608,339	84 2,239 1,699 465 426 387 329	10,272,763 16,497,251 16,762,469 12,294,895 9,064,682 7,008,680 4,876,454	2,579 17,415 34,672 42,403 43,634 43,782 39,295	10,219,758 16,266,001 17,073,062 12,695,604 8,996,928 6,817,370 4,716,711	2,620 16,990 35,524 44,826 44,628 43,643 38,326
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	505,091 346,629 261,838	279 252 154 246	472,691 338,868 235,841 400,261	262 197 121 241	3,357,183 2,279,150 1,496,163 2,136,437	34,241 28,270 22,403 39,965	3,123,834 2,197,088 1,499,770 2,160,254	31,812 27,079 22,094 38,757
\$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	167,857 111,679 95,328	246 287 140 222 488	179,555 117,261 97,026 185,150	190 145 160 615	1,009,098 573,767 352,488 645,886	25,147 18,406 13,722 37,074	1,045,976 636,264 371,193 714,759	24,785 18,612 13,395 37,259
\$200,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000	72,951 42,919	251 204 620	84,000 44,146 81,708 46,787	295 280 665 1 242	240,614 119,866 178,230 86,914	22,208 15,347 36,316 71,540	279,777 138,505 206,467 93,668	22,825 15,466 37,289 72,489

Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding

\$1,000,000 or more.

rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1995: returns with income between \$300,000 and \$400,000 increased 1.1 percentage points; returns with income between \$400,000 and \$500,000 increased 1.7 percentage points; returns with income between \$500,000 and \$1,000,000 increased 3.0 percentage points; and returns with income exceeding \$1,000,000 increased 9.0 percentage points. Although the average tax rate for 1995 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1995 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

71,540

Figure 4Total Income Tax as a Percentage	of Adjusted Gross Income and the 1979
Income Concept, 1986-1995	and the long the state of the s

Size of			To	tal income ta	ax as a perce	ntage of adi	isted gross in	ncome		
1995 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	. 14.8	13.3	13.4	13.3	13.1	12.9	13.1	+	+	+
Under \$10,000:	. 4.3	4.0	4.0	1 '		1		13.5	13.7	14.0
\$10,000 under \$20,000		6.8	6.5	3.8	3.7	3.5	3.2	3.0	3.0	3.0
\$20,000 under \$30,000		9.4	9.3	6.4	6.1	5.5	5.1	4.9	4.8	4.7
\$30,000 under \$40,000		10.6	10.9	9.3	9.1	8.7	8.4	8.2	8.1	7.9
\$40,000 under \$50,000		11.8	11.6	10.9 11.5	10.6 11.4	10.5 11.0	10.2 10.8	10.1 10.7	10.0 10.8	9.8 10.7
\$50,000 under \$60,000	. 15.5	13.5	13.2	1	1	İ	1	1	10.0	10.7
\$60,000 under \$70,000	16.9	15.1	14.5	12.9	12.4	12.1	11.6	11.5	11.4	11.4
\$70,000 under \$80,000		16.5	15.6	14.2	13.8	13.2	12.9	12.7	12.6	12.5
\$80,000 under \$90,000		17.8	16.6	15.3 16.2	14.9	14.4	14.0	13.9	13.8	13.6
\$90,000 under \$100,000		18.8	17.4	17.3	15.8 16.6	15.4 16.0	15.0 15.9	15.1 15.7	14.9 15.9	14.6 15.8
\$100,000 under \$125,000	23.1	20.1	1	1 40.4		1			15.5	15.6
\$125,000 under \$150,000		21.8	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9
\$150,000 under \$175,000		23.0	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3
\$175,000 under \$200,000		23.9	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9
\$200,000 under \$300,000	31.1	25.8	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9
		25.6	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8
\$300,000 under \$400,000		27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8
\$400,000 under \$500,000		28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7
\$500,000 under \$1,000,000		29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4
Size of			Tot	al income ta	x as a percer	tage of 1979	Income Con	cept	'	
1995 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	
Under \$10,000	4.9	4.2	4.4	4.3	4.3	4.0		·	ļ	13.8
\$10,000 under \$20,000	7.6	6.7	6.5	6.4	6.1	5.5	3.5	3.2	3.2	3.1
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	5.1 8.3	4.8	4.8	4.7
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	8.2	8.1	7.9
\$40,000 under \$50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.2	10.2 10.8	10.1 11.0	10.1 11.0
50,000 under \$60,000	13,8	13.4	12.2	40.0	40.5			ĺ		,,,,,
60,000 under \$70,000	14.9	15.0	13.2	12.9	12.5	12.0	. 11.6	11.6	11.6	11.6
70,000 under \$80,000	15.8	16.2	14.5 15.4	14.2	13.8	13.2	12.9	12.7	12.7	12.5
80,000 under \$90,000	16.7	17.5		15.2	14.6	14.2	13.7	13.7	13.6	13.6
90,000 under \$100,000	16.8	18.1	16.1 17.1	16.2	15.5	15.1	14.6	· 14.7	14.6	14.4
	10.0	10.1	17.1	16.8	16.1	15.5	15.2	. 15.3	15.4	15.5
100,000 under \$125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2
125,000 under \$150,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4
150,000 under \$175,000 175,000 under \$200,000	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1
175.000 Under \$200 000	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2
	226	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5
	22.6	J	I							
200,000 under \$300,000300,000 under \$400,000	22.6	24.5	22.6	21.9	21.5	216	21.6	22 =	22.7	
200,000 under \$300,000 300,000 under \$400,000 400,000 under \$500,000		24.5 26.5	22.6 23.2	21.9 22.7	21.5 22.3	21.6	21.6	23.5	23.7	23.7
200,000 under \$300,000	22.6	1	22.6 23.2 23.5	21.9 22.7 22.0	21.5 22.3 21.7	21.6 23.0 23.5	21.6 21.4 22.6	23.5 25.4 26.3	23.7 24.8 26.1	

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1996.

All returns processed during 1996 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income were excluded in calculating information. estimates. This resulted in a small difference between the population total (118,650,252 returns) reported in Table C and the estimated total of all returns (118,218,327) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1995. While about 97 percent of the returns processed

during Calendar Year 1996 were for Tax Year 1995, a few were for noncalendar years ending during 1995 and 1996, and some were returns for prior years. Returns for prior years were used in place of 1995 returns expected to be received and processed after December 31, 1996. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1996.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

- 1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Total gross positive or negative income. Sixty

Bonnye Walker and William Wong designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

variables are used to derive positive and negative incomes.

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details, see references 1 and 2.) The sampling rates range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 1996 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced

at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 1995, 0.23 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CV's for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from

each sample, then:

- 1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
- 2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$12.24 billion, and its related coefficient of variation, CV(X), is 1.21 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

SE (X) = X • CV(X)
=
$$(\$12.24 \times 10^9)$$
 •(0.0121)
= $\$0.148$ billion

The p percent confidence interval is calculated using the formula:

$$X \pm z \bullet SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$12.091 billion to \$12.388 billion, and the 95 percent confidence interval is from \$11.943 billion to \$12.536 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are

combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," Proceedings of the Section on Survey Research Methods, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 1995

•		Des	cription of the	sample strata						Number of	f returns
Grand total	<u> </u>									Population counts	Sample counts
Grand total Form 1040 returns only with adjusted gross incon Form 1040 returns only with combined Schedule	ne or expanded in		O and over wi	th no income tay	offer gradite a			• • • • • • • • • • • •		118,650,252	114,609
Form 1040 returns only with combined Schedule Other Returns, total	C (business or pr	rofession) total re	ceipts of \$50.0	000.000 and over	total	nd no additional t	tax for tax prefi	erences, total	· · · · · · · · · · · ·	2,537 ²	2,537
Other Returns, total										34	34
				Numbe	er of returns by	type of form atta	ached			118,647,681	112,038
	i			Form 1		Form				-{	
Description of the sample strata	Degree of interest ³	Form 1040, with or Form		with Scho but without I or Form	edule C Form 1116	with Sch but without I or Form	edule F Form 1116	All other	returns		
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample	1	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)		counts	-	
Total		1,550,534	17,297	16,331,658	30,601		}	(8)	(9)	· ·	
Negative Income			1.,20,	10,551,656	30,001	1,639,817	4,107	99,125,672	60,033		i
\$10,000,000 or more	All	102	102	568	568				i		J
\$5,000,000 under \$10,000,000	All	79	79	688	688	85	85	851	·~ 851	1,606	1,606
\$2,000,000 under \$5,000,000	All	338	99	2,884	851	123	123	828	828	1,718	1,718
\$1,000,000 under \$2,000,000	All e.	665	89	6,085	826	543	155	3,012	927	6,777	2,032
\$500,000 under \$1,000,000	All `	1,499	40	16,135	463	1,370	191	5,875	856	13,995	1,962
\$250,000 under \$500,000	All	**		** 41,864	** 366	4,112	106	13,291	387	35,037	996
\$120,000 under \$250,000	All -	**	**	** 88.956	** 352	10,717	90	28,777	213	81,358	669
\$60,000 under \$120,000	All		**	** 125,822	** 295	19,911	82	60,418	222	169,285	656
Under \$60,000	Ali	**	••	** 353,230		21,707	48	90,916	227	238,445	570
Positive Income			<i>;</i> -	333,230	** 298	·· 43,918	. 41	394,058	336	791,206	675
Under \$30,000	1		·						.		
Under \$30,000	2	81,883	31	1,679,955				26,425,079	5,721	26,425,079	5,721
Under \$30,000	3-4	114,708	109		549	127,325	48	28,300,200	8,995	30,189,363	9,623
\$30,000 under \$60,000	1-2	118,649	43	3,194,129	2,481	198,955	173	5,510,279	4,450	9,018,071	7,213
\$30,000 under \$60,000	3-4	173,838	160	1,722,822	553	206,357	73	19,922,265	6,513	21,970,093	7,182
\$60,000 under \$120,000	1-3	240,416	81	3,170,139	2,782	290,543	255	4,523,998	4,107	8,158,518	7,304
\$60,000 under \$120,000 .	4	194,613	- 1	1,848,472	646	259,105	84	9,490,132	3,218	11,838,125	4,029
\$120,000 under \$250,000	1-3	152,367	181 187	2,082,670	2,092	181,382	183	1,760,844	1,735	4,219,509	4,191
\$120,000 under \$250,000	4	180,538		433,121	556	122,903	168	1,318,350	1,710	2,026,741	2,621
\$250,000 under \$500,000	Ail	167,959	505 1,125	990,957	2,784	66,339	160	694,100	1,916	1,931,934	5,365
\$500,000 under \$1,000,000	All	75,634	1,125	423,066	2,718	62,577	390	415,403	2,624	1,069,005	6,857
\$1,000,000 under \$2,000,000	All	28,988	3,355	112,869	2,698	15,975	383	116,394	2,780	. 320,872	7,684
\$2,000,000 under \$5,000,000	Ali	13,166	3,355 4,196	26,587	3,122	4,176	505	34,543	4,031	94,294	11,013
\$5,000,000 under \$10,000,000	All	3,200	3,200	8,439	2,713	1,352	422	12,546	3,873	35,503	11,204
\$10,000,000 or more	All	1,892	1.892	1,548	1,548	. 246	246	2,388	2,388	7,382	7,382
This population includes as action to 4 404 905		1,032	1,032	652	652	96	· 96	1,125	1,125	3,765	3765

¹ This population includes an estimated 431,925 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

2 This population includes 159 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

3 Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

^{**} Data combined.

Section 3

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Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

			All retums	All retums			Taxable	Taxable returns	
Size and accumulated size of adjusted gross income	Number	Percent	jį	Adjusted gross income less deficit		Number	Percent	Adjusted gross income less deficit	gross deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of retums	of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(9)	6	(8)	(6)
Size of Adjusted Gross Income									
Total	118,218,327	100.0	4,189,353,615	100.0	35,437	89,252,989	100.0	4,007,580,441	100.0
No adjusted gross income	944,141	0.8	-55,253,648	8	-58,523	6,508	Ø.	-5,006,953	8
\$1 under \$1,000	2,259,680	1.9	1,399,859	Ø	619	451,892	0.5	380,076	Ø
\$1,000 under \$2,000	3,281,917	2.8	4,907,565	0.1	1,495	946,242	1:	1,400,965	8
\$2,000 under \$3,000	3,244,152	2.7	8,073,968	0.2	2,489	721,595	8.0	1,791,186	Ø
\$3,000 under \$4,000	3,102,146	2.6	10,831,272	0.3	3,492	732,107	9.0	2,571,855	0.1
\$4,000 under \$5,000	2,758,236	2.3	12,392,164	0.3	4,493	1,075,684	1.2	4,807,829	0.1
\$5,000 under \$6,000.	2,843,228	2.4	15,617,213	0.4	5,493	675,979	0.8	3,705,334	0.1
- \$6,000 under \$7,000	2,836,728	2.4	18,384,631	0.4	6,481	938,030	7	6,128,623	0.2
\$7,000 under \$8,000	2,666,398	2.3	19,995,197	9.0	7,499	1,477,263	1.7	11,129,038	0.3
\$8,000 under \$9,000	2,926,266	2.5	24,858,323	9.0	8,495	1,738,589	1.9	14,747,964	0.4
\$9,000 under \$10,000	2,709,784	2.3	25,748,001	9.0	9,502	1,508,874	1.7	14,331,640	0.4
\$10,000 under \$11,000.	2,662,613	2.3	27,943,178	0.7	10,495	1,466,872	1.6	15,383,370	0.4
\$11,000 under \$12,000	2,842,422	2.4	32,683,014	0.8	11,498	1,697,028	1.9	19,515,653	0.5
\$12,000 under \$13,000	2,712,855	2.3	33,890,484	0.8	12,493	1,573,333	1.8	19,672,521	9.0
\$13,000 under \$14,000	2,709,586	2.3	36,576,058	6.0	13,499	1,767,627	2.0	23,857,843	9.0
\$14,000 under \$15,000.	2,634,612	2.2	38,224,709	6.0	14,509	1,751,387	2.0	25,428,394	9.0
\$15,000 under \$16,000	2,484,031	2.1	38,456,927	6.0	15,482	1,706,754	1.9	26,416,230	0.7
\$16,000 under \$17,000	2,352,658	2.0	38,828,889	6.0	16,504	1,554,863	1.7	25,676,863	9.0
\$17,000 under \$18,000	2,150,465	1.8	37,607,117	6.0	17,488	1,496,362	1.7	26,164,403	7.0
\$18,000 under \$19,000	2,251,825	1.9	41,706,026	1.0	18,521	1,724,601	1.9	31,944,113	8.0
\$19,000 under \$20,000	2,146,654	1.8	41,819,365	1.0	19,481	1,758,425	2.0	34,264,077	6.0
\$20,000 under \$25,000	660'026'6	8.4	223,400,219	5.3	22,407	9,045,529	10.1	203,420,100	5.1
\$25,000 under \$30,000	7,847,862	9.9	215,200,244	5.1	27,422	7,716,940	8.6	211,692,075	5.3
\$30,000 under \$40,000	12,380,339	10.5	430,491,242	10.3	34,772	12,294,895	13.8	427,540,458	10.7
\$40,000 under \$50,000.	9,098,760	7.7	406,638,597	9.7	44,692	9,064,682	10.2	405,132,868	10.1
\$50,000 under \$75,000	13,679,023	11.6	828,349,278	19.8	955'09	13,654,264	15.3	826,882,001	20.6
\$75,000 under \$100,000	5,374,489	4.5	458,505,650	10.9	85,311	5,363,365	0.9	457,587,504	11.4
\$100,000 under \$200,000	4,074,852	3.4	532,030,480	12.7	130,564	4,071,790	4.6	531,603,228	13.3
\$200,000 under \$500,000	1,007,136	6.0	292,117,517	7.0	290,048	1,006,366	7	291,897,753	7.3
\$500,000 under \$1,000,000	178,374	0.2	120,347,093	2.9	674,690	178,230	0.5	120,249,729	3.0
\$1,000,000 or more	86,986	r.0	77,582,987	5.4	7,613,937	80,914	5	10/,263,727).c

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

					Tax	able returns					
•		Taxable income		Inc	ome tax after credit	5 +			Total income tax	(
. Size and accumulated size						,			Percentage of		
of adjusted gross income	Number	- Amount	Percentage of	Number of	Amount	Percentage of	Amount	Total	Taxable	Adjusted gross	Average income tax
	returns		total	returns	, , , , ,	total	Allount	1000	income	income less deficit	(dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	. (19)	(20)
Size of Adjusted Gross Income		:		` '	`		(,		1 (1-)	(1.7)	(==)
Total	89,220,165	2,797,311,551	100.0	89,233,118	586,128,456	100.0	588,419,030	100.0	21.0	14.7	6,593
No adjusted gross income	-	, -		2,044	189	: (Z)	87,965	(Z)	(Z)	(Z)	13,516
\$1 under \$1,000	451,851	72,484	(Z)	451,851	10,880	, (Z)	10,884	 	15.0	2.9	24
\$1,000 under \$2,000	943,854	406,235	(Z)	945,004	66,212	(Z)	66,526	(Z)	16.4	.4.7	70
\$2,000 under \$3,000	718,440	482,968	. (Z)	721,586	90,393	(Z) ·	91,196	(Z)	18.9	5.1	126
\$3,000 under \$4,000	729,759	431,702	(Z)	730,997	83,410	(Z)	83,523	(2)	19.3	3.2	114
\$4,000 under \$5,000	1,075,659	895,978	(Z)	1,075,659	138,702	(Z)	139,518	(Z)	15.6	2.9	130
\$5,000 under \$6,000	674,740	1,161,852	(Z)	675,979	180,458	(Z)	180,458	(Z)	15.5	4.9	267
\$6,000 under \$7,000	937,985	1,617,471	0.1	937,985	252,047	(Z)	254,691	(Z)	15.7	4.2	272
\$7,000 under \$8,000	1,474,112	2,462,824	0.1	1,477,258	348,151	0.1	348,220	0.1	14.1	3.1	236
\$8,000 under \$9,000	1,736,315	4,183,311	0.1	1,737,560	614,724	0.1	615,939	. 0.1	14.7	4.2	354
\$9,000 under \$10,000	1,507,625	4,664,431	0.2	1,508,863	700,375	0.1	700,439	0.1	15.0	4.9	464
\$10,000 under \$11,000	1,465,806	5,879,830	0.2	1,466,821	896,242	0.2	896,440	0.2	15.2	5.8	611
\$11,000 under \$12,000	1,697,025	7,896,040	0.3	1,697,025	1,178,195	0.2	. 1,178,218	0.2	14.9	6.0	694
\$12,000 under \$13,000	1,570,186	8,376,340	0.3	1,573,333	1,440,776	0.2	1,440,776	0.2	17.2	7.3	916
\$13,000 under \$14,000	1,767,627	10,149,746	- 0.4	1,767,627	1,518,791	0.3	1,518,791	0.3	15.0	6.4	859
\$14,000 under \$15,000	1,751,387	11,272,090	0.4	1,751,387	1,690,606	0.3	1,690,606	0.3	15.0	6.6	965
\$15,000 under \$16,000	1,706,386	12,449,943	-, 0.4	1,706,386	1,861,784	0.3	1,862,620	- 0.3	15.0	7.1	1,091
\$16,000 under \$17,000	1,554,863	12,914,985	0.5	1,554,863	1,927,138	0.3	1,927,701	0.3	14.9	7.5	1,240
\$17,000 under \$18,000	1,496,068	13,709,050	0.5	1,496,068	2,029,238	0.3	2,030,890	0.3	14.8	7.8	1,357
\$18,000 under \$19,000	1,724,601	16,508,397	0.6	1,724,601	2,318,312	0.4	2,318,312	0.4	14.0	7.3	1,344
\$19,000 under \$20,000	1,758,425	18,112,935	. 0.6	1,758,425	2,550,444	0.4	2,550,444	0.4	14.1 .	7.4	1,450
\$20,000 under \$25,000	9,045,467	113,493,168	4.1	9,045,467	16,144,786	2.8	16,149,912	2.7	14.2	7.9	1,785
\$25,000 under \$30,000	7,715,912	125,017,180	4.5	7,715,912	18,519,010	3.2	18,521,985	3.1	14.8	8.7	2,400
\$30,000 under \$40,000	12,294,447	270,381,177	9.7	12,294,700	42,398,645	7.2	42,402,896	7.2	15.7	9.9	3,449
\$40,000 under \$50,000	9,063,163	269,124,148	9.6	9,062,120	43,620,013	7.4	43,634,450	7.4	16.2	10.8	4,814
\$50,000 under \$75,000	13,653,744	579,685,435	20.7	13,651,813	100,199,611	17.1	100,276,554	17.0	17.3 ·	12.1	7,344
\$75,000 under \$100,000	5,362,853	334,931,279	12.0	5,361,427	67,597,440	11.5	67,714,198	11.5	20.2	14.8	12,625
\$100,000 under \$200,000	4,071,068	411,525,511	14.7	4,069,884	96,826,299	. 16.5	97,239,647	16.5	23.6	18.3	23,881
\$200,000 under \$500,000	1,005,834	249,422,429	8.9	1,005,593	73,864,680	12.6	74,629,647	12.7	29.9	25.6	74,158
\$500,000 under \$1,000,000	178,126	106,625,346	3.8	178,062	36,001,727	6.1	36,315,904	6.2	34.1	30.2	203,759
\$1,000,000 or more	86,837	203,457,268	7.3	86,818	71,059,179	12.1	71,539,681	12.2	35.2	31.5	823,109

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

							ayanı	avanie ieumis	
Size and accumulated size of adjusted gross income	Number	Percent	.=	Adjusted gross income less deficit		Number	Percent	Adjusted gross income less deficit	gross s deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(21)	(22)	(23)	(24)	(SZ)	(52)	(z)	(28)	(62)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	944,141	9.0	-55,253,648	8	-58,523	6,508	Ø	-5,006,953	8
\$1 under \$1,000.	2,259,680	1.9	1,399,859	8	619	451.892	0.5	380,076	8
\$1 under \$2,000.		4.7	6,307,424	0.	1,138	1,398,135	1.6	1,781,041	8
\$1 under \$3,000	8,785,749	7.4	14,381,391	0.3	1,637	2,119,729	2.4	3,572,227	0.1
\$1 under \$4,000	_	10.1	25,212,664	9.0	2,121	2,851,836	3.2	6,144,081	0.2
\$1 under \$5,000.	14,646,131	12.4	37,604,828	0.9	2,568	3,927,520	4.4	10,951,910	0.3
\$1 under \$6,000	17,489,359	14.8	53,222,041	1.3	3,043	4,603,489	5.2	14,657,244	0.4
\$1 under \$7,000.	20,326,087	17.2	71,606,672	1.7	3,523	5,541,529	6.2	20,785,867	0.5
\$1 under \$8,000	22,992,485	19.4	91,601,869	22	3,984	7,018,792	7.9	31,914,905	9.0
\$1 under \$9,000.		21.9	116,460,191	2.7	4,493	8,757,382	8.8	46,662,869	1.2
\$1 under \$10,000	28,628,535	24.2	142,208,193	3.4	4,967	10,266,255	11.5	60,994,509	1.5
\$1 under \$11,000		26.5	170,151,370	4.0	5,438	11,733,127	13.1	76,377,880	6.1
\$1 under \$12,000		28.9	202,834,385	4.8	5,942	13,430,155	15.0	95,893,532	2.4
\$1 under \$13,000.		31.2	236,724,869	5.6	6,425	15,003,487	16.8	115,566,053	2.9
\$1 under \$14,000		33.5	273,300,926	6.4	6,909	16,771,114	18.8	139,423,896	3.5
\$1 under \$15,000	42,190,623	35.7	311,525,635	7.3	7,384	18,522,501	20.8	164,852,290	4.1
\$1 under \$16,000.		37.8	349,982,563	8.2	7,834	20,229,254	22.7	191,268,521	8.4
\$1 under \$17,000	47,027,311	39.8	388,811,451	9.2	8,268	21,784,118	24.4	216,945,383	5.4
\$1 under \$18,000.	49,177,776	41.6	426,418,568	10.0	8,671	23,280,480	26.1	243,109,787	6.1
\$1 under \$19,000		43.5	468,124,594	11.0	9,102	25,005,082	28.0	275,053,899	6.9
\$1 under \$20,000	53,576,255	45.3	509,943,959	12.0	9,518	26,763,506	30.0	309,317,976	7.7
\$1 under \$25,000	63,546,354	53.8	733,344,178	17.3	11,540	35,809,036	107	512,738,076	12.8
\$1 under \$30,000	71,394,216	60.4	948,544,422	22.3	13,286	43,525,976	48.8	724,430,151	18.1
\$1 under \$40,000	83,774,555	70.9	1,379,035,663	32.5	16,461	55,820,870	62.5	1,151,970,610	28.7
\$1 under \$50,000.	92,873,315	78.6	1,785,674,260	42.1	19,227	64,885,553	72.7	1,557,103,477	38.8
\$1 under \$75,000	106,552,338	90.1	2,614,023,538	61.6	24,533	78,539,817	88.0	2,383,985,478	29.4
\$1 under \$100,000.	111,926,827	7.76	3,072,529,188	72.4	27,451	83,903,182	94.0	2,841,572,982	70.8
\$1 under \$200,000.	116,001,678	98.1	3,604,559,668	84.9	31,073	87,974,972	98.6	3,373,176,210	84.1
\$1 under \$500,000.	117,008,814	0.66	3,896,677,184	91.8	33,302	88,981,338	7.66	3,665,073,963	91.3
\$1 under \$1,000,000	117,187,188	1.68	4,017,024,277	9 <u>4</u> .6	34,279	89,159,568	6.66	3,785,323,692	94.3
\$1 or more	117,274,186	99.2	4,244,607,263	100.0	36,194	89,246,481	100.0	4,012,587,393	100.0
All returns.	118.218.327	100.0	4.189.353.615	288	35 437	89 252 989	5	4 007 500 444	8

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

L					Tax	able returns					
		Taxable income		Inco	ome tax after credit	5	÷		Total income tax	(
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
·	of	Amount	of	of	Amount	of	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			income	income less deficit	(dollars)
	(30)	(31)	(32)	(33)	(34)	; (35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size		Ť .				<u> </u>	•		 		
of Adjusted Gross Income				*							
No adjusted gross income	•	ļ		2,044	189	(Z)	87,965	(Z)	. (x)	l 🔊	13,516
\$1 under \$1,000	451.851	72,484	(Z)	451,851	10,880	; (Z)	10,884	(Z)	15.0	2.9	24
\$1 under \$2,000	1,395,705	478,719	(2)	1,396,855	77,092	(Z)	77,411	(Z)	16.2	4.3	55
\$1 under \$3,000	2,114,145	961,687	(Z)	2,118,441	167,485	(Z)	168,606	(Z)	17.5	4.7	80
\$1 under \$4,000	2,843,903	1,393,389	(Z)	2,849,438	250,895	(2)	252 129	(Z)	18.1	4.1	88
\$1 under \$5,000	3,919,562	2,289,367	0.1	3,925,097	389,597	0.1	391,647	0.1	17.1	3.6	100
\$1 under \$6,000	4,594,302	3,451,219	0.1	4,601,076	570,056	0.1	572,105	0.1	16.6	3.9	124
\$1 under \$7,000	5,532,287	5,068,690	0.2	5,539,061	822,102	0.1	826,796	0.1	16.3	4.0	149
\$1 under \$8,000	7,006,399	7,531,514	0.3	7.016,319	1,170,253	0.2	1,175,016	0.2	15.6	3.7	167
\$1 under \$9,000	8,742,714	11,714,825	0.4	8,753,879	1,784,977	0.3	1,790,955	0.3	15.3	3.8	205
\$1:under \$10,000	10,250,339	16,379,256	0.6	10,262,743	2,485,352	0.4	2,491,394	0.4	15.2	4.1	243
\$1-under \$11,000	11,716,145	22,259,085	0.8	11,729,564	3,381,595	0.6	3,387,834	0.6	15.2	4.4	289
\$1 under \$12,000	13,413,170	30,155,125	1.1	13,426,588	4,559,790	0.8	4,566,052	0.8	15.1	4.8	340
\$1 under \$13,000	14,983,356	38,531,465	1.4	14,999,921	6,000,565	1.0	6,006,827	1.0	15.6	5.2	400
\$1 under \$14,000	16,750,983	48,681,212	1.7	16,767,547	7,519,356	1.3	7,525,619	1.3	15.5	5.4	449
\$1 under \$15,000	18,502,370	59,953,302	· 2.1	18,518,934	9,209,962	. 1.6	9,216,224	1.6	15.4	5.6	498
\$1 under \$16,000	20,208,756	72,403,245	2.6	20,225,321	11,071,746	1.9	11,078,844	1.9	15.3	5.8	548
1 under \$17,000	21,763,620	85,318,230	3.1	21,780,184	12,998,884	2.2	13,006,545	2.2	15.2	6.0	597
\$1 under \$18,000	23,259,687	99,027,280	3.5	23,276,252	15,028,122	2.6	15,037,436	2.6	15.2	6.2	646
1 under \$19,000	24,984,288	115,535,677	4.1	25,000,853	17,346,434	3.0	17,355,748	2.9	15.0	6.3	694
\$1 under \$20,000	26,742,713	133,648,612	4.8	26,759,278	19,896,878	3.4	19,906,192	3.4	14.9	6.4	744
\$1 under \$25,000	35,788,181	247,141,780	8.8	35,804,745	36,041,664	6.1	36,056,104	6.1	14.6	7.0	1,007
\$1 under \$30,000	43,504,093	372,158,960	13.3	43,520,657	54,560,674	9.3	54,578,089	9.3	14.7	7.5	1,254
1 under \$40,000	55,798,540	642,540,137	23.0	55,815,357	96,959,319	16.5	96,980,985	16.5	15,1	8.4	1,737
1 under \$50,000	64,861,703	911,664,284	32.6	64,877,477	140,579,332	24.0	140,615,436	23.9	15.4	9.0	2,167
51 under \$75,000	78,515,447	1,491,349,719	53.3	78,529,289	240,778,943	41.1	240,891,989	40.9	16.2	10.1	3,067
1 under \$100,000	83,878,299	1,826,280,997	65.3	83,890,717	308,376,383	52.6	308,606,187	52.4	16.9	10.9	3,678
1 under \$200,000	87,949,367	2,237,806,509	80.0	87,960,601	405,202,682	69.1	405,845,834	69.0	18.1	12.0	4,613
1 under \$500,000	88,955,201	2,487,228,937	88.9	88,966,195	479,067,362	81.7	480,475,481	81.7	19.3	13.1	5,400
\$1 under \$1,000,000	89,133,327	2,593,854,284	92.7	89,144,257	515,069,088	87.9	516,791,385	87.8	19.9	13.7	5,796
\$1 or more	89,220,165	2,797,311,551	100.0	89,231,075	586,128,268	, 100.0	588,331,066	100.0	21.0	14.7	6,592
All returns	89,220,165	2,797,311,551	100.0	89,233,118	586,128,456	100.0	588,419,030	100.0	21.0	14.7	6,593

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

			All returns				Taxable	e returns	
Size and accumulated size of adjusted gross income	Number	Percent	į	Adjusted gross ncome less deficit		Number	Percent	Adjusted income less	_
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Accumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more	. 86,998	0.1	227,582,987	5.4	2,615,957	86,914	0.1	227,263,701	5.7
500,000 or more	1	0.2	347,930,079	8.2	1,311,103	265,144	0.3	347,513,430	8.7
200,000 or more		1.1	640,047,596	15.1	502,981	1,271,510	1.4	639,411,183	15.9
\$100,000 or more		4.5	1,172,078,076	27.6	219,188	5,343,300	6.0	1,171,014,411	29.2
\$75,000 or more	. 10,721,848	9.1	1,630,583,726	38.4	152,080	10,706,665	12.0	1,628,601,915	40.6
\$50,000 or more	. 24,400,870	20.6	2,458,933,003	57.9	100,772	24,360,929	27.3	2,455,483,916	61.2
\$40,000 or more	. 33,499,631	28.3	2,865,571,600	67.5	85,540	33,425,611	37.5	2,860,616,784	71.3
\$30,000 or more	45,879,969	38.8	3,296,062,842	77.7	71,841	45,720,506	51.2	3,288,157,242	81.9
25,000 or more	. 53,727,832	45.4	3,511,263,086	82.7	65,353	53,437,446	59.9	3,499,849,317	87.2
\$20,000 or more	. 63,697,931	53.9	3,734,663,305	88.0	58,631	62,482,975	70.0	3,703,269,417	92.3
\$19,000 or more	65,844,584	55.7	3,776,482,669	89.0	57,354	64,241,400	72.0	3,737,533,494	93.1
\$18,000 or more	. 68,096,409	57.6	3,818,188,695	90.0	56,070	65,966,001	73.9	3,769,477,607	93.9
\$17,000 or more	. 70,246,875	59.4	3,855,795,812	90.8	54,889	67,462,364	75.6	3,795,642,010	94.6
\$16,000 or more	72,599,532	61.4	3,894,624,701	91.8	53,645	69,017,227	77.3	3,821,318,873	95.2
\$15,000 or more	75,083,563	63.5	3,933,081,628	92.7	52,383	70,723,981	79.2	3,847,735,103	95.9
\$14,000 or more	. 77,718,175	65.7	3,971,306,337	93.6	51,099	72,475,368	81.2	3,873,163,497	96.5
\$13,000 or more	. 80,427,761	68.0	4,007,882,395	94.4	49,832	74,242,994	83.2	3,897,021,340	97.1
\$12,000 or more	83,140,616	70.3	4,041,772,879	95.2	48,614	75,816,327	84.9	3,916,693,861	97.6
\$11,000 or more		72.7	4,074,455,893	96.0	47,387	77,513,355	86.8	3,936,209,514	98.1
\$10,000 or more	. 88,645,651	75.0	4,102,399,071	96.6	46,279	78,980,226	88.5	3,951,592,884	98.5
\$9,000 or more	91,355,435	77.3	4,128,147,072	97.3	45,188	80,489,100	90.2	3,965,924,524	98.8
\$8,000 or more	. 94,281,701	79.8	4,153,005,395	97.8	44,049	82,227,689	92.1	3,980,672,489	99.2
\$7,000 or more	. 96,948,099	82.0	4,173,000,592	98.3	43,044	83,704,952	93.8	3,991,801,527	99.5
\$6,000 or more	. 99,784,827	84.4	4,191,385,222	98.7	42,004	84,642,982	94.8	3,997,930,150	99.6
5,000 or more	. 102,628,055	86.8	4,207,002,436	99.1	40,993	85,318,962	95.6	4,001,635,483	99.7
\$4,000 or more	. 105,386,291	89.1	4,219,394,600	99.4	40,037	86,394,645	96.8	4,006,443,312	99.8
53,000 or more	108,488,437	91.8	4,230,225,872	99.7	38,992	87,126,752	97.6	4,009,015,167	99.9
52,000 or more	111,732,589	94.5	4,238,299,840	99.9	37,933	87,848,347	98.4	4,010,806,353	100.0
51,000 or more	. 115,014,506	97.3	4,243,207,405	100.0	36,893	88,794,589	99.5	4,012,207,318	100.0
\$1 or more	. 117,274,186	99.2	4,244,607,263	100.0	36,194	89,246,481	100.0	4,012,587,393	100.0
All returns	. 118,218,327	100.0	4,189,353,615	98.7	35,437	89,252,989	100.0	4,007,580,441	99.9

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

Size and accumulated size of adjusted gross income	Taxable income Amount (51) (51) (51) (51) (51) (51) (51) (51) (52) (53) (54) (54) (54) (54) (54) (54) (55) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54) (54)	Percentage of total total (52) (52) (52) 34.7 46.7	Number of returns	Income tax after credits	edits Percentage		1	Total income tax		Average
		Percentage of total total (52) (52) 7.3 11.1 20.0 34.7 46.7	Number of returns	Amount	Percentage		Ę	Percentage of	Adjusted	Average
		Percentage of total (52) (52) 7.3 11.1 20.0 34.7 46.7	Number of returns	Amount	Percentage		ļ		Adjusted	Average
		652) (52) 7.3 11.1 20.0 34.7 46.7	of returns (53)	Amount		-	1			
		(52) (52) 7.3 1.1.1 20.0 34.7 46.7	returns (53)	-	' 5	Amount	E .	Taxable	Soug	income tax
		(52) 7.3 11.1 20.0 34.7 46.7	(53)		total			income	income	(dollars)
		(52) 7.3 11.1 20.0 34.7 46.7	(53)						less deficit	•
		7.3 11.1 20.0 34.7 46.7		(54)	(55)	(95)	(57)	(28)	(65)	(99)
		7.3 11.1 20.0 34.7 46.7								
		7.3 20.0 34.7 46.7	,							
		20.0 24.7 46.7	86,818	71,059,179	121	71,539,681	12.2	35.2	31.5	823,109
		20.0 34.7 46.7	264,880	107,060,906	18.3	107,855,585	18.3	34.8	31.0	406,781
· 		46.7	1,270,474	180,925,586	30.9	182,485,232	31.0	32.6	28.5	143,519
-		è	5,340,338	277,751,884	47.4	279,724,879	47.5	28.8	23.9	52,351
_			c8/,r0/,ur	345,349,324	39 26	347,439,076	28.0	9.9	21.3	32,451
	-	67.4	24,353,598	445,548,935	76.0	447,715,630	76.1	23.7	18.2	18,378
		0.77	33,415,718	489,168,948	83.5	491,350,080	83.5	22.8	17.2	14,700
		86.7	45,710,417	531,567,594	200.7	533,752,977	200.7	22.0	16.2	11,674
-		91.2	53,426,330	550,086,604	93.9	552,274,962	6.58	21.7	15.8	10,335
\$20,000 or more	51 2,663,662,940	95.2	62,471,797	566,231,390	9.98	568,424,874	9.96	21.3	15.3	9,097
\$19,000 or more	76 2,681,775,874	898	64,230,222	568,781,834	97.0	570,975,318	97.0	21.3	. 15.3	8888
		96.5	65,954,823	571,100,146	97.4	573,283,630	97.4	21.2	15.2	8,691
_		6.96	67,450,891	573,129,384	87.8	575,324,520	87.8	21.2	15.2	8,528
-		97.4	69,005,754	575,056,522	1.86	577,252,222	1.88	21.2	15.1	8,364
\$15,000 ar more	95 2,737,358,250	97.9	70,712,140	576,918,305	98.4	579,114,841	98.4	21.2	15.1	8,188
\$14,000 or more	82 2,748,630,340	98.3	72,463,528	578,608,911	7.86	580,805,447	98.7	21.1	15.0	8.014
		98.6	74,231,154	580,127,702	0.66	582,324,238	0.66	21.1	14.9	7,843
		6.86	75,804,487	581,568,478	89.5	583,765,014	89.2	21.1	14.9	7,700
		89.5	77,501,511	582,746,673	89.4	584,943,232	4.08	21.1	14.9	7,546
\$10,000 or more	25 2,780,932,296	99.4	78,968,332	583,642,915	9.06	585,839,672	9.08	21.1	14.8	7,418
	_	9.66	80,477,195	584,343,290	7:66	586,540,111	7:68	21.1	14.8	7,287
_		266	82,214,756	584,958,015	8.68	587,156,050	8.68	21.0	14.8	7,141
_		8 8	83,692,013	585,306,165	6.68	587,504,270	8.88	21.0	14.7	7,019
_ 		6.08	84,629,999	585,558,212	6.66	587,758,960	6.66	21.0	14.7	6,944
\$5,000 or more	02 2,795,022,184	6. 6. 6. 6.	85,305,978	585,738,670	6.08	587,939,419	6.68	21.0	14.7	6,891
-	•	100.0	86,381,637	585,877,373	100.0	588,078,937	6.66	21.0	14.7	6,807
		100.0	87,112,634	585,960,783	100.0	, 588, 162, 459	100.0	21.0	14.7	6,751
:		100.0	87,834,220	586,051,176	100.0	588,253,655	100.0	21.0	14.7	969'9
1	_	100.0	88,779,224	586,117,388	100.0	588,320,181	100.0	21.0	14.7	6,626
	2,/9/,3	0.001	6/0,152,98	586,128,268	100.0	588,331,066	100.0	21.0	14.7	6,592
All returns	65 2,797,311,551	100.0	89,233,118	586,128,456	100.0	588,419,030	100.0	21.0	14.7	6,593

X Percentage not computed.
Z Less than 0.05 percent.
NOTE: Detail may not add to totals because of rounding.

Table 1.2-All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

							All returns						
Size of adjusted		Adjusted		Total itemiz	ed deductions	Standard	deduction	Taxab	le income	Income ta	x after credits	Total in	come tax
gross income	Number of returns	gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	118,218,327	4,189,353,615	584,509,487	34,007,717	527,374,034	83,222,737	413,584,632	94,612,292	2,813,826,386	89,233,118	586,128,456	89,252,989	588,419,03
No adjusted gross income	944,141	-55,253,648	4,168,474				_			2,044	188	6,507	87,96
\$1 under \$5,000	14,646,131	37,604,828 /	28,486,211	219,764	2,159,134	14,420,183	47,911,278	4,036,138	2,289,663	3,925,097	389,597	3,927,520	391,64
\$5,000 under \$10,000	13,982,404	104,603,365	50,417,246	519,196	5,089,708	13,450,823	63,822,065	6,743,365	14,296,048	6,337,646	2,095,755	6,338,735	2,099,74
\$10,000 under \$15,000	13,562,088	169,317,443	59,532,217	930,474	9,210,346	12,630,372	64,339,648	10,093,137	47,088,063	8,256,192	6,724,610	8,256,245	6,724,83
\$15,000 under \$20,000	11,385,632	198,418,324	53,903,909	1,215,854	12,212,870	10,165,160	53,098,594	10,507,127	82,489,088	8,240,343	10,686,916	8,241,006	10,689,96
\$20,000 under \$25,000	9,970,099	223,400,219	49,239,426	1,536,831	14,768,175	8,428,649	44,203,631	9,735,699	116,621,302	9,045,467	16,144,786	9,045,529	16,149,91
\$25,000 under \$30,000	7,847,862	215,200,244	40,438,151	1,789,527	17,745,680	6,057,097	32,566,952	7,747,577	125,126,846	7,715,912	18,519,010	7,716,940	18,521,98
\$30,000 under \$40,000	12,380,339	430,491,242	71,121,412	4,197,381	43,543,964	8,169,526	45,988,457	12,309,286	270,556,510	12,294,700	42,398,645	12,294,895	42,402,89
\$40,000 under \$50,000	9,098,760	406,638,597	58,390,940	4,457,249	51,310,338	4,641,511	27,891,812	9,072,436	269,363,277	9,062,120	43,620,013	9,064,682	43,634,45
\$50,000 under \$75,000	13,679,023	828,349,278	97,709,634	9,518,242	124,729,161	4,160,780	26,519,857	13,657,764	579,752,827	13,651,813	100,199,611	13,654,264	100,276,55
\$75,000 under \$100,000	5,374,489	458,505,650	39,793,760	4,651,248	78,996,306	723,241	4,750,792	5,366,725	335,041,778	5,361,427	67,597,440	5,363,365	67,714,19
\$100,000 under \$200,000	4,074,852	532,030,480	29,280,402	3,781,208	89,314,615	293,644	1,974,831	4,072,039	411,634,591	4,069,884	96,826,299	4,071,790	97,239,64
\$200,000 under \$500,000	1,007,136	292,117,517	2,027,703	946,203	40,385,814	60,933	384,876	1,005,982	249,447,991	1,005,593	73,864,680	1,006,366	74,629,64
\$500,000 under \$1,000,000	178,374	120,347,093	-	164,177	13,678,409	14,197	90,335	178,164	106,641,422	178,062	36,001,727	178,230	36,315,90
\$1,000,000 or more	86,998	227,582,987	-	80,362	24,229,514	6,621	41,506	86,853	203,476,979	86,818	71,059,179	86,914	71,539,68
Taxable returns, total	89,252,989	4,007,580,441	437,718,647	32,015,791	493,990,066	57,190,567	284,044,468	89,220,165	2,797,311,551	89,233,118	586,128,456	89,252,989	588,419,03
No adjusted gross income	6,507	-5,006,953	44,410			-	-			2,044	188	6,507	87,96
\$1 under \$5,000	3,927,520	10,951,910-	37;383~	13,255	49,336	3,911,690	8,634,065	3,919,562	2,289,367	3,925,097	389,597	3,927,520	391,64
\$5,000 under \$10,000	6,338,735	50,042,599	10,902,535	135,286	643,961	6,191,066	24,427,378	6,330,777	14,089,889	6,337,646	2,095,755	6,338,735	2,099,74
\$10,000 under \$15,000	8,256,245	103,857,781	22,935,689	448,076	2,896,312	7,806,928	34,531,776	8,252,031	43,574,046	8,256,192	6,724,610	8,256,245	6,724,83
\$15,000 under \$20,000	8,241,006	144,465,686	28,222,226	813,847	6,122,846	7,422,539	36,432,024	8,240,343	73,695,310	8,240,343	10,686,916	8,241,006	10,689,96
\$20,000 under \$25,000	9,045,529	203,420,100	39,396,801	1,275,694	10,506,813	7,765,217	40,030,471	9,045,467	113,493,168	9,045,467	16,144,786	9,045,529	16,149,91
\$25,000 under \$30,000	7,716,940	211,692,075	39,035,477	1,681,507	15,223,229	6,034,195	32,420,880	7,715,912	125,017,180	7,715,912	18,519,010	7,716,940	18,521,98
\$30,000 under \$40,000	12,294,895	427,540,458	70,467,856	4,117,282	40,755,270	8,164,181	45,954,325	12,294,447	270,381,177	12,294,700	42,398,645	12,294,895	42,402,89
\$40,000 under \$50,000	9,064,682	405,132,868	58,141,702	4,427,775	50,007,852	4,636,908	27,861,619	9,063,163	269,124,147	9,062,120	43,620,013	9,064,682	43,634,45
\$50,000 under \$75,000	13,654,264	826,882,001	97,555,469	9,493,487	123,135,045	4,160,777	26,519,839	13,653,744	579,685,435	13,651,813	100,199,611	13,654,264	100,276,55
\$75,000 under \$100,000	5,363,365	457,587,504	39,694,203	4,640,839	78,226,081	722,526	4,746,108	5,362,852	334,931,278	5,361,427	67,597,440	5,363,365	67,714,19
\$100,000 under \$200,000	4,071,790	531,603,228	29,258,401	3,778,962	88,882,877	292,828	1,969,486	4,071,068	411,525,511	4,069,884	96,826,299	4,071,790	97,239,64
\$200,000 under \$500,000	1,006,366	291,897,753	2,026,496	945,461	40,124,010	60,905	384,708	1,005,834	249,422,429	1,005,593	73,864,680	1,006,366	74,629,64
\$500,000 under \$1,000,000	178,230	120,249,729	-	164,040	13,561,419	14,190	90,297	178,126	106,625,346	178,062	36,001,727	178,230	36,315,90
\$1,000,000 or more	86,914	227,263,701	-	80,281	23,855,015	6,618	41,492	86,837	203,457,268	86,818	71,059,179	86,914	71,539,68
Nontaxable returns, total	28,965,338	181,773,174	146,790,839	1,991,925	33,383,969	26,032,170	129,540,164	5,392,128	16,514,834				,

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted		Adjusted		Total itemize	Total itemized deductions	Standard	Standard deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total in	Total income tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonnt	₽ T	Amount	ð	Amount	ซี	Amount	ъ	Amount	₽	Amount
		deficit		returns		returns		retums		retums		returns	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(52)	(56)
All returns, total	49,036,410	2,825,247,095	372,902,416	23,147,650	397,800,950	25,519,898	174,459,656	42,683,363	1,955,214,417	41,335,929	423,453,900	41,345,636	425,177,792
No adjusted gross income	368,862	-36,706,527	2,658,669	P.	•	•	٠	•	•	632	88	3,011	71,644
\$1 under \$5,000	895,028	2,563,250	6,501,600	69,200	815,607	825,828	5,694,234	•	•	*2,388	*10,271	2,472	*10,853
\$5,000 under \$10,000	2,008,742	15,614,003	14,503,092	125,206	1,620,234	1,883,535	13,061,329	3,146	•17,726	.5,630	*4,094	6,705	5,482
\$10,000 under \$15,000	3,025,544	38,159,345	21,529,461	290,856	3,349,772	2,734,688	19,245,562	940,454	1,206,998	842,264	370,318	842,276	370,419
\$15,000 under \$20,000	3,352,317	58,767,093	24,277,180	437,429	4,978,282	2,914,889	20,332,363	2,687,089	11,248,825	1,946,527	1,368,167	1,947,189	1,370,854
\$20,000 under \$25,000	3,426,500	77,094,743	25,769,451	609,456	7,332,270	2,817,044	19,365,669	3,230,906	25,777,979	2,775,678	3,310,872	2,775,736	3,315,551
\$25,000 under \$30,000	3,139,578	86,461,928	24,003,425	703,391	8,081,839	2,436,187	16,515,832	3,076,695	38,223,265	3,049,577	5,615,562	3,049,605	5,615,867
\$30,000 under \$40,000.	6,234,064	218,397,979	49,198,518	1,916,749	22,112,233	4,317,315	28,950,737	6,195,501	118,363,619	6,184,213	17,473,826	6,184,313	17,477,114
\$40,000 under \$50,000	6,106,204	273,739,341	48,214,568	2,879,510	34,420,647	3,226,695	21,619,162	6,092,046	169,599,751	6,082,271	25,107,004	6,083,375	25,116,717
\$50,000 under \$75,000	11,055,104	674,355,441	88,524,627	7,638,809	101,190,624	3,416,296	23,096,893	11,041,951	461,718,208	11,038,107	75,770,754	11,038,759	75,810,929
\$75,000 under \$100,000	4,733,599	404,086,335	37,786,867	4,108,373	69,505,975	625,226	4,320,242	4,727,877	292,537,791	4,722,932	57,583,915	4,724,496	57,654,340
\$100,000 under \$200,000	3,583,275	468,492,198	27,936,188	3,326,523	78,594,936	256,752	1,809,744	3,581,179	360,271,680	3,579,604	83,467,704	3,580,795	83,768,455
\$200,000 under \$500,000	881,428	255,105,311	1,998,772	832,976	34,973,796	48,452	332,493	880,611	217,892,112	880,317	64,127,722	880,912	64,720,691
\$500,000 under \$1,000,000	153,828	103,574,973	i	142,156	11,623,122	11,672	79,363	153,673	91,911,564	153,577	31,055,955	153,718	31,315,513
\$1,000,000 or more	72,336	185,541,682	•	67,017	19,201,613	5,319	36,035	72,236	166,444,898	72,214	58,187,640	72,275	58,553,364
Taxable returns, total	41,345,636	2,767,450,522	308,550,475	22,079,350	380,149,147	19,263,275	131,625,059	41,329,000	1,950,999,284	41,335,929	423,453,900	41,345,636	425,177,792
No adjusted gross income	3,011	-3,526,528	26,835	•	•	•		•	•	632	83	3,011	71,644
\$1 under \$5,000	2,472	-6,490	*12,461	•1,280	*18,897	*1,192	*8,731	•	•	*2,388	10271	*2,472	*10,853
\$5,000 under \$10,000	6,705	47,391	17,973	•24	1,737	089'9.	*26,716	*3,146	•17,726	.5,630	4 094	6,705	5,482
\$10,000 under \$15,000	842,276	11,491,011	4,245,290	26,912	290,707	815,364	5,891,795	838,103	1,141,667	842,264	370,318	842,276	370,419
\$15,000 under \$20,000	1,947,189	34,384,060	10,420,398	193,291	1,792,787	1,753,898	12,686,877	1,946,527	9,490,718	1,946,527	1,368,167	1,947,189	1,370,854
\$20,000 under \$25,000	2,775,736	62,926,939	18,270,108	406,412	4,079,126	2,369,324	16,429,313	2,775,678	24,155,447	2,775,678	3,310,872	2,775,736	3,315,551
\$25,000 under \$30,000	3,049,605	84,075,530	22,869,729	631,773	6,686,558	2,417,831	16,395,602	3,049,577	38,126,717	3,049,577	5,615,562	3,049,605	5,615,867
\$30,000 under \$40,000	6,184,313	216,690,720	48,695,259	1,869,577	20,829,680	4,314,737	28,932,498	6,183,960	118,245,219	6,184,213	17,473,826	6,184,313	17,477,114
\$40,000 under \$50,000	6,083,375	272,732,524	47,995,282	2,861,283	33,785,959	3,222,091	21,588,968	6,082,957	169,364,451	6,082,271	25,107,004	6,083,375	25,116,717
\$50,000 under \$75,000	11,038,759	673,384,624	88,391,714	7,622,466	100,250,124	3,416,294	23,096,879	11,038,453	461,656,743	11,038,107	75,770,754	11,038,759	75,810,929
\$75,000 under \$100,000	4,724,496	403,324,078	37,692,367	4,099,985	68,898,155	624,511	4,315,559	4,724,007	292,427,311	4,722,932	57,583,915	4,724,496	57,654,340
\$100,000 under \$200,000	3,580,795	468,142,354	27,915,440	3,324,859	78,270,975	255,936	1,804,399	3,580,230	360,163,885	3,579,604	83,467,704	3,580,795	83,768,455
\$200,000 under \$500,000	880,912	254,958,411	1,997,618	832,481	34,801,446	48,431	332,353	880,494	217,871,862	880,317	64,127,722	880,912	64,720,691
\$500,000 under \$1,000,000	153,718	103,500,333	,	142,049	11,535,483	11,669	79,342	153,642	91,899,215	153,577	31,055,955	153,718	31,315,513
\$1,000,000 or more	72,275	185,312,585	•	196,997	18,907,517	5,318 .	36,028	72,227	166,438,324	, 72,214	58,187,640	72,275	58,553,364
Nonfeyable refirms the													

Status—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars) Table 1.2–All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

				Retu	ms of married po	ersons filing sep	arately, heads of	households, ar	Returns of married persons filing separately, heads of households, and surviving spouses	es			
Size of adjusted		Adjusted		Total itemize	Total itemized deductions	Standard	Standard deduction	Taxab	Taxable income		Income tax after credits	Total inc	Total income tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	롸	Amount	đ	Amount	9,	Amount	로 ,	Amount	오.	Amount
		deficit		retums		retums		returns		returns		returns	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(3 <u>4</u>)	(35)	(36)	(37)	<u>38</u>	(39)
All returns, total	18,294,546	396,439,360	105,304,039	3,105,113	36,226,987	15,049,146	82,883,086	12,350,795	207.714.362	8.993.415	36.056.896	8 998 667	36 208 864
No adjusted gross income	96,555	-5,826,642	442,454					•		1 396	œ.	2.824	8 660
\$1 under \$5,000	1,693,230	4,780,927	9,906,764	28,321	267,410	1,658,725	9,125,904	. 22,054	*24,456	72.054	*3.682	20054	1 . 28 .
\$5,000 under \$10,000	3,082,525	23,586,404	17,846,517	54,920	393,145	3,015,220	16,574,596	319,461	624,527	307,498	91,889	307.498	91 889
\$10,000 under \$15,000	3,475,447	43,416,712	20,445,450	138,948	1,061,149	3,335,257	18,548,194	2,256,650	5,829,202	623,983	402,661	623,983	402.661
\$15,000 under \$20,000	2,633,617	45,780,628	15,784,518	202,599	1,646,361	2,426,399	13,409,213	2,492,489	15,252,794	1,020,601	966,736	1,020,601	967,080
\$20,000 under \$25,000	2,058,064	46,078,824	11,943,096	260,611	2,167,240	1,792,834	9,681,551	2,035,682	22,350,008	1,802,178	2,578,101	1,802,178	2,578,139
\$25,000 under \$30,000	1,441,579	39,288,519	8,102,329	347,491	3,223,200	1,092,849	5,964,481	1,425,287	22,057,318	1,420,902	3,195,950	1,421,898	3,197,101
\$30,000 under \$40,000	1,878,646	64,912,539	10,753,711	763,026	7,345,541	1,102,189	6,086,281	1,865,744	40,795,913	1,862,984	6,269,435	1,862,991	6,269,990
\$40,000 under \$50,000	866,423	38,444,258	4,665,484	499,652	5,604,512	366,771	2,047,511	865,312	26,127,476	864,951	4,293,054	866,410	4,296,300
\$50,000 under \$75,000	790,373	46,349,380	4,266,324	557,361	7,024,428	233,012	1,302,080	790,262	33,761,870	789,187	6,421,337	790,265	6,443,693
\$75,000 under \$100,000	129,774	11,027,265	643,648	114,577	1,793,849	15,196	86,979	129,755	8,503,706	129,762	1,904,972	129,763	1,917,185
\$100,000 under \$200,000	109,390	14,303,186	487,749	101,641	2,480,549	7,749	41,442	109,313	11,312,391	109,148	2,865,912	109,351	2,896,472
\$200,000 under \$500,000	29,823	8,652,937	15,994	27,569	1,263,885	2,254	11,233	29,721	7,370,492	29,711	2,319,897	29,767	2,344,365
\$500,000 under \$1,000,000	5,452	3,710,222	,	5,020	470,703	432	2,347	5,433	3,241,758	5,431	1,117,790	5,443	1,130,717
\$1,000,000 or more	3,649	11,934,202		3,376	1,485,016	258	1,274	3,633	10,462,450	3,629	3,625,395	3,641	3,660,928
Taxable returns, total	8,998,667	306,225,640	45,896,361	2,806,364	32,507,608	6,149,355	32,285,409	8,992,368	196,301,603	8,993,415	36,056,896	8,998,667	36,208,864
No adjusted gross income	2,824	-710,179	15,820	•	•			,	•	•1,396	.	2,824	8,660
\$1 under \$5,000	72,054	*87,658	*14,303	3,146	*359	*16,333	*48,540	*22,054	*24,456	*22,054	*3,682	*22,054	*3,682
\$5,000 under \$10,000	307,498	2,534,518	811,298	16,946	50,090	278,168	1,083,721	306,258	612,724	307,498	91,889	307,498	91,889
\$10,000 under \$15,000	623,983	7,881,294	2,298,291	55,725	229,838	567,016	2,631,214	623,983	2,721,951	623,983	402,661	623,983	402,661
\$15,000 under \$20,000	1,020,601	18,341,648	4,490,714	120,064	738,316	895,918	4,588,657	1,020,601	8,523,962	1,020,601	966,736	1,020,601	967,080
\$20,000 under \$25,000	1,802,178	40,650,430	9,644,699	219,199	1,691,317	1,578,360	8,450,752	1,802,178	20,863,662	1,802,178	2,578,101	1,802,178	2,578,139
\$25,000 under \$30,000	1,421,898	38,753,945	7,886,520	332,194	2,882,112	1,088,465	5,939,270	1,420,902	22,047,571	1,420,902	3,195,950	1,421,898	3,197,101
\$30,000 under \$40,000	1,862,991	64,357,551	10,656,233	750,130	6,890,100	1,099,429	6,070,415	1,862,984	40,740,883	1,862,984	6,269,435	1,862,991	6,269,990
\$40,000 under \$50,000	866,410	38,443,701	4,665,407	499,639	5,603,623	366,771	2,047,511	865,309	26,127,476	864,951	4,293,054	866,410	4,296,300
\$50,000 under \$75,000	790,265	46,343,040	4,265,853	557,253	7,014,187	233,012	1,302,080	790,262	33,761,870	789,187	6,421,337	790,265	6,443,693
	129,763	11,026,437	643,620	114,567	1,792,543	15,196	86,979	129,755	8,503,706	129,762	1,904,972	129,763	1,917,185
\$75,000 under \$100,000	109,351	14,298,070	487,634	101,602	2,472,817	7,749	41,442	109,306	11,311,749	109,148	2.865.912	109,351	2,896,472
\$75,000 under \$100,000 \$100,000 under \$200,000	-	0 626 400		27,517	1 241 337		11,217	29,715	7,368,746	29,711	1,000,00	29,767	
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	29,767	0,030,400	15,971	5013	1,241,001	2,250	2,339		1		2,319,897		2,344,365
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	29,767 5,443	3,704,039	15,971	90.0	464,432	2,250 430		5,430	3,240,244	5,431	2,319,897	5,443	2,344,365 1,130,717
\$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	29,767 5,443 3,641	3,704,039	15,971	3,369	464,432 1,436,537	2,250 430 257	1,271	5,430 3,631	3,240,244 10,452,603	5,431 3,629	2,319,897 1,117,790 3,625,395	5,443 3,641	2,344,365 1,130,717 3,660,928

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

						Retu	rns of single pers	ons ¹					
Size of adjusted		Adjusted		Total itemize	ed deductions	Standard	deduction	Taxabl	e income	Income tax	after credits	Total inc	come tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	of	Amount	, of	Amount	of	Amount	of	Amount	of	Amount
	•	deficit		returns		returns		returns		returns		returns]
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	50,887,371	967,667,160	106,303,032	7,754,954	93,346,097	42,653,693	156,241,889	39,578,134	650,897,607	38,903,774	126,617,660	38,908,686	127,032,374
No adjusted gross income	478,723	-12,720,479	1,067,351			-			•	*16	*8	673	7,660
\$1 under \$5,000	12,057,873	30,260,651	12,077,847	122,243	1,076,116	11,935,630	33,091,141	4,014,084	2,265,207	3,900,654	375,644	3,902,994	377,113
\$5,000 under \$10,000	8,891,138	65,402,958	18,067,637	339,070	3,076,329	8,552,068	34,186,140	6,420,758	13,653,796	6,024,519	1,999,773	6,024,533	2,002,376
\$10,000 under \$15,000	7,061,097	87,741,385	17,557,307	500,669	4,799,425	6,560,427	26,545,892	6,896,033	40,051,863	6,789,945	5,951,632	6,789,987	5,951,751
\$15,000 under \$20,000	5,399,698	93,870,603	13,842,211	575,826	5,588,227	4,823,873	19,357,018	5,327,549	55,987,469	5,273,215	8,352,013	5,273,215	8,352,032
\$20,000 under \$25,000	4,485,535	100,226,653	11,526,879	666,764	5,268,665	3,818,771	15,156,411	4,469,111	68,493,315	4,467,611	10,255,813	4,467,615	10,256,221
\$25,000 under \$30,000	3,266,705	89,449,797	8,332,398	738,645	6,440,641	2,528,060	10,086,638	3,245,596	64,846,264	3,245,433	9,707,498	3,245,437	9,709,017
\$30,000 under \$40,000	4,267,628	147,180,723	11,169,183	1,517,606	14,086,190	2,750,022	10,951,439	4,248,041	111,396,978	4,247,503	18,655,384	4,247,590	18,655,792
\$40,000 under \$50,000	2,126,133	94,454,998	5,510,887	1,078,088	11,285,179	1,048,045	4,225,139	2,115,078	73,636,050	2,114,897	14,219,954	2,114,897	14,221,434
\$50,000 under \$75,000	1,833,545	107,644,456	4,918,683	1,322,073	16,514,109	511,473	2,120,884	1,825,551	84,272,748	1,824,519	18,007,520	1,825,240	18,021,932
\$75,000 under \$100,000	511,116	43,392,050	1,363,245	428,298	7,696,482	82,818	343,571	509,093	34,000,281	508,733	8,108,553	509,105	8,142,672
\$100,000 under \$200,000	382,187	49,235,096	856,466	353,044	8,239,130	29,143	123,645	381,547	40,050,520	381,132	10,492,682	381,644	10,574,720
\$200,000 under \$500,000	95,885	28,359,268	12,937	85,658	4,148,133	10,227	41,150	95,650	24,185,387	95,566	7,417,061	95,687	7,564,591
\$500,000 under \$1,000,000	19,094	13,061,898	-	17,001	1,584,584	2,093	8,625	19,058	11,488,100	19,054	3,827,982	19,069	3,869,674
\$1,000,000 or more	11,012	30,107,102	-	9,969	3,542,886	1,043	4,197	10,985	26,569,631	10,975	9,246,144	10,997	9,325,389
Taxable returns, total	38,908,686	933,904,279	83,271,812	7,130,077	81,333,311	31,777,936	120,134,000	38,898,796	650,010,664	38,903,774	126,617,660	38,908,686	127,032,374
No adjusted gross income	673	-770,246	1,755			-	-	; -		*16	*8	673	7,660
\$1 under \$5,000	3,902,994	10,857,762	10,619	*8,829	*30,081	3,894,165	8,576,794	3,897,508	2,264,911	3,900,654	375,644	3,902,994	377,113
\$5,000 under \$10,000	6,024,533	47,460,690	10,073,264	118,316	592,134	5,906,218	23,336,942	6,021,372	13,459,439	6,024,519	1,999,773	6,024,533	2,002,376
\$10,000 under \$15,000	6,789,987	84,485,476	16,392,109	365,439	2,375,767	6,424,548	26,008,767	6,789,945	39,710,429	6,789,945	5,951,632	6,789,987	5,951,751
\$15,000 under \$20,000	5,273,215	91,739,978	13,311,114	500,491	3,591,743	4,772,724	19,156,491	5,273,215	55,680,630	5,273,215	8,352,013	5,273,215	8,352,032
\$20,000 under \$25,000	4,467,615	99,842,732	11,481,994	650,083	4,736,370	3,817,533	15,150,406	4,467,611	68,474,060	4,467,611	10,255,813	4,467,615	10,256,221
\$25,000 under \$30,000	3,245,437	88,862,599	8,279,228	717,539	5,654,559	2,527,899	10,086,008	3,245,433	64,842,892	3,245,433	9,707,498	3,245,437	9,709,017
\$30,000 under \$40,000	4,247,590	146,492,188	11,116,364	1,497,575	13,035,490	2,750,015	10,951,412	4,247,503	111,395,075	4,247,503	18,655,384	4,247,590	18,655,792
\$40,000 under \$50,000	2,114,897	93,956,642	5,481,013	1,066,852	10,618,270	1,048,045	4,225,139	2,114,897	73,632,220	2,114,897	14,219,954	2,114,897	14,221,434
\$50,000 under \$75,000	1,825,240	107,154,337	4,897,902	1,313,768	15,870,734	511,472	2,120,880	1,825,030	84,266,822	1,824,519	18,007,520	1,825,240	18,021,932
\$75,000 under \$100,000	509,105	43,236,989	1,358,216	426,287	7,535,383	82,818	343,571	509,091	34,000,261	508,733	8,108,553	509,105	8,142,672
\$100,000 under \$200,000	381,644	49,162,804	855,326	352,501	8,139,085	29,143	123,645	381,532	40,049,877	381,132	10,492,682	381,644	10,574,720
\$200,000 under \$500,000	95,687	28,302,854	12,908	85,463	4,081,228	10,224	41,138	95,625	24,181,821	95,566	7,417,061	95,687	7,564,591
\$500,000 under \$1,000,000	19,069	13,045,357] .	16,978	1,561,504	2,091	8,617	19,054	11,485,887	19,054	3,827,982	19,069	3,869,674
\$1,000,000 or more	10,997	30,074,117		9,955	3,510,962	1,042	4,193	10,980	26,566,341	10,975	9,246,144	10,997	9,325,389
Nontaxable returns, total	11,978,685	33,762,881	23,031,220	624,877	12,012,787	10,875,757	36,107,889	679,337	886,943			-	
					<u> </u>	L			4				

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

item		All		returns of d persons	1	returns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	118,218,327	4,189,353,615	49,036,410	2,825,247,095	2,627,963	72,109,030
Salaries and wages	101,138,551	3,201,456,569	42,128,701		1	
Taxable interest		154,780,538	36,467,551	2,120,631,499 95,975,086	2,309,585 1,151,037	57,702,991 2,850,062
Tax-exempt interest		48,518,428	3,040,110	31,025,156	73,390	1,330,606
Dividends	26,214,195	94,592,325	15,262,819	58,971,224	381,365	1,853,894
State income tax refunds	. 18,261,317	12,235,548	12,817,552	9,143,070	475,863	241,619
Alimony received	427,060	4,339,781	33,561	160,222	9,000	136,321
Business or profession:	i			1		
Net income	, ,	191,809,620	8,218,125	148,647,483	219,001	3,632,270
Net loss	3,955,590	22,466,293	2,794,603	16,158,033	80,830	617,931
Sales of capital assets:	44 000 005	400 400 450				
Net gain in AGI Net loss in AGI		180,130,459	8,846,208	132,381,102	203,777	5,058,675
Sales of property other than capital assets	1 ' '	9,715,254 -3,010,038	3,101,581	6,140,016	91,729	114,179
Faxable IRA distributions	1 .	-3,010,038 37,316,169	1,275,058 3,402,433	-1,177,633 28,485,470	34,331	-234,948
Pensions and annuities in AGI		221,053,045	11,109,803	26,465,470 151,068,656	69,754 237,501	525,554 2,767,967
Rent and royalty:			11,100,000	151,500,050	237,301	2,767,967
Net income	5,799,815	45,512,212	3,985,160	34,167,653	88,903	729,977
Net loss¹	5,448,459	31,627,850	3,785,013	22,858,079	63,030	381,246
Farm rental income less loss	619,509	3,304,344	391,578	2,072,675	3,661	33,586
Partnership and S Corporation net income less loss	-,,	125,752,478	4,014,104	105,887,085	95,605	1,820,234
Estate and trust net income less loss		6,054,015	270,411	2,589,420	3,651	232,143
farm net income less loss	2,219,244	-7,849,641	1,784,615	-6,324,857	33,591	-128,476
Jnemployment compensation		19,336,423	4,061,812	10,648,681	132,323	406,176
Social security benefits in AGI	6,598,033	45,715,361	4,406,697	33,578,473	106,976	728,860
Other income less loss Total statutory adjustments		15,518,118	2,960,370	11,314,598	70,555	429,060
Primary IRA payments	18,208,887 3,889,574	41,139,577	11,649,444	29,531,855	336,649	778,509
Secondary IRA payments	The state of the s	5,944,655 2,393,359	2,025,650	3,091,716	48,176	74,207
Payments to a Keogh plan	1,032,102	8,734,145	1,661,103 833,180	2,393,359 7,279,954	12.024	404 404
Deduction for self-employment tax	12,849,084	13,341,810	8,801,005	10,314,273	13,634 240,856	101,121 243,818
Self-employed health insurance deduction	3,011,145	2,601,145	2,178,079	2,140,656	34,294	22,273
Moving expenses adjustment	879,626	1,720,092	517,617	1,166,304	18,814	31,416
otal itemized deductions	34,007,717	527,374,034	23,147,650	397,800,950	946,900	9,225,743
Medical and dental expenses deduction	5,351,066	26,964,295	3,212,569	12,306,110	127,608	361,983
Taxes paid deduction	33,530,277	188,643,888	23,015,772	147,064,389	917,514	3,458,247
Interest paid deduction	28,704,828	215,077,974	20,865,800	169,080,552	668,447	3,542,996
Contributions deduction	30,540,637	74,991,519	21,380,088	58,413,420	755,322	1,423,932
Total miscellaneous deductions	152,270 8,533,254	1,775,977	74,555	1,239,655	. 4,214	31,708
Basic standard deduction.	83,222,737	35,477,619	5,428,875	22,955,721	203,753	819,927
dditional standard deduction	10,809,600	401,265,344 12,319,288	25,519,898 5,746,953	166,994,492	1,587,910	5,160,044
axable income	94,612,292	2,813,826,386	42,683,363	7,465,164 1,955,214,417	90,038	68,457
otal tax credits	15,240,064	10,040,198	7,484,061	5,762,662	2,298,289 82,684	53,954,377 176,157
Child care credit	5,964,253	2,517,962	4,071,984	1,680,473	49,144	22,498
Credit for the elderly or disabled	251,524	48,028	73,244	16,738		22,400
Foreign tax credit	1,730,566	2,965,313	1,080,311	2,199,178	30,024	117,660
Earned income credit used to offset income						
tax before credits	7,850,841	3,145,736	2,203,397	824,420	-	-
General business credit	108,592	468,755	77,199	369,903	2,015	13,179
Nonconventional source fuel credit	267,527 25,851	702,906	200,660	547,348	2,088	20,494
come tax after credits	89,233,118	33,642 586,128,456	19,421 41,335,929	28,355	1,192	1,763
Iternative minimum tax	414,108	2,290,576	41,335,929 272,837	423,453,900 1,723,893	2,292,308	12,041,079
otal income tax	89,252,989	588,419,030	41,345,636	425,177,792	25,067 2,294,323	87,717 12,128,796
otal tax liability	91,473,653	615,806,186	42,449,563	446,198,962	2,338,314	12,126,796
otal tax payments	108,241,729	644,175,500	46,030,371	452,105,841	2,418,672	12,421,504
Income tax withheld	102,436,220	495,484,153	43,321,463	339,274,736	2,309,898	8,610,214
Estimated tax payments	11,903,592	122,489,252	7,219,174	92,799,573	171,309	2,856,765
verpayment refunded	82,744,440	104,537,379	30,783,354	52,069,470	1,386,815	1,086,362
ax due at time of filing	29,734,331	71,153,015	15,661,945	51,745,348	1,101,615	1,847,001

Table 1.3 – All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status-Continued

. Item		s of heads useholds		rns of spouses		rns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,551,213	320,712,716	115,370 *	3,617,614	50,887,371	967,667,160
	ľ		·			
Salaries and wages	14,705,138	286,625,508	88,827	1,926,314	41,908,301	734,570,256
Faxable interest	4,175,750	3,881,505 825,165	85,615 3,332	461,822 48,706	25,148,877 1,752,932	51,612,062 15,288,796
Dividends	136,365 1,065,887	1,959,379	35,530	104,245	9,468,595	31,703,582
State income tax refunds	1,246,804	724,895	30,927	17,432	3,690,172	2,108,532
Alimony received	175,325	1,889,704	-	.,,,,,,	209,174	2,153,534
Business or profession:	,525			,]	_,,
Net income	910,641	9,309,916	*9,110	*22,247	2,860,385	30 197 703
Net loss	204,000	982,424	*3,665	*43,257	872,492	4,664,648
Sales of capital assets:	·		·	•		
Net gain in AGI	544,770	4,407,804	21,625	146,524	5,213,004	38,136,353
Net loss in AGI	218,913	378,040	6,242	5,215	1,715,075	. 3,077,804
Sales of property other than capital assets	55,043	-213,468	2,737	-11,926	410,064	-1,372,065
axable IRA distributions	220,009	1,125,619	18,095	168,855	1,545,591	9,030,670
Pensions and annuities in AGI	926,688	8,009,993	23,578	622,091	6,117,031	58,584,339
Rent and royalty:]	
Net income	221,950	1,253,480	8,469	21,435	1,495,332	9,339,666
Net loss¹	307,943	1,662,194	11,567	32,631	1,280,906	6,693,700
Farm rental income less loss	11,834	30,779		·	212,436	1,167,304
Partnership and S Corporation net income less loss	206,315	2,939,132	4,476	92,146	1,301,193	15,013,881
Estate and trust net income less loss	25,372	. 350,984	*1,320	*46,206	246,880	2,835,262
arm net income less loss.	41,165	-230,776	*1,146	*-5,250	358,726	-1,160,282
Jnemployment compensation	1,441,365	3,113,787	*3,059	*832	2,346,764	5,166,948
Social security benefits in AGI	143,062	699,051	17,308	85,340	1,923,990	10,623,638
Other income less loss	261,699	748,205	6,090	28,036	1,324,726	2,998,219
Fotal statutory adjustments	1,258,206 242,750	2,004,523 342,089	12,402 *365	28,014 *730	4,952,187 1,572,633	8,796,676 2,435,912
Primary IRA payments Secondary IRA payments	242,750	342,069		730	1,372,033	2,433,812
Payments to a Keogh plan	21,490	222,715	*3	*6	163,795	1,130,348
Deduction for self-employment tax	906,643	649,946	6,102	971	2,894,478	2,132,802
Self-employed health insurance deduction	140,462	95,517	*3,278	*827	655,032	341,872
Moving expenses adjustment	48,398	76,492	*3,115	*10,275	291,681	435,605
Total itemized deductions	2,123,451	26,339,658	34,762	661,586	7,754,954	93,346,097
Medical and dental expenses deduction	409,311	1,156,488	*8,602	*50,155	1,592,976	13,089,559
Taxes paid deduction	2,106,113	8,219,433	34,762	173,201	7,456,116	29,728,618
Interest paid deduction	1,858,320	12,098,741	31,599	236,513	5,280,662	30,119,172
Contributions deduction	1,915,236	2,643,906	30,109	177,090	6,459,881	12,333,172
Casualty or theft loss deduction	28,169	213,693	•	•	45,333	290,921
Total miscellaneous deductions	. 679,434	2,253,445	*9,768	*31,707	2,211,425	9,416,820,
Basic standard deduction	13,382,346	76,860,201	78,889	514,995	42,653,693	151,735,612
Additional standard deduction	. 287,390	273,027	*8,484	*6,363	4,676,735	4,506,277
Faxable income	9,976,401	151,797,782	76,106	1,962,203	39,578,134	650,897,607
Total tax credits	5,595,271	3,033,223	28,249	16,218	2,049,799	1,051,937
Child care credit	1,775,310	782,873	*6,567	*6,626	61,246	25,493
Credit for the elderly or disabled	*12,585	*1,601	*1,238	, *171	164,457	29,518
Foreign tax credit.	47,573	89,570	1,117	90	571,542	558,815
Earned income credit used to offset income		0.400.445	***	*0 400	4 40 4 000	404.000
tax before credits	4,440,690	2,128,145	*22,455 *9	*9,139	1,184,299	184,032
Minimum tax credit	6,697	10,902	*9	*31	20,672	74,740
General business credit	9,699 *6	18,327 *142	-9 +9	*113 *48	55,073 5,222	116,626 3,334
nconventional source fuel credit	6,645,117	1	55,990	367,042	38,903,774	3,334 126,617,660
Alternative minimum tax.	24,235	23,648,775 60,707	*410	*3,545	91,557	414,713
otal income tax.	6,648,354	23,709,482	55,990	370,587	38,908,686	127,032,374
otal tax liability	6,793,711	23,709,482	55,990 59,141	374,832	39,832,924	127,032,374
otal tax payments.	14,233,997	36,979,471	90,299	407,366	45,468,390	142,261,319
Income tax withheld	14,023,473	33,985,722	90,299 86,032	283,180	42,695,355	113,330,302
Estimated tax payments.	344,963	2,414,183	12,731	108,266	42,695,355 4,155,416	24,310,466
Despriment refunded	14,247,740	27,506,656	82,291	151,663	36,244,240	23,723,227
ax due at time of filing	1,093,186	2,113,044	23,079	59,264	11,854,506	15,388,357

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

	Number	Adjusted	Salaries	and wages	Taxable	interest	Tax-exem	pt interest	Divide	ends	State income	tax refunds
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Ali returns, total	118,218,327	4,189,353,615	101,138,551	3,201,456,569	67,028,830	154,780,536	5,006,129	48,518,428	26,214,195	94,592,325	18,261,317	12,235,548
No adjusted gross income	944,141	-55,253,648	313,169	7,018,867	577,655	3,858,235	57,486	900,532	259,249	1,063,112	51,689	109,423
\$1 under \$5,000	14,646,131	37,604,828	11,808,697	32,697,088	5,032,706	2,563,059	149,163	312,366	1,820,014	1,483,207	88,015	27,092
\$5,000 under \$10,000	13,982,404	104,603,365	11,236,571	78,275,001	4,844,496	6,065,788	193,946	963,240	1,538,487	2,456,591	177,038	66,076
\$10,000 under \$15,000	13,562,088	169,317,443	10,831,185	125,644,313	5,400,204	9,295,208	262,021	975,005	1,710,482	3,140,806	344,258	131,096
\$15,000 under \$20,000	11,385,632	198,418,324	9,364,779	151,480,439	5,215,647	10,335,147	236,605	1,315,883	1,682,300	3,327,617	562,488	186,704
\$20,000 under \$25,000	9,970,099	223,400,219	8,751,394	182,784,795	4,912,925	7,407,192	185,743	750,411	1,494,684	2,959,089	696,452	257,320
\$25,000 under \$30,000	7,847,862	215,200,244	6,925,369	174,597,011	4,381,401	6,499,244	256,350	1,671,886	1,468,569	3,039,761	890,797	357,976
\$30,000 under \$40,000	12,380,339	430,491,242	11,335,629	363,702,906	8,087,061	11,829,360	408,731	2,418,688	2,645,327	4,957,079	2,391,120	951,281
\$40,000 under \$50,000	9,098,760	406,638,597	8,335,206	338,901,890	6,900,870	10,511,240	451,685	2,189,352	2,395,630	5,127,801	2,509,984	1,097,677
\$50,000 under \$75,000	13,679,023	828,349,278	12,540,311	685,128,754	11,567,477	20,189,527	932,802	6,049,959	4,769,101	12,689,694	5,443,783	2,725,174
\$75,000 under \$100,000	5,374,489	458,505,650	4,943,158	371,176,609	4,950,474	12,112,166	556,831	4,378,695	2,707,485	8,228,353	2,588,804	1,618,54
\$100,000 under \$200,000	4,074,852	532,030,480	3,664,279	384,652,966	3,902,507	18,491,942	785,123	8,403,476	2,672,051	15,334,824	1,905,073	1,923,12
\$200,000 under \$500,000	1,007,136	292,117,517	862,301	174,550,717	991,866	13,033,311	376,382	7,509,534	811,619	11,203,463	472,878	1,217,56
\$500,000 under \$1,000,000	178,374	120,347,093	151,390	60,203,950	176,965	6,376,459	95,776	3,774,664	158,269	5,841,177	90,110	537,93
\$1,000,000 or more	86,998	227,582,987	75,113	70,641,263	86,577	16,212,659	57,483	6,904,738	80,930	13,739,752	48,828	1,028,55
Taxable returns, total	89,252,989	4,007,580,441	77,749,665	3,009,986,778	58,877,861	141,385,412	4,622,276	45,114,932	23,632,913	89,029,724	17,511,423	11,781,75
No adjusted gross income	6,507	-5,006,953	2,391	327,352	5,470	612,292	1,092	79,022	4,126	170,694	1,107	8,87
\$1 under \$5,000	3,927,520	10,951,910	2,920,582	8,403,129	2,863,742	1,093,348	78,140	64,935	1,139,547	715,293	*10,024	*1,154
\$5,000 under \$10,000	6,338,735	50,042,599	5,321,441	39,041,609	2,563,958	3,027,008	83,065	142,734	771,788	1,245,413	58,533	19,97 ⁻
\$10,000 under \$15,000	8,256,245	103,857,781	6,455,031	74,821,395	3,762,883	6,883,263	192,333	551,559	1,244,447	2,282,378	185,956	71,00
\$15,000 under \$20,000	8,241,006	144,465,686	6,506,990	105,019,108	4,310,743	9,280,485	219,244	1,173,582	1,470,910	2,979,572	406,099	115,74
\$20,000 under \$25,000	9,045,529	203,420,100	7,903,601	165,513,366	4,540,261	6,970,808	175,465	652,134	1,399,498	2,737,305	605,093	220,60
\$25,000 under \$30,000	7,716,940	211,692,075	6,823,262	171,956,166	4,302,067	6,312,265	248,503	1,598,481	1,447,322	2,961,412	850,892	334,06
\$30,000 under \$40,000	12,294,895	427,540,458	11,284,447	362,138,962	8,019,572	11,425,128	388,932	2,234,663	2,604,752	4,616,555	2,367,831	932,16
\$40,000 under \$50,000	9,064,682	405,132,868	8,315,020	337,925,995	6,869,709	10,256,783	444,621	2,063,730	2,381,629	4,958,860	2,496,589	1,073,57
\$50,000 under \$75,000	13,654,264	826,882,001	12,528,140	684,409,314	11,545,824	20,026,801	925,908	5,843,625	4,751,355	12,391,877	5,428,307	2,696,07
\$75,000 under \$100,000	5,363,365	457,587,504	4,937,633	370,726,405	4,939,710	11,826,333	552,068	4,275,324	2,697,639	8,128,600	2,584,864	1,614,99
\$100,000 under \$200,000	4,071,790	531,603,228	3,662,823	384,417,684	3,899,447	18,392,230	783,663	8,293,350	2,669,892	15,236,660	1,904,642	1,919,86
\$200,000 under \$500,000	1,006,366	291,897,753	861,928	174,490,061	991,153	12,939,601	376,079	7,473,275	811,010	11,152,511	472,639	1,213,95
\$500,000 under \$1,000,000	178,230	120,249,729	151,325	60,186,846	176,826	6,332,411	95,718	3,768,323	158,145	5,802,694	90,054	535,84
\$1,000,000 or more	86,914	227,263,701	75,050	70,609,387	86,498	16,006,655	57,443	6,900,195	80,853	13,649,899	48,792	1,023,87
Nontaxable returns, total	28,965,338	181,773,174	23,388,886	191,469,791	8,150,968	13,395,124	383,853	3,403,496	2,581,282	5,562,601	749,894	453,79

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

		Alimoni		Business or profession	profession				SaleS	Sales of renital accets remoded on Caladala D	September Cohora	
:	200	received					Capital gain distributions	distributions		L capital assets in	charge on seller	O em
Size of adjusted		, course	Net	Net income	Net	Net loss	reported on Form 1040	Form 1040	Taxable net gain	net gain	Taxable net loss	net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(23)	(62)	(24)
All returns, total	427,060	4,339,781	12,217,261	191,809,620	3,955,590	22,466,293	4,678,363	3,657,121	10,151,022	176,473,339	5,133,540	9,715,254
No adjusted gross income	2,078	16,659.	125,976	1,590,767	310,895	5,227,254	15,588	12,083	122,971	5,822,336	196,886	443,441
\$1 under \$5,000	12,340	53,286	1,020,276	2,737,046	120,333	641,314	569,689	280,872	455,878	835,238	336,878	563,111
\$5,000 under \$10,000	37,542	164,430	1,414,667	8,120,694	197,948	955,036	249,884	141,470	550,702	1,284,296	315,105	567,093
\$10,000 under \$15,000	76,122	433,787	1,152,228	9,362,248	239,902	1,182,300	261,094	189,508	566,083	1,680,090	330,089	646,099
\$15,000 under \$20,000	55,319	371,727	983,371	9,372,282	255,084	1,049,185	249,458	161,638	539,373	1,936,916	323,489	597,181
\$20,000 under \$25,000	44,118	347,805	167,791	8,077,725	263,962	1,180,228	234,221	168,055	544,455	2,146,875	307,132	552,033
\$25,000 under \$30,000	39,299	365,540.	716,416	7,883,153	270,520	1,196,417	299,187	244,649	488,044	1,893,490	275,321	504,695
\$30,000 under \$40,000	67,288	614,055	1,311,664	13,835,902	518,435	2,089,789	504,600	313,059	974,537	4,081,217	485,770	894,607
\$40,000 under \$50,000	39,551	465,968	1,112,910	12,938,607	445,520	1,683,725	472,340	291,735	846,085	4,729,197	429,235	721,831
\$50,000 under \$75,000.	32,403	607,708	1,689,541	27,072,894	695,879	2,601,558	815,359	768,363	1,870,777	11,983,213	812,497	1,480,407
\$75,000 under \$100,000	8,161	299,396	773,396	18,855,756	324,334	1,177,383	573,252	448,648	1,118,170	10,252,127	460,123	929,889
\$100,000 under \$200,000	9,501	335,836	762,334	36,950,040	235,175	1,495,310	362,639	456,103	1,383,396	23,768,429	601,245	1,205,497
\$200,000 under \$500,000	2,998	217,571	234,955	23,714,783	60,251	816,922	63 185	126,018	516,738	25,263,773	203,001	461,533
\$500,000 under \$1,000,000	246	15,747	35,815	6,162,250	11,031	274,740	6,422	34,879	111,102	16,053,087	39,516	101,077
\$1,000,000 or more	8	30,266	15,921	5,135,462	6,322	895,132	1,444	10,041	62,712	64,743,055	17,244	46,759
Taxable returns, total	350,260	3,914,148	8,710,411	168,433,925	3,140,367	14,320,604	4,330,019	3,479,228	9,142,287	168,269,616	4,186,439	7,731,943
No adjusted gross income	.52	2,580	2,040	71,917	1,941	121,566	146	*317	3,991	1,516,983	883	1,910
\$1 under \$5,000			58,279	69,794	-3,878	1,016	464,651	260,451	265,967	299,189	66,370	44,059
\$5,000 under \$10,000	16,294	93,925	324,566	1,890,966	61,465	191,623	145,309	75,754	267,624	597,988	104,137	134,544
\$10,000 under \$15,000	47,543	262,307	466,005	3,693,355	129,585	534,333	186,858	130,242	370,181	1,084,575	192,237	334,712
\$15,000 under \$20,000	45,192	284,100	558,643	4,906,567	187,074	707,757	219,420	155,859	439,672	1,525,625	256,289	468,024
\$20,000 under \$25,000	41,641;	319,231	704,468	6,328,776	207,904	790,598	219,775	163,692	492,497	1,818,433	283,439	995'509
\$25,000 under \$30,000.	39,299	365,540	691,259	7,497,765	264,437	1,148,010	298,737	244,541	473,269	1,746,338	260,336	471,886
\$30,000 under \$40,000	67,288	614,055	1,291,023	13,525,265	513,594	2,044,091	504,131	313,036	949,809	3,881,386	472,764	881,754
\$40,000 under \$50,000	39,551	465,968	1,107,184	12,807,840	442,944	1,618,595	472,133	291,723	836,899	4,536,243	423,488	706,045
*50,000 under \$75,000	32,403	807,708	1,686,045	26,923,723	694,236	2,578,985	812,299	768,174	1,860,741	11,706,434	807,215	1,467,884
\$75,000 under \$100,000	8,161	299,396	772,594	18,816,361	320,824	1,134,272	572,889	448,462	1,109,630	10,127,553	459,404	927,901
\$100,000 under \$200,000	9,499	335,783	761,799	36,913,254	235,014	1,482,007	362,637	456,081	1,382,013	23,619,638	600,425	1,203,103
\$200,000 under \$500,000	2,997	217,546	234,822	23,703,028	60,147	808,214	83,171	125,977	516,313	25,180,444	202,787	460,934
\$500,000 under \$1,000,000	246	15,747	35,781	6,157,455	11,016	274,176	6,421	34,879	111,018	15,989,190	39,469	100,938
\$1,000,000 or more.	<u>.</u>	30,262	15,903	5,121,859	6,307	885,362	1,443	10,040	62,663	64,639,594	17,216	46,683
Nontaxable returns, total	76,800	425,633	3,506,850	23,375,694	815,223	8,145,689	348,343	177,893	1,008,735	8,203,723	947,101	1,983,312
Footnotes at end of table.										1		

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

					Sales of capital	assets reported o	n Schedule Dco	ntinued				
Size of adjusted gross income	i e	rt-term tal gain		ort-term tal loss		t-term arryover		gain from 119, 4797, etc.)	Short-term los forms (4684, 67		Long- capital	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	4,460,401	36,863,756	3,812,067	46,397,171	884,104	24,451,425	152,643	1,686,148	83,027	910,664	11,649,836	185,052,934
No adjusted gross income	66,661	1,017,251	125,383	4,418,359	58,602	3,038,736	2,826	31,135	4,685	58,976	188,337	7,818,857
\$1 under \$5,000	180,634	192,083	163,898	1,194,562	45,379	860,639	*6,031	*3,988	*2,416	*1,639	600,075	1,090,296
\$5,000 under \$10,000	177,077	336,802	147,806	1,222,685	27,625	818,475	*4,967	*8,754	*1,345	*5,749	643,338	1,575,725
\$10,000 under \$15,000	194,653	666,243	194,074	1,364,648	47,785	912,915	*3,870	*27,218	5,813	3,678	625,811	1,851,173
\$15,000 under \$20,000	189,611	542,544	166,834	1,240,723	35,966	833,171	11,116	5,499	*4,773	*8,855	623,947	2,163,157
\$20,000 under \$25,000	188,921	544,596	170,941	1,328,501	39,351	868,909	10,188	52,079	5,613	6,533	606,118	2,376,963
\$25,000 under \$30,000	175,368	655,788	171,149	1,079,811	37,907	588,372	8,511	7,451	3,526	25,774	555, 226	2,192,990
\$30,000 under \$40,000	347,738	1,302,980	287,158	2,169,677	73,148	1,085,093	12,485	51,251	6,402	27,300	1,119,289	4,392,875
\$40,000 under \$50,000	374,181	1,057,991	292,914	2,111,660	55,256	1,205,249	4,971	11,027	1,884	16,999	949,842	5,042,730
\$50,000 under \$75,000	799,123	3,187,040	614,022	4,604,693	128,802	2,455,144	26,122	102,993	13,363	29,980	2,080,657	13,179,779
\$75,000 under \$100,000	529,222	2,341,422	402,937	3,625,746	97,742	2,179,018	16,681	163,479	5,387	35,875	1,235,086	11,003,221
\$100,000 under \$200,000	750,862	6,045,453	641,932	6,986,643	132,076	3,480,484	24,844	170,645	11,771	86,064	1,598,867	25,292,028
\$200,000 under \$500,000	343,645	6,349,546	303,872	6,428,156	70,225	2,910,938	13,372	372,739	7,506	117,353	612,743	26,191,012
\$500,000 under \$1,000,000	88,215	3,478,550	79,175	3,226,171	21,127	1,336,904	3,377	178,089	3,928	121,405	135,879	16,542,92
\$1,000,000 or more	54,489	9,145,468	49,970	5,395,136	13,112	1,877,377	3,280	499,800	4,614	364,483	74,620	64,339,203
Taxable returns, total	4,076,430	34,619,149	3,333,154	37,191,995	701,766	18,164,352	140,468	1,617,385	69,402	817,845	10,321,779	173,712,277
No adjusted gross income	1,423	139,735	1,574	340,198	568	237,020	39	3,286	71	2,323	4,666	1,803,826
\$1 under \$5,000	95,821	60,203	55,915	53,961	*9,345	*5,696	*1,238	*2,545	-		297,984	340,264
\$5,000 under \$10,000	88,850	131,388	54,878	134,617	*2,204	*42,176	*4,956	*8,733	*1,140	*2,288	284,321	651,553
\$10,000 under \$15,000	139,575	316,517	118,743	435,876	17,737	236,458	*3,715	*5,156	*1,291	*450	402,732	1,068,404
\$15,000 under \$20,000	156,896	423,920	132,709	703,405	23,629	397,335	11,100	4,745	*4,601	*8,042	496,683	1,562,604
\$20,000 under \$25,000	162,668	442,972	152,883	1,105,542	34,349	723,053	*9,997	*51,582	*5,577	•6,077	557,356	2,042,932
\$25,000 under \$30,000	171,376	615,872	162,595	891,478	33,612	495,194	*8,509	*7,431	*3,523	*25,630	536,080	2,010,072
\$30,000 under \$40,000	337,691	1,207,728	281,230	1,953,979	68,628	985,116	11,851	42,579	5,257	27,036	1,090,647	4,161,083
\$40,000 under \$50,000	371,402	1,030,973	288,644	2,002,721	51,990	1,142,941	4,966	10,908	1,878	16,838	937,902	4,797,476
\$50,000 under \$75,000	794,290	3,100,054	611,208	4,401,837	126,571	2,362,400	25,885	101,620	12,937	26,649	2,068,238	12,779,53
\$75,000 under \$100,000	521,378	2,278,670	399,056	3,526,322	97,274	2,124,530	13,613	159,013	5,377	35,021	1,225,992	10,802,284
\$100,000 under \$200,000	749,208	5,993,095	641,202	6,826,004	131,587	3,399,387	24,595	170,162	11,758	85,804	1,596,699	25,068,04
\$200,000 under \$500,000	343,284	6,317,170	303,520	6,363,036	70,097	2,883,672	13,358	372,317	7,474	115,472	612,172	26,055,76
\$500,000 under \$1,000,000	88,130	3,452,034	79,083	3,166,647	21,089	1,309,786	3,371	177,786	3,916	110,851	135,758	16,446,38
\$1,000,000 or more	54,437	9,108,817	49,915	5,286,373	13,086	1,819,587	3,274	499,523	4,603	355,362	74,548	64,122,04
Nontaxable returns, total	383,971	2,244,607	478,913	9,205,176	182,337	6,287,073	12,175	68,762	13,625	92,819	1,328,056	11,340,65

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

,			Sales	of capital assets repor	ted on Schedule D-	-continued			Schedule D	gain subject to
Size of adjusted gross income		ng-term ital loss	1	ng-term carryover		rm gain from 2119, 4797, etc.)	1	rm loss from 84, 6781, and 8824)		ent tax rate
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	6,757,019	85,393,145	1,856,036	46,298,296	2,806,992	54,042,595	86,343	1,271,547	1,976,496	105,521,12
No adjusted gross income	170,748	10,326,545	90,474	7,033,871	82,555	3,517,653	5,365	88,257		150,021,12
\$1 under \$5,000	377,704	2,314,085	105,116	1,450,106	66,002		·		-	
\$5,000 under \$10,000	365,346	3,170,634	121,692	1,922,572		384,550	*1,178	*2,007	•	
\$10,000 under \$15,000	369,065	3,301,838	128,832	1	114,274	373,684	2,602	17,377	-	
\$15,000 under \$20,000	344,202	3,528,491	90,296	2,311,387 2,399,995	182,407	609,213	5,769	22,249	-	
		0,020,101	30,230	2,059,550	179,810	857,448	5,026	27,764	-	
\$20,000 under \$25,000	345,265	2,981,074	90,319	1,668,380	165,214	972,454	6,850	9,828	-	
\$25,000 under \$30,000	304,703	2,464,842	81,595	1,311,532	143,050	708,545	4,633	42,802		
\$30,000 under \$40,000	620,984	5,141,268	168,924	3,215,584	269,641	1,379,324	11,021	42,030		•
\$40,000 under \$50,000	519,178	3,747,993	120,409	2,070,689	225,793	1,773,580	1,882	8,980		
\$50,000 under \$75,000	1,127,029	9,561,026	270,140	5,401,461	461,376	4,262,985	7,081	30,242	83,316	684,58
\$75,000 under \$100,000	708,230	6,689,542	176,733	3,705,483	276,831	3,530,100	7,945	21,887	173,477	1,869,63
\$100,000 under \$200,000	963,822	12,333,478	258,255	5,989,537	383,731	8,105,862	12,076	127,867	1,026,613	14,654,90
\$200,000 under \$500,000	393,668	8,833,676	112,658	4,126,034	180,371	9,019,453	7,054	164,898	525,196	20,061,07
\$500,000 under \$1,000,000	93,352	3,763,467	26,079	1,460,672	46,083	4,543,183	3,704	160,139	108,261	13,215,26
\$1,000,000 or more	53,723	7,235,186	14,515	2,230,994	29,854	14,004,560	4,157	505,218	59,633	55,055,66
axable returns, total	5,801,514	65,407,027	1,472,088	32,835,335	2,412,160	49,272,866	72,231	1,114,081	1,976,405	105,503,72
No adjusted gross income	3,245	610,892	769	316,505	1,739	759,567	67	3,192		
\$1 under \$5,000	112,689	102,446	15,528	27,728	9,923	10,460]			
\$5,000 under \$10,000	138,950	586,580	36,937	263,546	38,378	19,469			-	
\$10,000 under \$15,000	221,227	1,549,395	56,730	1,063,975		115,442	*1,143	*10,401	•	
\$15,000 under \$20,000	272,422	2,480,612	72,738	1,669,384	104,135 121,970	355,355 553,046	*1,287 *4,855	*543 *28,549	•	
\$20,000 under \$25,000	. 317,551	2,522,392	79,279	1,367,878	150,869	845 000				
\$25,000 under \$30,000	292,390	2,185,151	76,334	1,141,805	135,980	845,209	*6,814	*9,143	•	
\$30,000 under \$40,000	605,880	4,671,812	164,678	2,918,806	. 1	633,550	4,631	42,592		
\$40,000 under \$50,000	512,274	3,595,316	116,923	1,991,956	260,831 219,950	1,260,392	9,876	41,634	•	
\$50,000 under \$75,000	1,118,100	9,023,134	265,677	5,022,011	456,461	1,735,372 4,081,808	1,876 6,813	8,739 25,779	99 240	004.50
\$75,000 under \$100,000	703,869	6,509,982	175,978		-				83,316	664,58
\$100,000 under \$200,000	962,765	12,023,156	257,486	3,584,410 5,751,400	273,253	3,421,405	7,942	20,649	173,477	1,869,62
\$200,000 under \$500,000	393,238	8,710,351	112,500	5,751,409	382,674	8,055,485	12,063	127,441	1,026,605	14,654,49
\$500,000 under \$1,000,000	93,258	3,706,910		4,064,569	180,153	8,988,482	7,025	160,714	525,144	20,054,84
\$1,000,000 or more	53,657	7,128,898	26,043 14,489	1,444,738 2,206,614	46,022	4,505,056	3,693	144,324	108,240	13,208,22
ontaxable returns, total	955,505		ľ	ľ	29,821	13,943,229	4,146	492,379	59,623	55,051,95
	999,303	19,986,118	383,948	13,462,961	394,832	4,769,729	14,111	157,465	91	17,39

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		Sales of property other	er than capital asset	s	Total	taxable		Pensions at	nd annuities	
Size of adjusted	Ne	t gain	Ne	t loss	IRA dis	stributions	Т	otal	Tax	cable
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
il returns, total	802,688	5,734,820	974,545	8,744,858	5,255,882	37,316,169	19,778,915	311,264,612	18,414,601	221,053,045
No adjusted gross income	37,839	564,656	83,890	3,873,499	18,366	302,385	116,591	1,321,459	101,782	778,163
\$1 under \$5,000	18,967	29,329	36,528	282,475	108,485	247,171	521,458	2,078,224	485,182	1,185,876
\$5,000 under \$10,000	49,715	162,486	44,181	158,275	386,596	943,497	1,819,730	10,853,271	1,768,673	8,424,607
\$10,000 under \$15,000	54,080	150,617	57,486	157,622	613,633	2,311,940	2,480,549	20,707,767	2,429,280	17,511,317
\$15,000 under \$20,000	56,064	195,685	49,467	240,276	617,675	2,421,215	2,157,815	22,841,182	2,098,134	19,609,968
\$20,000 under \$25,000	44,438	172,903	43,334	135,778	475,749	2,217,007	1,714,786	22,211,203	1,620,259	17,705,826
\$25,000 under \$30,000	52,177	161,867	37,613	175,161	385,201	2,016,692	1,478,783	21,274,884	1,400,112	17,027,698
\$30,000 under \$40,000	85,517	319,063	81,135	304,274	622,029	3,456,693	2,206,638	31,130,413	2,066,004	24,391,524
\$40,000 under \$50,000	75,823	375,439	62,000	303,967	475,952	3,569,918	1,757,285	29,773,926	1,599,944	22,459,13
\$50,000 under \$50,000 \$50,000 under \$75,000	111,402	698,264	155,234	532,198	808,228	7,361,268	3,023,503	61,869,591	2,735,175	44,694,72
			74.447	360,240	359,016	3,749,102	1,249,972	31,740,500	1,081,645	21,005,50
\$75,000 under \$100,000	60,285	443,091	74,117	· ·	302,455	5,413,344	962,171	35,704,119	801,043	19,306,67
\$100,000 under \$200,000	90,953	1,017,067	130,283	659,385	67,132	2,362,035	229,753	13,328,179	180,543	4,801,11
\$200,000 under \$500,000	44,326	652,127	79,252	654,169	10,301	561,489	39,814	3,827,682	30,848	1,272,06
\$500,000 under \$1,000,000	11,779	231,062 561,163	23,830 16,197	309,445 598,095	5,063	382,411	20,067	2,602,211	15,977	878,85
\$1,000,000 or more	9,324	361,103	·							
axable returns, total	638,091	4,808,020	758,780	4,187,596	4,585,358	34,664,640	16,916,296	291,991,051	15,692,146	207,061,98
No adjusted gross income	718	93,899	719	157,875	146	8,195	1,946	44,558	1,748	23,12
\$1 under \$5,000	*1,255	*1,454	*4,960	*569	*8,827	*18,291	23,218	127,610	23,210	44,07
\$5,000 under \$10,000	12,914	18,412	12,863	19,074	149,615	336,204	708,801	4,212,677	701,891	3,615,54
\$10,000 under \$15,000	22,723	56,240	24,531	48,985	392,611	1,362,839	1,720,894	15,000,134	1,699,266	12,872,17
\$15,000 under \$20,000	29,722	96,267	35,271	143,235	563,173	2,153,882	1,930,540	20,947,688	1,879,840	18,041,29
\$20,000 under \$25,000	34,843	136,217	34,388	124,191	456,141	2,112,301	1,639,453	21,567,647	1,549,403	17,322,17
\$25,000 under \$30,000	51,441	154,714	34,570	153,702	380,674	1,989,711	1,450,369	21,031,601	1,371,733	16,812,00
\$30,000 under \$40,000	83,519	303,742	76,307	270,060	610,919	3,396,218	2,181,790	30,602,934	2,042,303	24,102,83
\$40,000 under \$50,000	73,664	367,416	59,730	252,827	473,395	3,496,011	1,747,554	29,606,499	1,590,966	22,409,37
\$50,000 under \$75,000	111,009	691,651	152,162	472,589	807,588	7,353,408	3,011,783	61,744,856	2,723,525	44,592,46
\$75,000 under \$100,000	60,098	435,783	74,071	356,630	357,476	3,731,021	1,248,620	31,721,108	1,080,295	20,986,22
\$100,000 under \$100,000	90,855	1,013,687	130,098	650,286	302,352	5,409,710	961,892	35,649,958	800,771	19,295,23
\$200,000 under \$200,000	44,259	649,506	79,137	646,573	67,091	2,358,376	229,604	13,311,550	180,410	4,797,33
\$500,000 under \$1,000,000	11,758	229,365	23,803	307,503	10,289	559,864	39,781	3,820,950	30,825	1,270,0
\$1,000,000 ander \$1,000,000	9,314	559,665	16,171	583,495	5,060	378,609	20,050	2,601,282	15,960	878,10
Vontaxable returns, total	164,597	926,800	215,765	4,557,262	670,524	2,651,529	2,862,619	19,273,561	2,722,455	13,991,0

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars.)

		F	Rent			Ro	yalty		<u> </u>	Farm	rental	
Size of adjusted gross income		Net scome		s (includes uctible loss)		Net come		Net oss		let ome		let oss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	4,358,760	35,165,713	4,903,387	27,437,709	1,096,821	5,010,334	36,679	84,550	492,358	3,795,299	127,151	490,956
No adjusted gross income	78,155	925,294	157,964	2,227,158	28,935	181,512	1,479	21,069	7,775	53,769	5,125	38,265
\$1 under \$5,000	133,331	313,953	130,728	576,401	32,459	28,379	*272	*159	15,962	37,045	*9,785	
\$5,000 under \$10,000	311,248	932,325	196,718	809,253	48,450	46,515	*407	*277	28,454	117,462		*14,777
\$10,000 under \$15,000	362,685	1,343,277	236,995	941,409	80,758	122,146	*1,251	*581	50,934	192,805	*13,739	*17,252
\$15,000 under \$20,000	331,119	1,129,902	273,269	1,134,641	69,168	77,045	2,378	*1,144	50,328	297,930	*3,191	*2,362
\$20,000 under \$25,000	301,178	1,451,225	255 450	4 400 500		•	1	",""	30,328	297,930	14,491	39,941
\$25,000 under \$30,000	245,295	1,058,616	255,153	1,160,599	71,283	168,750	*1,103	*8,695	36,177	274,007	*7,419	*28,170
\$30,000 under \$40,000	444,600	1,914,816	262,991 563,660	1,075,093	45,798	113,519	*1,140	*594	30,535	188,111	11,833	33,598
\$40,000 under \$50,000	406,504	1,960,828		2,723,091	115,335	199,165	*5,967	*4,673	45,239	401,749	7,659	36,035
\$50,000 under \$75,000	688,856	4,284,402	451,643 1,072,550	2,056,863	101,270	243,992	3,509	5,500	48,617	356,779	13,745	53,998
1		4,204,402	1,072,550	5,259,741	194,673	501,558	4,466	4,070	77,704	558,137	22,399	158,751
\$75,000 under \$100,000	352,212	3,241,652	548,417	3,079,511	85,849	291,953	3,188	2,137	47,462	472,369	5,376	11,431
\$100,000 under \$200,000	465,995	6,455,007	549,685	3,934,247	131,966	891,786	5,906	11,504	38,808	621,048	9,632	32,471
\$200,000 under \$500,000	175,251	5,217,240	159,709	1,680,309	63,458	707,726	3,568	12,899	11,724	173,969	1,889	14,940
\$500,000 under \$1,000,000	39,800	2,240,245	29,665	435,035	16,010	460,221	1,256	4,664	1,656	27,097	562	3,313
\$1,000,000 or more	22,531	2,696,932	14,240	344,356	11,409	976,068	790	6,585	985	23,023	305	5,652
Taxable returns, total	3,644,027	32,058,631	4,231,157	22,606,182	949,927	4,620,467	32,533	61,488	427,477	3,490,828	100,182	412,172
No adjusted gross income	2,272	118,036	1,596	71,074	545	5,708	*12	*273	•7	*65	*36	*106
\$1 under \$5,000	*5,323	*10,487	*2,502	*3,018	*4.680	*1,276	_		*3,627	*7.000		ļ
\$5,000 under \$10,000	76,279	255,997	54,977	198,463	*12,540	*9,621		-	11,155	*7,338		
\$10,000 under \$15,000	196,358	667,188	125,391	494,345	53,152	86,069	*1,242	*557	28,117	55,672 73,001	*4,384	*8,379
\$15,000 under \$20,000	270,919	920,578	207,436	782,372	56,330	50,822	*1,238	*32	49,051	73,001	*3,149	*1,731
\$20,000 under \$25,000	274,863	1,288,450	231,043	964,680	65,414	154,196	*1,103	*8.695	32,841	277,411	*12,248	*27,435
\$25,000 under \$30,000	239,919	1,037,558	248,715	960,824	42,604	84,862	*1,140	*594	30,534	259,964	*7,028	*25,684
\$30,000 under \$40,000	434,511	1,794,266	549,415	2,545,444	111,665	180,649	*5,568	*4,592	,	188,061	11,833	33,598
\$40,000 under \$50,000	402,760	1,908,857	446,714	2,012,085	100,813	226,618	*3,144	*5,496	45,203	397,078	7,659	36,035
\$50,000 under \$75,000	687,721	4,273,593	1,065,484	5,174,549	194,433	499,471	4,455	· .	48,617	356,779	13,703	53,067
\$75,000 under \$100,000	349,943	3,206,238	545,028	3,035,202	85,133	290,914	3,187	3,948	77,702	558,092	22,390	158,541
\$100,000 under \$200,000	465,782	6,443,787	549,473	3,916,123	131,872	890,138	5,844	2,135 11,205	47,461	472,362	*5,374	*11,409
\$200,000 under \$500,000	175,095	5,208,528	159,534	1,674,874	63,363	704,070	3,558	· 1	38,806	621,043	9,621	32,442
\$500,000 under \$1,000,000	39,773	2,237,002	29,630	431,222	15,992	460,185		12,797	11,718	173,862	1,888	14,780
\$1,000,000 or more	22,509	2,688,067	14,220	341,908	11,391	975,866	1,254	4,652	1,654	27,086	562	3,313
Nontaxable returns, total	714,733	3,107,082	672,229	4,831,527	146,895	389,868	789 4,147	6,511 23,061	984 64,88 1	23,015 304,471	305 26,969	5,652 78,784
Footnotes at end of table.											20,303	70,704

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

		Total rental	and royalty			Partnership and	S Corporation			Estate ar	nd trust	
Size of adjusted	Net i	ncome	Ne	t loss	Net in	come	Net	loss	Net in	come	Net lo	ess
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
li returns, total	5,458,156	43,333,450	4,766,157	26,140,481	3,566,632	166,418,667	2,055,062	40,666,189	506,584	6,870,734	41,050	816,719
No adjusted gross income	99,527	1,063,839	161,714	2,415,678	46,802	1,202,332	138,338	15,353,080	11,166	102,182	1,222	217,400
\$1 under \$5,000	171,083	375,493	131,038	513,296	80,754	207,514	72,339	528,542	17,302	41,502	*398	*3,223
\$5,000 under \$10,000	371,453	1,084,656	207,127	832,655	134,982	511,481	84,585	515,322	28,707	73,829	*1,605	*14,851
\$10,000 under \$15,000	456,536	1,651,363	230,311	914,318	161,618	749,063	63,259	480,791	32,073	104,589	*2,785	*2,524
\$15,000 under \$20,000	421,044	1,490,431	276,142	1,167,473	161,553	1,058,067	99,135	640,931	28,571	67,847	**45	**882
\$20,000 under \$25,000	379,366	1,857,419	257,819	1,135,539	145,718	1,228,869	81,753	793,980	27,816	116,459	••	**
\$25,000 under \$30,000	301,561	1,338,572	273,928	1,123,495	154,492	1,415,206	111,186	660,743	22,402	74,014	*5,317	*7,461
\$30,000 under \$40,000	571,397	2,496,873	561,392	2,689,532	272,399	2,643,162	181,233	891,396	47,879	211,893	*3,663	*3,969
\$40,000 under \$50,000	511,042	2,538,233	461,289	2,096,496	259,686	3,124,034	178,989	1,211,234	41,450	174,393	3,135	2,808
\$50,000 under \$75,000	890,129	5,317,264	1,064,343	5,457,603	548,059	7,670,427	366,703	2,434,999	69,306	447,726	2,757	18,76
\$75,000 under \$100,000	443,871	3,951,738	545,826	2,980,035	393,161	8,356,903	192,079	1,685,704	48,840	318,960	5,818	46,04
\$100,000 under \$200,000	550,918	7,844,731	478,037	3,010,987	695,611	25,315,166	305,754	3,770,341	77,396	1,288,626	7,583	40,00
\$200,000 under \$500,000	211,752	5,973,638	89,089	1,175,209	369,647	36,118,147	130,046	3,934,387	38,228	1,076,193	4,295	56,98
\$500,000 under \$1,000,000	49,725	2,691,366	17,787	303,136	91,083	22,387,339	31,827	2,042,372	8,665	780,606	1,313	39,27
\$1,000,000 or more	28,754	3,657,836	10,315	325,027	51,066	54,430,959	17,834	5,722,368	6,782	1,991,915	1,113	362,52
axable returns, total	4,602,827	39,673,298	4,084,583	21,183,934	3,216,530	163,769,665	1,712,341	23,501,846	461,571	6,668,034	37,519	594,44
No adjusted gross income	2,184	113,788	1,758	86,035	1,571	379,305	1,847	1,263,819	640	17,250	85	28,84
\$1 under \$5,000	13,630	19,101	*1,264	*2,113	24,018	19,482	9,746	13,516	13,621	21,210		
\$5,000 under \$10,000	99,967	316,861	59,360	204,779	51,308	172,660	35,557	116,256	16,170	56,665	*1,238	*1,67
\$10,000 under \$15,000	255,402	822,910	121,013	494,424	92,598	410,994	32,243	193,634	25,343	86,829	*1,510	*1
\$15,000 under \$20,000	353,281	1,241,879	209,203	796,004	117,436	800,218	74,120	362,379	25,035	52,211	*42	•77
\$20,000 under \$25,000	346,235	1,677,584	234,707	947,442	118,341	1,042,726	65,395	446,305	23,452	103,700		
\$25,000 under \$30,000	294,367	1,288,962	259,607	1,001,325	146,661	1,307,040	104,435	531,179	22,396	74,001	*5,304	*6,72
\$30,000 under \$40,000	560,051	2,361,686	547,144	2,517,482	265,807	2,515,572	176,074	727,873	47,471	211,126	*3,661	*3,94
\$40,000 under \$50,000	507,021	2,469,803	456,041	2,051,486	255,399	3,086,802	175,156	1,043,717	39,981	164,914	*3,088	*2,39
\$50,000 under \$75,000	888,855	5,306,919	1,057,210	5,360,193	544,457	7,496,804	362,447	2,135,669	68,250	447,223	*2,592	*17,72
\$75,000 under \$100,000	441,220	3,921,613	542,438	2,938,743	392,312	8,323,940	190,868	1,603,377	48,661	301,579	5,731	43,63
\$100,000 under \$200,000	550,672	7,832,121	477,824	2,993,685	695,034	25,299,075	305,188	3,658,436	76,953	1,286,335	7,567	35,82
\$200,000 under \$500,000	211,532	5,962,043	88,960	1,169,971	369,485	36,103,743	129,727	3,833,050	38,162	1,073,740	4,280	52,43
\$500,000 under \$1,000,000	49,688	2,689,323	17,757	297,908	91,049	22,384,105	31,757	1,964,865	8,657	779,685	1,310	39,20
\$1,000,000 or more		3,648,705	10,297	322,343	51,052	54,427,199	17,781	5,607,769	6,777	1,991,566	1,110	361,1
Nontaxable returns, total	855,329	3,660,152	681,575	4,956,547	350,101	2,649,002	342,720	17,164,343	45,013	202,700	3,531	222,2

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

		· · ·	arm		Unem	ployment		Social sec	curity benefits		F1	
Size of adjusted gross income	Net	income		et loss	comp	ensation	T	otal	Tax	rable ·	-	n-earned exclusion
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	726,065	8,192,174	1,493,178	16,041,814	7,985,322	19,336,423	10,292,449	119,291,657	6,598,033	45,715,361	266,129	12,284,935
No adjusted gross income	20,580	170,342	126,362	3,249,641	12,489	34,963	76,411	734,879	1,368	12,564	60,248	2,111,046
\$1 under \$5,000	40,166	70,883	87,594	607,440	268,711	367,389	439,069	3,912,217	9,626	22.000	50,000	
\$5,000 under \$10,000	70,698	256,784	96,851	784,624	1,009,668	1,927,897	966,486	9,630,759	22,695	23,068	50,028	1,948,690
\$10,000 under \$15,000	75,608	569,975	133,459	944,518	1,253,992	2,857,820	1,055,955	11,225,616	26,954	85,471	14,396	688,861
\$15,000 under \$20,000	63,724	407,826	106,263	1,055,370	963,521	2,271,184	863,910	10,198,323		98,171	18,760	987,332
\$20,000 under \$25,000	72,778	484,857	100 400		i i	1	000,010	10, 190,323	99,741	283,276	8,622	475,433
\$25,000 under \$30,000	54,369	547,015	126,133	829,491	827,843	1,862,513	796,131	9,717,497	436,526	483,451	15,148	718,999
\$30,000 under \$40,000	77,157	897,118	92,625	617,477	653,015	1,755,609	869,697	9,847,945	780,502	1,647,380	*4,241	*104,266
\$40,000 under \$50,000	67,990	1,091,399	182,347	1,405,858	1,008,562	2,650,800	1,312,587	14,710,742	1,308,427	4,871,599	18,228	698,745
\$50,000 under \$75,000	89,810	1,269,654	172,833	1,483,649	742,089	2,042,913	1,035,704	11,704,822	1,035,704	6,883,647	7,563	357,386
1 - 17/19 FE	·		192,749	1,554,467	869,572	2,445,693	1,598,022	18,856,697	1,598,022	15,389,765	16,720	926,156
\$75,000 under \$100,000	45,851	823,448	66,295	724,787	249,686	696,830	600,351	8,383,668 -	600,351	7,125,854	12,655	814,947
\$100,000 under \$200,000	36,680	1,127,761	77,303	1,318,275	111,720	368,535	509,822	7,555,191	509,822	6,421,466	26,690	1,572,112
\$200,000 under \$500,000	8,020	298,035	22,654	717,171	13,115	49,281	132,181	2,188,758	132,181	1,859,071	9,617	655,361
\$500,000 under \$1,000,000	1,745	104,026	6,307	346,739	1,053	3,954	23,792	394,403	23,792	335,187	2,234	158,736
\$1,000,000 or more	889	73,051	3,401	402,307	285	1,042	12,330	230,138	12,321	195,393	979	66,864
Taxable returns, total	527,189	7,121,404.	1,079,510	10,204,652	5,916,661	15,032,544	8,694,306	101,938,577	6,472,016	45,118,607	117,908	6,190,681
No adjusted gross income	21	7,686	266	30,500	*115	*901	1,471	12,760	*95	. *1,006		
\$1 under \$5,000	*5,127	*2,497	7,294	*14,574	*7,442	4,748	28 122	454.005				
\$5,000 under \$10,000	15,741	51,258	23,526	68,536	288,596	618,015	28,122 380,837	154,835	*9	*152	-	-
\$10,000 under \$15,000	33,536	243,025	59,154	330,650	662,975	1,467,915	709,088	3,270,581	*8,018	*16,042	*1,075	*75,265
\$15,000 under \$20,000	35,231	212,697	67,866	614,645	613,632	1,390,462	774,061	6,765,096	15,276	43,228	*5,733	*224,103
\$20,000 under \$25,000	57,009	390,235	140 500	·				9,111,175	93,014	268,609	*4,312	*231,126
\$25,000 under \$30,000	53,584	•	110,596	713,530	707,858	1,573,686	776,099	9,494,281	424,036	465,875	11,945	577,352
\$30,000 under \$40,000	76,468	542,476	92,098	608,171	646,146	1,734,925	855,594	9,699,545	766,702	1,618,293	· *4,241	*104,268
\$40,000 under \$50,000	67,512	887,988	179,172	1,341,413	1,005,802	2,643,975	1,284,822	14,428,976	1,280,662	4,744,018	16,426	624,177
\$50,000 under \$75,000	89,806	1,087,719 1,269,632	171,179	1,441,911	742,087	2,042,906	1,024,124	11,595,867	1,024,124	6,800,208	6,848	283,717
	09,000	1,209,032	192,675	1,550,882	866,513	2,437,251	1,588,369	18,758,111	1,588,369	15,313,135	16,720	926,156
\$75,000 under \$100,000	45,834	823,440	66,135	721,917	249,330	694,983	595,059	8,301,388	595,059	7,055,916	44.040	705.040
\$100,000 under \$200,000	36,674	1,127,734	77,253	1,313,482	111,720	368,535	508,647	7,537,254	508,647	6,406,354	11,940	765,648
\$200,000 under \$500,000	8,015	297,954	22,610	710,990	13,106	49,250	131,947	2,185,150	131,947		25,875	1,500,693
\$500,000 under \$1,000,000	1,743	104,013	6,296	345,032	1,052	3,950	23,758	393,757	23,758	1,856,019	9,588	653,144
\$1,000,000 or more	889	73,051	3,390	398,418	285	1,042	12,308	229,801	12,299	334,645 195,107	2,227 978	158,242
lontaxable returns, total	198,876	1,070,769	413,668	5,837,162	2,068,661	4,303,879	1,598,143	17,353,080	,200	100,107	9/0	66,794

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		Other	income		Net o	perating	Gambling	earnings			Statutory ad	ustments		
Size of adjusted	Net in	come	Net	loss	h	oss .			· To	tal	Primary IRA	payments	Secondary I	RA payments
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	4,412,970	19,110,515	210,470	3,592,398	505,303	49,330,982	1,021,201	7,866,919	18,208,887	41,139,577	3,889,574	5,944,655	1,661,103	2,393,359
No adjusted gross income	43,082	652,727	16,884	967,045	281,999	45,490,274	7,223	33,465	187,454	314,392	10,155	14,623	8,320	11,330
\$1 under \$5,000	351,762	502,489	10,554	137,201	52,289	455,138	25,880	36,108	1,076,835	488,448	104,076	149,322	4,858	7,398
\$5,000 under \$10,000	312,088	610,231	*4,291	*34,460	39,781	372,472	51,635	125,332	1,705,939	1,253,603	175,470	274,968	15,031	20,870
\$10,000 under \$15,000	296,394	531,340	20,100	133,203	30,134	272,894	86,669	227,374	1,605,036	1,601,578	258,389	391,869	44,739	68,051
\$15,000 under \$20,000	312,567	770,459	22,000	106,777	25,933	331,315	67,829	206,528	1,511,784	1,871,819	333,728	547,903	69,590	106,168
\$20,000 under \$25,000	222,217	572,909	*3,995	*12,548	8,052	84,522	72,296	232,052	1,374,130	2,239,774	454,166	709,489	123,966	183,507
\$25,000 under \$30,000	260,723	575,161	*2,872	*29,779	8,077	81,396	63,064	287,471	1,272,521	2,026,376	451,513	608,684	124,602	181,316
\$30,000 under \$40,000	437,066	1,099,465	17,334	233,325	13,509	204,880	104,891	461,421	2,190,772	3,876,853	728,933	1,035,367	304,278	441,127
\$40,000 under \$50,000	395,128	1,009,260	12,706	49,865	19,600	357,958	131,801	600,282	1,812,161	3,025,250	484,395	582,053	315,814	312,643
\$50,000 under \$75,000	756,923	1,923,566	32,796	327,696	10,703	263,718	202,067	1,229,755	2,411,675	5,666,591	376,935	666,568	264,547	411,700
\$75,000 under \$100,000	387,065	1,494,871	20,232	241,828	2,509	66,308	101,954	767,936	1,157,232	4,193,029	213,006	388,248	152,565	253,334
\$100,000 under \$200,000	413,098	2,431,317	29,128	593,324	7,383	372,929	78,829	1,280,518	1,273,036	7,659,820	203,187	390,139	156,557	271,930
\$200,000 under \$500,000	160,243	2,705,232	13,018	382,523	3,490	305,445	21,198	1,110,908	486,424	5,055,773	76,301	148,060	61,459	100,644
\$500,000 under \$1,000,000	39,959	1,342,404	2,803	171,509	1,039	176,922	3,865	485,729	94,410	1,149,666	13,664	26,514	10,456	16,582
\$1,000,000 or more	24,654	2,889,086	1,758	171,315	805	494,811	2,000	782,039	49,479	716,606	5,656	10,848	4,321	6,759
Taxable returns, total	3,757,115	17,112,760	157,480	2,288,760	106,234	9,182,982	893,963	7,416,813	14,259,118	37,760,469	3,609,718	5,522,207	1,566,465	2,268,536
No adjusted gross income	1,299	82,484	81	21,829	4,732	6,729,856	30	6,337	2,029	15,707	152	303	139	261
\$1 under \$5,000	174,566	163,674	_	-	•1,117	*47,797	*2,477	*1,540	128,777	63,022	44,176	54,942	-	-
\$5,000 under \$10,000	120,375	183,144	*1,150	*13,634	7,674	77,231	*10,004	*15,369	456,558	447,585	102,946	170,253	*4	*8
\$10,000 under \$15,000	171,098	286,620	*9,216	*46,260	10,895	116,227	54,800	150,334	804,751	850,504	193,532	297,027	17,178	33,832
\$15,000 under \$20,000	236,144	603,574	*11,723	*42,814	15,380	138,068	57,274	177,051	1,027,933	1,336,690	299,426	492,301	50,163	77,336
\$20,000 under \$25,000	201,207	453,762	*3,995	*12,548	5,432	59,621	64,132	200,948	1,175,749	1,956,172	426,602	668,399	109,960	171,114
\$25,000 under \$30,000	250,306	546,468	*2,870	*29,777	7,213	54,338	61,670	250,944	1,232,663	1,936,177	444,188	597,790	121,214	174,620
\$30,000 under \$40,000	428,842	1,056,623	17,177	229,154	11,022	164,935	103,383	428,881	2,163,851	3,773,869	727,454	1,032,426	303,843	440,502
\$40,000 under \$50,000	392,874	982,644	12,304	39,166	18,458	262,223	131,502	599,276	1,802,004	2,989,116	482,759	578,915	314,183	310,146
\$50,000 under \$75,000	755,999	1,911,371	32,786	324,426	9,530	200,137	200,977	1,211,878	2,406,647	5,645,194	376,721	666,141	264,455	411,519
\$75,000 under \$100,000	386,859	1,492,114	19,517	213,402	2,292	48,442	101,943	767,725	1,156,050	4,180,970	212,993	388,223	152,561	253,326
\$100,000 under \$200,000	412,923	2,426,421	29,115	593,223	7,304	355,122	78,818	1,280,370	1,272,172	7,647,679	203,180	390,129	156,552	271,920
\$200,000 under \$500,000	160,079	2,696,176	12,992	379,921	3,378	290,782	21,107	1,089,385	486,142	5,052,876	76,277	148,014	61,440	100,617
\$500,000 under \$1,000,000	39,915	1,341,330	2,798	171,331	1,020	171,649	3,853	478,488	94,351	1,149,221	13,655	26,498	10,452	16,576
\$1,000,000 or more	24,629	2,886,355	1,755	171,274	788	466,555	1,992	758,285	49,441	715,686	5,655	10,846	4,321	6,759
Nontaxable returns, total	655,856	1,997,755	52,990	1,303,637	399,069	40,148,000	127,238	450,106	3,949,769	3,379,108	279,857	422,448	94,638	124,823

Table 1.4-All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued (All figures are estimates based on samples-money amounts are in thousands of dollars.)

						Statu	tory adjustmen	ntscontinued	1					
	Moving	expenses	Dedu	ection for	Payr	nents to a		d interest	T	mony	Self am-1	oyed health	T -	<u> </u>
Size of adjusted gross income	adjus	stment	self-emp	oloyment tax	Ked	ogh plan	1	nalty		aid	1	deduction	1	ther trnents
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	879,626	1,720,092	12,849,084	13,341,810	1,032,102	8,734,145	803,838	203,861	567,947	5,225,564	3,011,145	2,601,145	126,323	860,329
No adjusted gross income	4,714	12,565	154,843	118,618	1,321	16,139	10,213	2,844	6,580	87,577	45,592	33,198	1,818	17,498
\$1 under \$5,000	*5,003	*6,215	930,522	205,580	*5,156	*16,422	46,003	7,205	*2,436	*35,026	90,415	49,750	*5,721	*11 500
\$5,000 under \$10,000	32,655	40,742	1,460,577	618,374	*7,403	*13,818	66,211	25,555	28,126	124,118	186,181	98,609		*11,530
\$10,000 under \$15,000	70,756	67,112	1,219,515	739,226	19,000	39,324	90,335	17,474	27,046	105,830	248,475		*5,635	*36,549
\$15,000 under \$20,000	60,426	71,013	1,044,953	757,167	19,648	41,056	107,168	25,826	23,794	89,329	239,885	172,348 172,520		
\$20,000 under \$25,000	61,082	89,380	861,412	673,159	24,043	53,674	63,565	12.244	i		l		*6,846	*60,611
\$25,000 under \$30,000	72,341	96,447	739,746	688,745	31,231	107,408	41,940		40,460	229,455	211,310	170,920	*5,906	*48,345
\$30,000 under \$40,000	108,935	196,775	1,334,329	1,169,298	49,193	177,647	81,940 81,959	11,048	30,058	149,815	199,544	158,613	*4,620	*24,300
\$40,000 under \$50,000	100,590	186,698	1,137,710	1,111,275	73,568	217,234	74,229	12,122	74,908	468,695	322,105	238,796	14,306	137,026
\$50,000 under \$75,000	176,197	366,452	1,740,131	2,198,310	189,118	786,097	118,461	26,558	53,341	248,084	268,370	216,024	32,971	124,681
\$75,000 under \$100,000	95,063	261,264	790,842	1,325,144	151,916				104,601	729,136	416,466	365,510	28,124	114,573
\$100,000 under \$200,000	75,314	225,163	961,043	2,160,089	294,809	1,104,336	58,567	26,042	64,460	491,378	223,600	234,867	10,743	108,404
\$200,000 under \$500,000	15,037	86,131	368,492	1,104,850	134,821	3,129,492	33,377	10,632	66,511	1,015,036	342,387	388,655	6,329	64,816
\$500,000 under \$1,000,000	962	9,496	68,814	269,825	22,523	2,391,567	9,789	4,003	34,359	887,318	160,097	216,498	2,736	92,962
\$1,000,000 or more	551	4,639	36,153	202,148	1	471,976	1,346	1,110	7,108	288,869	36,921	54,313	323	3,592
Taxable returns, total					8,351	167,953	676	633	4,158	275,899	19,799	30,523	246	15,442
·	812,604	1,610,943	9,313,159	11,519,732	1,007,037	8,637,955	658,305	164,118	529,118	4,929,819	2,479,345	2,198,559	115,006	794,734
No adjusted gross income	-	-	1,629	4,125	30	420	22	10	108	9,480	725	958		••
\$1 under \$5,000	-	-	66,393	7,037			*18,208	*1,042	_ 1					
\$5,000 under \$10,000	*17,685	*20,365	329,570	140,832	*2,882	*2,190	19,905	*8,972	*10,069	66,046	60.000			-
\$10,000 under \$15,000	47,306	45,445	518,756	303,046	15,407	26,150	59,025	6,602	20,340	63,465	62,802	21,433	**4,348	**17,635
\$15,000 under \$20,000	50,419	61,753	598,751	410,537	13,942	29,278	91,706	24,439	22,629	83,664	132,968 149,896	74,937 98,625	*5,851	*58,757
\$20,000 under \$25,000	55,460	74,707	686,091	528,455	21,570	50,712	57,003	11,321	38,699	242.207	405.454			*
\$25,000 under \$30,000	72,306	96,408	708,727	642,789	30,322	103,629	37,382	10,482		212,307	165,181	124,592	*5,550	*44,968
\$30,000 under \$40,000	105,876	173,329	1,314,476	1,142,705	48,941	162,110	78,850	11,920	30,057 74,022	149,791	190,937	148,791	*3,479	*11,877
\$40,000 under \$50,000	100,435	185,867	1,129,700	1,099,690	72,700	216,212	74,032	26.382	· . I	443,296	314,952	230,556	14,306	137,026
\$50,000 under \$75,000	176,197	366,452	1,735,467	2,183,521	188,916	783,650	118,453	20,565	52,439 104,582	235,192 728,195	265,160 414,684	212,031 362,898	32,971	124,681
\$75,000 under \$100,000	95,063	261,264	790,001	1,322,777	151,907	1,104,277	58,550			· 1		· I	28,124	114,573
\$100,000 under \$200,000	75,310	225,152	960,426	2,158,221	294,756			26,020	64,291	482,594	223,135	234,075	10,743	108,404
\$200,000 under \$500,000	15,034	86,067	368,278	1,104,315	134,796	3,128,301 2,391,164	33,375	10,631	66,296	1,006,169	342,184	388,472	6,329	64,816
\$500,000 under \$1,000,000	962	9,496	68,768	269,677	22,520		9,778	3,993	34,335	885,787	160,027	216,398	2,736	92,962
\$1,000,000 or more	551	4,639	36,124	202,007	8,348	471,952 167,908	1,345 673	1,109	7,102	288,644	36,903	54,289	323	3,592
Nontaxable returns, total	67,022	109,149	3,535,925	1,822,078	25,065	96,190	145,532	39,743	4,148 38,829	275,189 295,745	19,790 531,800	30,505 402,585	246	15,442
Footnotes at end of table.			L		· · · · · ·		لــِـــــــــــــــــــــــــــــــــــ			200,740	331,800	402,585	11,318	65,595

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars.)

(All figures are estimates based	i on samplesinc	oney amounts are	in thousands of C	JUliai S. j	T			X				
	Basic stand	lard deduction	Additional sta	indard deduction	Total itemize	ed deductions	Exem	ptions 🤈	Taxable	income	Income tax be	efore credits
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
****	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
Ail returns, total	83,222,737	401,265,344	10,809,600	12,319,288	34,007,717	527,374,034	237,164,486	584,509,487	94,612,292	2,813,826,386	94,497,909	596,168,654
No adjusted gross income	-	-				.<	1,671,758	4,168,474	-	-	2,251	212
\$1 under \$5,000	14,420,183	47,104,278	760,037	807,000	219,764	2,159,134	11,416,514	28,486,211	4,036,138	2,289,663	3,927,331	391,456
\$5,000 under \$10,000	13,450,823	61,733,522	1,974,620	2,088,543	519,196	5,089,708	20,193,383	50,417,246	6,743,365	14,296,048	6,738,093	2,178,205
\$10,000 under \$15,000	12,630,372	61,842,385	2,232,604	2,497,263	930,474	9,210,346	23,833,852	59,532,217	10,093,137	47,088,063	10,091,298	7,280,053
\$15,000 under \$20,000	10,165,160	51,189,511	1,633,515	1,909,083	1,215,854	12,212,870	21,575,174	53,903,909	10,507,127	82,489,088	10,505,712	12,407,126
\$20,000 under \$25,000	8,428,649	42,948,634	1,060,285	1,254,997	1,536,831	14,768,175	19,709,473	49,239,426	9,735,699	116,621,302	9,735,699	17,504,116
\$25,000 under \$30,000	6,057,097	31,732,852	716,373	834,099	1,789,527	17,745,680	16,188,289	40,438,151	7,747,577	125,126,846	7,747,577	18,820,253
\$30,000 under \$40,000	8,169,526	45,027,104	836,105	961,353	4,197,381	43,543,964	28,474,167	71,121,412	12,309,286	270,556,510	12,309,540	42,869,530
\$40,000 under \$50,000	4,641,511	27,226,844	550,400	664,968	4,457,249	51,310,338	23,372,188	58,390,940	9,072,436	269,363,277	9,072,834	44,040,853
\$50,000 under \$75,000	4,160,780	25,632,817	726,391	887,040	9,518,242	124,729,161	39,103,596	97,709,634	13,657,764	579,752,827	13,657,783	101,124,693
\$75,000 under \$100,000	723,241	4,499,812	190,470	250,980	4,651,248	78,996,306	15,923,621	39,793,760	5,366,725	335,041,778	5,366,732	68,127,554
\$100,000 under \$200,000	293,644	1,834,548	109,035	140,282	3,781,208	89,314,615	11,938,915	29,280,402	4,072,039	411,634,591	4,072,045	97,722,076
\$200,000 under \$500,000	60,933	366,335	15,292	18,541	946,203	40,385,814	3,001,187	2,027,703	1,005,982	249,447,991	1,005,992	74,808;390
\$500,000 under \$1,000,000	14,197	86,629	3,270	3,706	164,177	13,678,409	520,817	0	178,164	106,641,422	178,165	36,621,761
\$1,000,000 or more	6,621	40,072	1,203	1,433	80,362	24,229,514	241,551	0	86,853	203,476,979	86,857	72,272,376
Taxable returns, total	57,190,567	274,762,213	8,174,698	9,282,255	32,015,791	493,990,066	178,375,754	437,718,647	89,220,165	2,797,311,55	89,239,466	593,666,556
No adjusted gross income		-		-		<u>-</u> :	17,860	44,410		-	2,044	190
\$1 under \$5,000	3,911,690	8,627,751	*6,864	*6,313	13,255	49,336	14,953	37,383	3,919,562	2,289,367	3,925,097	391,217
\$5,000 under \$10,000	6,191,066	23,678,127	788,459	749,251	135,286	643,961	4,363,987	10,902,535	6,330,777	14,089,889	6,337,646	2,147,243
\$10,000 under \$15,000	7,806,928	32,857,622	1,598,067	1,674,155	448,076	2,896,312	9,183,763	22,935,689	8,252,031	43,574,046	8,256,192	6,752,791
\$15,000 under \$20,000	7,422,539	34,585,799	1,582,575	1,846,226	813,847	6,122,846	11,297,024	28,222,226	8,240,343	73,695,310	8,240,343	11,087,730
\$20,000 under \$25,000	7,765,217	38,785,163	1,051,692	1,245,307	1,275,694	10,506,813	15,769,904	39,396,801	9,045,467	113,493,168	9,045,467	17,034,785
\$25,000 under \$30,000	6,034,195	31,586,782	716,372	834,098	1,681,507	15,223,229	15,626,409	39,035,477	7,715,912	125,017,180	7,715,912	18,803,799
\$30,000 under \$40,000	8,164,181	44,994,321	834,662	960,004	4,117,282	40,755,270	28,212,651	70,467,856	12,294,447	270,381,177	12,294,700	42,843,228
\$40,000 under \$50,000	4,636,908	27,196,693	550,353	664,926	4,427,775	50,007,852	23,272,455	58,141,702	9,063,163	269,124,147	9,063,564	44,004,991
\$50,000 under \$75,000	4,160,777	25,632,800	726,390	887,039	9,493,487	123,135,045	39,041,914	97,555,469	13,653,744	579,685,435	13,653,756	101,114,570
\$75,000 under \$100,000	722,526	4,495,129	190,470	250,980	4,640,839	78,226,081	15,883,793	39,694,203	5,362,852	334,931,278	5,362,860	68,107,816
\$100,000 under \$200,000	292,828	1,829,205	109,034	140,281	3,778,962	88,882,877	11,929,928	29,258,401	4,071,068	411,525,511	4,071,075	97,695,216
\$200,000 under \$500,000	60,905	366,171	15,289	18,537	945,461	40,124,010	2,999,317	2,026,496	1,005,834	249,422,429	1,005,842	74,801,047
\$500,000 under \$1,000,000	14,190	86,593	3,269	3,704	164,040	13,561,419	520,458	0	178,126	106,625,346	178,127	36,616,755
\$1,000,000 or more	6,618	40,059	1,203	1,433	80,281	23,855,015	241,336	0	86,837	203,457,268	86,842	72,265,178
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^{*} Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

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^{**} Data combined to avoid disclosure of information for specific taxpayers.

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income (Coefficient of variation for number of returns and amount (percent))

<u> </u>	Number	Adjusted	Salaries	and wages	Taxable	e interest	Тах-ехел	npt interest	Divid	lends	State inc	ome tax refund
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	0.06	0.17	0,18	0.28	0.40	1.17	1.79	2.17	0.77	1.38	0.94	1.21
No adjusted gross income	2.55	1.17	4.58 ·	5.03	3.10	2.69	13.90	11.20	5.03	5.06	9,97	8.28
\$1 under \$5,000	1.36	1.59	1.58	2.02	2.48	4.88	12.42	19.94	3.73	6.67	15.52	20.28
\$5,000 under \$10,000	1.38	1.41	1.62	1.75	2.36	4.39	11.08	32.22	3.88	6.12	10.77	14,55
\$10,000 under \$15,000	1.39	1.40	1.62	1.73	2.18	4.33	9.45	18.51	3.68	6.26	7.76	16.81
\$15,000 under \$20,000	1.53	1.54	1.75	1.85	2.24	4.90	9.92	22.44	3.74	6.95	6.41	10.02
\$20,000 under \$25,000	1.67	1.67	1.82	1.92	2.33	5.69	10.52	20.75	3.97	7.96	5.81	9.29
\$25,000 under \$30,000	1.87	1.88	2.03	2.14	2.46	5.91	9.36	18.70	4.02	8.29	5.18	6.80
\$30,000 under \$40,000	1.12	1.12	1.20	1.27	1.52	4.79	7.12	14.24	2.81	6.03	3.10	4,19
\$40,000 under \$50,000	1.42	1.43	1.51	1.61	1.70	5.50	6.92	11.09	3.00	7.27	3.04	4.18
\$50,000 under \$75,000	1.09	1.08	1.17	1.24	1.22	4.31	4.77	8.36	2.07	5.20	2.02	2.94
\$75,000 under \$100,000	1.75	1.75	1.87	2.01	1.85	5.71	5.80	8.56	2.70	6.56	1	
\$100,000 under \$200,000	1.47	1.29	1.63	1.65	1.51	4.21	3.13	4.53	1.87	4.26	2.86	4.33
\$200,000 under \$500,000	1.37	1.15	1.55	1.65	1.39	2.71	2.37	3.18	1.56	4.26 3.42	2.42	3.24
\$500,000 under \$1,000,000	0.98	0.99	1.15	1.47	0.99	2.58	1.61	2.85	1.10	3.42	2.24	3.77
\$1,000,000 or more	0.50	0.30	0.58	0.67	0.50	0.68	0.71	0.93	0.54	1.05	1.71 0.83	3.66 1.09
Taxable returns, total	0.27	0.19	0.33	0.30	0.44	1.25	1.85	2.17	0.81	1.42	0.96	1.24
No adjusted gross income	25.40	2.09	18.31	9.96	24.12	3.42	27.63	14.84	30.20	13.67	27.59	17.19
\$1 under \$5,000	2.97	3.43	3.63	4.15	3.52	7.49	18.14	22.96	4.89	6.87	40.26	
\$5,000 under \$10,000	2.29	2.32	2.58	2.72	3.53	6.73	17.36	24.44	5.81	8.93	49.26	71.91
\$10,000 under \$15,000	1.93	1.93	2.26	2.39	2.74	5.24	11,17	20.88	4.44	7.26	20.73 11.07	30.01
\$15,000 under \$20,000	1.89	1.90	2.21	2.34	2.53	5.25	10.35	24.71	4.44	7.20	7.71	28.45 11.77
\$20,000 under \$25,000	1.78	1.78	1.94	2.05	2.45	5.93	10.99	23.31	4.13	8.39]	
\$25,000 under \$30,000	1.90	1.90	2.05	2.17	2.49	5.94	9.54	19.37	4.13	8.46	6.28	10.35
\$30,000 under \$40,000	1.13	1.13	1.20	1.27	1.53	4.83	7.26	15.19	2.84	5.89	5.32	7.02
\$40,000 under \$50,000	1.43	1.43	1.51	1.61	1.70	5.52	6.99	11.54	3.01	7.37	3.12 3.05	4.22 4.47
\$50,000 under \$75,000	1.09	1.08	1.17	1.24	1.22	4.35	4.80	8.54				
\$75,000 under \$100,000	1.75	1.75	1.87	2.01	1.86	5.67	5.82	8.69	2.08	5.14	2.03	2.95
\$100,000 under \$200,000	1.48	1.29	1.63	1.65	1.51	4.23	3.14	4.58	2.71	6.62	2.86	4.34
\$200,000 under \$500,000	1.37	1.15	1.55	1.65	1,39	2.73	2.37	4.56 3.19	1.87	4.28	2.42	3.25
\$500,000 under \$1,000,000	0.98	0.99	1.15	1.47	0.99	2.73	1.61	2.86	1.56	3.43	2.24	3.78
\$1,000,000 or more	0.50	0.30	0.58	0.67	0.50	0.69	0.71	0.93	.1.10 0.54	. 3.33	1.71	3.67
Nontaxable returns, total	0.80	1.35	0.96	1.20	1.58	3.15			-	1.05	0.83	1.10
			0.00	1.20	1.36	3.17	7.15	11.37	2.70	5.52	4.96	6.02

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (coercent))

	Ali	mony		Business or	profession		Capital gain	distributions	Sale	es of capital asse	ts reported on Sch	nedule D
Size of adjusted	rec	eived	Net	income	Net	loss	reported on	Form 1040	Taxable	net gain	Taxab	le net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	5.73	7.67	0.68	1.16	1.85	2.32	2.25	6.13	1.18	0.87	1.78	1.92
No adjusted gross income	61.15	47.60	7.05	7.03	4.17	4.87	20.57	40.14	7.14	. 2.60	5.89	6.15
\$1 under \$5,000	31.63	46.65	3.74	5.34	10.02	16.44	7.37	10.74	5.69	13.50	7.02	7.76
\$5,000 under \$10,000	18.21	20.91	3.14	3.88	8.79	12.30	10.70	19.54	5.70	8.85	7.66	7.87
\$10,000 under \$15,000	13.84	15.98	3.49	4.40	8.04	10.71	10.05	20.78	5.65	7.75	7.53	8.02
\$15,000 under \$20,000	15.53	18.01	3.77	5.06	8.47	11.14	10.18	36.40	5.87	7.91	7.72	8.33
\$20,000 under \$25,000	17.57	20.64	4.15	5.86	8.17	11.25	10.35	19.38	5.79	8.38	8.06	8.91
\$25,000 under \$30,000	19.72	28.76	4.58	6.63	8.66	11.77	9.69	22.89	6.15	8.72	9.03	10.16
\$30,000 under \$40,000	15.56	17.23	3.12	4.50	6.00	8.29	6.86	16.81	4.31	6.03	6.36	7.10
\$40,000 under \$50,000	20.72	23.79	3.61	5.33	6.74	8.78	7.19	15.29	4.67	6.58	7.01	7.72
\$50,000 under \$75,000	19.48	22.86	2.94	4.24	5.46	8.43	5.51	17.75	3.26	4.53	5.09	5.75
\$75,000 under \$100,000	33.62	41.94	4.34	5.51	8.03	9.53	6.63	22.98	4.17	5.54	6.62	7.45
\$100,000 under \$200,000	36.83	33.60	2.77	3.12	6.45	7.75	6.23	15.60	2.49	3.26	3.96	4.25
\$200,000 under \$500,000	43.84	51.57	2.68	3.00	6.29	8.32	7.26	18.33	2.06	3.15	3.30	3.48
\$500,000 under \$1,000,000	38.01	53.93	2.81	4.24	5.25	7.60	7.92	32.32	1.48	2.72	2.78	2.93
\$1,000,000 or more	21.78	22.44	1.62	2.33	2.54	1.68	6.55	21.12	0.68	0.61	1.60	1.65
axable returns, total	6.44	8.33	0.97	1.31	2.18	2.86	2.34	6.38	1.25	0.89	2.03	2.22
No adjusted gross income	67.12	69.29	52.21	16.00	60.51	23.10	92.51	99.38	31.46	2.85	30.49	16.83
\$1 under \$5,000	-	-	17.71	23.89	57.45	62.76	8.13	11.58	7.39	8.67	17.54	22.38
\$5,000 under \$10,000	27.71	29.96	7.02	8.74	17.00	23.78	14.40	26.64	8.33	10.58	14.76	16.57
\$10,000 under \$15,000	18.34	20.70	5.71	7.23	11.48	15.66	12.15	23.84	7.15	9.93	10.22	11.09
\$15,000 under \$20,000	17.37	20.51	5.07	6.95	10.21	13.11	11.04	37.73	6.55	8.67	8.82	9.68
\$20,000 under \$25,000	18.14	21.58	4.66	6.70	9.41	13.41	10.70	19.83	6.15	8.98	8.48	9.40
\$25,000 under \$30,000	19.72	28.76	4.70	6.90	8.82	12.16	9.70	22.90	6.27	9.10	9.39	10.70
\$30,000 under \$40,000	15.56	17.23	3.15	4.59	6.04	8.42	6.86	16.81	4.38	6.19	6.46	7.21
\$40,000 under \$50,000	20.72	23.79	3.62	5.37	6.78	8.97	7.20	15.29	4.71	6.68	7.09	7.86
\$50,000 under \$75,000	19.48	22.86	2.95	4.26	5.47	8.49	5.52	17.76	3.26	4.52	5.12	5.79
\$75,000 under \$100,000	33.62	41.94	4.35	5.52	8.08	9.65	6.63	22.99	4.18	5.58	6.63	7.46
\$100,000 under \$200,000	36.84	33.60	2.77	3.13	6.46	7.81	6.23	15.60	2.49	3.27	3.97	4.26
\$200,000 under \$500,000	43.86	51.57	2.68	3.00	6.30	8.41	7.26	18.34	2.06	3.16	3.31	3.48
\$500,000 under \$1,000,000	38.01	53.93	2.81	4.24	5.26	7.61	7.92	32.32	1.48	2.73	2.79	2.93
\$1,000,000 or more	22.02	22.45	1.62	2.33	2.55	1.70	6.56	21.12	0.69	0.61	1.60	1.66
Nontaxable returns, total	12.59	15.64	1.67	2.49	3.54	4.05	8.62	18.16	3.89	3.65	3.75	3.85

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

					Sales of cap	ital assets reporte	ed on Schedule D	continued				
Size of adjusted gross income		nt-term tal gain	E [*]	ort-term ital loss	1	t-term arryover		n gain from 119, 4797, etc.)	Short-term lo forms (4684, 6	ss from other 781, and 8824)		ong-term pital gain
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	1.79	1.67	1.92	1.76	3.58	2.60	8.27	8.30	12.50	5.64	1.08	0.82
No adjusted gross income	9.73	7.43	7.38 ,	4.81	10.31	5.86	28.74	11.81	38.98	, 21.07	5.78	2.32
\$1 under \$5,000	8.41	13.59	9.64	15.28	17.21	18.70	41.57	66.70	70.55	55.45	4.99	11.31
\$5,000 under \$10,000	9.99	18.43	10.51	14.32	18.30	18.52	49.88	75.80	85.18	50.04	5.23	8.31
\$10,000 under \$15,000	9.54	19.49	9.43	12.03	15.25	14.91	55.50	27.01	60.89	56.16	5.27	6.91
\$15,000 under \$20,000	9.55	14.35	10.12	13.84	18.81	18.19	39.18	43.97	71.36	77.89	5.38	7.57
\$20,000 under \$25,000	9.84	16.97	10.87	14.06	19.29	17.74	41.37	57.00	63,07	63.47	5.46	7.94
\$25,000 under \$30,000	10.31	17.77	10.90	14.37	18.67	20.92	45.67	49.34	51.52	74.03	5.82	8.01
\$30,000 under \$40,000	7.26	12.34	8.15	10.54	15.58	14.55	34.03	36.51	54.52	55.56	4.00	5.69
\$40,000 under \$50,000	7.17	10.59	8.03	10.18	15.28	13.83	42.42	57.58	57.92	59.97	4.44	6.31
\$50,000 under \$75,000	5.09	7.72	5.72	7.21	11.60	10.20	22.05	34.29	41.05	37.10	3.05	4.26
\$75,000 under \$100,000	6.08	7.98	6.92	8.52 ·	12.87	10.91	25.50	37.95	58.97	50.95	3.91	5.24
\$100,000 under \$200,000	3.42	5.13	3.63	5.06	7.29	7.47	14.60	34.27	20.05	28.70	2.25	3.03
\$200,000 under \$500,000	2.42	4.37	2.60	4.24	5.26	6.55	13.02	23.39	13.23	16.67	1.78	2.98
\$500,000 under \$1,000,000	1.70	3.95	1.82	3.72	3.83	5.81	; 9.62	21.18	8.64	11.74	1.25	2.60
\$1,000,000 or more	0.74	1.08	0.79	1.10	1.79	2.03	3.40	5.09	2.74	2.13	0.58	0.60
Taxable returns, total	1.89	1.72	2.09	2.00	4.15	3.07	8.57	8.63	13.61	6.08	1.15	0.86
No adjusted gross income	17.68	10.04	18.81	6.87	24.53	8.59	20.46	24.16	48.40	11.46	27.47	3.24
\$1 under \$5,000	11.80	16.84	17.71	37.86	44.83	45.63	99.96	99.96		,	7.10	11,17
\$5,000 under \$10,000	14.88	27.43	19.50	37.73	67.97	44.18	50.00	75.98	99,95	99.95	7.98	10.96
\$10,000 under \$15,000	11.83	26.39	12.80	18.02	24.50	26.05	57.70	67.33	99.71	81.97	6.75	8.78
\$15,000 under \$20,000	10.59	16.39	11.68	16.67	24.92	22.65	39.24	50.01	73.95	85.39	6.09	8.35
\$20,000 under \$25,000	10.75	18.97	11.72	15.97	21.24	20.20	42.13	57.54	63.47	67.85	5.78	8.62
\$25,000 under \$30,000	10.50	18.71	11.24	15.75	20.20	23.47	45.68	49,47	51.56	74.45	5.96	8.38
\$30,000 under \$40,000	- 7.39	12.83	8.29	11.18	16.40	15.66	35.68	41.48	62.76	56.10	4.06	5.85
\$40,000 under \$50,000	7.22	10.85	8.13	10.60	15.95	14.36	42.47	58.20	58.11	60.54	4.47	6.44
\$50,000 under \$75,000	5.12	7.91	5.74	7.49	11.77	10.56	22.25	34.74	42.34	41.06	3.06	4.27
\$75,000 under \$100,000	6.12	8.13	6.95	8.70	12.93	11.13	22.50	38.98	59.08	52.20	3.92	5.30
\$100,000 under \$200,000	3.43	5.17	3.63	5.17	7.31	7.62	. 14.73	34.37	20.07	28.78	3.92 - 2.25	3.06
\$200,000 under \$500,000	2.42	4.40	2.60	4.29	5.27	6.61	13.03	23.42	13.29	16.94	1.78	2.99
\$500,000 under \$1,000,000	1,71	3.98	1.82	3.79	3.83	5.93	9.64	23.42	8.67	12.86	1.76	2.99 2.61
\$1,000,000 or more	0.74	1.08	0.79	1.12	1.79	2.09	3.41	5.10	2.75	2.19	0.58	2.61 0.61
Nontaxable returns, total	5.73	6.98	4.91	4.23	6.94	5.34	31.15	14.77	31.59	13.92	3.30	2.97

Table 1.4CV-Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income -Continued

			Sales	of capital assets report	ted on Schedule D-	continued				gain subject to
Size of adjusted gross income		g-term tal loss		g-term arryover		m gain from 2119, 4797, etc.)		m loss from 34, 6781, and 8824)	28 perce	ent tax rate
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	1.46	1.30	2.66	1.92	2.10	1.85	12.34	5.38	1.77	1.04
No adjusted gross income	6.18	2.80	8.30	3.66	8.79	3.43	39.89	21.37	-	-
\$1 under \$5,000	6.53	9.58	11.55	13.03	14.15	27.52	99.50	64.09		-
\$5,000 under \$10,000	7.02	8.70	11.23	11.47	11.29	15.95	66.22	43.78		
\$10,000 under \$15,000	6.89	8.78	11.31	10.96	9.23	12.15	61.15	14.56		
\$15,000 under \$20,000	7.25	8.81	12.61	11.22	9.08	12.88	67.96	63.99		-
\$20,000 under \$25,000	7.35	9.27	13.10	12.56	9.57	13.48	54.74	63.30		
\$25,000 under \$30,000	8.07	10.02	14.66	14.44	10.28	15.94	45.85	67.57		-
\$30,000 under \$40,000	5.46	6.75	9.91	8.59	7.67	10.31	43.69	50.59	-	-
\$40,000 under \$50,000	6.08	8.00	11.99	11.37	8.63	12.07	57.99	75.66		
\$50,000 under \$75,000	4.20	5.21	7.98	7.01	5.91	8.19	48.92	30.77	15.99	21.18
\$75,000 under \$100,000	5.20	6.66	9.96	9.01	7.57	10.26	54.36	39.46	10.62	15.34
\$100,000 under \$200,000	2.94	3.59	5.74	5.67	4.32	5.75	20.19	28.71	2.48	3.93
\$200,000 under \$500,000	2.20	3.17	4.19	4.99	3.55	6.21	13.10	15.57	2.08	3.59
\$500,000 under \$1,000,000	1.65	3.13	3.46	5.05	2.58	4.70	9.00	10.86	1.52	3.01
\$1,000,000 or more	0.74	1.05	1.72	2.27	1.13	1.67	2.89	2.05	0.72	0.67
Taxable returns, total	1.59	1.58	3.05	2.44	2.28	1.98	13.40	5.88	1.77	1.04
No adjusted gross income	36.96	4.85	33.69	5.89	23.23	4.73	51.40	10.77	•	
\$1 under \$5,000	12.25	19.75	32.30	44.59	35.25	50.37		_	-	
\$5,000 under \$10,000	12.14	16.64	23.22	24.75	19.86	31.22	99.67	64.77	-	-
\$10,000 under \$15,000	9.05	13.36	16.49	17.19	12.38	17.25	99.96	99.96	-	-
\$15,000 under \$20,000	8.24	10.49	14.66	13.66	10.92	14.65	70.28	66.82	•	-
\$20,000 under \$25,000	7.74	10.17	14.05	14.10	10.23	14.37	55.03	67.65	-	
\$25,000 under \$30,000	8.33	10.84	15.46	15.95	10.65	17.11	45.87	67.90	-	-
\$30,000 under \$40,000	5.54	7.07	10.12	9.03	7.82	10.61	47.37	51.07		
\$40,000 under \$50,000	6.15	8.28	12.28	11.76	8.73	12.32	58.18	77.72	-	-
\$50,000 under \$75,000	4.22	5.47	8.04	7.47	5.94	8.06	50.71	34.23	15.99	21.18
\$75,000 under \$100,000	5.22	6.80	10.00	9.22	7.60	10.48	54.38	41.83	10.62	15.34
\$100,000 under \$200,000	2.94	3.65	5.75	5.83	4.33	5.79	20.21	28.81	2.48	3.93
\$200,000 under \$500,000	2.21	3.21	4.19	5.06	3.56	6.23	13.16	15.97	2.08	3.59
\$500,000 under \$1,000,000	1.65	3.18	3.46	5.11	2.58	4.74	9.03	12.05	1.52	3.01
\$1,000,000 or more	0.75	1.06	1.72	2.30	1.13	1.67	2.90	2.11	0.72	0.67
Nontaxable returns, total	3.80	2.67	5.53	3.40	5.66	4.96	31.52	12.54	_	

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income --Continued

		Sales of property oth	er than capital asse	ts	Tota	l taxable		Pensions a	and annuities	
Size of adjusted 🔷	. N	et gain	Ne	t loss	IRA di	stributions	1	Total	Ta	xable
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Ali returns, total	3.63	4.36	3.52	4.03	1.94	3.11	0.92	1.51	0.95	1.40
No adjusted gross income	9.95	7.03	9.35	6.49	18.08	25.62	8.40	11.80	8.59	11.52
\$1 under \$5,000	26.42	31.92	17.72	33.87	14.27	17.62	6.60	10.77	6.77	7.86
\$5,000 under \$10,000	17.05	27.38	18.44	30.78	7.70	10.80	3.58	6.50	3.63	4.52
\$10,000 under \$15,000	15.87	21.24	15.55	26.52	6.13	8.23	3.06	5.68	3.09	3.88
\$15,000 under \$20,000	15.63	23.15	18.36	25.78	6.13	8.71	3.24	4.44	3.28	4.17
\$20,000 under \$25,000	15.03	20.72	18.09	43.30	6.87	10.49	3.57	6.10	3.66	4.75
\$25,000 under \$30,000	17.83	28.12	19.55	33.52	7.55	11.42	3.83	5.55	3.91	5.22
\$30,000 under \$40,000	13.41	18.94	14.47	22.88	5.88	8.76	2.91	4.29	2.99	4.29
\$40,000 under \$50,000	13.38	18.54	16.43	28.43	6.43	11.46	3.26	5.37	3.38	4.92
\$50,000 under \$75,000	10.72	15.88	11.15	19.24	5.06	8.52	2.55	4.23	2.66	3.87
\$75,000 under \$100,000	13.27	16.67	14.37	18.37	7.37	12.54	3.90	5.34	4.13	5.78
\$100,000 under \$200,000	6.88	11.78	6.93	12.90	5.46	8.56	3.12	4.63	3.33	4.49
\$200,000 under \$500,000	6.15	16.52	4.65	7.95	5.44	11.03	3.34	6.05	3.76	5.96
\$500,000 under \$1,000,000	5.00	11.80	3.73	6.76	5.84	10.37	2.82	6.41		
\$1,000,000 or more	2.05	3.88	1.59	· 2.71	3.05	7.78	1.48	4.03	3.24 1.69	6.74 4.62
axable returns, total	4.12	5.00	4.07	5.15	2.07	3.30	1.00	1.59	1.04	1.48
No adjusted gross income	40.25	12.42	28.01	9.67	34.64	25.23	61.15	47.80	67.60	63,49
\$1 under \$5,000	98.61	64.80	49.89	71.93	54.31		33.02	•	·	
\$5,000 under \$10,000	36.08	52.75	35.88	53.67		54.97		66.71	33.03	41.96
\$10,000 under \$15,000	24.30	36.37	24.16	47.87	12.96 7.65	17.99	6.01	9.44	6.05	7.33
\$15,000 under \$20,000	23.18	35.62	22.37	35.03	7.63 6.47	10.43 9.42	3.76 . 3.46	7.22 4.67	3.79 3.50	4.65 4.37
\$20,000 under \$25,000	17.18	24.92	20.98	47.12	7.05	10.81	3.67	6.21		
\$25,000 under \$30,000	18.07	29.26	20.88	36.97	7.59		k 1		3.75	4.82
\$30,000 under \$40,000	13.71	19.81	14.83	25.24	7.59 5.94	11.53 8.87	· 3.87	5.59	3.95	5.26
\$40,000 under \$50,000	13.70	18.93	16.94	32.44	5.94 6.45	•	2.93	4.31	3.01	4.32
\$50,000 under \$75,000	10.76	16.02	11.34	21.45	5.45 5.07	11.62 8.53	3.27 2.56	5.39 4.24	3.39 2.66	4.93 3.88
\$75,000 under \$100,000	13.31	16.91	14.38	18.55	7.40	4 +			٠.	
\$100,000 under \$200,000	6.89	11.81	6.94	13.08	7.40 5.46	12.60	3.91	5.34	4.14	5.79
\$200,000 under \$500,000	6.16	16.59	4.65	8.05		8.57	3.12	4.64	3.33	4.49
\$500,000 under \$1,000,000	5.01	11.88	3.73		5.45	11.05	3.35	6.06	3.76	5.96
\$1,000,000 or more	2.05	3.89	1.59	6.80 2.78	5.84 3.06	10.40 7.86	2.83 1.48	6.42 4.03	3.24	6.75
ontaxable returns, total									1.69	4.62
ontakable returns, total	7.94	7.72	7.03	6.13 ,	5.64	7.49	2.69	4.62	2.76	3.80

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percerit))

		Re	ent			Roya	alty			Fai	m rental	
Size of adjusted gross income		Net come		s (includes actible loss)	N inco		N lo		Ne inco		l .	Net loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	1.62	1.73	1.68	1.94	3.65	4.97	16.72	20.56	5.40	6.99	12.10	17.88
No adjusted gross income	8.73	6.19	6.68	5.87	14.25	17.88	44.20	57.89	35.08	44.69	41.85	45.77
\$1 under \$5,000	9.28	11.80	9.74	13.85	20.48	37.58	99.82	99.81	27.74	31.82	43.12	52.65
\$5,000 under \$10,000	6.21	7.99	7.94	10.74	18.68	24.26	98.21	84.80	20.82	24.54	42.80	49.78
\$10,000 under \$15,000	5.88	8.25	7.14	10.06	14.21	24.26	98.94	87.95	16.14	19.77	98.58	74.30
\$15,000 under \$20,000	6.40	8.56	7.22	8.54	15.88	26.08	70.74	97.18	16.23	19.09	37.42	47.42
\$20,000 under \$25,000	6.48	8.68	7.51	9.62	14.27	26.12	99.86	99.54	19.23	23.26	49.50	53.62
\$25,000 under \$30,000	7.16	9.59	7.21	9.22	18.49	28.84	99.95	99.95	22.30	25.02	36.90	48.35
\$30,000 under \$40,000	5.45	7.47	5.02	6.69	12.56	20.31	58.44	76.03	18.06	24.43	36.45	56.67
\$40,000 under \$50,000	5.99	8.24	5.94	7.89	13.90	32.16	51.96	61.01	17.92	22.38	41.16	48.68
\$50,000 under \$75,000	4.92	6.26	4.43	5.52	10.23	20.99	70.29	66.54	15.58	19.16	32.21	44.79
\$75,000 under \$100,000	6.41	7.66	5.94	6.73	13.86	23.77	41.36	50.48	20.53	26.11	59.37	48.36
\$100,000 under \$200,000	3.68	4.64	3.65	4.40	7.17	14.62	26.58	44.93	15.17	18.62	24.95	39.20
\$200,000 under \$500,000	3.09	4.28	3.54	4.69	5.15	14.36	20.15	30.01	16.16	26.45	24.59	49.78
\$500,000 under \$1,000,000	2.75	4.20	3.29	5.25	4.53	14.74	16.06	30.66	16.20	36.22	24.74	32.51
\$1,000,000 or more	1.36	1.86	1.79	2.36	1.83	3.42	7.12	9.60	7.11	8.59	11.51	15.05
Taxable returns, total	1.79	1.85	1.85	2.18	3.96	5.28	18.29	20.05	5.88	7.45	13.71	20.57
No adjusted gross income	46.33	19.76	29.44	19.84	38.35	16.73	33.22	7.12	45.54	3.83	93.12	32.01
\$1 under \$5,000	46.99	54.28	69.95	69.92	50.07	58.89	-	-	57.94	63.07		1 -
\$5,000 under \$10,000	12.53	17.09	16.13	20.98	41.87	52.82		-	33.32	38.87	77.10	76.51
\$10,000 under \$15,000	8.13	11.22	10.25	13.99	17.68	29.92	99.70	91.62	22.60	26.40	99.88	94.78
\$15,000 under \$20,000	7.12	9.61	8.54	10.07	17.86	31.51	99.96	99.97	16.46	19.15	42.34	56.80
\$20,000 under \$25,000	6.85	9.35	7.96	10.41	15.12	28.24	99.86	99.54	20.35	24.22	52.01	58.12
\$25,000 under \$30,000	7.27	9.74	7.49	9.87	19.45	30.01	99.95	99.95	22.30	25.03	36.90	48.35
\$30,000 under \$40,000	5.54	7.61	5.12	6.97	12.87	21.29	62.29	77.37	18.07	24.69	36.45	56.67
\$40,000 under \$50,000	6.04	8.39	5.99	8.02	13.96	33.90	56.84	61.06	17.92	22.38	41.28	49.50
\$50,000 under \$75,000	4.93	6.28	4.45	5.58	10.24	21.08	70.47	68.53	15.58	19.16	32.23	44.85
\$75,000 under \$100,000	6.45	7.74	5.96	6.79	13.97	23.85	41.37	50.51	20.53	26.12	59.40	48.45
\$100,000 under \$200,000	3.68	4.65	3.65	4.41	7.18	14.65	26.85	46.09	15.17	18.62	24.98	39.24
\$200,000 under \$500,000	3.10	4.29	3.54	4.71	5.16	14.43	20.21	30.24	16.17	26.46	24.60	50.32
\$500,000 under \$1,000,000	2.75	4.20	3.30	5.30	4.54	14.74	16.09	30.73	16.22	36.23	24.74	32.51
\$1,000,000 or more	1.36	1.86	1.79	2.38	1.83	3.42	7.13	9.71	7.12	8.59	11.51	15.05
Nontaxable returns, total	3.91	4.52	3.92	4.29	9.25	12.86	35.90	53.13	13.47	16.97	25.74	29.01

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued (Coefficient of variation for number of returns and amount (percent))

		Total renta	al and royalty			Partnership an	d S corporation			Esta	te and trust	
Size of adjusted	Net	income	Ne	et loss	Net i	ncome	Net	loss	Net in	come		Vet loss .
gross income	Number of returns	Amount	Number of returns	Amount	Number of . returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Ali returns, total	1.48	1.64	1.73	2.02	1.74	1.05	2.61	1.65	5.20	4.81	15.91	7.08
No adjusted gross income	7.87	. 6.38	6.62	5.96	11.43	7.05	6.53	2.68	25.31	13.18	26.86	15.98
\$1 under \$5,000	8.34	10.85	9.95	14.06	12,90	26.05	13.37	20.88	26,49	43.97		
\$5,000 under \$10,000	5.82	. 7.40	7.99	11.00	10.79	12.82	13.26	18.81	i .		89.94	74.67
\$10,000 under \$15,000	5.36	7.34	7.33	10.26	9.67	13.33	15.42	19.52	23.10	27.69	80.36	87.80
\$15,000 under \$20,000	5.82	.7.67	7.23	8.64	9.60	13.32	12.80	19.52	24.77 25.18	28.56 30.77	63.62 **96.49	96.34 **88.15
\$20,000 under \$25,000	5.89	8.04	7.51	9.55	10,14	12.87	42.42					.[
\$25,000 under \$30,000	6.67	8.80	7.09	9.25	9.54	12.25	13.43	17.07	25.47	32.83		•
\$30,000 under \$40,000	5.00	7.27	5.05	6.55	7.31		13.62	18.73	27.32	39.24	65.75	63.69
\$40,000 under \$50,000	5.51	7.85	5.93	7.78	1	9.49	10.23	14.05	19.37	29.51	52.95	71.88
\$50,000 under \$75,000	4.45	5.83	4.45	7.76 5.52	7.44	10.09	10.40	14.11	21.25	36.75	. 56.70	61.67
\$75,000 under \$100,000			4.45	5.52	5.36	6.80	7.38	9:14	16.03	23.04	53.75	56.59
	5.87	7.28	5.96	6.67	6.22	7.35	9.64	10.10	17.63	21.76	57.70	75.83
\$100,000 under \$200,000	3.48	4.46	4.03	4.66	3.16	3.62	5.07	6.00	9.47	15.18	27.83	37.20
\$200,000 under \$500,000	2.84	4.22	4.69	6.41	2.18	2.78	3.57	4.19	7.22	15.29	16.35	27.52
\$500,000 under \$1,000,000	2.45	4.33	4.18	7.06	1.70	2.51	3.06	3.61	5.98	13.83	15.44	23.65
\$1,000,000 or more	1.16	1.65	2.07	2.94	0.81	0.69	1.50	0.96	2.48	3.39	5.52	1.63
axable returns, total	1.64	1.75	1.92	2.28	1.82	1.06	2.96	2.04	5.44	4.93	17.00	7.57
No adjusted gross income	47.63	19.72	28.20	14.02	27.73	5.35	21.47	5.97	48.22	22.18	48.97	32.06
\$1 under \$5,000	29.47	38.61	97.94	92.01	24.79	24.00		· · · · · ·		•	40.07	32.00
\$5,000 under \$10,000	11.51	15.41	15.99	20.53	24.78 18.13	31.93	35.27	53.85	30,11	41.11	-	-
\$10,000 under \$15,000	7:31	9.92	10.64	14,54		21.73	23.94	31.40	30.02	34.07	99.96	99.96
\$15,000 under \$20,000	6.39	8.43	8.58	10.10	13.31 11.20	17.61 15.97	23.26 15.11	28.42 21.95	27.62 27.58	32.11 33.70	83.90 98.80	95.82 98.79
\$20,000 under \$25,000	6.23	8.59	7.94	10.26	11.18	14.09	15.68	21.34			. 50.00	90.79
\$25,000 under \$30,000	6.79	8.96	7.36	9,96	9.86	12.65	1		26.69	35.13	•	-
\$30,000 under \$40,000	5.08	7.43	5.15	6.81	7.44	9.68	14.32	20.49	27.33	39.25	65.91	70.08
\$40,000 under \$50,000	5.55	7.99	. 5.98	7,91	7.47		10.48	15.84	19.52	29.62	52.98	72.24
\$50,000 under \$75,000	4.45	5.85	4.47	5.59	5.39	10.20 6.86	10.60 7.45	15.21 9.70	21.84 16.21	38.61 23.06	57.55 56.86	72.17 59.69
75,000 under \$100,000	5,90	7.33	5.98	6.72		. 700			*		30.00	33.03
100,000 under \$200,000	3.49	4.47	4.03	4.67	6.23 3.17	7.38	9.70	10.52	17.70	22.41	58.58	79.93
200,000 under \$500,000	2.85	4.23	4.69	6.44		3.62	5.08	6.15	9.52	15.21	27.89	40.10
500,000 under \$1,000,000	2.45	4.33	4.19	- 1	2.18	2.78	3.58	4.31	7.23	15.32	16.41	29.90
1,000,000 or more	1.16	1.66	2.07	7.18	1.70	2.51	3.06	3.75	5.98	13.84	15.48	23.65
ontaxable returns, total	3.62	4.32	3.95	2.97	0.81	0.69 .	1,50	0.98	2.48	3.39	5.53	1.64
		7.32	3.33	4.34	6.09	7.49	5.19	2.75	17.82	16.74	39.32	16.34

Table 1.4CV-Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

(Coefficient of variation for numb	., 01 10101110	Fan			Unemple	ovment		Social secu	rity benefits			n-earned
	Net in	come	Net	loss	comper	•	Tot	al	Taxa	ble	income	exclusion
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
							4.00	1.45	1.56	1.89	5.28	5.36
All returns, total	3.74	4.80	2.23	2.98	1.74	2.35	1.29					
No adjusted gross income	20.85	12.70	4.94	4.97	23.59	27.48	13.66	14.94	80.58	72.94	12.04	13.28
\$1 under \$5,000	21.07	29.84	13.26	17.52	10.24	12.04	6.81	7.96	43.64	46.21	13.89	15.73
\$5,000 under \$10,000	15.15	20.78	11.73	20.86	5.26	6.95	4.75	5.19	29.14	37.43	26.94	29.49
\$10,000 under \$15,000	14.10	23.66	10.33	15.40	4.69	6.20	4.60	5,11	28.66	40.61	22.88	25.22
\$15,000 under \$20,000	16.17	22.13	11.36	16.28	5.34	7.48	5.06	5.57	15.23	28.29	33.57	35.40
	14.21	22.04	10.41	12.69	5.71	7.60	5.16	5.81	7.10	11.46	33.42	37.80
\$20,000 under \$25,000		18.29	12.70	14.93	6.35	8.09	4.93	5.37	5.20	7.73	70.42	57.44
\$25,000 under \$30,000	16.02	19.40	9.04	11.10	4.98	6.35	3.77	4.37	3.78	4.66	28.01	26.60
\$30,000 under \$40,000	12.22		10.45	15.08	5.88	8.01	4.24	5.01	4.24	4.80	31.51	30.48
\$40,000 under \$50,000	13.35 12.05	18.89 11.21	9.10	10.88	5.44	7.19	3.46	3.91	3.46	3.86	23.04	18.56
\$50,000 under \$75,000	12.05				40.00	12.49	5.28	6.07	5.28	6.07	17.50	16.83
\$75,000 under \$100,000	18.24	17.07	15.78	16.19	10.02	1	3.84	4.11	3.84	4,11	13.03	12.60
\$100,000 under \$200,000	10.39	11.93	9.76	11.47	11.14	12.99	1	4.52	4.20	4.52	11.18	11.80
\$200,000 under \$500,000	12.80	10.71	7.83	9.24	14.87	19.09	4.20	4.05	3.56	4.05	12.28	12.94
\$500,000 under \$1,000,000	12.10	14.46	6.60	8.36	18.92	22.99	3.56	2.17	1.88	2.17	7.43	8.01
\$1,000,000 or more	6.76	9.97	3.32	3.89	14.30	16.74	1.88	2.17	1	Į.		
Taxable returns, total	4.50	5.30	2.98	3.87	2.05	2.73	1.40	1.57	1.57	1.91	8.42	7.50
No adjusted gross income	14.44	16.04	45.65	11.61	98.62	99.35	70.25	64.28	61.56	60.32	•	
\$1 under \$5,000	63.55	65.37	47.94	64.85	61.73	62.12	28.61	33.72	93.93	93.98	-	-
\$5,000 under \$10,000	29.30	41.28	26.98	43.21	9.98	12.92	8.06	8.67	49.62	55.57	99.95	99.95
\$10,000 under \$15,000	22.19	33.48	16.61	26.55	6.51	8.57	5.74	6.26	35.57	52.79	42.28	50.44
\$15,000 under \$20,000	22.21	31.66	14.66	20.79	6.70	9.55	5.38	5.89	15.87	29.65	49.78	52.39
	16.57	26.53	11.10	13.58	6.21	8.40	5.24	5.90	7.24	11.78	39.58	44.55
\$20,000 under \$25,000	16.21	18.43	12.77	15.10	6.39	8.15	4.97	5.43	5.25	7.84	70.42	57.44
\$25,000 under \$30,000	12.33	19.60	9.16	11.50	4.99	6.37	3.81	4.41	3.82	4.72	30.23	28.63
\$30,000 under \$40,000	1	18.95	10.54	15.47	5.88	8.01	4.26	5.04	4.26	4.83	34.03	33.30
\$40,000 under \$50,000	12.05	11.21	9.10	10.90	5.45	7.21	3.47	3.93	3.47	3.87	23.04	18.56
\$50,000 under \$75,000	12.05		i	ľ	1		5.30	6.08	5.30	6.08	18.11	17.39
\$75,000 under \$100,000	18.25	17.07	15.81	16.25	10.03	12.52		4.12	3.85	4.12	13.12	12.38
\$100,000 under \$200,000	10.39	11.93	9.77	11.51	11.14	12.99	3.85	4.12	4.20	4.53	11.22	11.84
\$200,000 under \$500,000	12.80	10.71	7.85	9.32	14.88	19.10	4.20	4.06	3.57	4.06	12.32	12.98
\$500,000 under \$1,000,000	12.12	14.46	6.61	8.40	18.93	23.01	3.57	2.17	1.88	2.17	7.44	8.02
\$1,000,000 or more	6.76	9.97	3.33	3.92	14.30	16.74	1.88	1		15.89	7.16	8.28
Nontaxable returns, total	8.45	12.96	4.80	5.17	3.59	4.81	3.50	4.00	12.49	15.89	7.18	3.20

Table 1.4CV—Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income —Continued

		Othe	er income		Net	operating	Gamblin	g earnings			Statuton, o	diuctoresto		
Size of adjusted	Net i	ncome	Ne	et loss		loss		ig carrings		otal		djustments		
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount	Number of	A payments Amount	Secondar Number of	r IRA payment
	(93)	(94)	(95)	(96)		<u> </u>	returns	<u> </u>	returns	L	returns	<u>L</u>	returns	
All returns total			1 (00)	(90)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	1.99 12.33	2.70 10.63	8.28	6.56	3.94	1.37	4.16	5.52	0.78	1.24	2.29	2.41	2.99	3.20
• ,		٠	20.25	13.62	4.29	1.40	27.81	17.90	5.83	9.39	23.05	22.84	27.29	25.39
\$1 under \$5,000	6.49	11.13	32.31	50.05	15.80	23.14	21.50	23.98	3.92	9.14	40.40		1	1
\$5,000 under \$10,000	7.33	10.69	47.93	39.78	15.99	19.98	16.06	19.38	3.03	5.14 5.44	16.16	17.56	47.28	51.55
\$10,000 under \$15,000	8.24	12.00	33.31	41.54	22.07	24.58	14.17	16.46	3.29		11.86	12.85	32.12	38.87
\$15,000 under \$20,000	8.03	14.20	33.84	42.82	- 21.92	23.70	16.06	19.89	3.48	4.90	9.94	10.52	16.52	17.10
\$20,000 under \$25,000	9.26	16.26	49.09	47.70	1			19.09	3.46	5.07	8.75	9.18	14.88	16.65
\$25,000 under \$30,000	9.04	16.33	55.93	47.73	31.37	26.92	14.79	18.28	3.66	5.81	7.23	7.75	11.19	12.46
\$30,000 under \$40,000	6.86	12.00		90.53	33.55	31.85	17.45	23.63	3.88	5.40	7.37	7.60	11.03	11.95
\$40,000 under \$50,000	7.26		31.24	34.90	24.00	23.70	13.38	16.96	2.76	4.46	5.43	5.93	7.58	8.03
\$50,000 under \$75,000	5.49	12.41	39.39	46.30	30.15	30.03	12.78	16.19	3.11 .	4.87	6.55	7.21	7.88	1
74		10.01	23.86	24.68	24.58	27.42	10.29	15.82	2.63	4.26	6.81	7.00	8.24	8.73 8.98
\$75,000 under \$100,000	7.44	13.87	27.76	25.03	45.62	27.52	14.40	20.88	3.75	5.00				0.00
\$100,000 under \$200,000	4.89	8.58	15.67	13.84	19.84	16.72	11.36	15.84	2.30	5.30	9.03	9.27	9.69	10.50
\$200,000 under \$500,000	3.59	8.20	12.56	14.87	16.51	12.04	10.21	19.00		3.06	5.93	6.06	5.94	6.41
\$500,000 under \$1,000,000	2.82	8.23	10.73	14.31	15.53	10.56	9.52	20.38	1.92	2.82	5.19	5.19	6.07	6.47
\$1,000,000 or more	1.28	2.79	5.01	6.55	5.77	2.87	4.98		1.68	3.40	4.95	4.99	5.65	6.19
axable returns, total	2.19	2.92	9.74	7.50	9.96	2.35	4.54	8.58 5.80	0.83	1.87	3.08	3.13	3.56	3.97
No adjusted gross income	29.75	9.55	21.27	4.45	24.83	2.07	29.73	2.73	23.03	1.33 25.82	2.39 74.97	2.50	3.10	3.30
\$1 under \$5,000	9.20	10.71		_	98.54	04.05		,		20.02	74.97	75.27	82.16	87.14
\$5,000 under \$10,000	12.61	17.68	88.98	72.77	39.08	94.65	70.67	70.74	13.70	27.09	27.07	30.95		
\$10,000 under \$15,000	11.24	16.68	55.77	70.46		56.12	35.33	38.95	6.47	10.86	18.02	17.07	62.29	62.29
15,000 under \$20,000	9.41	17.16	48.36	68.56	31.80	36.28	18.83	21.63	5.03	7.07	11.92	12.60	25.74	26.09
\$20,000 under \$25,000	9.80	17.26	i		31.08	30.57	17.47	21.98	4.44	6.38	9.44	9.90	17.93	19.81
25,000 under \$30,000	9.27		49.09	47.73	40.09	32.20	16.01	20.21	4.03	6.46	7.53	8.05	12.13	12.45
30,000 under \$40,000	6.94	16.93	55.97	90.53	37.02	40.73	17.73	23.09	3.96	5.54	7.44	7.69	12.13	13.15
40,000 under \$50,000		12.26	31.51	35.49	27.52	28.42	13.52	17.40	2.78	4.50	5.44	5.94	•	12.26
50,000 under \$75,000	7.29	12.65	40.57	52.44	31.84	29.42	12.80	16.22	3.13	4.92	6.57	7.24	7.59	8.04
•	5.50	10.07	23.87	24.93	26.33	34.94	10.34	16.00	2.63	4.28	6.81	7.00	7.91 8.25	8.78 8.98
75,000 under \$100,000	7.44	13.89	28.67	25.60	49,46	30.08	14.40	20.00					0.23	0.80
100,000 under \$200,000	4.90	8.60	15.68	13.85	20.06	17.50	11.37	20.88	3.75	5.32	9.03	9.27	9.69	10.50
200,000 under \$500,000	3.60	8.23	12.59	14.97	17.06	12.65		15.85	2.30	3.07	5.93	6.06	5.94	6.41
500,000 under \$1,000,000	2.82	8.23	10.75	14.32	15.82	10.89	10.26	19.37	1.93	2.82	5.19	5.19	6.07	6.47
1,000,000 or more	1.28	2.79	5.01	6.56	5.90	3.05	9.55	20.69	1.68	3.40	4.95	4.99	5.65	6.19
ntaxable returns, total	4.85	6.61	15.61	12.41	4.24	- 1	5.00	8.85	0.83	1.88	3.08	3.13	3.56	3.97
potnotes at end of table.					4.24	1.61	10.05	12.89	1.72	3.22	8.40	8.95	11.26	12.82

Table 1.4CV-Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

Size of adjusted gross income	Moving expenses adjustment	xpenses ment	Deduction for self-employment tax	ion for yment tax	Payme Keog	Payments to a Keogh plan	Forfeited interest penalty	interest alty	Alimony paid	ony	Self-employed health insurance deduction	red health deduction	Other adjustments	er nents
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	5.22	7.45	0.75	1.13	2.78	2.46	5.30	10.13	5.79	5.33	1.83	2.01	13.09	15.32
No adjusted gross income	45.32	60.46	6.44	6.85	37.50	56.50	27.87	26.99	29.39	25.13	12.90	12.40	67.09	47.22
\$1 under \$5,000.	20.02	51.80	4.00	5.76	45.22	56.53	24.05	35.75	70.54	72.09	11.91	13.43	63.52	76.34
\$5,000 under \$10,000	27.67	32.23	3.12	3.73	50.17	60.79	18.01	35.39	27.14	28.67	9.07	10.41	63.17	66.94
\$10,000 under \$15,000	19.05	26.40	3.46	4.29	30.45	32.05	16.91	29.08	30.54	34.11	7:27	85.8	,	•
\$15,000 under \$20,000	21.15	28.32	3.74	4.84	27.07	32.24	15.66	28.65	30.19	39.59	7.56	8.42	52.86	54.97
\$20,000 under \$25,000	20.22	22.69	4.09	5.68	23.30	24.17	19.25	29.06	22.45	22.72	8.02	9.37	59.73	57.86
\$25,000 under \$30,000	19.48	25.59	4.44	6.22	23.81	26.99	23.05	43.03	26.54	29.07	8.38	10.89	50.01	62.54
\$30,000 under \$40,000	15.25	22.92	3.08	4.31	14.87	18.73	15.80	23.73	17.66	21.18	6.21	. 29'9	36.50	42.53
\$40,000 under \$50,000	16.01	18.40	3.52	4.90	13.39	15.87	17.46	38.13	21.11	25.79	6.74	7.03	29.43	22.96
\$50,000 under \$75,000	12.10	17.16	2.88	3.89	8.12	9.47	14.51	20.64	15.06	21.02	5.35	6.24	29.61	39.39
\$75,000 under \$100,000	16.06	27.93	4.19	5.01	8.23	10.49	19.49	35.19	18.46	18.71	6.80	8.06	43.00	45.40
\$100,000 under \$200,000	13.51	18.37	2.51	2.77	3.84	4.28	17.06	27.50	11.29	12.51	3.66	4.25	26.24	33.10
\$200,000 under \$500,000	16.25	20.12	2.16	2.62	3.28	3.56	16.13	23.54	8.00	8.31	3.10	3.56	33.91	39.11
\$500,000 under \$1,000,000	19.73	27.96	2.03	3.29	3.79	4.25	15.41	25.44	6.75	8.70	2.92	3.43	32.13	49.55
\$1,000,000 or more	9.88	13.45	20.	1.64	2.43	3.07	8.35	26.75	3.19	3.81	1.49	1.93	15.07	6.12
Taxable returns, total	5.42	7.74	0.99	1.29	2.79	2.47	5.90	11.70	6.01	5.54	2.02	2.18	13.88	16.26
No adjusted gross income		•	27.06	14.28	33.86	39.33	21.97	1.09	40.25	41.52	41.00	31.40	:	:
\$1 under \$5,000	•	,	16.22	20.36	•		39.80	46.21		٠	,	٠	٠	•
\$5,000 under \$10,000	38.38	50.21	6.93	8.58	63.18	72.62	35.99	81.83	42.23	42.57	16.69	18.10	**76.35	77 78
\$10,000 under \$15,000	23.52	33.66	5.55	6.86	35.16	38.56	22.04	31.31	34.23	40.50	11.00	14.82	٠	•
\$15,000 under \$20,000	23.38	31.61	5.05	6.58	28.33	32.49	17.08	30.14	31.44	42.04	10.01	11.38	59.47	56.62
\$20,000 under \$25,000	21.30	24.65	4.63	6.55	24.87	25.36	20.03	30.74	23.27	24.06	9.10	11.02	63.24	61.75
\$25,000 under \$30,000	19.49	25.60	4.57	6.41	24.47	27.89	24.33	45.22	26.54	29.07	8.66	11.35	57.78	73.93
\$30,000 under \$40,000	15.42	22.24	3.11	4.38	14.94	18.41	15.95	24.09	17.86	22.05	6.31	6.80	36.50	42.53
\$40,000 under \$50,000	16.04	18.48	3.54	4.94	13.54	15.94	17.51	38.38	21.45	27.04	6.80	7.13	29.43	55.96
\$50,000 under \$75,000	12.10	17.16	2.89	3.91	8.13	9.50	14.51	20.64	15.06	21.04	5.37	6.26	29.61	39.39
\$75,000 under \$100,000	16.06	27.93	4.20	5.01	8.23	10.49	19.50	35.22	18.50	18.97	6.81	8.08	43.00	45.40
\$100,000 under \$200,000	13.51	18.37	2.51	2.78	3.84	4.28	17.06	27.51	11.32	12.60	3.66	4.25	26.24	33.10
\$200,000 under \$500,000	16.25	20.14	2.16	2.62	3.28	3.56	16.14	23.59	8.01	8.33	3.10	3.56	33.91	39.11
\$500,000 under \$1,000,000	19.73	27.96	2.03	3.29	3.79	4.25	15.42	25.46	6.75	8.71	2.92	3.44	32.13	49.55
\$1,000,000 or more	9.88	13.45	1.02	1.64	2.43	3.07	8.39	56.89	3.20	3.82	1.49	1.93	15.07	6.12
Nontaxable returns, total	18.34	26.89	1.74	2.52	24.00	25.64	12.08	19 11	21.49	17.94	4.75	5		

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

•	Basic stand	dard deduction	Additional sta	ndard deduction	Total itemize	ed deductions	Exem	ptions	Taxable	income	Income ta	x before credit
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount .	Number of returns	Amount
•	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	0.24	0.31	1.36	1.42	0.56	0.55	0.29	0.29	0.24	0.22	0.25	0.24
No adjusted gross income	-	-	-	-		-	3.06	3.06	:	_	53.72	36.87
\$1 under \$5,000	1.38	1.56	5.44	5.55	9.16	10.40	2.28	2.28	2.93	4.08	2.97	5.11
\$5,000 under \$10,000	1.42	1.43	- 3.41	3.47	6.22	7.64	1.68	1.67	2.21	2.70	2.21	2.74
\$10,000 under \$15,000	1.46	1.45	3.24	3.36	4.72	5.77	1.56	1.56	1.70	2.02	1.70	3.21
\$15,000 under \$20,000	1.66	1.65	3.80	3.96	4.24	5.18	1.72	1.73	1.62	1.90	1.62	1.90
\$20,000 under \$25,000	1.87	1.85	4.67	4.91	3.86	5.37	1.86	1.86	1.70	1.90	1.70	1.90
\$25,000 under \$30,000	2.22	2.20	5.67	5.89	3.63	3.95	2.11	2.11	1.89	2.06	1.89	2.06
\$30,000 under \$40,000	1.53	1.57	5.03	5.35	2.25	2.52	1.42	1.42	1.12	1,19	1.12	1.23
\$40,000 under \$50,000	2.18	2.22	6.09	6.56	2.20	2.41	1.69	1.69	1.43	1.48	1.43	1.53
\$50,000 under \$75,000	2.35	2.37	5.48	5.77	1.40	1.55	1.28	1.28	1.09	1.10	1.09	1.13
\$75,000 under \$100,000	5.45	5.53	9.91	10.70	1.94	2.13	2.00	2.00	1.75	1.78	1.75	1.81
\$100,000 under \$200,000	5.95	6.13	10.13	10.86	1.56	1.56	1.68	1.71	1.48	1.29	1.48	1.25
\$200,000 under \$500,000	5.61	5.70	11.13	11.17	1.45	1.49	1.57	3.25	1.37	1.16	1.37	1.13
\$500,000 under \$1,000,000	4.90	4.97	10.35	10.68	1.07	1.49	1.20	<u>-</u>	0.98	1.01	0.98	1.02
\$1,000,000 or more	2.86	2.91	6.72	6.93	0.54	0.53	0.64	-	0.50	0.31	0.50	0.31
Taxable returns, total	0.49	0.52	1.61	1.68	0.58	0.53	0.37	0.37	0.27	0.22	0.27	0.24
No adjusted gross income	-	•		•		-	25.07	24.97			58.79	40.76
\$1 under \$5,000	2.97	3.74	55.30	56.12	39.77	47.54	39.98	39.98	2.97	4.08	2.97	5.12
\$5,000 under \$10,000	2.33	2.35	5.71	5.73	13.33	14.09	2.80	2.80	2.29	2.74	2.29	2.78
\$10,000 under \$15,000	2.00	2.00	3.91	4.02	7.12	7.90	2.02	2.02	1.93	2.16	1.93	3.45
\$15,000 under \$20,000	2.03	2.02	3.86	4.02	5.34	5.50	1.98	1.98	1.89	2.09	1.89	2.09
\$20,000 under \$25,000	1.97	1.96	4.69	4.93	4.30	4.46	1.93	1.93	1.78	1.95	1.78	1.95
\$25,000 under \$30,000	2.22	2.21	5.67	5.89	3.76	3.93	2.12	2.12	1.90	2.06	1.90	2.06
\$30,000 under \$40,000	1.53	1.57	5.04	5.36	2.27	2.39	1.42	1.42	1.13	1.19	1.13	1.23
\$40,000 under \$50,000	2.18	2.22	6.09	6.56	2.21	2.38	1.70	1.70	1.43	1.48	1.43	1.53
\$50,000 under \$75,000	2.35	2.37	5.48	5.77	1.41	1.53	1.28	1.28	1.09	1.10	1.09	1.13
\$75,000 under \$100,000	5.45	5.53	9.91	10.70	1.95	2.12	; 2.00	2.00	1.75	1.78	1.75	1.81
\$100,000 under \$200,000	5.97	6.14	10.13	10.86	1.56	1.56	1.68	1.71	1.48	1.29	1.48	1.25
\$200,000 under \$500,000	5.62	5.70	11.13	11.17	1.45	. 1.50	1.57	3.25	1.37	1.16	1.37	1.13
\$500,000 under \$1,000,000	4.90	4.97	10.36	10.69	1.07	1.50	1.20		0.98	1.01	0.98	1.02
\$1,000,000 or more	2.86	2.91	6.72	6.93	0.54	0.54	0.64	- ,	0.50	0.31	0.50	0.31
Nontaxable returns, total	0.88	0.88	2.85	2.96	3.07	4.16	0.95	0.95	2.19	2.86	2.20	2.95

^{**} CV's not available because data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income
(All figures are estimates based on samples—money amounts are in thousands of dollars)

	Number	Adjusted	Salaries a	Salaries and wages	Taxable	Taxable interest	Tax-exem	Tax-exempt interest	Dividends	spua	State income tax refunds	tax refunds
Size of adjusted gross income	of	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	3	(2)	(6)	(4)	(5)	(9)	6	(8)	(6)	(10)	(11)	(12)
All returns, total	34,007,717	2,542,780,809	30,030,254	1,859,664,625	28,756,851	84,857,058	3,008,914	36,982,465	13,469,299	65,384,510	16,507,049	11,472,465
Under \$5,000	219,764	611,936	75,638	802,295	177,620	314,125	14,997	82,468	86,888	177,938	36,319	14,884
\$5,000 under \$10,000	519,196	4,197,029	216,116	2,066,213	397,112	1 462 277	45,391	389,546	326,222	441,063 822,505	88,942	42,982
\$15,000 under \$20,000	1,215,854	21,437,941	794,876	12,505,817	884,414	1,887,244	73,710	628,237	353,573	955,781	375,582	134,195
\$20,000 under \$25,000.	1,536,831	34,596,916	1,221,535	24,606,299	1,091,335	1,937,065	65,514	287,836	408,145	913,627	539,894	196,792
\$25,000 under \$30,000	1,789,527	49,389,264	1,542,513	38,385,658	1,266,152	1,538,340	80,826	799,444	500,646	997,949 1 066 938	753,148	309,359
\$35,000 under \$40,000.	2,162,732	81,110,007	1,999,237	68,606,459	1,667,585	2,165,288	95,852	544,927	616,429	1,087,590	1,097,245	434,971
\$40,000 under \$45,000	2,323,902	98,860,284	2,110,489	81,121,713	1,828,271	2,292,671	118,824	645,534	629,383	1,257,926	1,148,289	514,316
\$45,000 under \$50,000	2,133,347	101,188,755	2,009,374	87,358,880	1,777,242	1,915,446	102,769	441,387	636,042	1,231,901	1,121,057	496,996
\$50,000 under \$55,000	2,291,162	120,320,249	2,114,145	101,706,870	1,854,791	2,117,500	113,852	845,/90	548,262 759.390	1,69,687	1,205,331	590,924 648 038
\$60,000 under \$75,000.	5,038,706	337,108,142	4,740,662	286,673,500	4,511,279	6,311,429	370,630	2,149,354	1,982,051	4,387,801	2,698,690	1,368,727
\$75,000 under \$100,000	4,651,248	397,374,797	4,370,535	333,072,104	4,315,335	8,580,202	438,809	3,209,905	2,341,280	5,722,691	2,521,924	1,574,543
\$100,000 under \$200,000	3,781,208	494,336,338	3,440,430	365,752,870	3,625,660	15,678,602	710,279	7,690,197	2,475,320	13,665,361	1,872,121	1,903,240
\$500,000 under \$300,000	164,177	110,530,671	140,325	56,255,718	332,844 162,904	5.908,802	330,220 89,739	3,609.769	146,576	5.455.662	404,361 88,412	534,908
\$1,000,000 or more.	80,362	214,365,387	69,486	66,799,402	80,005	15,688,218	53,843	6,697,357	74,973	13,386,677	47,950	1,023,506
Taxable returns, total	32,015,791 1,991,925	2,510,127,262 32,653,546	28,920,740 1,109,514	1,840,914,303	1,534,957	80,378,490 4,478,568	2,861,261	35,146,836 1,835,629	12,789,150 680,149	62,726,457 2,658,053	16,004,364 502,685	11,174,848 297,617
Circo of adii retad	Alir	Alimony received	Business or profession net income less loss	Business or profession net income less loss	Sales of ca net gain	Sales of capital assets net gain less loss	Sales of pru than capit	Sales of property other than capital assets	Taxab	Taxable IRA distributions	Taxable pensions and annuities	ensions vuities
passing of action												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	- (13)	(14)	(15)	(16)	(17)	(18)	(18)	(20)	(21)	(22)	(23)	(24)
All returns, total	209,091	2,828,472	7,360,920	120,291,126	10,714,129	132,762,020	943,722	-634,574	1,930,478	20,343,140	6,294,573	93,044,290
Under \$5,000	*2,424	*7,471	70,140	13,026	73,814	16,959	12,906	-133,575	13,191	34,569	41,735	152,894
\$5,000 under \$10,000	*5,002	20,242	147,363	417,435	181,507	97,725	15,134	-18,703	53,798	230,976	149,290	878,804
\$10,000 under \$15,000	24,780 11,315	198,816 71,398	302,886	1,381,174	256,189	324,466	19,122 20,667	-15,650 -28,124	120,079 122,744	513,594 568,949	313,507 392,605	2,246,427 3,708,107
\$20,000 under \$25,000	24,393	177,775	359,610	2,774,330	310,004	608,797	32,115	15,904	95,474	527,133	314,807	3,250,341
\$25,000 under \$30,000.	16,916 25,958	207,188	385,866	2,799,128	403,073	589,400 669,654	45,732 23,647	-67,804 40,756	74,433	482,116	347,696	3,901,711
\$35,000 under \$40,000 \$40,000 under \$45,000	13,431	210,987	467,014	3,461,101	441,823	881,681 833,080	37,890	-72,790	113,168	514,661	326,688	3,318,643
\$45,000 under \$50,000	18,027	220,347	456,924	2,885,338	472,891	942,053	35,138	-129,877	101,280	792,424	318,561	4,144,755
\$50,000 under \$55,000	10,552	159,901	446,582	4,618,783	448,504	1,216,782	35,327	-5,072	108,901	884,723	390,052	5,451,202
\$60,000 under \$75,000	7,050	*117,838	972,292	10,754,495	1,469,139	4,336,592	119,498	-65,624	268,897	2,940,761	926,116	14,631,388
\$75,000 under \$100,000	7,146	286,352	977,580	15,419,870	1,832,438	6,602,522	110,836	-75,479	254,203	2,987,038	789,838	14,399,506
\$100,000 under \$200,000 \$200,000 under \$500,000	8,783 2,442	298,828	928,021	32,526,882	2,165,822	19,133,193	194,060	114,193	252,316	4,630,947	692,649	15,945,919 4 442 671
\$500,000 under \$1,000,000	204	•14,950	43,212	5,373,061	144,852	13,646,891	32,957	-96,555	9,495	508,969	28,301	1,209,042
\$1,000,000 or more	75	28,333	20,352	3,833,533	75,340	59,498,285	24,068	-74,077	4,672	362,634	14,697	833,613
Nontaxable returns, total	18,746	149,608	679,001	3,826,071	628,789	1,725,788	77,314	-254,079	174,354	990,538	533,644	3,870,660
Footnotes at end of table												

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted		d royalty come		d royalty loss		ental net less loss	, ,	d S Corporation e less loss		d trust net less loss	Farm net	
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	2,955,787 27,902 65,092 105,296 103,377 128,090 111,875	31,945,338 102,585 218,523 545,063 377,812 690,018 472,106	3,463,067 38,560 52,572 94,838 98,229 132,069 146,427	22,193,536 215,508 386,739 500,831 609,181 739,157 723,540	208,076 *1,595 *1,241 8,683 *6,104 *6,066 9,592	1,477,836 *-240 *6,707 39,776 *23,715 *53,188 69,092	3,733,308 32,296 52,591 52,708 87,023 102,851 120,093	125,039,657 -234,931 -178,119 -76,457 -70,793 -173,915 68,800	329,540 *1,799 5,264 6,562 10,259 13,573 7,528	5,135,724 •-2,278 -11,041 24,308 26,321 78,399	618,974 7,411 17,510 26,344 27,427 20,215	-3,457,421 -159,215 -251,669 -313,350 -170,638 50,893
\$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	119,333 143,253 124,798	542,467 763,117 557,255	198,289 190,831 161,362	1,143,750 1,125,898 696,289	4,579 *6,773 11,665	5,060 *80,252 29,973	116,617 109,611 160,690	376,487 377,207 449,525	13,266 18,487 8,744	13,068 4,809 117,838 22,523	31,474 16,406 37,673 46,345	-50,685 64,170 -195,270 -85,326
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	153,965 131,842 152,780 336,392 390,631	890,670 723,119 875,542 2,156,215 3,455,331	161,945 184,778 220,689 473,149 546,306	978,309 931,645 1,172,632 2,808,557 3,313,351	7,413 15,254 7,921 30,500 37,896	59,730 47,989 91,149 22,244 338,378	125,005 153,400 146,989 391,808 509,090	456,776 631,504 691,998 2,827,267 5,389,685	11,936 8,361 12,063 32,598 46,228	72,096 32,186 69,987 170,746 254,969	32,111 27,464 49,996 69,858 80,782	-199,228 -84,439 -223,446 -235,491 -289,560
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	548,277 229,739 52,288 30,856	6,996,564 6,034,079 2,785,129 3,759,742	560,721 152,365 31,609 18,329	3,782,650 1,868,955 597,261 599,285	38,398 11,283 1,970 1,143	436,801 139,427 22,187 12,410	926,955 467,751 113,304 64,526	20,043,046 29,554,685 18,512,801 46,394,091	76,360 39,657 9,250 7,605	1,111,741 915,458 631,004 1,603,589	91,047 26,277 6,868 3,764	-373,194 -430,702 -208,656 -301,615
Taxable returns, total Nontaxable returns, total	2,719,287 236,500	30,518,701 1,426,636	3,218,260 244,806	20,172,268 2,021,269	195,201 12,875	1,406,781 71,054	3,506,246 227,062	126,524,751 -1,485,095	312,687 16,853	5,095,228 40,497	554,326 64,648	-2,629,478 -827,943

Size of adjusted		eloyment ensation		e social benefits	, ,	n-earned exclusion	Other i	income loss		tatutory ments
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
,	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,091,929	6,238,523	2,965,176	24,349,198	53,076	2,519,208	2,297,442	11,358,159	8,092,157	27,930,152
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	*5,297 41,486 76,653 98,884	*15,661 118,252 287,489 245,692	1,577 7,984 17,118 41,785	4,901 25,500 71,489 151,217	*3 *3,328 *2,613 *2,877	*218 *135,169 *50,531 *139,487	17,078 25,292 49,819 60,496	15,978 10,765 -22,884 151,087	57,571 141,761 247,825 322,474	95,461 176,460 372,949 486,448
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	118,806 138,149 144,644 174,885 189,849	310,280 470,169 488,495 469,308 606,924	128,382 188,017 216,293 182,206 248,840	142,988 461,044 669,980 827,962 1,534,287	*2,865 *1,086 *1,434 *3,474 *1,433	*181,113 *34,985 *80,204 *50,740 *46,381	69,719 98,124 97,998 103,328 106,434	146,403 243,231 221,812 38,932 293,991	401,367 453,326 472,509 456,643 527,579	779,488 826,587 975,013 917,204 954,148
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	167,193 160,436 144,029 288,080 226,677	471,706 475,429 493,271 775,570 621,084	178,641 196,483 169,686 446,391 394,474	1,322,407 1,657,944 1,478,709 4,397,746 4,456,815	*3,983 *1,433 *1,937 2,984 4,540	*221,405 *75,540 *95,155 159,473 236,706	113,038 116,380 149,845 314,002 351,953	213,233 224,121 378,397 598,357 1,236,755	492,344 427,079 392,828 919,544 1,004,440	799,580 919,251 822,307 2,392,207 3,708,799
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more Taxable returns, total	103,153 12,524 969 216 1,961,739	335,764 48,767 3,879 782 5,825,537	397,400 117,591 21,025 11,284 2,860,156	5,008,070 1,655,082 302,397 180,660 23,834,542	13,009 4,551 856 670 44,970	651,866 260,753 53,885 45,601 2,172,040	398,036 161,568 39,718 24,613 2,178,112	1,810,505 2,330,337 1,078,269 2,388,868 11,142,525	1,181,633 459,611 87,460 46,163 7,441,497	7,162,525 4,787,600 1,077,143 676,982 26,797,357
Nontaxable returns, total	130,190	412,987	105,020	514,656	8,106	347,169	119,329	215,633	650,660	1,132,795

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

					To	otal itemized deduc	tions				
Size of adjusted gross income	Total in	Itemized d		Medical a expenses		Medic dental e			and dental ilimitation	Taxes paid Tot	
, -	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	527,374,034 2,159,134 5,089,708 9,210,346 12,212,870 14,768,175 17,745,680 20,725,551	3,709,717	15,557,237 - - - - - -	5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802	26,964,295 707,397 2,032,441 3,228,439 3,312,924 2,136,431 1,794,559 1,893,930 1,672,057	5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802	41,364,474 734,314 2,240,719 3,771,829 4,053,805 3,055,828 2,804,562 2,998,750 2,889,006	5,351,066 126,520 344,284 577,099 563,250 547,077 487,647 454,300 433,802	14,400,179 26,918 208,277 543,390 740,881 919,397 1,010,003 1,104,820 1,216,948	33,530,277 198,879 472,086 859,366 1,131,358 1,500,495 1,751,732 2,003,364 2,136,182	188,643,888 469,435 891,930 1,707,450 2,184,535 3,197,420 4,233,163 5,383,050 6,278,110
\$35,000 under \$40,000 \$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	22,818,414 25,899,602 25,410,736 27,638,774 27,250,206 69,840,180 78,996,306	25,668 41,663 28,002	987 10,260 23,412	401,257 277,483 231,802 191,377 367,203 220,370	1,398,460 1,374,791 1,143,271 859,749 1,942,784 1,574,821	401,257 277,483 231,802 191,377 367,203 220,370	2,676,534 2,360,615 2,051,646 1,685,137 3,772,649 2,971,945	401,257 277,483 231,802 191,377 367,203 220,370	1,278,073 985,823 908,374 825,388 1,829,865 1,397,124	2,304,780 2,114,818 2,277,191 2,178,668 5,022,042 4,627,045	7,200,026 7,400,773 8,729,375 9,121,625 24,006,708 28,875,805
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more Taxable returns, total	89,314,615 40,385,814 13,678,409 24,229,514 493,990,066	2,423,975 945,935 164,162 80,312 3,707,017 2,700	2,189,996 4,968,252 2,734,039 5,630,291 15,541,401 15,837	114,112 12,168 1,138 179 4,166,685 1,184,381	1,373,818 426,059 74,085 18,278 15,126,797 11,837,498	114,112 12,168 1,138 179 4,166,685 1,184,381	2,448,499 680,854 128,272 39,513 28,192,164 13,172,311	114,112 12,168 1,138 179 4,166,685 1,184,381	1,074,682 254,795 54,186 21,235 13,065,366 1,334,813	3,764,823 943,720 163,668 80,061 31,724,847 1,805,430	36,303,438 20,409,914 8,237,589 14,013,540 183,971,163 4,672,724

					Ţ	otal Itemized dedu	ctions-continued					
,				Taxes paid dedu	ction-continued					Interest paid	deduction	
Cias of adjusted	State ar	nd local	Real	estate	Personal	property	Ott	ner	To	tal	Home mortg	age interest
Size of adjusted gross income	income		tax		tax		tax				Tot	al
-	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	28,640,536	113,996,119	30,110,701	66,999,956	15,648,514	6,204,121	3,878,649	1,443,692	28,704,828	215,077,974	28,350,260	203,074,312
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	80,450 272,033 508,796 838,443	54,961 122,699 334,842 556,602	168,975 371,092 722,929 944,839	391,822 648,529 1,272,777 1,501,818	71,266 195,094 334,610 447,434	18,835 108,564 79,703 105,842	16,251 39,026 84,555 79,201	3,817 12,137 20,127 20,273	153,736 306,206 592,261 829,245	862,812 1,520,421 2,903,138 4,412,869	147,043 299,288 577,044 824,149	840,108 1,477,380 2,841,227 4,339,377
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000 \$40,000 under \$45,000	1,191,751 1,460,418 1,718,577 1,858,618 2,020,719	1,054,449 1,656,886 2,387,264 3,022,404 3,662,833	1,260,019 1,492,768 1,722,447 1,871,017 1,978,561	1,945,221 2,276,895 2,652,172 2,908,291 3,139,984	593,665 802,355 878,853 983,600 1,078,926	162,677 239,568 254,524 285,747 343,529	153,413 220,098 246,119 235,930 242,682	35,074 59,814 89,091 61,668 53,680	1,191,817 1,484,148 1,665,883 1,858,005 1,961,145	5,935,263 8,046,633 9,102,617 10,201,418 11,382,705	1,174,437 1,471,084 1,650,722 1,843,132 1,937,831	5,794,838 7,912,936 8,917,805 10,099,029 11,218,970
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000.	1,840,830 2,007,419 1,949,169 4,424,218 4,120,415	3,729,489 4,714,599 5,097,670 13,376,675 17,114,071	1,915,823 2,041,509 2,013,223 4,627,889 4,336,318	3,250,992 3,558,432 3,592,010 9,416,611 10,590,219	1,048,598 1,088,055 985,337 2,535,055 2,249,009	355,313 410,151 358,321 1,016,880 991,767	225,976 241,076 259,586 599,123 538,715	64,980 46,193 73,624 196,542 179,748	1,868,742 2,017,516 1,950,611 4,471,385 4,126,376	11,607,501 12,277,109 12,168,036 30,411,266 33,734,469	1,864,796 2,004,800 1,942,110 4,437,292 4,099,002	11,403,695 12,065,902 12,004,578 29,873,057 32,806,297
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	3,289,114 836,468 149,366 73,730 27,519,294	22,946,564 14,897,555 6,657,065 12,609,492 113,095,290	3,520,874 889,898 156,172 76,346 28,507,822	12,186,619 5,050,901 1,430,322 1,186,339 63,576,643	1,819,253 429,789 72,944 34,671 14,902,724	908,827 330,380 101,063 132,428 5,908,373	515,431 141,762 25,643 14,061 3,710,515	261,428 131,078 49,139 85,280 1,390,856	3,244,240 784,946 134,303 64,264 27,238,859	36,072,201 14,555,122 4,209,572 5,674,821 203,031,461	3,164,373 743,103 119,012 51,043 26,906,977	34,340,943 12,572,067 2,931,764 1,634,340 192,044,314
Taxable returns, total Nontaxable returns, total	1,121,242	900,829	1,602,878	3,423,313	745,790	295,747	168,134	52,836	1,465,969	12,046,513	1,443,283	11,029,998

Adjusted Gross Income-Continued Table 2.1-Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of

						Total Itemized de	Total Itemized deductions-continued					
				Interest paid de	Interest paid deduction-continued	۵	* -			Contributi	Contributions deduction	
Size of adjusted			Home mortgage interest-continued	nterest-continue	۵		Investment interest	t interest	Total	- 1	- 1	ach
gross income	Paid to financial institutions	al institutions	Paid to individuals	dividuals	Deduc	Deductible points	expense d	deduction		9	contr	contributions
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(70)	711	73	Tay I	iemins	3	returns		returns		returns	
	13		(2)	(73)	(4)	(75)	(76)	73	(78)	(79)	(80)	(81)
Under \$5,000	27,711,750 143,845	196,766,242	2,102,816	6,308,069	2,634,481	1,588,945	1,529,532	10,414,717	30,540,637	74,991,519	29,602,053	59,589,837
\$5,000 under \$10,000	290,826	1 433 841	1 8,003 18,003	11,004	11,758	1,864	13,282	20,840	130,927	80,790	125,478	112,981
\$10,000 under \$15,000	551,488	2,731,806	37,658	109,421	24,U67 26 152	13 300	16,869	36,329	374,443	375,618	357,814	340,749
\$15,000 under \$20,000	799,671	4,132,254	61,287	207,123	50,806	21,594	23,808	51.898	949 437	1 314 484	807 216	745,135
\$20,000 under \$25,000	1,145,288	5,542,821	87,447	252,017	70,792	52,661	41,313	87.764	1.294.714	1 676 411	1 224 189	1,177,333
\$30,000 under \$35,000	1,424,533	7,641,335	89,545	271,600	90,590	50,096	44,695	83,601	1,540,329	1,878,581	1,471,716	1,647,712
\$35,000 under \$40,000	1,797,080	9,694,317	126.654	404 712	115,260	85,3/7	41,568	99,435	1,754,217	2,201,978	1,682,412	1,846,433
\$40,000 under \$45,000	1,878,435	10,789,126	150,959	429,844	161,459	95,232	53,658	505 505 505 505 505 505 505 505 505 505	7,868,661	2,393,542	1,799,181	2,001,417
\$45,000 under \$50,000	1,813,861	11,043,917	140,812	359,778	170,216	93,708	39,549	110.099	1 909 173	3 153 227	1 853 451	2,814,351
\$55,000 under \$50,000	1,959,677	11,771,086	138,688	294,816	164,649	89,712	53,440	121,495	2,069,553	3,267,632	1,994,682	2,784,678
\$60,000 under \$75,000	4,361,234	29 082 426	318,364	790,631	414.090	242 724	178,900	87,544	2,028,549	3,430,040	1,969,062	2,937,476
\$100 0005200 000	4,022,423	31,812,154	322,456	994,142	480,838	339,078	209,857	589,094	4,464,590	10,337,317	4,367,759	8,653,165
\$200,000 under \$500,000	3,103,007 728,509	12 186 128	265,832 73 183	1,025,219	419,131	249,808	372,992	1,481,450	3,605,194	12,173,303	3,547,885	9,927,125
\$500,000 under \$1,000,000	116,608	2,823,472	10,593	108,292	20324	18.426	ZZZ,589	1,883,353	910,113	7,488,066	904,480	5,689,738
\$1,000,000 or more	49,621	1,557,847	4,308	76,492	8,245	10,503	39,777	4 029 978	78 447	3,190,047	158,523	2,227,506
Nontaxable returns, total	1.403.590	10.536 802	1,996,639	5,814,874	2,529,121	1,526,087	1,446,494	9,461,060	29,138,453	72,733,578	28,272,106	57,671,835
									1,702,100	200,100	1,323,347	1,318,002
		Contribution	Contributions deduction-continued			Town Instituted Goddichous-Confunda	acuons-conunued					
Size of adjusted	Other	Other than cash		Carryower from		Carmathortha	loop dedication		viscellaneous de	ucoons subjec	Miscellaneous deductions subject to 2% AGI limitation	ion
gross income	cont	contributions		prior years	•	Cusually of the	Casadity or digit was deduction		. I QZ		Unreimbursed employee	employee
	Number of	Amount	Number of	ar of	Amount	Number of	Amount	Nimboros	$\frac{1}{2}$	\downarrow		
	returns		returns	ਲ 		returns		returns	2110011		returns	Amount
	(82)	(83)	(84)	,	(85)	(86)	(87)	(88)	(RG)		9	3
All returns, total	14,930,306	13,521,937	_	247.517	5.914.214	152 270	1 776 077	7 070 40	+	+	(88)	(91)
Under \$5,000	34,990	16,836		11,550	51,974	*1,140	2,851	78,822	31,		10,434,683	32,567,827
\$10,000 under \$15,000	234,499	99 398		20,760	68,643	*6,577	*56,026	121,547		189,539	55,833	99,398
\$15,000 under \$20,000	360,955	202,290		19,877	52,420	6.833	72,527 *53 738	180,516		397,850	146,160	312,571
\$20,000 under \$25,000	567,423	289,182	7	19,285	66,896	19,847	561,813	363,557		195,595	3.62 3.45	1 115 057
\$30,000 under \$35,000	788.341	327 014		10,705	36,112	*5,158	*55,840	460,071	•	1,569,711	523,638	1,524,404
\$35,000 under \$40,000	894,699	373,014		8,799	44 289	*17.608	77,794 273,794	571,76		1,868,660	665,959	1,927,399
\$40,000 under \$45,000	880,242	378,906		16,909	54,105	18,164	151,569	657,951	-	2130,942	816 235	2,008,148
\$50,000 under \$55,000	952,479	417,180		6,509	47,353	*8,518	17,883	515,809		1,672,543	714,476	1.816.819
\$55,000 under \$60,000	948,905	477,785		2,408	30 314	.8,002 8,170	*84,160	529,980		1,969,343	773,614	2,159,865
\$60,000 under \$75,000	2,409,055	1,153,793		17,336	303,448	6,493	•74,613	1.164.466		1,514,834	719,435	1,757,300
\$100,000 under \$200,000	2,402,493	1,884,010		29,560	315,276	5,416	44,750	1,059,352	·	3,941,942	1,651,163	4,967,072
\$200,000 under \$500,000	459 118	1 387 220		21,428	384,032	4,606	192,477	778,575		4,613,346	1,026,963	4,996,894
\$500,000 under \$1,000,000	70,136	793,186		3.169	394,072	1,1/5 RA	17,828	154,878		1,766,857	202,537	1,538,217
\$1,000,000 or more	32,956	3,168,163		3,210	2,836,025	& 3	24 562	17,448 8,957		486,784	20,416	212,824
Nontaxable returns total	14,412,961	13,146,128	_	875	5,391,184	122,335	781,357	7,520,892	28		10.164.925	31,649,392
	611,040	3/3,010	5,042	242	523,030	29,936	994,620	458,597	_		269,758	918,436
Footnotes at end of table.			,	•						-	-	

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income-Continued

<u> </u>				Total Itemized d	eductionscontinu	ued						
	Miscellaneous de	eductions subject			Misc	ellaneous	Total un	limited	Exem	nptions	1	xable
Size of adjusted	to 2% AGI limita	tioncontinued	Gambling le	ess deduction		tions other	miscella				in	come
gross income	Tax prepa	ration fees			than	gambling	deduc	tion			<u> </u>	1
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		exemptions	ļ	returns	400
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	11,458,486	2,622,962	490,867	3,693,091	263,221	757,032	751,918	4,450,123	89,725,654	216, 736,454 864,739		1,813,277,883 *15,155
Under \$5,000	73,114	14,402	*1,238	*1,238	*1,062 *4,296	*133 *3,557	*2,300 11,543	*1,371 23,734	347,011 753,164	1,880,141	137,772	237,671
\$5,000 under \$10,000	168,956	31,770	7,248 20,390	20,177 61,226	*6,646	*9.630	27,037	70,856	1,580,050	3 947,287	474,724	1,694,370
\$10,000 under \$15,000	274,250 395,398	41,213 66,901	10,797	44,019	*17,234	*28,166	28,032	72,185	2,206,311	5,511,295	902,489	5,780,149
\$15,000 under \$20,000			12,454	50.942	16.141	14,197	28,595	65,139	3,097,121	7,736,897	1,376,317	13,404,921
\$20,000 under \$25,000 \$25,000 under \$30,000	445,629 578,410	54,056 81,432	18,455	133,847	13,466	33,346	31,922	167,193	3,695,517	9,229,453		23,079,747
\$30,000 under \$35,000	677,051	92,838	24,361	160,606	14,570	36,916	38,931	197,521	4,377,260	10,934,939		35,058,647
\$35,000 under \$40,000	720,712	119,091	33,152	122,730	37,501	33,400	70,653	156,130	5,138,581	12,836,520		45,712,637
\$40,000 under \$45,000	872,764	129,511	29,107	224,696	8,025	10,497	37,132	235,193	5,812,519	14,520,673		58,532,781
\$45,000 under \$50,000	706,345	119,405	33,822	145,303	11,225	39,715	45,047	185,018	5,757,044	14,386,288		61,616,729 76,795,942
\$50,000 under \$55,000	759,720	118,498	27,051	163,270	*10,320	*4,614	37,372	167,884 149,958	6,395,866 6,552,633	15,981,853 16,376,248		82,072,306
\$55,000 under \$60,000	686,443	121,969	31,082	116,523	10,356	33,435	40,337 91,868	436,006	15,115,960	37,772,467		229,744,325
\$60,000 under \$75,000	1,746,227	304,830	73,653	385,984	18,216 33,513	50,022 104,330	110,134	510,613	14,129,002	35,308,316		283,147,161
\$75,000 under \$100,000	1,639,326	357,938	76,625	406,283	1			776,029	11,217,892	27,514,679	1	377.681.002
\$100,000 under \$200,000	1,294,163	487,055	70,123	648,217	39,414 15,561	127,812 155,008	108,767 32,225	630,220	2,841,357	1,934,659		231,488,120
\$200,000 under \$500,000	338,442	275,684	16,851 2,929	475,212 155,644	3,662	41,167	6,540	196,811	483,875	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	163,967	96,915,335
\$500,000 under \$1,000,000 \$1,000,000 or more	55,716 25,822	103,314 103,055	1,529	377,175	2,010	31,087	3,483	408,262	224,490		80,218	190,300,885
Taxable returns, total		2,458,735	471,086	3,508,701	254,004	715,977	722,925	4,224,677	84,717,033	204,234,684		1,812,289,749 988,134
Nontaxable returns, total	628,999	164,227	19,781	184,390	9,216	41,055	28,993	225,445	5,008,621	12,501,770		
	Income t	ax before credits		Total tax cre	dits	Income tax	after credits	Alte	mative minimum	tax	Total inco	me tax
Size of adjusted gross income	Number of	Amoun	t Nur	nber of	Amount	Number of	Amount	Number	rof An	nount	Number of	Amount
	returns	ŀ	re	turns	1	returns		return	s		returns	
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	32,269,547	422,991,0	55 4,6	32,393	4,315,405	32,005,428	418,675,650	364,1	56 2,12	21,712	32,015,791	420,797,362
Under \$5,000	*11,869	*13,5	30	*3,100	*206	*10,874	*13,324	*3,6		*864	13,255	14,188
\$5,000 under \$10,000	136,541	39,9	33 •	12,357	*518	135,253	39,415		39	*308	135,286	39,723
\$10,000 under \$15,000	478,545	440,6		38,894	7,654	448,023	433,017		54	*220	448,076 813,847	433,238 835,375
\$15,000 under \$20,000	901,074	881,3	i i	39,844	48,728	813,185	832,668	1	l l	•2,707		-
\$20,000 under \$25,000	1,376,317	2,015,4		61,484	112,258	1,275,632	1,903,145		41	3,118	1,275,694	1,906,262 3,407,317
\$25,000 under \$30,000	1,699,151	3,477,8		77,831	72,622	1,680,479	3,405,196 5,323,003	2,9		2,121 *1,139	1,681,507 1,992,276	5,324,142
\$30,000 under \$35,000	1,997,085	5,379,7		65,697	56,751	1,992,228 2,124,859	7,224,119	2,2		2,465	2,125,005	7,226,584
\$35,000 under \$40,000	2,129,498	7,316,2		34,215 19,004	92,142 92,799	2,305,369	9,408,897		15	3,136	2,306,837	9,412,032
\$40,000 under \$45,000	2,309,207	9,501,6			-		9,907,135	5,3	i i	9,628	2,120,938	9,916,762
\$45,000 under \$50,000		10,007,7		63,370 52,432	100,654 121,078	2,120,929 2,281,214	12,476,299	2,9		6,655	2,281,235	12,482,953
\$50,000 under \$55,000	2,282,374 2,184,542	12,597,3 13,646,8		52,432 14,513	152,095	2,183,382	13,494,745	8,9		18,762	2,183,619	13,513,507
\$55,000 under \$60,000 \$60,000 under \$75,000	2,184,542 5,030,086	40,834,4		27,041	402,009	5,028,230	40,432,452	17,4		42,048	5,028,633	40,474,500
\$75,000 under \$100,000	4,643,492	57,033,1		40,805	419,591	4,639,259	56,613,551	57,5	511 1	14,632	4,640,839	56,728,183
\$100,000 under \$200,000	3,778,402	89,404,1		05,807	576,533	3,777,712	88,827,592	136,7		00,486	3,778,962	89,228,079
\$200,000 under \$200,000		69,293,1		66,097	586,113	944,733	68,707,074	95,6		41,431	945,461	69,448,505
\$500,000 under \$1,000,000	163,968	33,328,1	11	68,928	411,734	163,881	32,916,376	15,9		00,389	164,040	33,216,766
\$1,000,000 or more		67,779,5		40,974	1,061,918	80,186	66,717,643			71,602	80,281	67,189,245
Taxable returns, total		422,836,7		70,677	4,161,106	32,005,428	418,675,650	364,1	156 2,1	21,712	32,015,791	420,797,362
Nontaxable returns, total	. 261,716	154,2	98 2	61,716	154,298	<u> </u>	<u> </u>					

Estimate should be used with caution due to the small number of sample returns on which it is based.
 NOTE: Detail may not add to totals because of rounding.

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

!tem		All turns	II.	returns of ed persons	1	e returns of d persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	34,007,717	2,542,780,809	23,147,650	2,013,502,220	946,900	47,847,842
Salaries and wages	30,030,254	1,859,664,625	21,351,433	1,497,394,962	841,870	
Taxable interest	28,756,851	84,857,058	20,310,288	57,169,102	641,521	32,705,566 2,135,914
Tax-exempt interest	3,008,914	36,982,465	1,990,677	23,794,010	57,914	1,140,251
Dividends	13,469,299	65,384,510	9,537,216	43,065,599	265,641	1,617,977
State income tax refunds	16,507,049	11,472,465	11,769,810	8,654,583	457,057	227,746
Alimony received	209,091	2,828,472	26,601	147,605	*4,181	*70,499
Business or profession:						
Net income	5,304,501	131,549,866	4,373,524	110,000,693	90,531	2,431,323
Net loss	2,056,419	11,258,740	1,640,646	8,888,116	37,869	117,568
Sales of capital assets:	1		l			, , , , ,
Net gain in AGI	7,836,776	138,425,976	5,595,283	104,999,242	146,357	3,757,321
Net loss in AGI	2,877,354	5,663,956	_2,007,703	4,019,084	55,876	70,872
Sales of property other than capital assets	943,722	-634,574	720,624	-472,003	15,514	68,707
Taxable IRA distributions	1,930,478	20,343,140	1,346,144	15,413,991	21,581	182,102
Taxable pensions and annuities	6,294,573	93,044,290	4,301,390	66,549,177	104,538	1,299,180
Rent and royalty:						
Net income	2,955,787	31,945,338	2,193,815	24,889,170	60,210	587,721
Net loss	3,463,067	22,193,536	2,584,411	16,986,810	45,899	207,761
farm rental income less loss	208,076	1,477,836	155,026	1,011,345	3,660	33,652
Partnership and S Corporation net income less loss	3,733,308	125,039,657	2,923,540	105,488,844	62,426	2,767,829
state and trust net income less loss	329,540	5,135,724	-193,567	2,361,545	3,312	244,749
arm net income less loss	618,974	-3,457,421	526,195	-2,951,301	6,452	-31,360
Inemployment compensationaxable social security benefits	2,091,929	6,238,523	1,577,646	4,733,091	24,305	76,624
other income less loss	2,985,176	24,349,198	1,952,722	17,537,794	46,196	378,542
otal statutory adjustments	2,297,442	11,358,159	1,819,551	9,272,937	33,225	351,557
Primary IRA payments	8,092,157	27,930,152	6,246,992	21,703,756	164,611	601,172
Secondary IRA payments	1,723,388	2,772,124	1,128,868	1,803,525	24,635	49,072
Payments to a Keogh plan	944,356 850,941	1,375,528	944,356	1,375,528		
Deduction for self-employment tax.	5,713,285	7,896,637	718,425	6,705,038	11,863	97,065
Moving expenses adjustment	439,016	8,494,159 1,072,730	4,713,544	7,134,513	97,578	147,262
otal itemized deductions	34,007,717	527,374,034	297,091 23,147,650	819,794	13,220	26,396
Itemized deductions limitation	3,709,717	15,557,237	3,186,506	397,800,950 13,258,897	948,900	9,225,743
Medical and dental expenses deduction	5,351,088	26,964,295	3,212,569	12,306,110	135,738	413,050
Taxes paid deduction	33,530,277	188,643,888	23.015.772	147,064,389	127,608	361,983
Interest paid deduction	28,704,828	215,077,974	20,865,800	169,080,552	917,514 668,447	3,458,247
Contributions deduction	30,540,637	74,991,519	21,380,088	58,413,420	755,322	3,542,996 1,423,932
Casualty or theft loss deduction	152,270	1,775,977	74,555	1,239,655	4,214	31,708
Total miscellaneous deductions	8,533,254	35,477,619	5,428,875	22,955,721	203,753	819,927
axable income	32,265,439	1,813,277,883	22,215,644	1,442,019,120	928,223	35,549,708
otal tax credits	4,632,393	4,315,405	3,687,040	3,282,903	35,124	116,643
Child care credit	2,901,889	1,227,992	2,534,567	1,066,049	13,049	3,833
Credit for the elderly or disabled	*7,545	*483	*3,146	*343		-,000
Foreign tax credit	1,126,236	1,751,095	795,275	- 1,243,907	19,443	78,240
Earned income credit used to offset income		,	•	·	, , <u> </u>	· -,- · ·
tax before credits	406,866	147,603	214,609	64,776	.]	
Minimum tax credit	100,922	449,442	74,304	353,740	1,222	12,388
General business credit	197,868	581,192	153,633	451,677	934	19,901
come tax after credits	32,005,428	418,675,650	22,075,125	334,942,393	926,615	8,849,481
ternative minimum tax	364,156	2,121,712	252,853	1,596,074	22,529	77,485
tal income tax	32,015,791	420,797,362	22,079,350	336,538,467	928,084	8,926,966
tal tax liability	32,461,283	439,270,947	22,386,839	351,783,894	931,673	9,266,829
tal tax payments	32,844,587	450,335,097	22,650,547	355,699,494	918,205	9,280,218
Income tax withheld	30,671,008	326,984,598	21,530,701	259,842,172	858,568	5,835,754
Estimated tax payments	5,576,289	99,917,335	3,862,017	77,662,914	105,185	2,545,600
/erpayment refunded	21,558,389	्र _र 45,082,278	14,168,061	31,315,197	551,144	703,039
x due at time of filing	10,501,208	46,881,696	7,800,118	37,213,556	365,959	1,143,765

Table 2.2 — Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

ltern	ľ	s of heads useholds		turns of ng spouses	1	turns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	C	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,123,451	99,398,930	34,762	1,924,783	7,754,954	380,107,034
Salaries and wages	1,969,551	81,808,669	21,375	830,763	5,846,025	248,924,665
Taxable interest	1,475,826	1,837,494	33,739	332,736		
Tax-exempt interest	78,731	625,391	2,065	24,683	6,295,478 879,527	23,381,813
Dividends	522,358	1,258,875	17,863	54,526	3,126,221	11,398,129 19,387,532
State income tax refunds	1,054,512	651,637	19,399	11,560	3,206,272	1,926,939
Alimony received	87,423	1,286,033	•		90,885	1,324,334
Business or profession: Net income	470.500				1	
Net loss	170,528 79,626	3,726,036	*6,248	*20,808	663,671	15,371,006
Sales of capital assets:	78,020	374,841	*9	٠	298,270	1,878,214
Net gain in AGI	272,759	3,216,161	10,811	440,000		
Net loss in AGI	119,297	210,032	*3,096	110,988 *3,523	1,811,566	26,342,264
Sales of property other than capital assets	20,108	-41,876	245	-7,198	691,381 187,234	1,360,446
Taxable IRA distributions	68,753	576,770	*8,187	*116,948	487,814	-182,205 4,053,329
Taxable pensions and annuities	240,410	3,003,827	13,055	321,303	1,635,180	21,870,804
Rent and royalty:			1		1,555,155	21,070,004
Net income	94,050	746,753	3,116	12,697	604,596	5,708,997
Net loss	164,918	1,024,848	5,662	22,260	682,178	3,951,858
Farm rental income less loss Partnership and S Corporation net income less loss	*1,510	*-1,627			47,880	434,465
Estate and trust net income less loss	118,464	2,800,828	1,020	48,966	627,859	13,955,191
Farm net income less loss	9,727 10,178	311,644	*1,162	*33,162	121,772	2,184,624
Unemployment compensation	108,182	-128,782	*3	*10	76,145	-345,988
Taxable social security benefits	53,099	332,652 322,435	*3,059 *9,707	*832	378,737	1,095,325
Other income less loss	92,480	199,266	*724	*53,593	903,453	6,056,834
Total statutory adjustments	309,096	1,094,651	6,422	*9,041 1,812	351,461	1,525,359
Primary IRA payments	86,989	138,724	*365	*730	1,365,036 482,530	4,528,761
Secondary IRA payments	•	, <u>-</u>		,,,,	462,530	780,073
Payments to a Keogh plan	16,577	189,303	•3	•6	104,073	905,225
Deduction for self-employment tax	183,472	225,371	6,099	953	712,591	986,061
Moving expenses adjustment	17,510	35,913	- ,		111,195	190,627
Total itemized deductions	2,123,451	26,339,658	34,762	661,586	7,754,954	93,346,097
Itemized deductions limitation	66,387	246,048	1,569	7,079	319,516	1,632,164
Taxes paid deduction	409,311	1,156,488	*8,602	*50,155	1,592,976	13,089,559
Interest paid deduction	2,108,113 1,858,320	8,219,433	34,762	173,201	7,456,116	29,728,618
Contributions deduction	1,915,236	12,098,741 2,643,906	31,599	236,513	5,280,662	30,119,172
Casualty or theft loss deduction	28,169	213,693	30,109	177,090	6,459,881	12,333,172
Total miscellaneous deductions	679,434	2,253,445	*9,768	*24 707	45,333	290,921
Taxable income	1,956,053	61,704,446	26,101	*31,707 1,182,574	2,211,425	9,416,820
Total tax credits	529,458	285,954	1,656	861	7,139,419 379,115	272,822,035 629,044
Child care credit	339,033	148,507	*362	*65	14,877	9,538
Credit for the elderly or disabled		-			*4,399	*140
Foreign tax credit	29,236	26,152	•39	*23	282,243	402,774
Earned income credit used to offset income						102,774
tax before credits	174,276	81,177	*1,238	*581	*16,742	*1,069
Minimum tax credit	6,694	10,857	*9	*31	18,694	72,426
ncome tax after credits	8,960	18,174	•9	*113	34,333	91,326
Alternative minimum tax	1,852,289	12,090,571	24,862	245,457	7,126,537	62,547,749
otal income tax	21,338 1,853,418	49,324 12,139,895	*410	*3,545	67,026	395,284
otal tax liability	1,889,699	12,139,895 12,619,520	24,862	249,002	7,130,077	62,943,033
otal tax payments	2,062,258	15,481,577	28,010	251,945	7,225,062	65,348,760
Income tax withheld	1,971,755	13,114,278	32,308 29,339	262,879	7,181,270	69,610,929
Estimated tax payments	147,107	1,875,382	10,396	149,305 103,204	6,280,646	48,043,087
verpayment refunded	1,743,073	3,895,433	21,496	33,380	1,451,603 5,074,615	17,730,236 9,115,229
ax due at time of filing	322,856	1,079,163	8,938	33,220	2,003,337	9,115,229 7,411,992

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based: NOTE: Detail may not add to totals because of rounding.

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars)

		·	Number of		Đ	cemptions for depende	ents	
Size of adjusted gross income	Number of	Number of	exemptions			Total		
•	returns	exemptions	for	Number of	Number of	Adjusted gross	Total inc	ome tax
			taxpayers	returns	exemptions	income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	118,218,327	237,164,486	157,126,693	44,011,605	80,037,793	1,993,487,026	29,607,996	261,787,631
Under \$5,000	15,590,272	13,088,272	9,214,688	2,363,398	3,873,584	12,333,875	4,318	44,171
\$5,000 under \$10,000	13,982,404	20,193,383	13,981,502	3,834,269	6,211,881	29,292,305	37,607	5,973
\$10,000 under \$15,000	13,562,088	23,833,852	16,244,544	4,617,982	7,589,308	57,933,767	376,748	147,099
\$15,000 under \$20,000	11,385,632	21,575,174	14,653,367	. 3,938,911	6,921,808	68,688,247	989,840	612,602
\$20,000 under \$25,000	9,970,099	19,709,474	13,370,000	3,524,200	6,339,473	79,048,304	2,654,462	2,769,692
\$25,000 under \$30,000	7,847,862	16,188,289	10,976,532	2,850,382	5,211,757	78,232,142	2,749,242	4,822,885
\$30,000 under \$35,000	6,572,515	14,656,697	9,618,879	2,664,806	5,037,818	86,567,887	2,631,508	6,259,840
\$35,000 under \$40,000:	5,807,824	13,817,469	8,991,354	2,558,511	4,826,116	95,656,411	2,541,721	7,675,063
\$40,000 under \$45,000	4,980,553	12,425,238	8,176,579	2,258,585	4,248,659	95,811,549	2,248,576	8,114,478
\$45,000 under \$50,000	4,118,207	10,946,950	7,023,980	2,027,836	3,922,971	96,110,324	2,022,549	8,590,458
\$50,000 under \$55,000	3,802,633	10,395,732	6,638,972	1,975,217	3,756,760	103,702,760	1,971,405	9,878,773
\$55,000 under \$60,000	3,220,731	9,248,096	5,771,852	1,803,723	3,476,244	103,760,313	1,799,336	10,380,281
\$60,000 under \$75,000	6,655,659	19,459,768	12,323,216	3,616,027	7,136,552	241,648,312	3,613,553	27,170,587
\$75,000 under \$100,000	5,374,489	15,923,621	10,106,058	3,041,667	5,817,564	258,982,853	3,033,100	34,947,637
\$100,000 under \$200,000	4,074,852	11,938,915	7,656,269	2,261,739	4,282,646	294,956,577	2,260,020	50,900,002
\$200,000 under \$500,000	1,007,136	3,001,188	1,887,686	545,884	1,113,502	157,783,001	545,622	39,886,346
\$500,000 under \$1,000,000	178,374	520,817	332,094	89,525	188,724	60,006,915	89,471	18,296,751
\$1,000,000 or more	86,998	241,551	159,124	38,944	82,427	97,639,237	38,919	31,284,994
Taxable returns, total	89,252,989	178,375,754	124,183,348	29,607,996	54,192,406	1,845,762,851	29,607,996	261,787,631
Nontaxable returns, total	28,965,338	58,788,733	32,943,345	14,403,609	25,845,387	147,724,175	-	-

				Ex	emptions for dep	endentscontin	ued	•		
•		Exemp	tions for children a	t home			Exemptions	s for children awa	y from home	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
,	(9)	(10)	(11)	(12)	(13)	(14)	(15) , .	(16)	(17)	(18)
All returns, total	41,197,032 2,238,992 3,601,234 4,162,592 3,557,301 3,217,404 2,618,349 2,436,857 2,362,585 2,165,841 1,936,155 1,896,337 1,742,000 3,497,710	73,691,875 3,642,707 5,811,497 6,751,250 6,147,035 5,620,078 4,661,210 4,508,306 4,355,517 3,927,877 3,683,434 3,555,465 3,316,607 6,787,435	1,899,243,212 -11,752,974 27,498,018 52,184,866 61,899,822 72,199,104 71,901,790 79,141,618 88,343,258 91,904,010 91,786,373 99,562,548 100,237,285 233,712,303	27,500,321 4,281 24,638 184,208 689,894 2,359,707 2,518,706 2,403,697 2,345,797 2,155,839 1,930,868 1,892,526 1,737,866 3,496,255	250,426,642 43,540 5,268 71,013 332,718 2,359,793 4,309,154 5,584,349 6,950,372 7,704,398 8,129,985 9,391,172 9,932,389 26,154,323	895,565 15,775 21,818 53,214 40,486 64,138 63,555 86,949 70,287 76,432 36,468 40,223 51,926 83,765	1,191,756 29,227 24,878 71,813 42,023 96,254 77,968 124,583 90,326 102,257 50,128 56,663 63,389 115,342	50,005,007 -574,802 169,375 698,391 711,941 1,449,658 1,728,697 2,829,521 2,618,443 3,191,354 1,713,881 2,115,016 2,954,368 5,721,843	837,251 31 4,298 37,363 37,068 62,838 63,199 86,949 70,126 75,436 36,468 40,223 51,926 83,762	7,654,520 293 419 21,791 43,759 99,854 145,906 254,410 283,837 320,123 192,070 233,040 352,192 732,844
\$75,000 under \$100,000	2,916,970	5,496,032	248,626,645	2,911,357	33,365,619	114,946	. 141,111	9,631,279	111,993	1,485,632
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,190,561 531,153 87,169 37,822	4,093,178 1,070,952 183,281 80,015	285,361,866 153,641,986 58,440,828 94,553,866	2,188,867 530,900 87,119 37,798	49,142,175 38,817,965 17,816,400 30,316,010	58,180 14,840 1,826 738	79,732 22,280 2,715 1,067	7,707,793 4,114,789 1,225,621 1,997,840	58,179 14,834 1,825 736	1,409,675 1,063,868 385,157 629,650
Nontaxable returns, total Footnotes at end of table	27,500,321 13,696,711	49,650,974 24,040,901	1,757,998,514 141,244,697	27,500,321 -	250,426,642	837,251 58,314	1,100,100 91,656	49,763,078 241,930	837,251 	7,654,520

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income—Continued

				Exe	emptions for dep	endentscontinu	ied			
		Ex	emptions for paren	ts			Exemp	tions for other dep	pendents	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	ome tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,869,056 29,620	2,193,480 36,233	73,450,624 -514,178	1,436,043 49	8,034,478 305	2,203,426 127,180	2,960,682 165,418	58,176,834 177,952	1,281,167 5	4,430,050 116
Under \$5,000 \$5,000 under \$10,000	107.993	115,301	846,512	3,146	76	234,069	260,205	1,835,409	5,524	210
\$10,000 under \$15,000 \$15,000 under \$20,000	228,881 239,635	261,938 289,611	2,912,865 4,289,678	88,841 143,716	28,241 128,353	382,303 355,733	504,307 443,138	4,768,730 6,269,114	75,775 162,158	28,115 127,805
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000 \$35,000 under \$40,000	220,765 179,480 147,810 149,285 87,637	263,376 215,338 172,604 169,096 93,255	4,887,032 4,863,852 4,833,788 5,545,568 3,745,876	174,754 168,545 147,094 148,019 85,621	211,151 281,558 358,466 421,849 292,093	267,177 186,209 161,567 131,285 64,941	359,765 257,241 232,326 211,177 125,271	5,971,891 5,113,239 5,293,002 4,924,271 2,740,575	214,277 177,539 161,076 128,071 63,835	234,049 318,341 395,879 357,854 199,012
\$40,000 under \$45,000 \$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$75,000 \$75,000 under \$75,000	73,454 68,672 43,282 120,708 96,490	85,829 84,389 49,100 144,499 117,933	3,514,195 3,469,059 2,470,507 8,060,987 8,226,467	73,089 66,667 43,029 119,679 96,487	309,064 315,297 251,240 812,162 1,013,194	67,257 51,914 32,906 65,526 48,264	103,579 60,244 47,148 89,277 62,487	3,154,139 2,705,318 1,920,532 4,377,460 3,775,568	67,257 51,914 32,905 65,524 46,263	266,631 290,663 193,611 501,380 422,772
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	59,802 14,445 2,158 938	74,363 17,242 2,352 1,023	8,168,554 3,997,139 1,462,476 2,670,247	59,785 14,431 2,155 937	1,344,626 986,070 444,950 835,784	25,937 2,617 279 264	35,374 3,028 376 321	3,565,077 692,233 172,568 719,758	25,890 2,614 278 264	646,723 171,008 51,627 224,257
Taxable returns, total	1,436,043 433,012	1,686,632 506,847	68,112,801 5,337,823	1,436,043	8,034,478 -	1,281,167 922,259	1,754,699 1,205,983	47,484,498 10,692,336	1,281,167	4,430,050

^{*} Estimate should be used with caution because of the small number of returns on which it is based. NOTE: Detail may not add to totals because of rounding.

Table 2.4—All Returns: Exemptions by Type and Number of Exemptions, by Marital Status (All figures are estimates based on samples--money amounts are in thousands of dollars)

					Ex	emptions for depende	nts	
	Number	Number	Number of			Total		
· Marital status	of	of	exemptions	Number	Number	Adjusted	Total inc	ome tax
·	returns	exemptions	for taxpayers	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Il returns, total	118,218,327 49,036,410	237,164,486 152,141,895	157,126,693 98,052,856	44,011,605 27,375,001	80,037,793 54,089,040	1,993,487,026 1,646,922,617	29,607,996 22,480,000	261,787,631 234,227,151
persons, total:	2,627,963 2,578,061 49,902 15,551,213 115,370 50,887,371	3,693,957 3,560,358 133,599 38,274,293 306,280 42,748,061	2,636,145 2,536,341 99,804 15,551,213 115,370 40,771,110	676,888 660,408 16,480 14,417,800 115,370 1,426,547	1,057,812 1,024,017 33,794 22,723,080 190,911 1,976,951	20,380,408 19,983,792 396,616 288,749,195 3,617,614 33,817,192	591,729 582,890 8,838 5,718,945 55,990 761,332	2,937,631 2,891,852 45,779 19,965,007 370,587 4,287,255

	Exemptions for dependents—continued											
		Exemp	tions for children	at home		Exemptions for children away from home						
Marital status	Number	Number	Adjusted	Adjusted Total income tax		Number	Number	Adjusted	Total income tax			
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	ofreturns	of exemptions	gross income	Number of returns	Amount		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
All returns, total Joint returns of married persons Separate returns of married	41,197,032 26,755,281	73,691,875 51,817,532	1,899,243,211 1,610,045,558	27,500,321 21,929,801	250,426,642 228,986,467	895,565 369,436	1, 191,756 485,070	50,005,007 28,103,519	837,251 353,953	7,654,520 4,210,784		
persons, total:	597,299 580,819 16,480	929,541 895,747 33,794	17,611,444 17,214,828 396,616	513,670 504,831 *8838	2,511,377 2,465,598 *45779	68,926 68,926 -	92,140 92,140 -	2,788,721 2,788,721	68,634 68,634	449,661 449,661		
Returns of heads of household Returns of surviving spouses Returns of single persons	12,922,087 110,751 811,614	19,623,787 183,163 1,137,852	255,439,400 3,484,565 12,662,244	4,785,605 51,371 219,875	17,358,347 358,619 1,211,832	76,300 *3 380,900	98,307 *7 516,232	2,864,951 *142 16,247,673	55,462 *3 359,199	369,587 *1 2,624,488		

	Exemptions for dependentscontinued											
		Ex	emptions for pare	ents	Exemptions for other dependents							
Marital status	Number	Number	Adjusted	Total income tax		Number	Number	Adjusted	Total income tax			
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount		
	(19)	(20)	(21)	. (22)	(23)	(24)	(25)	(26)	(27)	(28)		
All returns, total Joint returns of married persons Separate returns of married	1,869,056 833,697	2,193,479 1,011,173	73,450,624 47,494,667	1 ,436,043 696,896	8,034,478 5,872,695	2,203,426 551,923	2,960,682 775,266	58,176,834 24,894,882	1 ,281,167 443,159	4,430,050 2,466,707		
persons, total:	17,313 17,313	18,603 18,603	422,681 422,681	17,308 17,308	51,326 51,326	14,105 14,105	17,528 17,528	252,549 252,549	12,865 12,865	26,343 26,343		
Returns of heads of household Returns of surviving spouses Returns of single persons	940,892 *7 77,146	1,070,817 *7 92,880	23,863,780 *1,210 1,668,286	662,352 *7 59,480	1,928,519 *87 181,850	1,446,159 *7,734 183,505	1,930,168 *7,734 229,986	29,062,253 *194,547 3,772,603	680,971 *7,734 136,438	1,615,471 *13,451 308,078		

^{*}Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

	on samplesmoney amounts are in thousands of dollars) All returns with earned income credit												
Size of adjusted		Adjusted	EIC sa		Nontaxable earned income		EIC self-employment income		EIC earned income				
gross income	Number of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
	(1)		17,802,922	198,082,327	1,494,334	1,657,305	3,442,532	16,467,932	19,334,397	216,207,56			
Total	19,334,397	218,795,909		470,665	2,851	4,312	85,863	273,090	108,476	748,0			
No adjusted gross income	108,476	-4,286,509	57,602	260,933	*3,302	*12,485	60,893	28,117	354,920	301,5			
1 under \$1,000	354,920	214,807	311,325	999,728	*5,524	*3,216	95,318	72,130	691,023	1,075,0			
\$1,000 under \$2,000	691,023	1,040,909	625,988	1,808,591	*5,317	*1,759	118,729	105,349	785,555	1,915,6			
\$2,000 under \$3,000	785,555	1,953,278	706,607 669,018	2,245,593	*10,483	*31,511	166,805	452,319	787,713	2,729,4			
\$3,000 under \$4,000	787,713	2,769,093	806,731	3,454,781	*12,585	*1,954	170,170	566,428	912,415	4,023,1			
\$4,000 under \$5,000	912,415	4,117,641	965,872	4,994,875	*14,021	*4,523	237,706	782,715	1,109,292	5,782,1			
\$5,000 under \$6,000	1,109,292	6,106,673	1,085,099	6,597,025	32,042	11,771	231,373	928,961	1,219,799	7,537,7			
\$6,000 under \$7,000	1,219,799	7,928,241 8,080,026	962,144	6,625,671	29,119	4,255	217,522	1,037,563	1,075,864	7,667,4			
\$7,000 under \$8,000	1,075,864	10,663,352	1,139,051	8,845,747	61,190	34,816	232,240	1,097,319	1,255,242	9,977,8			
\$8,000 under \$9,000	1,255,242	8,018,963	776,195	6,768,237	40,179	56,043	153,786	835,359	847,519	7,659,0			
\$9,000 under \$10,000	847,519	7,986,942	708,203	6,933,570	26,828	34,174	106,864	726,047	760,639	7,693,			
\$10,000 under \$11,000	760,639	9,256,026	735,759	7,994,535	45,334	89,931	137,410	912,331	804,235	8,996, 9,827,			
\$11,000 under \$12,000	804,235	10,214,412	753,214	8,714,714	65,534	78,887	147,185	1,034,331	818,359	10,777,			
\$12,000 under \$13,000		11,135,351	783,089	9,953,777	74,106	140,865	116,584	682,579	824,374	11,640,			
\$13,000 under \$14,000	· I · · · ·	11,820,597	776,291	10.787,699	107,851	136,873	117,281	716,355	816,026	10,864,			
\$14,000 under \$15,000		11,226,994	678,755	9,817,714	75,564	116,634	109,254	930,105	724,625	12,020,			
\$15,000 under \$16,000		12,346,673	728,926	11,336,349	88,476	148,817	106,970	535,034	748,884	12,020,			
\$16,000 under \$17,000		11,175,208	608,242	10,098,555	94,701	90,500	95,510	759,310	638,573	11,797,			
\$17,000 under \$18,000		12,238,374	634,869	11,170,818	148,651	140,011	99,899	486,870	660,336	11,797,			
\$18,000 under \$19,000		11,498,999	562,027	10,253,842	98,804	121,715	116,829	863,600	590,149	53,640,			
\$19,000 under \$20,000		55,638,478	2,439,035	50,923,140	402,979	360,806	461,311	2,356,585	2,503,138	7,342,			
\$20,000 under \$25,000 \$25,000 and over		7.651,382	288,882	7,025,768	48,891	31,448	57,028	285,436	297,239	1,342,			

1	All returns with earned income creditcontinued											
Size of adjusted	Total earned income credit		EIC used income tax be		Total in		EIC used t	taxes	EIC refu port	ion .		
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
ŀ			7,850,841	3,145,736	3,063,033	2,026,838	2,909,053	1,980,998	15,177,901	20,828,840		
Total	804,235 818,359 824,374 816,026 724,625 748,884 638,573 660,336 590,149	25,955,575 93,066 59,804 234,584 440,455 615,054 947,406 1,208,981 1,621,614 1,693,226 1,908,904 1,859,708 1,930,665 1,855,547 1,713,870 1,565,634 1,281,578 1,203,558 885,040 827,112 629,338 1,524,142	*8 *2,388 *996 - *1,238 237,553 309,633 368,215 84,205 88,667 326,031 289,087 422,282 507,789 466,888 544,953 517,099 546,598 518,922 2,339,920 278,368	*11 -191 *147 -135 11,599 35,292 21,515 2,891 7,272 43,445 78,587 130,916 186,479 224,563 291,806 310,102 354,882 321,504 1,079,772 44,636	*1,150 -1,238 -1,140 227,516 361,923 63,423 -1,238 -6,482 -17,222 31,936 170,688 228,789 1,681,617 264,288	*258 - *893 *57 17,843 89,017 22,637 - *497 *428 *1,652 *3,530 8,197 52,207 81,890 1,471,450 276,281	71,946 32,509 74,882 95,587 150,053 176,268 221,872 205,758 166,285 199,461 154,564 113,964 140,780 160,071 132,495 120,072 103,093 102,112 124,075 84,373 86,997 186,299 5,538	35,717 6,254 10,751 21,663 54,784 61,099 87,849 100,932 116,659 166,081 133,222 116,317 162,493 180,807 121,707 118,976 112,860 87,908 81,863 55,940 58,337 87,750 1,029	69,721 336,509 638,196 720,840 701,096 821,636 996,898 1,127,146 813,227 855,671 779,950 757,687 799,358 792,707 799,742 785,800 679,563 689,307 535,243 443,889 314,420 690,740 28,553	57,348 53,550 223,642 418,645 560,270 886,307 1,120,998 1,509,083 1,453,453 1,705,630 1,772,791 1,736,119 1,724,727 1,596,153 1,461,247 1,260,179 944,155 823,844 493,075 416,290 249,497 356,620 5,219		

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

(All figures are actionates beautiful	•	•
(All figures are estimates based on samples-money amounts are in thousands		
	. Of GOU	ars)

* 1:		Returns with no qualifying children												
Size of adjusted gross income	Adjusted Number of gross income		and v	alaries wages	1	ple earned ome	EIC self-employment income		EIC earned income					
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Arnount	Number of returns	Amount				
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(30)	(20)				
Total	323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	16,201,107 -1,691,210 104,975 479,526 826,505 1,191,737 1,632,954 2,853,632 3,211,175 2,874,074 4,040,313 677,425	2,970,941 26,402 139,046 272,238 265,342 265,140 294,771 430,503 426,727 338,219 443,516 69,037	14,325,619 104,184 115,873 413,641 671,980 855,750 1,196,581 2,175,347 2,540,597 2,271,254 3,428,551 551,881	*1,238 *1,140 *2,477 *3,146 *6,997 *7,137 *9,003 *10,915 *3,146	9,648 *465 *82 *1,020 *289 *988 *3,022 *1,512 *1,481 *449 *340	(27) 877,270 40,852 38,075 70,326 79,118 104,729 105,047 138,503 121,120 87,963 80,856 *10,682	(28) 2,429,588 73,958 20,308 67,151 108,372 285,253 358,321 446,682 417,827 366,481 235,676 *49,559	(29) 3,520,310 53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	(30) 16,764,855 178,608 136,179 480,674 781,352 1,141,291 1,555,890 2,625,051 2,959,938 2,639,216 3,684,677 601,780				
\$25,000 and over					-	:	:	:		•				

	Returns with no qualifying childrencontinued											
Size of adjusted gross income	Total earned income credit Number of Amount		income tax b	to offset		ncome	EIC used		EIC refundable			
	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(20)			
Total	3,520,310	615,775	973,682	68,968	656,389	130,704			(39)	(40)		
No adjusted gross income	53,885 169,839 323,630 328,573 339,422 360,699 518,211 493,244 381,934 476,497 74,376	8,979 9,179 36,490 59,571 83,394 106,866 137,508 98,302 48,018 26,767 703	*1,150 *1,238 236,315 309,633 361,923 63,423	*99 - - 11,569 35,292 21,245 628	*1,150 *1,238 *1,140 227,516 361,923 63,423	*258 - *893 *57 17,843 89,017 22,637	668,076 31,955 18,411 52,840 67,340 92,059 101,029 124,981 101,013 38,225 36,801 *3,423	126,415 5,422 1,155 6,361 11,890 22,718 26,496 30,380 16,885 3,325 1,757 *27	2,249,338 22,010 151,427 272,215 265,095 253,800 269,920 407,260 401,679 119,339 79,061 *7,531	3,557 8,024 30,030 47,681 60,676 80,370 108,993 69,848 9,401 3,765 *48		
\$12,000 under \$13,000 \$13,000 under \$14,000	-	-	.	. 1	:	:	: }		•	•		
\$14,000 under \$15,000 \$15,000 under \$16,000 \$16,000 under \$17,000 \$17,000 under \$18,000 \$18,000 under \$19,000 \$19,000 under \$20,000 \$20,000 under \$25,000 \$25,000 and over		- - - - -	-					:		- - - - - - - - - -		
Footnotes at end of table.					<u> </u>	·		.	:	•		

Table 2.5—Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued (All figures are estimates based on samples—money amounts are in thousands of dollars)

				_	Returns with one	Returns with one qualifying child												
Size of adjusted	Number of	Adjusted gross income		alaries vages	Nontaxable earned income		EIC self-employment income			arned ome								
gross income	returns	less deficit	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount								
			returns	:	returns		returns		returns									
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)								
otal	8,264,428	100,471,823	7,764,803	91,727,796	727,488	785,907	1,106,762	5,557,582	8,264,428	98,071,28								
lo adjusted gross income	19,798	-805,184	11,147	131,177	*381	*1,267	17,018	61,717	19,798	194,16								
1 under \$1,000	108,218	64,205	101,721	71,196		-	11,355	7,407	108,218	78,60								
1,000 under \$2,000	198,373	300,549	186,374	325,730	*4,286	*3,135	19,576	-99	198,373	328,76								
2,000 under \$3,000		588,332	231,654	543,290	*253	*519	13,118	17,375	238,932	561,18								
3,000 under \$4,000		898,175	223,009	739,892		-	37,218	141,180	256,517	881,07								
4,000 under \$5,000		1,633,950	337,147	1,501,783	*9,439	*966	35,175	119,132	362,014	1,621,88								
5,000 under \$6,000		1,908,064	305,592	1,608,304	*3,146	*126	57,790	228,015	344,563	1,836,44								
6,000 under \$7,000		2,744,444	373,433	2,270,596	*11,082	*7,457	77,679	389,538	424,847	2,667,59								
7,000 under \$8,000	•	2,889,882	346,277	2,460,908	*12,585	*783	57,710	311,061	385,247	2,772,75								
8,000 under \$9,000		3,599,450	396,963	3,267,054	37,122	32,967	45,089	121,554	423,533	3,421,57								
9,000 under \$10,000		3,833,291	363,883	3,249,165	*15,061	*48,181	64,159	411,194	404,019	3,708,54								
10,000 under \$11,000	1	4,682,274	410,393	4,063,768	*9,810	*1,679	64,577	463,190	446,137	4,528,63								
11,000 under \$12,000		5,341,684	427,030	4,614,966	*26,457	*80,810	76,654	495,521	463,907	5,191,29								
12,000 under \$13,000		5,583,882	413,250	4,790,996	50,287	32,924	66,424	513,228	447,815	5,337,14								
13,000 under \$14,000		6,143,241	435,579	5,600,615	42,539	82,631	56,055	262,199	454,581	5,945,4								
14,000 under \$15,000		6,548,594	432,629	6,044,320	80,313	72,545	53,708	301,770	451,937	6,418,63								
15 000 under \$16,000		5,715,923	349,807	5,060,700	38,138	60,194	53,479	418,582	369,268	5,539,47								
16,000 under \$17,000	1	6,098,724	362,061	5,622,134	32,564	58,412	35,078	210,037	370,124	5,890,58								
17.000 under \$18,000	1	6,258,414	350,008	5,865,219	54,025	50,596	30,383	199,863	357,681	6,115,6								
18,000 under \$19,000	316,180	5,867,768	309,443	5,546,683	67,666	57,810	37,138	31,265	316,180	5,635,75								
19,000 under \$20,000	295,471	5,761,247	288,204	5,376,302	52,442	45,765	41,777	198,578	295,471	5,620,64								
20,000 under \$25,000		24,814,914	1,109,200	22,972,998	179,892	147,141	155,603	655,272	1,125,265	23,775,4								
25,000 and over	<u> </u>	<u> </u>	<u> </u>	<u>.</u>		<u> </u>	-	<u> </u>	-									
				Retu	rns with one qua	lifying childcor	ntinued											
Size of adjusted	Total	earned	EIC use	d to offset	Total	income	ElC use	d to offset	EIC refundable									

	Returns with one qualifying childcontinued											
Size of adjusted gross income	Total e		EIC used income tax b		Total ir		ElC used all othe		EIC refu port			
g.ooc meening	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)		
Total	8,264,428	11,465,203	4,155,394	1,886,632	1,532,793	1,298,416	976,430	750,746	6,535,585	8,827,826		
No adjusted gross income	19,798 108,218 198,373 238,932 256,517 362,014 344,563 424,847 385,247 423,533 404,019 446,137 463,907 447,815 454,581 451,937 369,268 370,124 357,681	26,136 25,230 103,091 188,303 288,298 539,082 611,443 854,141 776,039 854,919 820,305 921,476 926,219 827,394 769,199 693,867 510,330 451,552 381,041 284,332	*1,238 - *1,238 - *1,238 - *6,292 *18,306 88,667 310,967 279,129 319,330 372,743 348,141 344,742 341,869 314,328	*92	*4,384 *1,238 *6,482 *17,222 31,936 169,586	*497 *428 *1,652 *3,530 8,197 51,827	14,580 *5,210 18,909 *10,994 34,795 46,473 51,830 74,231 57,234 45,602 71,111 74,202 71,687 78,498 70,081 57,884 49,459 42,649 53,853 24,213	11,086 *2,777 3,882 *3,682 18,342 20,520 35,345 61,804 51,689 43,074 64,957 77,490 83,208 90,236 49,149 46,478 34,595 22,737 17,641 7,477	16,870 108,218 196,962 237,694 255,521 362,014 343,275 424,491 385,247 421,398 403,663 443,185 461,480 424,240 433,477 431,224 338,866 329,125 288,323 125,821	15,049 22,453 99,118 184,621 269,956 518,562 576,098 792,307 724,349 811,575 753,465 836,714 802,907 660,779 600,411 489,093 293,273 208,162 112,124 36,863		
\$19,000 under \$20,000 \$20,000 under \$25,000	295,471 1,125,265	220,184 392,619	285,658 1,122,741	202,462 385,822	222,497 1,079,448	80,984 1,151,300	12,430 10,504	2,772 1,804	64,891 39,599	14,950 4,994		
\$25,000 and over		-			i							

Table 2.5—Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

				Retur	ns with two or m	ore qualifying ch	ildren			
Size of adjusted gross income	Number of	Adjusted gross income		salaries wages		ble earned ome	ì	mployment ome		earned ·
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
•	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	7,549,660	102,122,979	7,067,178	92,028,911	721,218	861,750	1,458,499	8,480,762	7,549,660	101,371,424
No adjusted gross income	34,792	-1,790,116	20,053	235,304	*2.040	*2,580	27,993	137,414	34,792	375,298
\$1 under \$1,000	76,864	45,627	70,558	73,865	*3,302	*12,485	11,463	404	76,864	86,754
\$1,000 under \$2,000	169,019	260,834	167,375	260,356			*5,416	*5,077	169,019	265,434
\$2,000 under \$3,000	218,051	538,441	209,611	593,341	*3,925	*220	26,495	-20,399	218,051	573,162
\$3,000 under \$4,000	191,775	679,181	180,868	649,951	*8,008	*31,223	24,858	25,886	191,775	707,060
\$4,000 under \$5,000	189,703	850,738	174,813	756,417			29,947	88.975	189,703	845,392
\$5,000 under \$6,000	248,518	1,344,978	229,777	1,211,224	*3,878	*1,375	41,413	108,017	246,518	1,320,617
\$6,000 under \$7,000	301,707	1,972,622	284,939	1,785,832	*13,823	*2,802	32,574	121,596	301,707	1,910,231
\$7,000 under \$8,000	308,682	2,316,070	277,647	1,893,509	*7,531	*1,991	71,849	360,021	308.682	2,255,520
\$8,000 under \$9,000	355,212	3,023,589	298,571	2,150,142	*13,153	*1,400	106,295	740,089	355,212	2,891,631
\$9,000 under \$10,000	369,124	3,508,247	343,276	2,967,190	21,971	7,522	78,944	374,605	369,124	3,349,318
\$10,000 under \$11,000	314,502	3,304,668	297,810	2,869,802	*17,018	*32,495	42,287	262,857	314,502	3,165,154
\$11,000 under \$12,000	340,329	3,914,342	308,729	3,379,569	*18,877	*9,121	60,756	416,811	340,329	3,805,500
\$12,000 under \$13,000	370,544	4,630,530	339,964	3,923,718	*15,247	*45,964	80,762	521,103	370,544	4,490,785
\$13,000 under \$14,000	369,794	4,992,109	347,510	4,353,161	31,567	58,234	60,529	420,380	369,794	4,831,775
\$14,000 under \$15,000	364,089	5,272,003	343,662	4,743,379	27,539	64,328	63 573	414,584	364,089	5,222,291
\$15,000 under \$16,000	355,357	5,511,071	328,948	4,757,013	37,426	56,440	55,776	511,523	355,357	5,324,976
\$16,000 under \$17,000	378,759	6,247,949	366,865	5,714,215	55,913	90,405	71,892	324,998	378,759	6,129,617
\$17,000 under \$18,000	280,892	4,916,794	258,234	4,233,336	40,676	39,904	65,127	559,447	280,892	4,832,687
\$18,000 under \$19,000	344,157	6,370,606	325,425	5,624,135	80,985	82,201	62,762	455,604	344,157	6,161,941
\$19,000 under \$20,000	294,678	5,737,752	273,823	4,877,541	46,362	75,950	75,052	665,022	294,678	5,618,513
\$20,000 under \$25,000	1,377,873	30,823,564	1,329,835	27,950,142	223,087	213,665	305,708	1,701,313	1,377,873	29,865,120
\$25,000 and over	297,239	7,651,382	288,882	7,025,768	48,891	31,448	57,028	285,436	297,239	7,342,652

				Returns wit	h two or more qu	alifying children	continued			<u> </u>
Size of adjusted gross income	incom	earned e credit		d to offset before credits		income ax		d to offset er taxes		fundable rtion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	7,549,660	13,874,596	2,721,765	1,190,137	873,851	597,717	1,264,547	1,103,837	6,392,978	11,580,622
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$5,000 \$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$11,000	169,019 218,051 191,775 189,703 246,518 301,707 308,682 355,212 369,124	57,951 25,395 95,003 192,581 243,362 301,457 460,031 669,171 781,347 1,011,540 1,087,898	*4 - - *996 - - - - - - - - - - -	(Z) - - 147 - - - - - - - *380			25,411 *8,888 *3,133 17,253 23,200 28,766 45,061 30,513 70,826 117,058 80,030	19,209 *2,322 *509 6,091 13,723 14,083 22,124 22,243 61,645 121,250 68,239	30,841 76,864 169,019 218,051 191,775 189,703 246,363 300,976 308,641 355,212 368,756	38,742 23,073 94,494 188,343 229,638 287,375 437,907 646,928 719,702 890,290 1,019,277
\$11,000 under \$12,000	314,502 340,329 370,544 369,794 364,089 355,357 378,759 280,892 344,157 294,678	938,232 1,004,448 1,028,153 944,671 871,768 771,249 752,005 503,999 542,780 409,154 1,131,522	*15,085 *9,958 102,952 135,045 118,747 200,211 175,230 232,270 233,285 1,217,180	*3,341 *2,208 11,278 28,184 42,102 71,153 58,826 114,889 119,042 693,950	*1,102 *6,292 602,169	*380	39,762 69,093 81,573 62,415 62,188 53,633 59,463 70,222 60,159 74,566	38,828 79,285 90,571 72,558 72,498 78,264 65,171 64,222 48,463 55,565	314,502 337,879 368,466 366,265 354,576 340,698 360,182 246,920 318,068 249,529	899,404 921,820 935,374 860,838 771,085 650,882 615,681 380,952 379,427 234,547
\$25,000 and over	297,239	50,884	278,368	44,636	264,288	320,150 276,281	175,795 5,538	85,946 1,029	651,141 28,553	351,626 5,219

^{*}Estimate should be used with caution because of the small number of returns on which it is based.

⁽Z) Less than \$500.

NOTE: Detail may not add to totals because of rounding.

Footnotes at end of table.

Table 3.1—Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income
[All figures are estimates based on samples-money amounts are in thousands of dollars]

\$1,000,000 or more	\$200,000 under \$500,000 \$500,000 under \$1,000,000	\$100,000 under \$200,000	\$50,000 under \$75,000	\$40,000 under \$50,000.	\$25,000 under \$30,000	\$20,000 under \$25,000	\$15,000 under \$20,000	\$10,000 under \$15,000	\$5 000 under \$10,000	Index \$5.000	Total	tax computation	Raturns with Schedule D	\$1,000,000 or more	\$500,000 under \$1,000,000	\$200,000 under \$500,000	\$75,000 under \$100,000	\$30,000 under \$73,000	\$40,000 under \$50,000	\$30,000 under \$40,000	\$25,000 under \$30,000	\$20,000 under \$25,000	\$15,000 under \$20,000	\$10,000 under \$15,000	\$5,000 under \$10,000	Under \$5,000.	Total	tax computation	Returns with Form 8615	\$1,000,000 or more	\$500,000 under \$1,000,000.	\$100,000 under \$200,000	\$75,000 under \$100,000	\$50,000 under \$75,000	\$40,000 under \$50,000	\$30,000 under \$40,000.	\$25,000 under \$25,000	\$15,000 under \$20,000	\$10,000 under \$15,000	\$5,000 under \$10,000	Under \$5 000	Total	Returns with regular tax				size of adjusted gross income	Type of tax computation by		[All figures are estimates based on samples-money amounts are in thousands of dollars]
59,397	108,085	992,381	75,619 147,961	,		•	•			•	1,906,684			116	•59	•527	ı		1,102	: 3,290	3,102	7,477	5,015 610'6.	20,04	3/,813	246,244	312,352			27,340	70,018	482.213	3,079,658	13,581,069	9,071,331	12,305,997	7 746 476	10,496,655	10,074,452	6,693,411	3,673,322	92,253,928		3			returns	Number of		les-money amou
164,832,252	73,183,612	144,453,511	5,203,124 12,653,537	•		. 1					553,884,002			218,781	*38,267	*121,672	•		-64 436	*45,478	•112050	21,990	51,410	110,390	1118 508	570,166	1,/9/,432			62,046,501	46,982,789	138,112,009	387 189 572	821,823,955	405,424,071	427,917,500	212.461.785	718 707 366	127,661,564	52,599,388	10,359,873	3,539,359,966		3	3		gross income	Adjusted		nts are in thousan
148,165,288	65,107,483	118,536,368	4,498,398 10,605,291					,		ı	479,253,007			200,350	*34,751	*119,660			60.281	*44.767	*108.634	9 tr VC	*0.335	12,00	*112081	401,884	1,040,104			55,113,621	41,506,914	117,018,495	293,154,902	374,460,665	269,354,772	270,480,577	125,113,457	116 575 139	46,976,860	14,060,459	1,890,802	2,333,337,836		3	٩		taxable income	Modified		ds of dollars]
59,397	108,085	992,381	75,619 147,961		,						1,906,684			116	-59	*527			*1,075	1.18	3 290	: : :	2,477	\$015	10 5 Q*	246,244	312,332	340 380		27,340	70,018	482,213	3,079,658	5 218 764	9,071,331	12,305,997	7,746,476	9.733.222	10,0/4,452	6,693,411	3,673,322	92,253,928		3	(A)	returns	Number of	regular tax computation	Income tax before credits	
57,280,583	23,220,258	29,700,495	2,593,466				•	,			154,490,127		•	//,u39	*12,588	*37,499	,	•	*13,619	9.187	20.442	3647	7.551	22,993	16.826	35,785	010,000	346 566		21,188,678	14,790,340	35,603,262	68,354,568	65 531 809	44,016,668	42,828,748	18,809,491	17,489,733	12 351 631	2,109,671	284,217	450,431,837		3	(5)		Amount	omputation	efore credits	
59,397	108,085	992,381	147,961	± .	•			•	•	•	1,906,684			-	66.	•527	•		*1,075	1,102	3,290	1.102	2,477	9.015	*9.534	37 813		312 352		27,340	70,018	482,213	3,079,658	5.218.764	9,071,331	12,305,997	7,746,476	9,733,222	10,074,452	6,693,411	3,673,322	92,253,928			(6)	retums	Number of	generated	Tax	
50,976,618	21,817,157	29,320,709	2,561,753		•	•				•	144,856,781			1,00	74 864	*42,690		•	*22,165	*15,414	36,560	•7 180	*14,314	46,662	33,212	65,142		454,761		21,100,070	14,790,341	35,603,265	68,354,564	65,531,798	100 005 600	42,828,731	18,809,492	17,489,725	12 351 625	2,109,666	284,205	450,431,779			Э		Amount	ated	×	
-0,303,904	-1,403,100	-379,786 -1 508 879	-31,712	3		•	, ,		•		-9,633,345				5375	5,191	i ! .		*8,547	6,227	*16,118	*3,533	6,763	*23,669	*16,386	29,020 29,752	3	138.195		,	•		•	•		•	•	•	•		1				(8)	computations	alternative	due to	Tax differences	
302	38	1,347	•1,015	•		,	•	, ,	•		4,410					•			,			,	,	•				•		;	7 8	872	*2,759	•1,508	9,85	*4 48Z	*3,381	*3,261	•7,659	. i+0	.	45,3/2			(9)	returns	Number of	special computation	Taxes from	
32,013	2,094	13,371	*1,899		ı	•				•	88,946					•	•		٠			,	•	•	•	,				9	3,084	8,817	*7,295	*32,079	•36.607	* 4,201 8 718	*3,582	-77	*8,836	,	**)	116,367			(10)		Amount	inputation	from	
00,007	108,085	992,381 523,242	147,961	75 619			,		•		1,906,684			;	116	. ZC.	•677		*1,075	1,182	*3,290	1 122	2,477	*9,015	*9,534	37,813	246 244	312,352		!	27.340	482,213	3,079,658	5,218,764	13.581.069	9.071.331	7,745,4/6	9,733,222	10,496,655	10,074,452	3,673,322	076'007'76			(11)	returns	Number of	1	before credits	
01,000,00	21,819,252	39,153,617	2,563,652	1 040 298	•		•			•	144,945,728		_		71.664	-10,350	• A S S S S S S S S S S S S S S S S S S		*ZZ,165	15,414	*36,560	*7,180	*14,314	*46,662	*33,212	65,142	89 406	454,761			21,191,762	35,612,082	68,361,859	65,563,877	100 062 227	44,002,002	18,813,073	17,489,802	12,360,461	7,047,406	284,205	100,010,100	ARO 849		(12)		Amount		redits	

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Total t	ax credits		x after credits	A 14						
Type of tax computation by	Number	T		anter credits	Alternative	minimum tax	ļ		Total income tax		
size of adjusted gross income	of	Amount	Number	1	Number		Number	1	As a per	centage of	Average
	returns	. Amount	of	Amount	of	Amount	of	Amount	Modified	Adjusted	income tax
		<u> </u>	returns		returns		returns	ľ	taxable income	gross income	(dollars)
Data and the	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)		
Returns with regular tax computation only						 	(,	(20)	(21)	(22)	(23)
•				1	1		ł		1		
Total Under \$5,000	14,652,226	8,159,076	86,995,136	442,389,070	254,444	874.908	87,001,218	443,263,978	19.0		
\$5,000 under \$10,000	61,770 1,102,616	1,137	3,673,318	283,068	*1,238	*157	3,673,318	283,225	15.0	12.5	4,805
\$10,000 under \$15,000	1,966,943	81,954	6,292,964	2,028,971			6,292,964	2.028.971	14.4	2.7 3.9	77
\$15,000 under \$20,000	2,865,130	555,026 1,720,149	8,242,496	6,492,380	-		8,242,496	6,492,380	13.8	5.9 5.1	303
\$20,000 under \$25,000	2,577,966	1,359,323	8,231,328 9,042,991	10,640,312	*394	. *583	8,231,328	10,640,894	12.9	5.8	644 1,014
\$25,000 under \$30,000	820,666	301 243	7,714,811	16,130,479 18,511,830	267	2,596	9,042,991	16,133,075	13.8	7.4	1,658
\$30,000 under \$40,000	1,118,110	470,748	12,291,157	42,362,185	*2,220 3,406	*1,679	7,714,811	18,513,509	14.8	8.7	2,390
\$40,000 under \$50,000	953,434	420,840	9,060,618	43,604,539	10,867	2,797	12,291,157	42,364,981	15.7	9.9	3,443
\$50,000 under \$75,000	1,707,082	918,687	13,575,106	99,143,539	31,145	13,849 71,638	9,062,062	43,618,388	16.2	10.8	4,808
\$75,000 under \$100,000	819,433	504,345	5,213,459	65,059,532	56,846	110,748	13,577,049 5,214,892	99,215,177	17.2	12.1	7,305
\$100,000 under \$200,000 \$200,000 under \$500,000	517,037	588,969	3,077,546	67,772,890	111,205	296,993	3,078,695	65,170,280 68,069,883	20.1	14.6	12,488
\$500,000 under \$1,000,000	106,230	507,374	482,038	35,104,707	34,101	237,523	482,117	35,342,230	23.2 30.2	17.6	22,103
\$1,000,000 or more	24,808 11,001	251,496	69,979	14,540,660	2,137	76,412	70,002	14,617,071	35.2 35.2	25.6 31.1	73,292
	71,001	477,783	27,324	20,713,978	616	59,935	27,335	20,773,913	37.7	33.5	208,762
Returns with Form 8615			<u>'</u>					, .,	l •"]	33.3	759,836
tax computation				1		-					1
Total	34,618					i					
Under \$5,000	20.749	2,901	312,352	451,861	22,527	5,719	312,352	457,579	29.6	25.5	4.450
\$5,000 under \$10,000	*7,223	384 *361	246,244	89,021	15,911	1,227	246,244	90,249	22.5	15.8	1,465
\$10,000 under \$15,000.	*2.105	*256	37,813 *9,534	64,781	*4,384	*2,501	37,813	67,282	28.5	25.6	367 1,779
\$15,000 under \$20,000	*1,052	*58	*9,015	*32,957 *46,604	•	•	*9,534	*32,957	*29.4	*27.8	*3,457
\$20,000 under \$25,000	*1,238	*7	*2,477	*14,307	-	-	*9,015	*46,604	*30.4	*28.9	*5,170
\$25,000 under \$30,000			*1,102	*7,180	*1,102	****	*2,477	*14,307	*28.4	*27.5	*5,776
\$30,000 under \$40,000	*1,086	*137	*3,290	*36,423	1,102	*691	*1,102	*7,870	*32.4	*25.3	*7,142
\$40,000 under \$50,000 \$50,000 under \$75,000		-	*1,102	*15,414			*3,290 *1,102	*36,423	*33.5	*32.2	*11,071
\$75,000 under \$100,000	° 1,075	*726	*1,075	*21,440	*1,075	*1,155	1,075	*15,414 *22,594	*34.4	*33.9	*13,987
\$100,000 under \$200,000	•	•	•		-		,,,,	22,394	*37.5	*35.1	*21,018
\$200,000 under \$500,000	*6	*136			- 1	-	. [-	-	•
\$500,000 under \$1,000,000	•9	*722	*527 *59	*42,554			*527	*42,554	35.6	*35.0	*80.748
\$1,000,000 or more	75	115	116	*9,631	*51	*83	*59	*9,714	*28.0	*25.4	*164,644
			. 116	71,549	*4	*61	116	71,611	35.7	32.7	617,336
Returns with Schedule D							1				,
tax computation]	•		ľ							
Total	545,140	1,877,559	1,906,328	143,068,168	400 570		ŀ	i		1	1
Under \$5,000			1,000,020	140,000,100	123,572	1,242,783	1,906,593	144,310,952	30.1	26.1	75,687
\$5,000 under \$10,000	-	- 1			•	1	-		.		
\$10,000 under \$15,000		- 1			•		•	· •	- 1		. 1
\$15,000 under \$20,000	-	-		-			-	-	-	- [-
\$20,000 under \$25,000 \$25,000 under \$30,000	-	-	.	-				-	·-	-	- 1
\$30,000 under \$40,000		• 1	-]	- 1			- 1	•	•	-	- 1
\$40,000 under \$50,000	-	-	- 1	.]	.]	.		• 1	- 1	- 1	- 1
\$50,000 under \$75,000	11,485	E 000		- 1	- 1	·		[]	-	•	.
\$75,000 under \$100,000	25,907	5,668 25,769	75,619	1,034,630	*399	*380	75,619	1,035,010	23.0	10.5	40.00
\$100,000 under \$200,000	248,498	306,808	147,961	2,537,883	*1,594	*2,197	147,961	2,540,080	24.0	19.9 20.1	13,687
\$200,000 under \$500,000	177,196	436,200	992,331 523,020	29,053,408	29,912	109,772	992,373	29,163,180	24.6	20.1	17,167 29,387
\$500,000 under \$1,000 000	49,610	367,816	108,023	38,717,417	67,747	508,894	523,190	39,226,311	29.6	25.5	74,968
\$1,000,000 or more	32,444	735,298	59,374	21,451,435 50,273,395	15,916	227,110	108,064	21,678,545	33.3	29.6	200,569
* Estimate should be used with caution			50,074	30,273,393	8,003	394,430	59,387	50,667,825	34.2	30.7	853,037
and and an about with Caulion	i ude wine small	number of sample	returns on which it i	s based							,

Some and the disease with caution due to the small number of sample returns on which it is base

¹ See section 4 for the definition of modified taxable income

NOTE: Detail may not add to totals because of rounding.

Footnotes at end of table.

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

(All figures are estimates based on samples-money amounts are in mousands or during specific and samples are in mousands or during specific and samples are in mousands or during specific and samples.	nples-money amounts	are in mousands or don	idisj						
				Total income tax a	Total income tax as a percentage of adjusted gross income	ted gross income			
		Total			Under 5 percent			5 under 7 percent	
Size of adjusted gross income		Adjusted			Adjusted	Table in page 1	Number of returns	Adjusted aross income	Total income tax
	Number of returns	gross income less deficit	Total income tax	Number of returns	gross income less deficit	logal income tax	Mailloca of Icomina	less deficit	
	3	(2)	(3)	(4)	(5)	(6)	Э	8	(9)
All returns				14 573 889	211 778 486	6.209,575	10,268,050	222,837,107	13,642,195
Total	89,252,989	4,007,380, 44 1	479.612	2 879 258	8,646,441	128,773	318,244	509,525	30,437
Under \$5,000	3,934,027	50,042,599	2,099,747	4,325,103	34,082,440	958,222	1,178,395	9,170,045	515,478
\$5,000 under \$15,000	8.256.245	103,857,781	6,724,830	1,693,086	21,610,514	497,539	2,939,900	33,860,791	2,094,091
\$15,000 under \$20,000	8,241,006	144,465,686	10,689,967	2,065,758	36,117,325	1,108,274	885,156	38 488 357	2 372 657
\$20,000 under \$25,000	9,045,529	203,420,100	16,149,912	1,646,154	36,825,318	771,774	973.883	26.814.354	1,641,355
\$25,000 under \$30,000	7,716,940	211,692,075	18,521,985	857,735	22,740,800	765.006	1,227,117	42,032,806	2,587,203
\$30,000 under \$40,000	12,294,895	427,540,458	42,402,090	262,300	11.557.158	396,635	548,422	24,368,360	1,519,008
\$40,000 under \$50,000	13 654 264	826,882,001	100,276,554	147,835	8,806,485	292,635	408,937	24,064,757	1,490,639
\$75,000 under \$100,000	5,363,365	457,587,504	67,714,198	30,578	2,617,767	81,841	52,768	4,352,409	101 316
\$100,000 under \$200,000	4,071,790	531,603,228	97,239,647	21,706	3,016,466	98,/19	2 467	1,232,486	73,507
\$200,000 or more	1,271,510	639,411,183	182,485,232	0,721	3,301,002	61,000	1		
Joint returns	-						4 360 530	141 453 064	8.676.409
Total	41,345,636	2,767,450,522	425,177,792	4,830,152	117,760,019	0,001,000			•
Under \$5,000	5,482	-3,520,038	82,497	*1 238	*11 128	*545	•		•
\$5,000 under \$10,000	6,705	4/,391	370 410	838 103	11,440,059	171,044	•	•	•
\$10,000 under \$15,000	1 947 189	34 384 060	1.370,854	1,449,609	25,015,787	840,662	493,686	9,301,031	518,077
\$15,000 drider \$25,000	2,775,736	62,926,939	3,315,551	980,703	22,107,968	592,444	1,198,751	26,794,306	1,665,133
\$25,000 tinder \$30,000	3,049,605	84,075,530	5,615,867	652,670	17,709,329	594,995	724,904	20,109,201	2 182 217
\$30,000 under \$40,000	6,184,313	216,690,720	17,477,114	521,538	17,767,978	601,856	1,032,905	21 501 258	1 333 191
\$40,000 under \$50,000	6,083,375	272,732,524	25,116,717	224 189	9,915,364	241,014	376.355	22,140,362	1,370,965
\$50,000 under \$75,000	_	673,384,624	67.857.340	23.241	2,001,309	63,234	47,240	3,903,996	245,548
\$75,000 under \$100,000		403,324,070	83 768 455	16,944	2,297,260	75,217	10,893	1,311,446	78,072
\$100,000 under \$200,000	1,106,905	543,771,328	154,589,567	5,316	2,506,097	71,299	1,807	926,761	55,584
Single returns						-			3 307 836
Total	38,908,686	933,904,279	127,032,374	7,833,660	56,868,411	1,573,842	943 844	490,727	29.330
5		10,087,517	384,773	2,862,875	8,583,761	01/,656	1 121 429	8.658.249	485,911
\$5,000 under \$10,000		47,460,690	2,002,376	4,096,975	32,250,000	225.513	2.817.710	32,340,237	2,002,616
\$10,000 under \$15,000		84,485,476	5,951,/51	145 201	2 490 919	81,928	176,123	3,025,172	181,999
\$15,000 under \$20,000		91,739,978	10 256 221	62,780	1,413,323	42,481	94,148	2,060,754	127,142
\$20,000 under \$23,000	3 245 437	88.862.599	9,709,017	38,977	1,085,850	40,842	52,352	1,425,285	86,037
\$20,000 under \$40,000.		146,492,188	18,655,792	37,407	1,255,869	41,445	74,404	2,532,702	78,401
\$40,000 under \$50,000		93,956,642	14,221,434	11,152	503,230	11,288	24,846	1 522 683	94,655
\$50,000 under \$75,000		107,154,337	18,021,932	22,247	517 871	14 336	5.327	431,456	25,289
\$75,000 under \$100,000		43,236,989	8,142,672	4,064	588.494	18,152	3,207	362,839	21,827
\$100,000 under \$200,000	•	49,162,804	20,5/4,/20	1 170	626,895	15,286	629	268,786	15,919
\$200,000 or more	125,/53	/1,422,328	20,738,004	-					

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income —Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

	<u> </u>			Total income tax as a p	ercentage of adjusted	gross incomecontinue	d		
Size of adjusted gross income		7 under 10 percent			10 under 12 percent			12 under 15 percent	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
AU	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns								- (:,)	(10)
Total	25,573,402	797,003,093	69,190,463	16,809,414	640,452,871	69,927,834	10,234,660	CO7 000 440	
Under \$5,000	302,749	589,395	50,415	206,877	560,418	62,105	106,305	607,088,440	82,003,745
\$5,000 under \$10,000	689,580	5,716,540	459,328	48,600	381,559	41,724	· ·	328,684	41,728
\$10,000 under \$15,000	3,419,858	45,773,300	3,634,303	167,828	2,175,808	231,071	62,886	453,266	60,605
\$15,000 under \$20,000	4,511,310	77,187,884	7,058,691	731,446	14,071,847	1,438,946	24,301 36,831	293,415	39,055
\$20,000 under \$25,000	1,744,895	39,821,880	3,272,988	3,888,327	87,206,989	9,330,386	44,886	652,073	85,618
\$25,000 under \$30,000	2,853,189	78,613,213	6,591,309	2,920,728	79,887,849	9,036,099	124,533	1,018,812	133,363
\$30,000 under \$40,000	5,084,631	175,949,849	15,320,628	2,004,062	71,301,573	7,582,872	2,700,965	3,437,850	447,918
\$40,000 under \$50,000	3,250,276	145,082,021	12,742,215	2,842,732	127,710,468	13,816,702	2,700,965 720,179	92,150,489	12,409,562
\$50,000 under \$75,000	3,380,261	197,365,047	17,361,195	3,301,991	194,811,973	21,465,634	4,036,028	32,074,100	4,311,090
\$75,000 under \$100,000	292,746	24,026,047	2,094,431	604,905	50,186,286	5,573,795	1,819,542	252,805,959	33,821,477
\$100,000 under \$200,000	39,465	4,739,053	420,750	87,588	10,285,564	1,140,512	545,206	153,703,960	20,964,826
\$200,000 or more	4,442	2,138,862	184,209	4,329	1,872,537	207,988	12,997	64,286,958	8,880,297
Joint returns						201,000	12,897	5,882,872	808,206
Total	12,541,184	541,700,042	46,996,090						
Jnder \$5,000	.,,		40,330,030	7,124,142	388,271,583	42,350,919	5,747,317	433,293,064	58,550,726
\$5,000 under \$10,000	•7	*59	*4	*1,150	*2,246	*258	*42	*36	•4
\$10,000 under \$15,000	- 1		• •	*1,015	*8,810	*1,055	*4,384	*26,977	*3,548
15,000 under \$20,000	· · · · · · · · · · · · · · · · · · ·		•	-	•	,•	-		
20,000 under \$25,000	596,004	14,017,983	1,052,949	. 1		-	*2,832	*50,065	*6,588
25,000 under \$30,000	1,669,732	46,194,456	3,785,877	*1 140	-	.	-	•	· -
30,000 under \$40,000	3,770,706	131,293,552	11,367,375	*1,140	*33,301	, *3,375	*1,141	*28,701	*3,808
40,000 under \$50,000	2,930,147	130,925,029	11,511,415	857,754	32,109,373	3,316,024	*1,235	*48,772	*6,580
50,000 under \$75,000	3,249,918	190,020,871	16,720,723	2,440,320	110,125,582	11,885,642	*3,475	*160,421	*20,462
75,000 under \$100,000	285,282	23,389,797	2,041,729	3,143,164	185,740,599	20,452,403	3,454,822	219,674,981	29,307,466
100,000 under \$200,000	35,807	4,252,476	376,141	592,418	49,077,907	5,453,016	1,749,654	147,880,712	20,162,507
200,000 or more	3,581	1,605,821	139,875	83,982	9,784,414	1,084,391	519,740	61,175,697	8,456,203
Single returns	: 1	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	139,673	3,200	1,389,350	154,755	9,991	4,246,702	583,560
Total	9,997,546	166,743,223		İ					
Jnder \$5,000	302,749		14,575,562	8,367,160	206,521,328	22,628,208	3,687,572	136,495,512	18,448,877
5,000 under \$10,000	679,417	589,395	50,415	205,727	558,172	61,848	105,025	322,468	40,921
10,000 under \$15,000	3,238,471	5,642,750	453,813	34,098	245,003	26,879	58,502	426,289	57,057
15,000 under \$20,000	4,267,406	43,411,704	3,436,635	157,719	2,064,178	218,541	24,298	293,366	39,049
20,000 under \$25,000	607,201	73,052,262	6,701,486	656,764	12,686,098	1,295,546	18,654	320,878	43,744
25,000 under \$30,000	351,334	13,320,456	1,195,254	3,677,035	82,471,821	8,808,297	23,967	524,214	•
30,000 under \$40,000	·	9,628,359	862,995	2,778,018	76,036,510	8,625,048	*19,577	*543,363	68,328
40,000 under \$50,000	429,320	14,587,774	1,306,003	646,880	21,493,017	2,378,511	2,553,171	87,115,549	*68,567
50,000 under \$75,000	81,194	3,552,772	313,028	142,316	6,240,023	693,740	. 530,218	23,423,607	11,731,269
75,000 under \$100,000	32,466	1,873,000	160,695	54,757	3,091,955	341,009	288,563	16,445,999	3,188,473
100,000 under \$200,000	4,614	405,654	34,182	10,381	929,716	100,854	52,158	4,296,165	2,241,116
200,000 or more	2,572 803	328,460	30,848	2,721	391,895	43,784	11,415		595,683
-,	803	350,637	30.209	743	312,939	34,149	2,023	1,505,718 1,277,897	201,077

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income —Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

				Total income tax as a pe	ercentage of adjusted g	ross incomecontinued	d		····
		15 under 17 percent			17 under 25 percent			25 under 30 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns					-				
Fotal	4,834,052	356,266,237	56,900,085	6.023,246	675,760,180	135,610,921	619,677	240,935,322	66,083,406
Inder \$5,000	20,275	46,244	7,460	82,719	234,643	46,430	•5,437	*17,583	*4,682
5,000 under \$10,000	20,270	•	.,	14,777	95,562	22,098	*12,463	*91,048	*24,576
10.000 under \$15.000		_	_		· -		*2,332	*30,763	*7,996
15,000 under \$13,000	*1,457	*26,132	*4.023	*256	*4,464	*1,089	*5,486	*99,572	*29,244
20,000 under \$25,000	1,407	20,702	.,				*2,480	*52,068	*14,327
25,000 under \$30,000	*5,742	*158,000	*25,290	*15	*421	•96	*1,102	*31,069	*7,870
25,000 under \$40,000	570,651	21,815,648	3,382,476	46,457	1,773,207	315,826	*1,152	*40,591	*10,884
40,000 under \$50,000	849,653	36,766,368	5,952,336	589,810	27,523,919	4,879,056		•	-
50,000 under \$75,000	1,224,633	80,012,348	12,678,728	1,149,522	68,715,500	13,070,087	2,703	143,569	39,166
75,000 under \$100,000	1,365,817	117,701,683	18,821,824	1,194,296	104,762,486	19,811,512	*1,089	*83,436	*21,929
100,000 under \$200,000	781,016	93,889,863	15,085,526	2,492,954	339,298,483	67,657,367	86,031	13,837,056	3,624,589
200,000 or more	14,807	5,849,951	942,423	452,439	133,351,495	29,807,359	499,404	226,508,567	62,298,143
Joint returns									
otal	2,724,926	253,633,999	40,490,921	3,321,607	482,596,878	97,149,004	452,703	197,263,664	54,133,265
Inder \$5,000		-		•9	*41	*10	·.	-	-
5.000 under \$10.000	_			•3	*31	*8		-	
10,000 under \$15,000						-			
15.000 under \$20.000				•256	*4,464	*1,089	-		-
20,000 under \$25,000	1	-			-		*3	•72	*20
25,000 under \$30,000		_		*15	*421	*96	•	-	-
30,000 under \$40,000	•	-	-	*10	*314	*62	•50	*1,914	*547
40,000 under \$50,000		*372	*58	*2,125	*99,885	*22,319		-	
50,000 under \$75,000	689,881	48,351,050	7,610,271	5,227	299,360	56,557	•1,639	*84,691	*22,799
75,000 under \$100,000	1 '	109,373,527	17,473,507	759,467	67,561,706	12,156,446	*1,080	*82,621	*21,697
100,000 under \$200,000	756,300	90.889.043	14,597,156	2,135,633	294,459,582	58,030,145	19,979	3,742,257	961,319
200,000 or more	13,211	5,020,007	809,930	418,862	120,171,073	26,882,274	429,950	193,352,110	53,126,883
Single returns					ļ			1	
Total	1,786,464	84,631,021	13,548,973	2,321,207	161,848,084	32,258,524	137,494	34,133,509	9,328,955
Jnder \$5,000	20,275	46,244	7,460	82,711	234,602	46,421	*5,437	*17,583	*4,682
5,000 under \$10,000		· -	-	*14,774	*95,532	*22,090	*12,463	*91,048	*24,576
10,000 under \$15,000				-	-		*2,332	*30,763	*7,996
15,000 under \$20,000	*1,102	*20,403	*3,127	-	-	-	*5,486	*99,572	*29,244
20,000 under \$25,000						-	*2,477	*51,996	*14,307
25,000 under \$30,000	*4,077	*112,164	*17,657	-	-		*1,102	*31,069	*7,870
30.000 under \$40.000	1	19,240,597	2,974,577	*4,198	*153,720	*29,255	*1,102	*38,677	*10,337
40,000 under \$50,000	792,467	34,225,590	5,554,893	528,600	24,754,234	4,366,180	-	-	
50,000 under \$75,000		22,133,530	3,553,199	1,023,007	60,743,255	11,563,488	*48	*2,784	*781
75,000 under \$100,000	I .	6,303,942	1,027,007	353,468	30,251,100	6,309,797	+9	*815	*232
3100,000 under \$200,000	1	1,866,829	302,202	288,574	35,679,206	7,716,009	52,859	8,289,412	2,173,703
\$200,000 or more		681,723	108,850	25,874	9,936,437	2,205,283	54,180	25,479,790	7,055,228

Table 3.2-Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income -Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

				lotal income tax as a p	ercentage of adjusted	gross income-continue	ed		
Size of adjusted gross income		30 under 50 percent			50 under 100 percent	l .		100 percent or more	
Oze or aujusted gloss income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
•••	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns								(55)	(30)
Total	299,294	259,817,109	88,114,153	5.079	532,298				
Under \$5,000	*1,247	*5,928	*1,810	*3,146	*8,907	337,315	12,224	-4,890,701	399,338
\$5,000 under \$10,000	*6,903	*51,889	*17,415	*17	*151	*7,236	7,770	-5,002,810	98,533
\$10,000 under \$15,000	*4,767	*62,238	*21,401	*12	*126	*110	*13	•99	*190
\$15,000 under \$20,000	*3,294	*57,204	*18,777	*8		*101	*4,161	*50,826	*199,273
\$20,000 under \$25,000	*28	*643	*216	†	*127	*92	*3	*55	*528
\$25,000 under \$30,000	*8	*219	*81		†	†	, t	t	t
\$30,000 under \$40,000	*2,283	*77,628	*27,241	† *17	†	†	t	†	†
\$40,000 under \$50,000	*1,202	*50,103	*17,187	*9	*619	*391	*4	*150	*807
\$50,000 under \$75,000	*2,251	*150,612	*53,670		*370	*222	• .	-	
\$75,000 under \$100,000	1,101	106,274	37,060	*100	*5,524	*3,041	· •3	*225	*282
\$100,000 under \$200,000	3,072	477,189		*476	*43,002	*29,910	*47	*4,155	*5,251
\$200,000 or more	273,138	258,777,184	171,511	477	75,623	57,103	*17	*2,637	*3,957
Joint returns	2.01.00	200,777,104	87,747,784	577	392,014	235,841	188	53,543	88,387
otal	223,762	214,448,788	72,583,511	1,597	****				
Jnder \$5,000	•9	*25	*12	1,597	439,762	273,684	8,718	-3,410,941	381,323
5,000 under \$10,000	*42	*271	*123		•	•	4,273	-3,522,386	82,213
10,000 under \$15,000			123		†	t	t	t	+
15,000 under \$20,000	*814	*12,530	*3,818	· †	†	†	†	t	<u> </u>
20,000 under \$25,000	*24	*568		*8	*127	*92	*3	*55	*528
25,000 under \$30,000	-:	300	*190	†	† .	†	· +	+ 1	t
30,000 under \$40,000	*95	*3,346	44.455	<u>†</u>	, t	t	t	†	÷
40,000 under \$50,000	*92		*1,155	. *17	*619	*391	•4	*150	*807
50,000 under \$75,000	1,133	*4,244	*1,594	*9	*370	*222			
75,000 under \$100,000	*75	*83,026	*30,011	*16 _.	*1,121	*624	*3	. •225	*282
100,000 under \$200,000	1,223	*6,100	*2,697	*472	*42,638	*29,586	+	·	± ±
200,000 or more	220,256	184,463	75,412	*278	*43,261	*30,872	i i	; l	†
Single returns	220,236	214,154,215	72,468,499	543	345,648	208,521	188	53,543	88,387
otal	60,575	33,015,652	44 000 004			İ			
nder \$5,000	*1,238		11,292,684	3,446	86,563	59,860	682	-769,581	9,354
5,000 under \$10,000	*6,861	*5,903	*1,798	*3,146	*8,907	*7,236	673	-770,246	7,660
10,000 under \$15,000	*4,767	*51,618	*17,292	†	† ·	†	+	†	7,000
15,000 under \$20,000		*62,238	*21,401	†	t	+	i 1	· · · · · · · · · · · · · · · · · · ·	† †
20,000 under \$25,000	*2,480	*44,673	*14,959					<u>'</u> '	1
25,000 under \$30,000	*3	•75	*26	- }	- 1	. !	•4	*92	****
30,000 under \$40,000		-	- 1	.		.		82	*387
	*2,188	*74,282	*26,086	.		. l			-
10,000 under \$50,000	*1,103	*45,522	*15,430			_ 1			•
50,000 under \$75,000	*1,118	*67,586	*23,658	*84	*4,402	*2,417	•	· j	•
75,000 under \$100,000	*1,019	*99,516	*34,090	+	†		<u>.</u>	•	-
00,000 under \$200,000 200,000 or more	*820	*122,840	43,789	<u> </u>	+ 1		† [†	Ť
	38,978	32,441,400	11,094,154		5.1	T I	† 	+ 1	

Estimate should be used with caution due to the small number of sample returns on which it is based.

^{**} Data combined to avoid disclosure of information for specific taxpayers.

[†] Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.

NOTE: Detail may not add to totals because of rounding.

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (All returns are estimates based on samples-money amounts are in thousands of dollars)

		Total ta	x liability					Tax c	redits				
Size of adjusted gross income	All returns	Number of	Amount	Та	tal	Child cre	care dit	Credit for t or dis-		Earned income to		Minimum	tax credit
		returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	118,218,327	91,473,653	615,806,186	15,240,064	10,040,198	5,964,253	2,517,962	251,524	48,028	7,850,841	3,145,736	106,592	468,755
No adjusted gross income	944,141	150,313	331,841	255	23	•7	*1	**	**	*8	•1	158	17
\$1 under \$5,000	14.646.131	4,635,371	657,384	85,899	1,859	-	-	-	-	*3,384	*338	*1,238	*38
\$5,000 under \$10,000	13,982,404	6,936,674	2,802,428	1,111,076	82,450	*3,146	*76	**69,688	**8,363	1,000,845	71,432	-	-
\$10,000 under \$15,000	13,562,088	8,522,037	7,605,615	1,972,199	555,443	283,348	78,261	94,126	23,205	1,633,856	446,701	*42	*37
\$15,000 under \$20,000	11,385,632	8,514,123	11,908,055	2,866,224	1,720,210	459,987	194,645	66,117	13,042	2,594,460	1,502,857	*1,075	*237
\$20,000 under \$25,000	9,970,099	9,195,676	17,485,703	2,579,204	1,359,331	542,216	248,595	21,592	3,419	2,339,920	1,079,772	*212	*126
\$25,000 under \$25,000	7.847.862	7,750,788	20,002,784	820,666	301,243	496,055	207,782			278,368	44,636	*858	*771
\$30,000 under \$40,000	12,380,339	12,321,251	44,954,254	1,119,197	470,885	964,026	391,599	!	-	-	-	4,798	3,724
\$40,000 under \$50,000	9.098.760	9,079,464	46,125,124	953,435	420,840	810.574	318,087	- 1				3,128	3,766
\$50,000 under \$75,000	13,679,023	13,659,186	105 157,528	1,719,650	925,082	1,388,070	627,616		_			15,632	20,682
•		l ' '	' '	1	•	1	·					13,786	29,938
\$75,000 under \$100,000	5,374,489	5,364,246	70,753,040	845,340	530,114	618,975	273,453	<u> </u>	-	1		31,063	58,731
\$100,000 under \$200,000	4,074,852	4,072,602	101,965,101	765,535	895,777	337,643	148,141	•		1 .		22,487	84,506
\$200,000 under \$500,000	1,007,136	1,006,669	76,997,574	283,434	943,710	51,597	24,770	<u> </u>		1		7,527	78,667
\$500,000 under \$1,000,000	178,374	178,289	36,918,120	74,428	620,034	6,930	3,847	•		· -	_	4,588	187,515
\$1,000,000 or more	86,998	86,964	72,141,634	43,520	1,213,197	1,677	1,090			1	•		
Taxable returns, total	89,252,989	89,252,989	613,824,006	9,981,621	7,538,100	5,119,249	2,171,630	163,898	27,784	3,063,033	1,175,535	98,911	448,267
No adjusted gross income	6,507	6,507	98,107	*48	•1	-	-	-	-	-		-	-
\$1 under \$5,000	3,927,520	3,927,520	406,268	83,666	1,620	-		-	-	*1,150	*99	*1,238	*38
\$5,000 under \$10,000	6,338,735	6,338,735	2,390,909	710,630	51,488	-		*22,098	*1,357	655,239	47,929		-
\$10,000 under \$15,000	8,256,245	8,256,245	7,363,515	137,092	28,181	•7,580	*3,849	71,068	17,101	*5,623	*2,681		
\$15,000 under \$20,000	8,241,006	8,241,006	11,565,258	600,856	400,814	88,041	35,239	49,147	5,909	455,117	356,769	*35	*4
\$20,000 under \$25,000	9.045,529	9.045,529	17,272,332	1,888,973	889,999	369,769	149,094	21,584	3,416	1,681,617	725,145		-
\$25,000 under \$30,000		7,716,940	19,908,551	789,001	284,789	483,538	202,298			264,288	42,912	*855	*768
\$30,000 under \$40,000		12,294,895	44,879,967	1,104,357	444,582	956,300	384,770	- '	1 -	-	-	*4,372	*3,348
\$40,000 under \$50,000	1	9,064,682	46,067,665	944,165	384,978	810,131	317,719					1,832	1,350
\$50,000 under \$75,000	13,654,264	13,654,264	105,111,032	1,715,622	914,959	1,387,071	627,364			-	-	14,293	19,089
\$75,000 under \$100,000		5,363,365	70,747,625	841,468	510,376	618,974	273,453	-				10,803	21,697
\$100,000 under \$200,000	4,071,790	4,071,790	101,959,332	764,564	868,918	337,641	148,139	-	-	-	-	30,983	57,834
\$200,000 under \$500,000		1,006,366	76,994,812	283,284	936,367	51,596	24,769	-		1 -		22,409	81,338
\$500,000 under \$1,000,000	178,230	178,230	36,917,550	74,390	615,028	6,929	3,846			1 -		7,511	76,767
\$1,000,000 or more	86,914	86,914	72,141,082	43,505	1,205,999	1,677	1,090					4,579	186,032
	i .	1		5,258,443	2,502,098	845,004	346,332	87.626	20,245	4,787,807	1,970,201	7,681	20,489
Nontaxable returns, total	28,965,338	2,220,664	1,982,180	5,258,443	2,502,098	843,004	340,332	1 67,026		4,707,007	1 .,5.5,25.		

Footnotes at end of table.

Table 3.3—All Retums: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

				Tax credit	Tax credits-continued				Income tax	ncome tax after credits	Total in	Total income tax
Size of adjusted	Foreign	Foreign tax credit	General but	General business credit	Nonconventional	Nonconventional source fuel credit	Other tax credits	credits	Number		Sugar English	
grass income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	8	Amount	ঠ	Amount
	retums		retums		retums		returns		retrums		returns	
	(14)	(15)	(16)	(17)	(18)	(19)	(2)	(21)	(23)	(23)	(24)	(25)
All returns, total	1,730,566	2,965,313	267,527	702,906	25,851	33,642	32,823	68,855	89,233,118	586.128.456	89.252.989	588 419 030
No adjusted gross income	95.	2	23	ů	t	,	•	•	2 044	188	8 607	930 20
\$1 under \$5,000	81,277	1,483	•	,	•				1000	3	Š,	06, 70
\$5,000 under \$10,000	34,442	1,612	*4,107	*378	1.238	PCC.	•	•	3,925,097	389,597	3,927,520	391,647
\$10,000 under \$15,000	54,926	5,804	-1,665	•619	1,238	.32	. 25	180	6,337,646	2,085,755	6,338,735	2,099,747
\$15,000 under \$20,000	58,291	3,780	6,737	3,295	1,238	•240		3 '	8,240,343	10,686,916	6,236,245 8,241,006	6,724,830
\$20,000 under \$25,000	60,930	11,169	11,568	13,545	*272	F		,	0.045.487	46 444 700	200000	
\$25,000 under \$30,000	63,127	8,516	15,907	23,669	1,103	105		. t.	7 715 912	10,144,786	9,045,529	16,149,912
\$30,000 under \$40,000	117,339	36,917	15,632	17,708	*5,438	•1,386	8	. 85	12 294 700	42 398 645	12 204 805	18,521,985
\$40,000 under \$50,000	124,895	43,352	15,978	33,652	1,142	*4,013	1,001	•124	9,062,120	43.620.013	9.064.682	42,402,636
con made a volum.	282,990	160,825	48,102	86,997	*1,085	ŝ.	8,958	8,853	13,651,813	100,199,611	13,654,284	100,276,554
\$75,000 under \$100,000	182,423	121,912	46,529	98,300	.3,667	•1.778	3.910	4 733	5 384 407	07 507 440	100 000	
\$100,000 under \$200,000	372,386	545,401	54,314	122,186	3,600	2,318	9.173	17.458	4 D69 R84	084,785,70	3,303,303	67,714,198
\$200,000 under \$500,000	203,634	714,332	29,209	104,584	3,089	4.431	2028	11.057	1,005,503	22,020,089	4,071,780	7,239,647
\$500,000 under \$1,000,000.	58,157	457,711	10,748	66,834	1,469	3,729	2,131	6.468	178 062	36,001,727	178 230	74,629,647
al, uco, uco or more	35,691	852,498	7,007	131,137	1,258	15,335	1,434	19,931	86,818	71,059,179	86.914	71 539 681
Taxable returns, total	1,706,503	2,878,065	236,733	652,713	24,692	29,388	32,602	68.585	89 233 118	586 128 45c	080 222 080	FB9 449 039
No adjusted gross income	•45		٠	ı	E.	6				200	200,202,000	266,419,050
\$1 under \$5,000	81 277	1 483	,			ì	•	٠.	2,044	88	6,507	87,965
\$5,000 under \$10,000.	34.442	1612		•			•	,	3,925,097	389,597	3,927,520	391,647
\$10,000 under \$15,000	50,123	4,320	362	· ģ	1,230 8,51	724			6,337,646	2,095,755	6,338,735	2,099,747
\$15,000 under \$20,000.	53,464	1,419	1,238	20	1 238	25	701.	68	8,256,192	6,724,610	8,256,245	6,724,830
\$20,000 under \$25,000.	57,563	8 898	23.470	•774		} ;			0,240,343	916,988,01	8,241,006	10,689,967
\$25,000 under \$30,000.	63,125	8.515	11 730	145.818	7/7	- 8	•	•	9,045,467	16,144,786	9,045,529	16,149,912
\$30,000 under \$40,000	112,543	22,866	13,655	12,701	., 102	5 %	•	•	7,715,912	18,519,010	7,716,940	18,521,985
\$40,000 under \$50,000.	121,373	29,271	12,265	18,668	} '	3		' {	12,284,700	42,398,645	12,294,895	42,402,896
\$50,000 under \$75,000.	281,899	156,550	46,483	83,074	1,075	· •	8.836 88.836	*8817	13 651 813	43,620,013	9,084,682	43,634,450
\$75,000 under \$100,000.	181,702	110,977	46.355	97 738	*3 667	. 778				,	12,024,204	100,270,334
\$100,000 under \$200,000	371,565	519,699	54,241	121.961	3.597	23.4	0,910	5,7,4	5,361,427	67,597,440	5,363,365	67,714,198
\$200,000 under \$500,000	203,565	710,623	29,183	104,299	3,096	4.325	5025	10.083	4,009,004	96,826,299	4,071,790	97,239,647
\$500,000 under \$1,000,000	58,132	454,798	10,740	66,646	1,469	3,729	2,129	6.464	178 062	36 001 727	1,006,366	74,629,647
a 1,000,000 or more	35,683	847,033	7,002	131,056	1,257	15,251	1,433	19,847	86,818	71.059.179	86.914	30,315,904 71 530 681
Nontaxable returns, total	24,063	87,248	30,793	50,193	1,159	4,254	22	270			2) (m)
Footnotes at end of table.												.

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued (All returns are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income of												
	- Jage	Amount	Total	<u>ra</u>	Penalty tax on qualified retirement plans	on qualified nt plans	Self-employment tax	loyment x	Social security taxes on tip income	rity taxes come	Household employment tax	mployment c
	of returns		Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	8	(2)	(28)	(62)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All metigens their	414.106	2 290.576	16.177.480	29,276,402	3,039,096	1,780,113	12,850,372	26,678,859	267,601	43,651	291,663	630,678
	4.484	87,778	178,808	279,591	17,873	19,508	154,843	237,153	*1,438	*234	7,879	20,850
				419 800	37 405	6 255	930 522	410.710	39,258	1,566	٠,	•
\$1 under \$5,000	19,5/3	00,7	1,003,283	1 283 579	116 157	26.611	1,460,577	1,236,010	34,269	3,187	10,062	17,420
\$5,000 under \$10,000.	, 0, 1,	222.	1,437,459	1,532,010	154,407	35,661	1,219,515	1,477,865	52,041	11,604	6,494	6,474
\$10,000 under \$20,000.	950,1	3,062	1,278,886	1,600,366	200,120	60,980	1,044,953	1,513,873	36,782	7,994	5,032	17,300
	č	5 13B	1 103 444	1 421 019	221.785	70,334	861,412	1,345,922	•20,033	2,199	4,299	2,419
\$20,000 under \$25,000	976	270,0	250 086	1 481 827	242,694	97,980	741,034	1,378,656	•15,383	*655	3,182	3,402
\$20,000 under \$30,000	3 601	4.251	1,820,761	2,551,358	481,528	183,326	1,334,329	2,337,909	24,009	2,633	14,695	27,032
\$40,000 under \$50,000	11.986	14.438	1,534,569	2,490,674	405,550	224,122	1,137,710	2,222,004	*8,253	1,097	15,321	42,406
\$50 000 under \$75,000	33,128	76,942	2,368,697	4,880,974	636,445	408,325	1,740,131	4,395,744	22,347	10,519	29,088	65,164
	20 045	118 758	1 124 278	3 038 843	322,272	303.760	790,842	2,649,903	•7,453	*1,545	32,358	80,412
\$75,000 under \$100,000	141 833	413.348	1,168,732	4,725,454	177,290	273,344	961,043	4,319,700	*6,167	*340	702'11	125,710
	102,380	764,967	422,740	2,367,927	26,277	41,086	368,493	2,209,516	.167	*75	57,298	107,369
	18.208	314,177	80,219	602,216	3,032	11,495	68,814	539,615	•	•	15,970	45,052
\$1,000,000 or more.	8,699	480,501	43,845	601,953	1,261	17,327	36,153	404,278	•	•	12,1/2	979'69
<u>_</u>	414,102	2,290,574	12,255,106	25,404,976	2,746,917	1,688,485	9,313,159	23,034,899	161,664	32,583	263,763	508,012
No adjusted arross income	4,480	87,776	1,812	10,142	35	230	1,629	8,249	•	•	23	1,214
300 30	40 673	2050	84 634	14.621	*1.287	*373	66,393	14,042	*18,241	•206	٠	•
\$1 under \$5,000.	5,481	3 892	383.046	291,162	36,409	8,251	329,570	281,506	*8,383	1,027	?	•306
\$3,000 under \$10,000	, y	.22	644,921	638,685	93,088	18,385	518,756	605,835	17,522	*8,178	*6,292	•6,163
\$15,000 under \$20,000	1,056	*3,062	769,024	875,291	141,878	47,955	598,751	820,820	*23,057	*5,662	-1,238	.400
£20 000 mader £25 000	329	5.126	900,926	1,122,420	193,853	62,664	686,091	1,056,590	•10,680	•646	*4,289	-2,376
\$25,000 under \$30,000	4,349	2,975	955,069	1,386,568	237,397	96,254	708,727	1,285,228	*15,383	•655	*3,153	*3,294
	3,601	4,251	1,794,405	2,477,071	476,958	182,645	1,314,476	2,284,730	24,009	2,633	11,600	6,605
\$40,000 under \$50,000	11,986	14,438	1,519,787	2,433,215	399,806	216,975	1,129,700	2,198,837	78,253 20,247	/03/L	13,834	13,260
\$50,000 under \$75,000	33,128	76,942	2,363,775	4,834,479	636,444	408,324	1,735,467	4,300,100	15,77	600	, , , , , , , , , , , , , , , , , , ,	20,20
\$75 000 under \$100 000	58,945	116,758	1,123,396	3,033,427	321,915	303,546	790,001	2,645,168	*7,453	1,545	32,313	79,946
\$100 000 under \$200 000.	141,833	413,348	1,167,920	4,719,685	177,281	273,128	960,426	4,315,964	-6,167	•340	600'22	123,909
	102,380	764,967	422,437	2,365,165	26,258	41,031	368,278	2,208,446	.167	3/2	57,194	40, co.
	18,208	314,177	80,160	601,645	3,031	11,460	68,768	539,319	•	• .	15,946	44,813 60.477
\$1,000,000 or more	8,699	480,501	43,795	601,402	1,257	17,263	36,124	403,996	•	•	12,749	774'80
Nontaxable returns, total	4		3,922,374	3,871,426	292,178	91,628	3,537,213	3,643,960	105,937	11,068	27,900	122,666

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples--money amounts are in thousands of dollars)

]		me credit used	Number	<u> </u>		Tax p	ayments		
Size of adjusted gross income	to onset o	other taxes	of returns	Т	otal	Income t	ax withheld	Estimated	tax payments
, , , , , , , , , , , , , , , , , , ,	Number of	Amount	without tax	Number of	Amount	Number of	Amount	Number of	T
	returns		liability	returns	-	returns	, anount	returns	Amount
ļ	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,909,053	1,980,998	26,744,674	108,241,729	644,175,500	102,436,220	495,484,153	11,903,592	122,489,252
No adjusted gross income	71,946	35,717	793,828	352,901	1,126,537	232,268	574,862	111,123	1
\$1 under \$5,000	529,299	154,552	10,010,760	10,876,592	2 121 598			'	450,936
\$5,000 under \$10,000	947,939	604,743	7,045,730	11,438,426	6,207,401	10,609,865	1,875,393	260,793	209,655
\$10,000 under \$15,000	667,382	700,300	5,040,050	11,939,438		10,919,452	5,619,758	602,386	547,233
\$15,000 under \$20,000	500,650	396,908	2,871,509	10,738,280	12,358,675	11,144,668	11,072,538	965,341	1,215,455
\$20,000 under \$25,000	·		2,071,309	10,730,280	17,362,584	9,943,600	15,472,244	1,113,257	1,764,464
\$25,000 under \$30,000	186,299	87,750	774,423	9,704,696	22,356,321	9,188,685	20,460,369	849,542	1,782,548
\$30,000 under \$40,000	5,538	1,029	97,074	7,726,848	23,590,457	7,320,159	21,334,728	868,692	2,117,774
\$40,000 under \$50,000	-	-	59,088	12,244,422	51,697,500	11,707,227	47,501,634	1,278,955	3,946,516
\$50,000 under \$75,000		-	19,296	9,005,693	51,089,011	8,616,386	46,777,929	1,085,390	
		•	19,836	13,567,422	112,255,053	12,933,532	100,479,334	1,889,084	4,064,475
\$75,000 under \$100,000			10,243	5,342,599				1,059,064	10,865,513
\$100,000 under \$200,000			2,250	1 '''	71,265,600	5,059,219	61,482,018	967,395	8,769,061
\$200,000 under \$500,000		-	. 467	4,040,038	99,094,606	3,679,875	75,235,063	1,258,019	20,908,282
\$500,000 under \$1,000,000		-		1,000,562	72,175,081	858,225	44,993,435	487,022	23,390,839
\$1,000,000 or more		. •	85	177,085	34,284,908	149,308	18,687,818	104,847	12,743,559
	- 1	•	34	86,727	67,190,166	73,751	23,917,032	61,746	29,712,942
ixable returns, total	I	•	•	85,581,769	630,018,892	80,710,162	483,504,268	10,886,935	120,554,353
No adjusted gross income				4,273	118,827	3,054	22 222		
\$1 under \$5,000	. 'I						33,322	2,780	50,993
\$5,000 under \$10,000	_	•		2,683,381	579,548	2,585,157	521,320	91,478	40,855
\$10,000 under \$15,000		•	7	5,657,496	3,614,855	5,401,759	3,354,605	319,098	248,027
\$15,000 under \$20,000		•	•	7,585,790	9,060,989	6,972,236	8,065,734	767,011	951,263
•	•	•	. •	7,846,004	13,919,308	7,166,805	12,345,160	970 566	1,482,292
\$20,000 under \$25,000	-	-	-	8,857,720	21,090,288	8,380,943	10 240 520	·	
\$25,000 under \$30,000		•	_	7,609,319	23,331,340	7,212,126	19,348,530	797,000	1,643,288
\$30,000 under \$40,000	.]	_	_	12,176,424	51,441,681		21,134,146	850,426	2,061,935
\$40,000 under \$50,000			· _	8,974,071		11,655,116	47,358,795	1,260,793	3,851,791
\$50,000 under \$75,000	. !		· .	13,552,541	50,920,255	8,595,585	46,700,683	1,073,128	3,981,901
\$75,000 under \$100,000	l			13,332,341	112,099,994	12,923,720	100,396,025	1,882,745	10,806,119
\$100,000 under \$200,000		· -	<i>:</i>	5,332,544	71,185,325	5,053,875	61,434,384	961,803	9 720 004
200 000 under \$500 000	, -	-		4,038,592	99,059,288	3,678,956	75,228,804	1,256,940	8,739,881
\$200,000 under \$500,000	.]	-	· - [999,981	72,146,672	857,881	44,983,344		20,881,419
\$500,000 under \$1,000,000	- 1	-	. l	176,979	34,273,866	149,248		486,687	23,375,084
\$1,000,000 or more	.	-		86,655	67,176,655	73,700	18,685,273	104,774	12,735,681
ontaxable returns, total	2,909,053	1,980,998	26,744,674	22,659,960	14,156,607	21,726,059	23,914,143 11,979,886	61,704	29,703,823

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued (All returns are estimates based on samples—money amounts are in thousands of dollars)

Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure Figure F					Tax payments-continued	s-continued				Earned inc	Earned income credit,	Overpayment	yment
Foreign the control of thing time Linea withhold Desoline and special table Inventorin of thing time Number of Amount Num		Daymonts	tradillast	Freess soc	ial security	Credit for Fe	deral tax on	Credit from	regulated	refundab	le portion	Total	.
Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Amount Number of Numb	Size of adjusted gross income	for extension	n of filing time	taxes	ithheld	gasoline and	special fuels	investment	companies	Number			
1,588,584 2,44,523,444 1,529 2,546 37,470 13,449 450 53 677 13,449 450 53 677 13,449 450 53 677 13,449 450 53 677 13,449 450 53 677 13,449 450 53 677 13,449 450 53 677 13,449 450 53 677 13,449 450 53 677 13,449 450 53 677 13,443 450 53 677 13,449 450 53 677 13,443 450 53 677 13,443 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 450 4		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount	Number of returns	Amount
1,588,584 2,44,924 1,1826 1,284,6 2,446 37,770 1,3,446 450 53 69,721 57,346 51,344 51,344 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51,444 51		(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(25)	(26)	(57)	(88)
15.084 66.3971 1.586 2.846 37.470 13.448 4.50 67.21 57.346 37.740 13.448 4.50 67.21 57.346 37.344 11.10 9.3444 11.10 9.3444 11.10 9.3444 11.10 9.3444 11.10 9.3444 11.10 9.378 11.348 7.581 62.24 2.544443 11.10 9.378 11.348 7.581 62.24 2.544443 11.10 9.378 11.10 9.378 11.10 9.378 11.10 9.378 11.10 9.378 11.10 9.378 11.10 9.378 11.10 9.378 11.10 9.378 9.378 11.10 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378 9.378	All returns, total	<u> </u>	24,929,343	1,033,189	1,081,454	519,653	123,815	42,037	67,482	15,177,901	20,828,840	85,348,771	119,462,121
71,210 30,400 116 7.24 30,704 6116 7.455 37,127 3,216,277 2,142,413 11,124 3,216,277 2,142,413 11,124 3,216,274 11,124 11,124 3,216,274 11,124 11,124 3,222,22 2,622,423 2,142,413 11,112 3,925,244 11,124 3,925,244 11,124 3,925,244 11,124 3,925,244 11,124 4,925 2,622,423 2,626,60 11,124 4,925 2,622,423 2,626,60 11,124 4,925 2,626,60 11,124 4,925 2,626,60 11,124 4,925 2,626,60 11,124 4,925 2,626 3,725 4,926 5,736 11,124 4,926 3,526 4,436 1,124 4,926 3,526 4,436 1,124 4,626 3,526 4,436 1,124 4,626 3,526 4,436 1,124 4,626 3,526 4,436 1,124 4,626 3,526 4,436 1,124 4,426 3,526 4,436 4,436 4,436	No adjusted gross income	•	84,391	1,836	2,846	37,470	13,449	450	23	69,721	57,348	349,398	1,001,908
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,					ŝ	26 70A	g 11g	•	•	3 218 277	2.142.413	11,094,266	4,000,465
1,11,11,11,11,11,11,11,11,11,11,11,11,1	\$1 under \$5,000.	71,210	30,409	<u>۽</u> د	\$.	30,704	3,118	-3.453	•75	4,572,893	7,561,954	11,117,170	11,810,386
61,417 10,688 1,0007 47,781 1,347 4,428 1,522 2,682,423 2,698,6881 8,88 60,700 103,423 4.45 1.46 1.44 4.45 1.40 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861 3,861		7,942	49.980	.430	-110	58,378	15,376	187•	*5,215	3,935,294	7,778,424	10,683,973	13,885,799
65,870 103,423 -vi6 96,8 54,226 9,869 1,102 96 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706 706	\$15,000 under \$20,000	61,417	107,699	.328	1,007	47,781	13,647	*4,426	*3,522	2,662,423	2,926,861	8,936,749	10,074,832
62.00 1.00,405 1.00,405 9.510 1.1,442 9.657 9.510 1.1,442 9.657 9.510 1.1,442 9.657 9.510 1.1,442 9.657 9.510 1.1,442 9.657 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511 9.511<		62 670	103 473	\$7.	98.	54 235	9.889	-1.102	ŧo	690,740	356,620	7,643,898	6,996,659
63.324 23.374 7.57 51,944 12,086 7,689 5,333 9,833 9,3324 9,3324 9,3324 9,3324 9,3324 9,3324 9,348 7,532 9,146 7,686 7,336 7,536 7,537 9,846 9,2324 9,2324 9,2324 9,2324 9,234 9,2324 9,2324 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 9,234 </td <td>\$20,000 under \$25,000</td> <td>62,970</td> <td>128 405</td> <td>192</td> <td>382</td> <td>36.987</td> <td>8,510</td> <td>*1,442</td> <td>.657</td> <td>28,553</td> <td>5,219</td> <td>5,743,568</td> <td>5,503,705</td>	\$20,000 under \$25,000	62,970	128 405	192	382	36.987	8,510	*1,442	. 657	28,553	5,219	5,743,568	5,503,705
100 064 233,24 3762 4,682 5,680 6,480 138 25,980 19,186 25,980 19,186 25,980 19,186 25,980 19,186 12,254 12,125 12,124 12,124 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126 12,126	\$23,000 under \$30,000	93 324	231.704	.25	717	51,944	12,096	869'4	*5,333	,	•	8,807,829	10,664,209
162,650 643,464 256311 162,794 21,772 3,686 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,586 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786 7,786	640 000 under 650 000	100.084	233 254	3.762	4.852	25,090	8,480	•136	2	•	1	6,241,509	9,149,313
162 650 843,444 256,311 162,794 2,1772 3,686 7,284 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524 3,524	\$50,000 under \$75,000	208 339	831,382	194,939	57,153	70,739	19,116	*5,693	*2,556	•	,	8,978,738	16,429,203
248,055 2,434,713 4,21,000 507,611 12,408 5,413 7,284 3524 2,588 1,284 3524 2,588 1,284 5,688 2,368 2,36 4,219 5,688 2,368 2,368 2,368 2,368 3,248 8,688 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,368 2,148 8,688 2,148 3,688 2,148 8,688 2,148 8,688 2,148 8,688 2,148 8,688 2,148 8,688 2,148 8,688 2,148 8,688 2,148 8,688 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698 2,148 8,698	675 000 mph 6100 000	167 650	843 464	256.311	162.794	21.772	3,666	3,366	*4,597	•	,	3,045,273	7,511,226
128 408 3,526,809 117,500 245,682 4,053 2,356 4,219 5,988 . 4 37,144 2,782,011 22,807 1,201 1,201 2,885 1,286 1,286 1,286 1,286 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,388 1,442 1,428 1,428 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442 1,442	\$75,000 dilder \$100,000	249.055	2.434.713	421.909	507,611	12,408	5,413	7,264	3,524		•	2,144,628	8,778,883
37,144 2,782,071 22,850 62,027 1,201 568 1,256 8,865 9,865 9,907 1,201 568 1,140 751 27,089 9,086 1,140 751 27,089 9,086 1,140 771 771 7718 9,089 9,089 1,140 771 771 7712 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 4,521 2,228	\$200 000 under \$500 000	129.409	3,536,809	117,500	245,682	4,053	2,350	4,219	5,968	•	•	458,610	5,263,572
28,865 13,465,301 12,125 36,622 689 1,140 751 27,089 60,93 1,265,427 24,738,073 1,026,824 1,076,233 342,128 78,711 38,115 67,186 60,93 50,689 17,739 9 11 2,289 112,2 54 2,22 2,280 6,764 771 5,212 9 4,527 4,428 7,711 5,212 9 4,45 4,428 7,712 7,711 7,712 7,512 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	\$500 000 under \$1,000,000	37,114	2,782,071	22,850	62,027	1,201	288	1,256	8,865	•		80,732	2,535,946
588 34,084 1,076,834 342,128 78,781 38,115 67,186 - 60,9 588 34,084 150 372 24 54 "1 "3 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1 "1	\$1,000,000 or more.	28,895	13,495,301	12,125	36,662	689	1,140	751	27,089	,	r	42,427	5,856,017
588 34,084 150 372 24 54 71 72 71 72,286 *12 71 *2,212 71 4,52 711 *2,212 71 4,52 71 *2,212 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 4,52 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 71 <t< td=""><td>Taxable returns, total</td><td>1,265,427</td><td>24,738,073</td><td>1,028,824</td><td>1,076,233</td><td>342,128</td><td>78,781</td><td>38,115</td><td>67,186</td><td>•</td><td>•</td><td>60,925,112</td><td>85,407,649</td></t<>	Taxable returns, total	1,265,427	24,738,073	1,028,824	1,076,233	342,128	78,781	38,115	67,186	•	•	60,925,112	85,407,649
50,689 17,729 9 *13 *2,889 *122 . . 4,520 . . 4,520 . . . 4,520 . . . 4,520 	No adjusted gross income	889	34.084	150	372	54	23	ů	r	•	•	3,022	48,713
4,5 1,7,23 4,5 1,1,23 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,5 4,2 4,5 4,2 4,2 4,4 4,6 4,5 4,2 4,5 4,5 4,2 4,5 4,5 4,2 4,5 4,5 4,2 4,2 4,4 4,6 4,5 4,2 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4,4 4		00903	1 330	۶	.13	2 869	•122	•	•	•	•	2,232,260	398,321
33,982 32,016 *3 22,830 6,764 *771 *5,212 5,98 46,520 84,658 19,095 3,476 *4,426 *3,522 6,0 56,942 91,193 *37 *58 40,377 7,211 *1,102 *6 6,0 61,128 126,127 *4 *26 40,377 7,211 *1,102 *6 6,0 80,531 213,746 *49 *212 51,355 11,945 *7,697 *5,193 5,6 98,465 225,304 *4,210 \$5,435 \$1,1945 *7,697 *5,193 5,6 162,038 \$19,327 \$1,242 *7,697 *5,693 *1,242 *5,693 *1,242 *5,693 *1,242 *5,693 *1,242 *5,693 *1,242 *5,693 *1,242 *5,693 *1,242 *5,693 *1,242 *5,693 *1,242 *2,593 *2,593 *2,593	\$1 under \$2,000	14.258	11,712	, ,	: '	-4,327	*511	•	,	•	•	4,595,873	1,791,612
46,520 84,658 64,620 3,476 7,211 1,102 8 7,522 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 <		33.992	32,016	ţ,	•	22,830	6,764	177.	5,212	•	•	5,913,682	2,920,908
56,942 91,193 *37 *7,211 *1,102 *6 *6 *7 \$6,88 61,128 126,127 - - 96,28 44,377 7,211 *1,442 *657 - 5,6 86,531 213,746 *49 *212 51,355 11,945 *7,697 *5,193 - 5,6 206,988 225,304 *3,387 *4,210 53,493 8,153 *135 *3 - 6,2 206,988 819,392 194,567 56,835 70,729 19,067 *5,683 *2,566 8,153 *2,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566 *3,566		46,520	84,858	٠	•	19,095	3,476	*4,426	3,522	•	•	6,028,878	3,904,754
61,128 126,127 -49 -712 51,355 11,945 7,697 -657 - 657 - 5,683 - 5,185 11,945 7,697 - 657 - 657 - 6,683 - 6,283 - 6,283 - 6,185 - 7,697 - 7,697 - 7,193 - 7,697 - 6,2193 - 7,697 - 7,697 - 7,697 - 7,697 - 7,697 - 7,697 - 7,697 - 7,697 - 7,697 - 7,697 - 7,697 - 7,697 - 7,569 - 8,749 - 7,697 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569 - 7,569	\$20 000 under \$25 000	56.942	91,193	.37	85	40,377	7,211	•1,102	80	•	,	6,820,218	5,481,683
89,531 213,746 *49 *212 51,355 11,945 *7,697 *5,193 * 5,193 * 6,249 * 8,7 98,465 225,304 *3,387 *4,210 53,493 8,153 * 135 * 3 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2 * 6,2	\$25,000 under \$30,000.	61,128	126,127	•	•	36,928	8,475	1,442	. 657	1	•	5,641,139	5,293,394
98,485 225,304 °3,387 °4,210 53,483 8,153 °135 °3 °3 °4,210 53,483 8,153 °135 °3 °3 °4,210 6,23 206,988 840,006 256,309 162,793 21,770 3,664 °3,366 °4,597 ° 8,89 129,322 3,534,444 117,466 245,604 4,036 2,234 4,216 5,863 ° 2,353 ° 2,353 ° 2,353 ° 2,353 ° 7,200 3,523 ° 2,31 ° ° 3,633 ° 2,31 ° ° 3,633 ° 7,1 3,633 ° ° 7,1 3,633 ° ° 7,1 7,1 8,633 ° 7,1 7,1 8,633 ° 7,1 7,1 8,633 ° 7,1 8,633 ° 7,1 8,633 ° 7,1 8,633 ° 7,1 8,633 ° 7,1 8,633 °<	\$30,000 under \$40,000	89,531	213,746	•49	212	51,355	11,945	7,697	*5,193	•	•	8,750,888	10,462,696
206,986 619,392 194,567 56,835 70,729 19,067 *5,693 *2,556 * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * <td>\$40,000 under \$50,000</td> <td>98,485</td> <td>225,304</td> <td>*3,387</td> <td>*4,210</td> <td>53,493</td> <td>8,153</td> <td>135</td> <td>ţ,</td> <td>•</td> <td>•</td> <td>6,214,742</td> <td>900'900'6</td>	\$40,000 under \$50,000	98,485	225,304	*3,387	*4,210	53,493	8,153	135	ţ,	•	•	6,214,742	900'900'6
162,036 840,006 256,309 162,793 21,770 3,684 7,366 4,597 . 3,038 248,951 2,432,633 421,683 507,503 12,405 5,407 7,280 3,523 . 2,13 2,13 . 2,13 . 2,13 . 2,13 2,13 2,234 4,215 5,863 . . 2,13 . 2,13 2,135 8,863 	\$50,000 under \$75,000	206,988	819,392	194,567	56,835	70,729	19,067	.5,693	*2,556	•	•	8,964,569	16,311,402
248,951 2,432,633 421,883 507,503 12,405 5,407 7,280 3,523 - 2,1 129,322 3,534,444 117,466 245,604 4,036 2,234 4,215 5,963 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <t< td=""><td>\$75,000 under \$100,000.</td><td>162,038</td><td>840,006</td><td>256,309</td><td>162,793</td><td>21,770</td><td>3,664</td><td>*3,366</td><td>*4,597</td><td>•</td><td>•</td><td>3,035,531</td><td>7,435,730</td></t<>	\$75,000 under \$100,000.	162,038	840,006	256,309	162,793	21,770	3,664	*3,366	*4,597	•	•	3,035,531	7,435,730
129,322 3,534,444 117,466 245,604 4,038 2,234 4,215 5,863 - 4 0 37,100 2,781,466 22,845 62,019 1,200 566 1,255 8,863 - 8 28,884 13,493,853 12,118 36,614 686 1,132 750 27,089 - - 103,567 191,270 4,365 5,221 177,525 45,034 3,922 296 15,177,901 20,828,840 24,4	\$100,000 under \$200,000	248,951	2,432,633	421,883	507,503	12,405	5,407	7,260	3,523	,	•	2,143,231	8,747,818
37,100 2,781,466 22,845 62,019 1,200 566 1,255 8,863 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	\$200,000 under \$500,000.	129,322	3,534,444	117,466	245,604	4,038	2,234	4,215	5,963	•	•	458,069	5,237,160
28,884 13,493,853 12,118 36,614 686 1,132 750 27,089 103,657 4,365 5,221 177,525 45,034 3,922 296 15,177,901 20,828,840 24,4	\$500,000 under \$1,000,000.	37,100	2,781,466	22,845	62,019	1,200	999	1,255	8,863	•	•	80,632	2,525,368
103,567 191,270 4,365 5,221 177,525 45,034 3,922 296 15,177,901 20,828,940	\$1,000,000 or more	28,884	13,493,853	12,118	36,614	989	1,132	750	27,089	•	•	42,357	cc0,688,c
	Nontaxable returns, total	103,567	191,270	4,365	5,221	177,525	45,034	3,922	596	15,177,901	20,828,840	24,423,659	34,054,472

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(All returns are estimates based on samples—money amounts are in thousands of dollars)

			Overpayme	ntcontinued			Tay	due at	Predetermin	ed estimated
Size of adjusted	Refu	ınded	Applied to 1993	deferral payment	Credited to 199	96 estimated tax	4	of filing	1	enalty
gross income	Number of returns	. Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	82,744,440	104,537,379	66,137	372,978	3,671,556	14,924,742	29,734,331	71,153,015	5,177,201	856,106
No adjusted gross income	311,452	830,243	384	7,192	45,770	171,663	93,571	152,685	23,569	2,823
\$1 under \$5,000	11,013,231	3,919,915	_	,	120 120			1	· ·	2,623
\$5,000 under \$10,000	10,982,033	11,663,983	-		139,128	80,550	2,252,953	396,249	78,597	2,411
\$10,000 under \$15,000	10,476,188	13,714,605	•	•	195,978	146,403	2,163,448	855,935	263,405	11,286
\$15,000 under \$20,000	8,703,796	9,762,914	-		301,423	171,194	2,499,467	1,375,891	372,217	21,558
		9,702,914	**1,142	**42	345,401	311,919	2,366,328	1,733,169	382,664	23,832
\$20,000 under \$25,000	7,474,851	6,792,490	**	**	240,002	204,170	2,290,368	4 004 457		
\$25,000 under \$30,000	5,585,030	5,276,399	** .		236,037	227,306		1,804,457	353,483	27,420
\$30,000 under \$40,000	8,566,679	10,199,510	*1,216	*1,888	330,964		2,078,669	1,940,017	344,494	26,987
\$40,000 under \$50,000	6,015,000	8,718,866	*5	*51		464,699	3,550,701	3,975,188	601,205	51,860
\$50,000 under \$75,000	8,577,807	15,499,050	*3,724		322,012	430,446	2,848,221	4,247,975	550,927	59,703
			3,724	*34,778	537,082	930,152	4,672,013	.9,453,161	919,989	120,796
\$75,000 under \$100,000	2,838,365	6,677,293	*1,945	*3,934	275,334	833,933	2,315,280	7.094.195	509,977	05 500
\$100,000 under \$200,000	1,831,065	6,819,921	12,249	21,024	424,410	1,958,962	1,918,511	11,810,194		95,529
\$200,000 under \$500,000	310,219	12,618,935	34,434	103,976	196,758	2,644,636	543,962	10,222,015	533,031	160,708
\$500,000 under \$1,000,000	42,239	929,793	7,698	- 75,119	48,986	1,606,153	96,751		191,958	135,951
\$1,000,000 or more	16,485	1,113,462	3,340	124,974	32,271	4,742,556	· ·	5,224,939	35,708	55,781
xable returns, total	58,577,972	71,087,282	64,473	364,710	3,261,074	14,320,367	44,089	10,866,944	15,977	59,459
No adjusted gross income	976	25,868	•7	*578			28,208,209	70,064,931	4,853,195	835,793
		· ·	′′、	3/6	2,156	22,846	3,484	28,298	1,147	305
\$1 under \$5,000	2,195,371	383,290	- 1	-	56,953	15,031	1,690,875	225,981	43.091	000
\$5,000 under \$10,000	4,526,799	1,754,279			94,271	37,333	1,735,097	574,446		939
\$10,000 under \$15,000	5,769,882	2,823,978	-	<u>-</u>	221,996	96,929	2,328,977	, , , , , , , , , , , , , , , , , , ,	145,931	6,780
\$15,000 under \$20,000	5,833,055	3,672,287		. 1	287,105	232,467	2,208,585	1,242,149	326,110	18,697
\$20,000 under \$25,000	6,666,214	5 204 440				202,407	2,200,363	1,574,015	330,789	19,966
\$25,000 under \$30,000	5,484,527	5,304,142	-	· -	214,952	. 177,541	2,215,489	1,693,439	324,227	24,923
\$30,000 under \$40,000		5,068,893	· · · · · · · · · · · · · · · · · · ·	- [233,913	224,501	2,057,102	1,898,670	331,944	25,846
\$40,000 under \$50,000	8,514,620	10,020,578	*1,140	*1,436	324,204	442,118	3,537,593	3,954,353	596,469	51,007
\$50,000 under \$75,000	5,990,085	8,585,944	. *3	*9	319,078	419,094	2,842,862	4,214,736	548,308	59,442
	8,565,315	15,397,983	*3,680	*34,280	534,184	913,419	4,670,012	9,443,696	918,763	120,568
75,000 under \$100,000	2,832,836	6,623,289	*1,944	*3,920	270,573	812,441	2,315,066	7,002,544	500.074	•
\$100,000 under \$200,000	1,829,857	6,797,302	12,245	20,931	423,980	1,950,516	1,918,358	7,093,511	509,871	95,481
\$200,000 under \$500,000	309,833	2,600,935	34,423	103,843	196,526			11,808,638	532,962	160,669
\$500,000 under \$1,000,000	42,166	921,585	7,693	75,079	48,942	2,636,225	543,886	10,221,234	191,907	135,934
\$1,000,000 or more	16,437	1,106,929	3,337	124,633	-	1,603,781	96,736	5,224,827	35,702	55,778
ontaxable returns, total	24.166.468	33,450,097	,	· .	32,240	4,736,126	44,086	10,866,940	15,973	59,458
,	~7,100,700	760,004,00	1,664	8,268	410,482	604,375	1,526,121	1,088,085	324,006	20,313

Estimate should be used with caution due to the small number of sample returns on which it is based.

^{**} Data combined to avoid disclosure of information for specific taxpayers.

⁽Z) Less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

			Classi	ned by the trighteet		vhich tax was comp			
Tax rate classes			Modified tax	able income	Tax ge	nerated	Inc	ome tax after cre	dits
Tax Tate Classes	Number of	Adjusted					Į.	As a per	entage of
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted	Modified
		less deficit	/ \(\all \)			1		gross income	taxable income
		less delicit						(8)	(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(0)	(8)
		Ì				1			i
All returns				4 505 004 853	595,735,041	342,114,440	585,909,444	14.3	20.8
All tax rates	94,482,512	4,093,911,677	2,814,142,086	1,525,091,853 5,088	765	765	345	(X)	6.8
15 percent (Form 8814)	9,548	-1,129,723	5,088 868,774,905	868,750,092	130,317,835	130,312,514	125,168,041	7.7	14.4
15 percent	67,496,403	1,631,443,724	1,066,166,151	330,427,456	202,880,589	92,519,688	201,702,169	14.1	18.9
28 percent	22,377,855	1,434,927,333	56,029,502	37,091,998	14,226,015	10,385,759	14,116,729	20.9	25.2
28 percent (capital gains)	337,682	67,472,313	253,928,836	45,854,592	61,963,896	14,214,924	61,466,666	19.5	24.2
31 percent	2,453,459	314,728,113 213,369,475	180,644,646	39,554,197	50,801,930	14,239,511	50,156,697	23.5	27.8
36 percent	929,776		387,046,802	202,060,226	135,088,743	80,015,849	132,846,936	30.8	34.3
39.6 percent	565,437	431,303,009	1,546,154	1,348,203	455,268	425,430	451,861	25.1	29.2
Form 8615	312,352	1,797,432	1,540,154	1,040,200		,	1		
Joint returns and returns			ļ						l
of surviving spouses						,			
All tax rates	42,760,148	2,799,208,592	1,957,376,664	997,588,313	429,214,803	236,621,153	423,609,928	15.1	21.6
15 percent (Form 8814)	5,664	-1,120,910	3,289	3,289	495	495	167	(X)	5.1
15 percent	26,517,990	950,997,736	505,207,256	505,184,441	75,781,652	75,777,666	73,818,744	7.8	14.6
28 percent	13,293,833	1,033,571,083	754,707,951	236,226,534	143,915,561	66,143,430	142,916,059	13.8	18.9
28 percent (capital gains)	213,588	49,009,840	40,893,463	26,489,185	10,367,565	7,416,972	10,292,938	21.0	25.2
31 percent	1,502,127	224,945,075	179,462,011	29,288,097	43,511,305	9,079,310	43,154,399	19.2	24.0
36 percent	743,737	176,950,893	149,427,313	32,051,146	41,732,549	11,538,413	41,247,264	23.3	27.6
39.6 percent	483,209	364,854,874	327,675,382	168,345,623	113,905,677	66,664,867	112,180,357	30.7	34.2
Form 8615	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,) -	-	-	-	(X)	(%)
_							l		
Separate returns of married persons		ļ					1		ì
	2,298,288	75,003,324	53,965,781	29,453,475	12,213,877	7,384,824	12,041,078	16.1	22.3
All tax rates	*3	*-9,142	•2	1				(X)	(X)
15 percent (Form 8814)		24,674,503	13,581,237		2,037,233	2,037,186	2,015,148	8.2	14.8
15 percent	1,445,411	27,097,472	20,483,328		3,906,983	1,797,371	3,891,189	14.4	19.0
28 percent	721,187	1,421,942	1,221,534	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	320,422	277,354	316,548	22.3	25.9
28 percent (capital gains)	8,532	5,201,298	4,309,859		1,039,731	192,745	1,031,426	19.8	23.9
31 percent	73,250	3,521,810	2,913,871	1	817,436	247,662	816,492	23.2	28.0
36 percent		13,095,441	11,455,951	1	4,092,072	2 832 506	3,970,276	30.3	34.7
39.6 percent	20,102	13,095,441	11,400,601	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,002,012		-	(X)	(X)
Form 8615	•	•			l			1	
Returns of heads					Ì				
of households				İ			00 040 750		15.6
All tax rates	9,977,128	280,148,896	151,829,668	1	26,681,170	19,331,546	23,648,750	8.4 2.8	9.9
15 percent (Form 8814)	*3,873	*6,318			*269	*269	*177	4	11.9
15 percent		202,902,298			13,873,040	13,872,485	10,994,027	5.4 13.7	18.5
28 percent		58,675,573			8,108,769	3,410,625	8,044,854	20.5	25.3
28 percent (capital gains)		1,535,366		1	317,287	233,909	314,695		24.3
31 percent		5,450,451			1,094,022	228,050	1,083,014	19.9	27.5
36 percent		4,999,171	1	ì	1,187,695	333,156	1,152,005	23.0 31.3	34.6
39.6 percent	8,744	6,579,718	5,955,368	3,164,272	2,100,087	1,253,052	2,059,977		
Form 8615	. -	-	· 	· ·	-	-	-	(X)	(X)
Dahima a f alouis					,	}			
Returns of single persons	39,446,948	939,550,865	650,969,972	387,723,499	127,625,191	78,776,919	126,609,689	13.5	19.4
All tax rates					*1	*1	+1	(X)	14.3
15 percent (Form 8814)		*-5,989			38,625,910	38,625,177	38,340,122	8.5	14.9
15 percent		452,869,187			46,949,276	21,168,262	46,850,067	14.8	18.9
28 percent		315,583,205			3,220,741	2,457,525	3,192,549	20.6	25.2
28 percent (capital gains)		15,505,164			16,318,838		16,197,827	20.5	24.7
31 percent		79,131,289		1	7,064,250		6,940,936	24.9	28.8
36 percent		27,897,601			14,990,907		14,636,326	31.3	34.9
39.6 percent	. 53,382	46,772,975	41,960,10 1,546,15	1			451,861	25.1	29.2

⁽X) Percentage not computed
** Data combined to prevent disclosure of information for specific taxpayers.

^{*} Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

•	Number of	1	į				Tax general	ed at specific rat	е	
Size of adjusted gross income	returns with	Taxable	Modified	Tax	15 pe	rcent (from Forn	1 8814)		15 percent	
exposition gross income	modified taxable income	income	taxable income	generated at all rates	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
ļ	.(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	94,482,512	2,813,826,050	2,814,142,086	595,735,041	153,553	88,459	13,276	94,465,730	1,750,941,571	262,641,236
Under \$2,000 under \$4,000 \$2,000 under \$8,000 \$6,000 under \$8,000 \$6,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$14,000 \$14,000 under \$18,000 \$18,000 under \$20,000 \$18,000 under \$20,000 \$18,000 under \$25,000 \$10,000 under \$25,000 \$10,000 under \$20,000	1,399,130 1,449,194 1,750,400 2,755,123 3,302,606 3,621,538 4,150,463 4,510,563 4,125,789 4,184,496 9,735,699 7,747,577 12,309,540 9,072,834 13,657,781 5,366,725	478,718 914,670 2,057,829 4,226,507 8,907,676 14,172,792 20,158,279 26,919,420 30,952,472 37,374,161 116,621,302 125,126,846 270,556,510 269,363,277 579,752,827 335,041,778	483,802 915,628 2,057,785 4,226,851 8,908,247 14,174,069 20,158,923 26,919,398 30,953,143 37,374,435 116,625,474 125,137,774 270,589,464 269,399,935 579,844,347 335,074,787	77,875 157,016 318,820 646,547 1,348,208 2,126,215 3,034,474 4,046,738 4,650,163 5,619,993 17,503,075 18,815,484 42,863,438 44,030,421 101,086,999 68,093,825	3,426 **997 *** *1,245 **3,151 *** *50 *3,669 *2,136 9,308 16,255 22,742 17,819	1,728 **982 ** *622 **1,065 *701 *25 *1,210 *792 7,592 9,272 15,943 7,264	259 **147 *** *93 **161 - *106 *4 *183 *118 1,139 1,394 2,390 1,090	1,395,708 1,446,960 1,750,399 2,753,885 3,301,361 3,618,388 4,150,463 4,510,562 4,124,551 4,184,454 9,735,699 7,746,476 12,308,200 9,072,433 13,656,689 5,366,725	447,960 751,059 1,978,268 4,115,104 8,842,404 14,150,209 20,105,586 26,872,301 30,900,295 37,295,189 116,558,230 124,796,291 253,132,429 241,565,612 471,567,569	67,194 112,659 296,740 617,266 1,326,361 2,122,531 3,015,838 4,030,845 4,635,044 5,594,278 17,483,734 18,719,444 37,969,864 36,234,842
100,000 under \$200,000	4,072,045	411,634,591	411,691,273	97,674,913	40,772	20,327	3,050	4,072,039	199,260,619 151,524,195	29,889,093 22,728,629
200,000 under \$500,000 500,000 under \$1,000,000 1,000,000 or more	1,005,991 178,163 86,853	249,447,991 106,641,422 203,476,979	249,478,345 106,649,148 203,479,259	74,786,196 36,617,850 72,236,788	23,325 4,376 1,856	16,477 3,119 1,339	2,473 468 201	1,005,817 178,103 86,821	37,336,865 6,583,235 3,158,154	5,600,530 987,485 473,723

				Tax	generated at spec	ific rate			
Cine of adjusts to		28 percent		28	percent (capital g	ains)		31 percent	
Size of adjusted gross income	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	26,574,635	529,918,739	148,377,247	1,906,684	105,365,802	29,502,431	3,948,672	120,680,677	37,411,010
Under \$2,000	*16,617 250,977	*17,257 316.374	*4,832		-		3,948,612	120,680,677	37,411,010
\$30,000 under \$40,000 \$40,000 under \$50,000	3,859,420 2,511,942	17,341,923 27,781,004	88,585 4,855,738 7,778,681	•	- •	:		, •	. •
\$50,000 under \$75,000	9,421,851 5,260,971 4,010,200 985,606 173,884 83,167	106,505,840 128,117,492 185,210,366 51,288,052 9,057,879 4,282,552	29,821,635 35,872,898 51,858,902 14,360,655 2,536,206 1,199,115	75,619 147,961 992,381 523,242 108,085 59,397	664,026 1,865,407 14,628,935 20,032,207 13,186,310 54,988,917	185,927 522,310 4,096,108 5,609,023 3,692,167 15,396,897	246,553 407,383 2,087,440 954,422 170,683 82,191	1,030,688 5,766,988 54,533,738 46,745,715 8,508,635 4,094,913	319,513 1,787,766 16,905,459 14,491,172 2,637,677 1,269,423

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

				Tax g	enerated at specific	c rate			
<u> </u>		36 percent			39.6 percent			Form 8615	
Size of adjusted gross income	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	1,495,213	103,738,408	37,345,827	565,437	202,060,226	80,015,849	312,352	1,348,203	425,430
Under \$2,000 \$2,000 under \$4,000		-	-	•		-	110,813 121,316	34,115 163,586 79,518	10,338 44,098 22,046
\$4,000 under \$6,000 \$6,000 under \$8,000	-	- -	•	-	-	-	22,948 20,397 *8,583	111,747 *65,221	29,223 *21,683
\$8,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000		-		-		-	*2,477 *4,767	*22,796 *53,338	*3,436 *18,523
\$14,000 under \$16,000	-		-	-	-		*3,529 *3,392	*47,097 *52,148	*15,792 *14,925
\$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000	-			- -	-		*4,384 *2,477	*79,220 *48,776	*25,579 *14,080
\$25,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000	-		-			-	*1,102 *3,290	*24,316 *107,520	*7,180 *36,392
\$40,000 under \$50,000	-	-	-		-		*1,102 *1,075	*44,046 *60,281	*15,306 *22,165
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000	*9,992 337,085	*57,017 5,666,586	*20,526 2,039,971	4,781	- 107,126	- 42,422			-
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	899,583 167,622	70,014,940 18,875,650	25,205,378 6,795,234	321,990 160,482	23,924,665 50,399,568	9,474,167 19,958,229	*527 *59	*119,424 *34,751	*42,654 *10,352
\$1,000,000 or more	80,932	9,124,216	3,284,718	78,183	127,628,867	50,541,031	116	200,302	71,657

^{*} Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

^{**} Data combined to prevent disclosure of information for specific taxpayers.

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

(All figures are estimates based on samples-money amounts are in thousands of dollars)

			All returns				Joi	int returns and su	viving spouses	
Tax rate classes	Numb of return		Income taxed at rate	Income genera at rat	ted		Number of returns	Income taxed a rate	-	Income tax generated at rate
•	(1)		(2)	(3)			(4)	(5)		(6)
All tax rates	94,482,5	12	2,814,142,086	595,732	299		42,760,148	1,957,376	664	429,213,959
15 percent (Form 8814)	153,5	53	88,459	19	276	l	•			
15 percent			1,750,941,571	262,641,		ł	137,705		,118	11,874
28 percent	26,574,63	35	529,918,739	148,377,			42,754,484	1,138,406		170,761,033
28 percent (capital gains)	1,906,68	34	105,365,802	29,502.		1	16,188,351	393,081		110,082,952
31 percent	3,948,6	72	120,680,677	37,411,			1,392,150 2,729,073	81,019		22,685,514
36 percent	1,495,2	із	103,738,408	37,345.		ł	1,226,946	89,837,		27,849,743
39.6 percent	565,43	37	202,060,226	80,015			483,209	86,605,		31,177,977
Form 8615	312,35	52	1,348,203	425,			403,209	168,345,	623	66,664,867
	Separate	returns of ma	arried persons	Return	ns of heads	s of hou	seholds	Ret	turns of single pe	ersons
Tax rate classes	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Inco taxed rat	dat	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11	<u> </u>	(12)	(13)	(14)	(15)
All tax rates	2,298,288	53,965,78	1 12,213,808	9,977,128	151,82	9.668	26,680,863	39,446,948	650,969,972	
15 percent (Form 8814)	1,317	1.16	1 174	13,028						127,623,670
15 percent	2,298,285	30,212,27		9,973,254		6,276 3,426	942	1,504	1,904	286
28 percent	849,116	9,885,96	1,,	1,081,509	126,382 16,060		18,957,319	39,439,707	455,940,280	68,391,042
28 percent (capital gains)	34,033	3,037,69	_,,	33,391	1,857		4,497,049	8,455,658	110,889,915	31,049,178
31 percent	123,155	1,853,170		74,950	'	•	520,041	447,110	19,451,123	5,446,315
36 percent	49,905	1,822,710	,,	74,950 31,941	2,334		723,628	1,021,493	26,655,335	8,263,154
39.6 percent	20,102	7,152,793	,	8,744	2,024		728,831	186,421	13,285,675	4,782,843
Form 8615		.,,.	2,002,000	0,144	3,164	*, ∠ /∠	1,253,052	53,382	23,397,538	9,265,425

312,352

1,348,203

425,430

NOTE: Detail may not add to totals because of rounding.

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1995 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1995 Forms and Instructions.

Additional Standard Deduction

(included in line 34, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 39, Form 1040)

Taxes calculated on Form 4970, Tax on Accumulation Distribution of Trusts and/or Form 4972, Tax on Lump-Sum Distributions were reported here.

Adjusted Gross Income Less Deficit

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items:
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes:
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;

- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1995. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 23 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions

and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 22).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 47, 49, 50, 51, 53, 54 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, household employment taxes, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which

included the taxes listed above plus the alternative minimum tax, and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. Household employment taxes and advance earned income credit payments are shown as separate items in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form

1040 plus any tax from Form 4970 included on line 39; Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)
See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual summer issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, Capital Gains and Losses, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also Total Itemized Deductions.")

Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income

or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each partial or full \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to onehalf of the taxpayer's AGI. Contributions of capital gain property were generally limited to 30% of the taxpayers AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Credit for Federal Tax on Gasoline and Special Fuels

(line 60b, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the

fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

Credit for the Elderly or Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 60a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1996 Estimated Tax

(line 64, Form 1040)

This amount was the part of the overpayment of 1995 tax which taxpayers specifically requested to be credited to their estimated tax for 1996. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit Δ

(line 57, Form 1040)

The earned income credit for 1995 consisted of the basic credit with a maximum of \$2,094 for one qualifying child, \$3,110 for two or more qualifying children, and \$314 for taxpayers with no qualifying

children. To be eligible for the credit with children, the taxpayers must have had a qualifying child living with them for more than half the year. taxpayers' earned income and adjusted gross income had to be each less than \$24,396 (\$26,673 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have earned income and adjusted gross income less than \$9,230 and they (or their spouse) must be at least 25 years of age and less than 65 years old to claim the credit. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 56, Form 1040)

This figure represents the total of the tax payments made for 1995 using Form 1040-ES, and any overpayment from the taxpayer's 1994 return that was applied to the 1995 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1995, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1995, or (b) 100% of the tax shown on Form 1040 for 1994.

Excess Social Security Taxes Withheld Δ

(line 59, Form 1040)

If a taxpayer earned more than \$61,200 for 1995 (\$60,600 for 1994) in total wages from two or more employers in 1995, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (For 1995, there was no wage base limitation for Medicare tax, therefore all covered wages were subject to Medicare tax). Filers claimed credit for such overpayment on their tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,500 deduction (\$2,450 for 1994) was allowed for each exemption claimed if adjusted gross income was less than a certain amount, based on filing status. In general, an exemption was allowed for each tax-payer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1995:

- 1) The individual received more than half of his or her support for 1995 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,500. An exception to the income limitation was granted to children under age 19, or full-time

students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$114,700 and was completed at \$237,200; for married persons filing jointly and surviving spouses, the phaseout began at \$172,050 and was completed at \$294,550; for heads of household, the phaseout began at \$143,350 and was completed at \$265,850; and for married persons filing separately, the phaseout began at \$86,025 and was completed at \$147,275.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income.

Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1995.

Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the

allowable amount for Tax Year 1994 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, 1040EZ, and 1040PC Δ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, and electronic filing. Also, for 1995, Form 1040T, a simplified version of Form 1040, was used on an experimental basis in select areas. After 1995, Form 1040T was discontinued. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms. A 1040PC does not differentiate by 1040, 1040A, or 1040EZ.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. For the first time in 1995,

taxpayers were allowed to report unemployment compensation on Form 1040EZ. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not included on Form 1040A or 1040EZ. (For a complete description of each form see Section 5, 1995 Forms and Instructions.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction.")

Gambling Loss Deduction

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings" and "Total Itemized Deductions.")

General Business Credit

(line 44a, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing

separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Household Employment Taxes Δ

(line 53, Form 1040)

For 1995, taxpayers paying domestic employees more than \$1,000 generally had to pay social security and Medicare taxes for these employees via their personal income tax return by filing the new Schedule H, *Household Employment Taxes*. Previously, the taxpayers had been required to report such taxes using Form 943C, and paying the taxes separately.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 45) minus part or all of line 57, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables,

tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

Income Tax Withheld

(line 55, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 23a and 23b, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions to the extent that the payout represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1995 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include

any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those whose spouse died in 1993, 1994, or 1995 and the taxpayer had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted

gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Minimum Tax Credit

(line 44c, Form 1040)

A minimum tax credit could be taken for 1995 by certain taxpayers who paid alternative minimum tax for 1994. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1995, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 20-26, 28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bond premiums. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1995 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment

(line 24, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

Nonconventional Source Fuel Credit Δ

(included in line 45, Form 1040)

This credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income A

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1995) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Also, beginning in 1995, gambling earnings which was entered on this line by the taxpayer was edited into a separate field during service center processing.

Other Payments

(line 60, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

Other Tax Credits

(included in lines 44, 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It includes "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 62, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1996 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 63, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1996;
- had income only from interest and dividends;
- had gross income for 1995 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1995;
- did not have any overpayment of tax shown on his or her 1994 return applied to the 1995 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was

not involved regularly and substantially in the operations of the activity) qualified as passive activity losses.

Payment with Request for Extension of Filing Time

(line 58, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 2688, Application for Additional Extension of Time to File. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 66, Form 1040)

If a return showed taxes of \$500 or more owed

on line 65 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1995 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Primary IRA Payments

(line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 63, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 64, Form 1040)

See "Credit to 1996 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent and Royalty Net Income or Loss

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses.")

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries:
- wages;
- commissions:
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees:
- vacation allowances;
- most disability payments;

- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period of the asset was one year or less, the gain or loss was considered short-term; otherwise it was considered long-term.

Net capital gain: If the combination of net shortterm gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain

distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 13 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business:
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, Sales of Business Property.

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction Δ

(line 26, Form 1040)

The provision that allowed self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 30 percent of the amount paid for health insurance for themselves and their families expired on December 31, 1993. In 1995, a bill was passed restoring the provision retroactively for 1994 and making it permanent.

Self-Employment Tax A

(line 47, Form 1040)

The ceiling for self-employment income subject to social security tax was \$61,200 for 1995 (\$60,600 for 1994). All self-employment income without limit greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion of self-employment. (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 34, Form 1040)

For 1995, the basic standard deduction amounts were increased. Taxpayers who were age 65 or over

or blind could claim an additional standard deduction amount of \$750 or \$950 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$3,900;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

Married filing jointly or surviving spouses
Basic deduction of \$6,550;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,275;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Head of Household

Basic deduction of \$5,750;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1995 that was paid or deducted before 1995, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1995; had paid state and local income taxes directly during 1995 or for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1995, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, certain payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for one-half of selfemployment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/ reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Tax Due at Time of Filing

(line 65, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was

increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated ∆

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1995, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$23,350 for single filers; \$39,000 for joint filers or surviving spouses; \$19,500 for married persons filing separately; and \$31,250 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$56,550 for single filers; \$94,250 for joint filers or surviving spouses; \$47,125 for married persons filing separately; and \$80,750 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$117,950 for single filers; \$143,600 for joint filers or surviving spouses; \$71,800 for married persons filing separately; and \$130,800 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$256,500 for single filers, joint filers, or surviving spouses and heads of households and \$128,250 for married persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,300, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,300 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the

child's rate) and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 was included on Form 1040, line 21. The remaining investment income in excess of the \$500 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments

(lines 55, 56, 58-61, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1994 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil;
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 57, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

Tax Penalty

(line 66, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 55, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, Railroad Retirement Tax Act (RRTA), social security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since four of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income."

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 46 + line 48 - line 57, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$114,700 (\$57,350 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$114,700 (\$57,350). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

Total Tax Credits

(lines 45, 57, Form 1040)

For this report, total tax credits consists of the following:

- 1) child and dependent care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) earned income credit (EIC) used to offset income tax before credits;
- 7) mortgage interest credit;
- 8) empowerment zone employment credit; and
- 9) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

Total Tax Liability

(line 54 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self- employment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, household employment taxes, and

tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many

other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

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§ 1040	Dei	partment of the Treasury—Internal Revenue S. Individual Income Tax Re	eturn 1995			Form 1040 (15	951	•				
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	e	total number of exemptions claimed	<u></u>		. lines above >	(See page	50	Social security and Medicare tax on tip income not reporte	ad to employer. Att	ach Form 4127	50	
Income	7	Wages, salaries, tips, etc. Attach Form	(s) W-2		7	23.,	51	Tax on qualified retirement plans including IPAs if rec	uired attach Form	. 6220	51	
IIICOIIIC	8a	Taxable interest income (see page 15)	. Attach Schedule B if ov	er \$400	8a	,	52	Advance earned income credit payments from Form M.	3	j	52	
Attach	Þ	Tax-exempt interest (see page 15), DON	N'T include on line 8a 28b				53		The Artist		53	
Copy B of your Forms W-2.	9	Dividend income. Attach Schedule B if	over \$400		9		54	Add lines 46 through 53. This is your total tax.	<u> </u>		54	
.W-2G, and	10	Taxable refunds, credits, or offsets of s	state and local income ta	xes (see page 15)	10	Payments	55	Federal income tax withheld. If any is from Form(s) 1099, check I	55			
1099-R here.	11	Alimony received			11		56	1995 estimated tax payments and amount applied from 1994	etum 56			ŀ
If you did not	12	Business income or (loss). Attach Sche	dule C or C-EZ , , ,		12		57	Earned income credit. Attach Schedule EIC if you have a qu	difvina			
get a W-2, see	13	Capital gain or (loss). If required, attach	n Schedule D (see page 1	16)	13	Attach	1	child. Nontaxable earned income: amount ▶	I /- 3			· J
page 14.	14	Other gains or (losses). Attach Form 47			14	Forms W-2, W-2G, and		and type ▶	57			
Carles A. A. d	15a	Total IRA distributions . 15a	, ,	ible amount (see page 16)	15b	1099-R on	58	Amount paid with Form 4868 (extension request)	58			
Enclose, but do not attach, your	16a	Total pensions and annuities 16a	b Taxa	ible amount (see page 16)	16b	the front.	59	Excess social security and RRTA tax withheld (see pag	e:32) 59			
payment and	17	Rental real estate, royalties, partnership	s, S corporations, trusts,	etc. Attach Schedule E	17		60	Other payments. Check if from a Form 2439 b Form	4136 60			
payment	18	Farm income or (loss). Attach Schedule	F		18		61	Add lines 55 through 60. These are your total payment	s		61	- 1
voucher. See page 33.	19	Unemployment compensation (see pag			19	Refund or	62	If line 61 is more than line 54, subtract line 54 from line 61. Thi	is the amount you	OVERDAM	62	
page 33.	20a	Social security benefits 20a	b Taxa	ible amount (see page 18)	20b	Amount	63	Amount of line 62 you want REFUNDED TO YOU.			63	
	21	Other income. List type and amount—s	see page 18	· ·	21	You Owe	64	Amount of line 62 you want APPLIED TO YOUR 1996 ESTIMATED 1	AX - 64			
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Adjustments	.b	Spouse's IRA deduction (see page 19)			7 1 -		66	Esumated tax penalty (see page 33). Also include on lin	e 65 66	1 18		
to Income	24	Moving expenses. Attach Form 3903 or			7 1	Sign	Under	penalties of periury. I declare that I have examined this assure		inter and statements and	the state of the same	
	25	One-half of self-employment tax	25					The second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th	than taxpayer) is bas	ed on all information of w	tio the best hich prepar	of my knowledge and er has any knowledge.
	26	Self-employed health insurance deduct	ion (see page 21) 26			Here	N Y	our signature	Date	Your occupation		,
	27	Keogh & self-employed SEP plans. If S	EP. check ▶ ☐ 27			Keep a copy of this return	7		1			
	28	Penalty on early withdrawal of savings	28		7 1	for your	S	pouse's signature. If a joint return, BOTH must sign,	Date	Spouse's occupation		
	29	Alimony paid. Recipient's SSN ▶	29		 	records.	<u></u>			- Annual Coccupation		
	30	Add lines 23a through 29. These are yo			30	Paid	Prepar	rer's	Date		- Over	e'a accord as a
Adjusted	31	Subtract line 30 from line 22. This is your adju					Prepar signate		,	Check if self-employed	reparer	r's social security no.
Gross Income		with you (less than \$9,230 if a child didn't live	with you), see "Earned Incor	ne Credit" on page 27	31	Preparer's	t Irm 's	name (or yours		EIN EIN	<u> </u>	<u> </u>
			Cat. No. 11320B	page a	Form 1040	Use Only	f self-e	employed and		ZIP code		:
			,		rorm 1040	(1990)	-			1 ZIP code		
						1		A	ded acces			

			1995 Form 1040	
Form	Department of the Treasury—internal Revenue Service		Figure	17 Enter the amount from line 16.
1040A (99)	U.S. Individual Income Tax Return 1995 IRS Use Only-	Do not write or staple in this space	your	18a Check ∫ You were 65 or older ☐ Blind } Enter number of
Label		OMB No. 1545-0085 Your social security number	standard	if: Spouse was 65 or older Blind boxes checked ▶ 18a
(See page 19.)	Your first name and initial Last name	TOTAL SOCIETY TRANSPORT	deduction,	b If your parent (or someone else) can claim you as a dependent,
<u> </u>	If a joint return, spouse's first name and initial Last name	Spouse's social security number	exemption	check here
Use the IRS E			amount,	c if you are married filing separately and your spouse itemizes deductions, see page 40 and check here ▶ 18c □
tabel. L Otherwise,	Home address (number and street), if you have a P.O. box, see page 19. Apt. no.	For Privacy Act and	and	deductions, see page 40 and theta helps for your filing status. But
please print E E or type.		Paperwork	taxable income	19 Enter the standard deduction shown below for your filing status. But if you checked any box on line 18a or b, go to page 40 to find your
E E	City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.	Reduction Act Notice, see page 11.	"icome	standard deduction. If you checked box 18c, enter -U
	Presidential Election Campaign Fund (See page 19.) Yes No	Note: Checking "Yes" will		Single—\$3.900
	Do you want \$3 to go to this fund?	not change your tax or	l	● Head of household—\$5,750 ● Married filing separately—\$3,275 19
	If a joint return, does your spouse want \$3 to go to this fund?	reduce your refund.	İ	29. Subtreet line 19 from line 17. If line 19 is more than line 17, enter -0 20
Check the	1 Single		1	24 Multiply \$2,500 by the total number of exemptions claimed on line 6e. Z1
box for	 Married filing joint return (even if only one had income) Married filing separate return. Enter spouse's social security numbers. 	oer	Į.	22 Subtract line 21 from line 20. If line 21 is more than line 20, enter -0
your filing	shows and full name here			This is your taxable income.
status	4 Head of household (with qualifying person). (See page 21.) If the	qualifying person is a child	Figure	Find the tax on the amount on line 22. Check if from: Tax Table (pages 65–70) or Form 8615 (see page 42).
(See page 20.) Check only one	but not your dependent, enter this child's name here.		your tax,	24a Credit for child and dependent care expenses.
box.	5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 1		credits,	Attach Schedule 2. 24a
Figure	6a Vourself. If your parent (or someone else) can claim you as a dependent on his or he return, do not check box 6a. But be sure to check the box on line 18b on		and	b Credit for the elderly or the disabled.
your	h 🗆 Spourse	No. of your children on	payments	Add lines 24a and 24b These are your total credits. 24c
exemptions (See page 22.)	C Dependent's (2) Dependent's social (3) Dependent's mor	iths lived in 6c who:	if you want the IRS to figure	Subtract line 24c from line 23. If line 24c is more than line 23, enter -0 25
(See hade 55')	security number. If born relationship to you specified in 1995, see page 25.	r home in e lived with	your tax, see the instructions	26 Advance earned income credit payments from Form W-2. 26
if more than			for line 22 on	27 Household employment taxes. Attach Schedule 11.
dependents,		e didn't live with you due to divorce or	page 41.	28 Add lines 25, 26, and 27. This is your total tax. 29a Total Federal income tax withheld. If any is
see page 25.		separation	1	from Form(s) 1099, check here. ▶ □ 29a
		(see page 25)	ı	b 1995 estimated tax payments and amount
		Dependents		applied from 1994 return. 29b
		on 6c not entered above	1	c Earned income credit. Attach Schedule EIC if you have a qualifying child. 29c
1	d If your child didn't live with you but is claimed as your dependent	Add numbers		Nontaxable earned income:
l	under a pre-1985 agreement, check here	entered on lines above	1	amount ▶ and type ▶
Figure your	7 Wages, salaries, tips, etc. This should be shown in box 1 of your W	-2		d Add lines 29a, 29b, and 29c (don't include nontaxable earned income).
adjusted	form(s) Attach Form(s) W-2.			These are your total payments.
gross income	8a Taxable interest income (see page 28). If over \$400, attack	sh 8a	Figure	This is the amount you overpaid .
Attach Copy B of your Forms W-2 and 1099-R here.	Schedule 1. b Tax-exempt interest. DO NOT include on line 8a. 8b		your refund or	31 Amount of line 30 you want refunded to you.
If you didn't get a	9 Dividends. If over \$400, attach Schedule 1.	9 .	amount	32 Amount of line 30 you want applied to your
W-2, see page 27. Enclose, but do not	10a Total IRA 10b Taxable amount		you owe	1996 estimated tax. 32 33 If line 28 is more than line 29d, subtract line 29d from line 28. This is
attach, any payment.	distributions. 10a (see page 29).	10b	'	the amount you owe. For details on how to pay, including what to
l	11a Total pensions and annuities. 11a (see page 29).	11b		write on your payment, see page 55.
	12 Unemployment compensation (see page 32).	12		34 Estimated tax penalty (see page 55).
	13a Social security 13b Taxable amount			Also, include on line 33. Sign your Index penalties of penury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the best of my knowledge and belief, they are true, correct, and accurately list all amounts are sources of income I received during the best of my knowledge and belief, they are true, correct, and accurately list all amounts are sources of income I received during the best of my knowledge and belief.
	benefits. 13a (see page 33).	13b		best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income received data. best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income received data. best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income received data. best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income received data.
5	14 Add lines 7 through 13b (far right column). This is your total income.	▶ 14		return Your signature Date Your occupation
\ \(\bar{\chi}\)	15a Your IRA deduction (see page 35). 15a		1A5AAA	Keep a copy of his return for Spouse's signature, if joint return, BOTH must sign. Date Spouse's occupation
I ∛ ≡			 €	this return for Spouse's signature, it joint return, both must sign.
≶	b Spouse's IRA deduction (see page 35). 15b c Add lines 15a and 15b. These are your total adjustments.	15c		Date Charlet Charlet
	15 Subtract line 15c from line 14. This is your adjusted gross income.			preparer's signature self-employed
51A5AAA	If less than \$26,673 and a child lived with you (less than \$9,230 if a cr	nild 10		use only if self-temployed) and ZIP code
	didn't live with you), see "Earned income credit" on page 47.	P 10		address 1995 Form 1040A page :
1	Cat. No. 11327A	1995 Form 1040A page 1		C. Linner on conducts before

Schedule 1 (Form 1040A)	Department of the Treasury—Internal Revenue Service Interest and Dividend Income for Form 1040A Filers (99) 1995 rm 1040A		OMB No. 1		Schedule 2 (Form 1040A)	Child and Dependent Expenses for Form 1	Care	⁽⁹⁹⁾ 1995		OMB No 1545-008:
<u>·</u>		You	social security n	number	<u> </u>					cial security number
Part I Interest income (See pages 28 and 71.)	Note: If you received a Form 1099-INT, Form 1099-OID, or sub brokerage firm, enter the firm's name and the total interes 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 71 and list this interest first. Also, show that	st shown on I	ment from a that form.				derstand the folk fying person(s), es, and Earned in		complete this	<u> </u>
	buyer's social security number and address.	aC .	Amaimt	<u> </u>	Part I	(a) Care provider's	(b) Address (numb	ber, street, apt. no	(c) Identifying	(4) 0
		1	Amount			1 name	city, state, a	and ZIP code)	number (SSN or EIN)	(d) Amount paid (see page 75)
		-		 	Persons or organizations					
					who provided		 -			
					the care		·····	•••••	}	1
					You MUST	(If you need more space	e, use the bottom	n of page 2.)	<u> </u>	
				 	complete this	2 Add the amounts in co	lumn (d) of line 1.		2	
				 	part.	3 Enter the number of qu	salifying pareons	cornel for in 100		7
					•		amying persons	cared for in 1995	<u> </u>	
						. Did you receive		NO	Complete only Part II	below
						dependent care bene	fits?y		Complete Part III on ti	
			 -	├					complete rant iii on t	ie back now.
		+		 	Part II	4 Enter the amount of qu	alified expenses	VOLL :		
	2 Add the amounts on line 1.	2		-	Credit for child	incurred and baid in 19	95 DO NOT antai	·		•
	3 Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 9915. He 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vision 14 Vi			_	and dependent	more than \$2,400 for or \$4,800 for two or more	ne qualifying pers	on or		
	from Form 8815, line 14. You must attach Form 8815 to Form 1040A. Subtract line 3 from line 2. Enter the provide here.	3			care expenses	completed Part III, ente	persons. If you f the amount from	•	1	
	4 Subtract line 3 from line 2. Enter the result here and on Form 104 line 8a.				•	line 25.	are uncult from	4	ļ	
D 11	Man K	4		<u> </u>		F F				•
Part II	Note: If you received a Form 1099-DIV or substitute statement for firm's name and the total dividends shown on that form.	rom a brokera	age firm, ente	r the	*	5 Enter YOUR earned inc	ome,	5		
Dividend	and the total dividends shown on that form.					6 If married filing a joint re SPOUSE'S earned income	eturn, enter YOUR	₹		
ncome	5 List name of payer		Amount			disabled, see page 76);	me (if student or all others enter i	tho		
See pages		5				amount from line 5.	- Carcas, criter	6		
8 and 72.)		\longrightarrow								1
		\longrightarrow				7 Enter the smallest of lin	e 4, 5, or 6.		7	1
		$\overline{}$				9 Enter the amount for a				
				_		8 Enter the amount from F	orm 1040A, line	17. 8		
						9 Enter on line 9 the decir amount on line 8.	nal amount show	n below that appl	lies to the	
						H lima O la	cimal If	line 8 is		
						But not an	ount "	But not	Decimal amount	
5				— i		Over over is		ver over	is	
				— I	55	\$0—10,000 ,30		20,000—22,000	.24	
				[ξ Ξ Ξ	10,000—12,000 .29 12,000—14,000 .28	_	2,000—24,000	.23	
					≸ ≣ ≣	12,000—14,000 .28 14,000—16,000 .27	-	4,000-26,000	.22	
	· · · · · · · · · · · · · · · · · · ·				> ≡	16,000—18,000 .26	_	6,000—28,000 8,000—No limit	.21	
						18,000—20,000 .25		0,000—140 111111	.20	
	6 Add the amounts on line 5. Enter the total here and on Form 1040					10 Multiply line 7 by the de	cimal amount on l	line O. Corton at	9	×
	uie 3.	OA, 6	1			mon, see page 70 lot ()	e amount of credi	ille 9. Enter the r	esuit. m 10404	
or Paperwork Reduc	ction Act Notice, see Form 1040A instructions. Cat. No. 12075R 195		T 45 ::::	[INIC ETG.				_
	Col. 180. 120/3K 195	195 Schedule 1 (rorm 1040A) pa	age 1	:	Caution: If you paid a person i	who worked in you	r home, you may		
				-		supply ment taxes. See the ins	uucuons for Form	1040A, line 27, or	n page 43.	1
] '	or raperwork Redu	ction Act Notice, see Form 1040A	instructions.	Cat. No. 107491	1995 Schedule	2 (Form 1040A) page 1

1995 Schedule 2 (Form 1040A) page 1

Part III	1040A) page 2 11 Enter the total amount of dependent care benefits you received for 1995. This amount should be shown in box 10 of your W-2	
Dependent care benefits	form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.	11
Complete this	12 Enter the amount forfeited, if any. See page 77.	12
part only if you received these	13 Subtract line 12 from line 11.	13
benefits.	14 Enter the total amount of qualified expenses incurred in 1995 for the care of the qualifying person(s). 14	_
	15 Enter the smaller of line 13 or 14.	_
	16 Enter YOUR earned income. 16	_
	17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 16.	-
	18 Enter the smallest of line 15, 16, or 17. 18	_
	19 Excluded benefits. Enter here the smaller of the following: • The amount from line 18, or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17).	19
	20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB."	20
	To claim the child and dependent care credit, com fines 21–25 below, and lines 4–10 on the front of this scho	nplete edule.
	21 Enter the amount of qualified expenses you incurred and paid in 1995. DO NOT include on this line any excluded benefits shown on line 19.	21
N/25AAA	22 Enter \$2,400 (\$4,800 if two or more qualifying persons). 22	
>	23 Enter the amount from line 19. 23	•
	24 Subtract line 23 from line 22. If zero or less, STOP. You cannot take the credit. Exception. If you paid 1994 expenses in 1995, see the	
	line 10 instructions.	24
_ _	25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this schedule.	25

Schedule 3 Form 1040A)	Credit for the E for Form 1040A		ne Disa 	bled (99) 1995		B No 1545-0
ame(s) shown on Form	1 1040A				Your social se	curity number
	You may be able t	take this c	redit and	f reduce your tax if by the en	d of 1995:	
*	•		OR • Yo	ou were under age 65, you isability, and you received tax	retired on permanen	t and tot
	•		tests. Se	e the separate instructions for	or Schedule 3.	
				the credit for you. See page 4		
Part I	If your filing statu	S 15:	And by	the end of 1995:	Check onl	y one bo
Check the lox for your iling status	Single, Head of household Qualifying widow(e with dependent of	r)	2 You	were 65 or older. were under 65 and you retired	d on permanent and	1 🗆
and age	with dependent ch	mu .				
			4 Both	n spouses were 65 or older n spouses were under 65, be ed on permanent and total dis		3 🗆
	Married filing a		5 Both pern	n spouses were under 65, a nanent and total disability	and both retired on	5 🗆
	joint return		6 One	spouse was 65 or older, and t er 65 and retired on permanent	he other spouse was	6 🗆
			7 One unde	spouse was 65 or older, and the first first on public bility	he other spouse was permanent and total	7 🗆
	Married filing a	•	spo	were 65 or older and you livuse for all of 1995		8 🗆
	separate return		disa	were under 65, you retired on bility, and you lived apart fron 995	n your spouse for all	9 🗆
	Did you check		Yes	Skip Part II and c	complete Part III on th	e back.
	box 1, 3, 7, or 8?		No	Complete Parts II	l and lif.	
Part II Statement of permanent and	part only if you checked	filed a statem	statemer ent, AND		your physician signed	line B on
total disability	or 9 above.	gainful for 199 below.	activity i 95. If you	tinued disabled condition, you went 1995, check here \(\subsection \). You did not check this box, have you	do not have to file and our physician complete	ther stater
		Physician	ı's staten	nent (See instructions at bottom	of page 2.)	
	I certify that					
₂	•	والمراجعة المما	ablad ==	Name of disabled person		nthy and to
35				January 1, 1976, or January 1, 1 retired after 1976, enter the date		nuy anu to
5/35AA	Physician: Sign ye					
<i>></i>	A The disability h					
	B There is no indisabled conditions	easonable p	robability	that the Physicia	an's signature	Date
				Physicia	an's signature	Date

•		· · · · · · · · · · · · · · · · · · ·				
1995 Schedule 3 (For	rm 1040A) page 2		Ì		
Part III Figure your credit	10	If you checked (in Part I): Enter: Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750		1040EZ	Department of the Treasury - Internal Revenue Service Income. Tax Return for Single and Joint Filers With No Dependents. 1995	OMB No. 1545-0675
		45,730	10	Use	Your first name and initial Last name	Your social security number
		Did you check box 2, 4, 5, 6, or 9 in Part !? No No No No No No No No No N		the IRS	If a joint return, spouse's first name and initial Last name Home address (number and street). If you have a PO box, see page 11. Apt, no.	
	11	 If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. 		label here		Spouse's social security number
		 If you checked box 2, 4, or 9 in Part I, enter your taxable disability 		_	See instructions on back and in Form 1040EZ booklet	
		 If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. 	1	Presidential Election Campaign	Note: Checking 'Yes' will not change your tax or reduce your refund. Do you want \$3 to go to this fund?	Ys No
	-	TIP: For more details on what to include on line 11, see the instructions.	11		If a joint return, does your spouse want \$3 to go to this fund? ▶	
	12	If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10.	12	Income Attach	Total wages, salaries, and tips. This should be shown in box I of your W.2 form(s). Attach your W.2 form(s). 1	Dollars Cents
,	13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1995.		Copy B of Form(s) W-2 here. Enclose, but	Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ.	
	a	Nontaxable part of social security benefits, and		do not attach, any payment with your		一一一一
		Nontaxable part of railroad retirement benefits treated as social security. See instructions.	_	return.	Unemployment compensation (see page 14). Add tines 1, 2, and 3. This is your adjusted gross income. If less than \$9.230, see page 15 to find out if you can claim the earned income credit on time 8.	H;
	b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. 13b		Note: You must check Yes or No.	S Can your parents (or someone else) claim you on their return? Yes Do worksheet No. If single, enter 6,400.00. If married, enter 11,550.00 amount from For an explanation of these	
	С	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income licend on line 13a or 13b. certain	-		Subtract line 5 from line 4. If time 5 is larger than line 4, enter 0. This is your taxable income. ▶ 6	<u> </u>
		income listed on line 13a or 13b, enter -0- on line 13c.		Payments and tax	7 Enter your Federal income tax withheld from box 2 of your W-2 form(s). 7	
	14	Enter the amount from Form 1040A, line 17. 14 If you checked (in Part I): Enter:	-		Barned income credit (see page 15). Enter type and amount of nontaxable earned income below.	
		Box 1 or 2			Type \$ 8	
,	16	Box 8 or 9			Add lines 7 and 8 (dun't include nontaxable earned income). These are your total payments. 9 10. The line the amount of the first line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the line of the l	
	17 18	enter -0 16 Enter one-half of line 16. 17 Add lines 13c and 17.	=		10 Tax: Use the amount on line 6 to find your tax in the tax table on pages 29-33 of the booklet. Then, enter the tax from the table on this line.	
	19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20.	18	Refund or	11 If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund.	ппп
	20	Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 24b.	19	you	12 If the 10 is larger than line 9, subtract line 9 from line 10. This is the amount you over See page 22 for details	
N/35	Instr for	uctions Taxpayer.—If you retired after 1976, enter the date you retired in Part II.		OWE I have read this return return is true, correc	on how to pay and what to write on your payment. 12 on. Under penalties of paylory, I duckers that to the best of my knowthings and belief, the ct, and accurately lists all emounts and sources of income I raceled during the tax year.	
}		ician's Physician.—A person is permanently and totally disabled if benefit apply:	•	Sign your	Your signature Spouse's signature if joint return	For IRS Use Only — Please do not write in boxes below.
		 He or she cannot engage in any substantial gainful activity or mental condition, and 			Date Your occupation Date Spouse's occupation	
		A physician determines that the disability has lasted or car continuously for at least a year or can lead to death.	n be expected to last	of this form for your records.		ПППППП
		1995 Sch	edule 3 (Form 1040A) page 2			
				For Privacy Act	and Paperwork Reduction Act Notice, see page 7. · · Cat. No	. 11329W Form 1040EZ (1995)

SCHEDULES (Form 1040)	AFR	Solicatio / Hamilton Bouldanie	19 95	Name(s) shown on Form 1040. Do not enter name and social security number it shown on other side
Department of the Trea Internal Revenue Service	sury	(Schedule B is on back) Note: Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).	Attachment Sequence No.	Calculate D. Interest and Disi
Vame(s) shown on			Your social security	
Medical and Dental Expenses	1 A 2 E 3 A 4 S	Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1)	4	Interest Income Used the property as a personal residence, see pages 15 and B-1.) Interest Income Used the property as a personal residence, see pages 15 and B-1.) Note: If you
Paid	6 F 7 F 8 C	Real estate taxes (see page A-2) 6 Personal property taxes Uther taxes. List type and amount Add lines 5 through 8	9	1099-INT, Form 1099-OID, or substitute statement from a brokerage film, list the firm's
	I1 H ti a	forme mortgage interest and points reported to you on Form 1098 frome mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address		name as the payer and enter the total interest shown on that form. 2 Add the amounts on line 1
interest is not deductible.	12 F 13 I	Points not reported to you on Form 1098. See page A-3 or special rules	14	3 Excludable interest on series EE U.S. savings bonds issued a 8815, line 14. You MUST attach Form 8815 to Form 10 4 Subtract line 3 from line 2. Enter the result here and on Fo Part II Dividend 5 List name of payer. Include gross dividends and/or other distributions and nontaxable distributions.
Charity If you made a gift and got a benefit for it,	16 (17 (Gifts by cash or check. If you made any gift of \$250 or more, see page A-3 Dther than by cash or check. If any gift of \$250 or more, see page A-3. If over \$500, you MUST attach Form 8283 Carryover from prior year Add lines 15 through 17	18	(See on lines 7 and 8 ▶ pages 15 and B-1.)
Casualty and		Casualty or theft loss(es). Attach Form 4684. (See page A-4.)	19	Note: If you received a Form
(See page A-5 for expenses to deduct here.) Other Miscellaneous Deductions	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106 or 2106-EZ. (See page A-5.) 20 Tax preparation fees Other expenses—investment, safe deposit box, etc. List type and amount 22 Add lines 20 through 22 Enter amount from form 1040, line 32, Williphy line 24 above by 2% (.02) Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- Other—from list on page A-5. List type and amount Is Form 1040, line 32, over \$114,700 (over \$57,350 if married filing separately)?	26	1099-DIV or substitute statement from a brokerage firm. list the firm's name as the payer and enter the total dividends shown on that form. 6 Add the amounts on line 5 7 Capital gain distributions. Enter here and on Schedule D'. 8 Nontaxable distributions. (See the inst. for Form 1040, line 9.) 9 Add lines 7 and 8 10 Subtract line 9 from line 6. Enter the result here and on Fortif you do not need Schedule D to report any other gain instructions for Form 1040, line 13, on page 16. Part III Foreign Accounts 11a At any time during 1995, did you have an interest in or a signand account in a foreign country, such as a bank account,
Itemized Deductions		NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 34, the larger of this amount or your standard deduction. YES. Your deduction may be limited. See page A-5 for the amount to enter.	28	Trusts account? See page B-2 for exceptions and filing requirem b If "Yes," enter the name of the foreign country ▶

to an atal at	m !040	11:393 MO. Do not enter name and social security number if shown on other side	-	1545-0074 social securit) ac	be
iame(s) shown on F	orm 10	(AU). Do not enter name and social security number it shown an other side				_
		Schedule B-Interest and Dividend Income	_	Attachm Sequen	ient ce No	(
Part I	Note	: If you had over \$400 in taxable interest income, you must also complete Part III.				_
nterest	1	List name of payer. If any interest is from a seller-financed mortgage and the	-	Amou	nt	_
ncome		buyer used the property as a personal residence, see page B-1 and list this	1 1		- İ	
See		interest first. Also, show that buyer's social security number and address			Ì	
pages 15		•	l L		_	_
and B-1.)					i_	
5,		***************************************	l		\neg	
Note: If you			F			
eceived a Form		•••••	1		\neg	_
1099-INT, Form			i F		-+	-
1099-OID, or			I . F		-	_
substitute statement from			¹		+	_
statement from a brokerage firm,			1 4		_	
ist the firm's			ł L			
name as the		***************************************	lГ			_
payer and enter		••••••	! T		\neg	
he total interest		••••••	l F		\neg	
shown on that form.			l ⊦		-+	-
om.			l ⊦		\dashv	-
		***************************************	\vdash		-	_
	2	Add the amounts on line 1	2		-	_
	•	Excludable interest on series EE U.S. savings bonds issued after 1989 from Form	1 1		- 1	
	•	8815, line 14. You MUST attach Form 8815 to Form 1040	3		_	
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	4			
Part II	Made	a: If you had over \$400 in gross dividends and/or other distributions on stock, you mus	t also c	omplete Par	t III.	
Incomo	•	List name of payer, include gross dividends and/or other distributions on stock	ſ		- 1	
(See pages 15		here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8		<u>.</u>		_
(See pages 15		here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 •				
(See pages 15		here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8				_
(See pages 15		here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8				_
(See pages 15 and B-1.)		here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 -				
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(See pages 15 and B-1.) Note: If you received a Form 1099-DIV or	•	here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 -	5			
(See pages 15 and B-1.) Note: If you received a Form 1099-DIV or substitute	•	here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8	5			
(See pages 15 and B-1.) Note: If you received a Form 1099-DIV or substitute statement from	•	here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8	5			
(See pages 15 and B-1.) Note: If you received a Form 1099-DIV or substitute stement from a brokerage	•	here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8	5			
(See pages 15 and B-1.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as	•	here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8	5			
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(See pages 15 and B-1.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form. Part III Part III Part Climping Accounts	7 8 9 10	here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8	6 9 10	a financial	Yes	
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(See pages 15 and B-1.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form. Part III Part III Part Climpia Pages 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and 1 and	7 8 9 10	here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 Add the amounts on line 5 Capital gain distributions. Enter here and on Schedule D*. Nontaxable distributions. (See the inst. for Form 1040, line 9.) Add lines 7 and 8 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9.) If you do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, line 13, on page 16. In the down \$400 of interest or dividends or had a foreign account or were a grantor of a foreign trust, you must complete this part.	f, or a to	a financial r financial	Yes	
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(See pages 15 and 8-1.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form. Part III Foreign Accounts	7 8 9 10 lf yo to, a	Add the amounts on line 5 Capital gain distributions. Enter here and on Schedule D*. Add the amounts on line 5 Capital gain distributions. Enter here and on Schedule D*. Add distributions. (See the inst. for Form 1040, line 9.) Add lines 7 and 8 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 *. **If you do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, line 13, on page 16. Su had over \$400 of interest or dividends or had a foreign account or were a grantor of a foreign trust, you must complete this part. At any time during 1995, did you have an interest in or a signature or other authoric account in a foreign country, such as a bank account, securities account, account? See page B-2 for exceptions and filing requirements for Form TD F 9.	f, or a to ty over or other 0-22.1	a financial r financial 	Yes	

SCHEDULE C (Form 1040)

Profit or Loss From Business

OMB No. 1545-0074

Schedule C (Form 1040) 1995

(Sole Proprietorship) ▶ Partnerships, joint ventures, etc., must file Form 1065. Department of the Treasury Internal Revenue Service ► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040). Name of proprietor Social security number (SSN) A Principal business or profession, including product or service (see page C-1) B Enter principal business code (see page C-6) ▶ | | | C Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any Business address (including suite or room no.) ▶ E City, town or post office, state, and ZIP code Accounting method: (1) Cash (2) Accrual (3) ☐ Other (specify) ► Other (attach value closing inventory: (1) Cost (2) or market Does not apply (if (3) explanation) (4) checked, skip line H) Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach Did you "materially participate" in the operation of this business during 1995? If "No," see page C-2 for limit on losses, If you started or acquired this business during 1995, check here Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here 4 Cost of goods sold (from line 40 on page 2) Gross profit. Subtract line 4 from line 3 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2) Gross income. Add lines 5 and 6 . . Part II Expenses. Enter expenses for business use of your home only on line 30. Advertising 19 Pension and profit-sharing plans Bad debts from sales or 20 Rent or lease (see page C-4): services (see page C-3) a Vehicles, machinery, and equipment 20a Car and truck expenses b Other business property . . (see page C-3) 21 Repairs and maintenance . . . Commissions and fees. . . 22 Supplies (not included in Part III) . 12 Depletion. 23 Taxes and licenses . . . 23 13 Depreciation and section 179 24 Travel, meals, and entertainment: expense deduction (not included a Travel in Part III) (see page C-3) . . b Meals and en-14 Employee benefit programs tertainment (other than on line 19) c Enter 50% of Insurance (other than health) to limitations (see page C-4) a Mortgage (paid to banks, etc.) d Subtract line 24c from line 24b 17 Legal and professional 26 Wages (less employment credits) . services 27 Other expenses (from line 46 on Office expense 18 28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns. Tentative profit (loss). Subtract line 28 from line 7 Expenses for business use of your home. Attach Form 8829 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. If a loss, you MUST go on to line 32. 32 If you have a loss, check the box that describes your investment in this activity (see page C-5). • If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 32a All investment is at risk. (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. 32b Some investment is not • If you checked 32b, you MUST attach Form 6198. For Paperwork Reduction Act Notice, see Form 1040 instructions.

cher					Page
_	ule C (Form 1040) 1995				
alr	Cost of Goods Sold (see page C-5)				
	The second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th				T
•	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	33			+-
	Purchases less cost of items withdrawn for personal use	34	_		
	Cost of labor. Do not include salary paid to yourself				
		35			十
	Materials and supplies	36			\perp
	Other costs	37			
					T
	Add lines 33 through 37	38			╁
	Inventory at end of year	39			L
	Cost of goods sold: Subtract line 39 from line 38. Enter the result here and on page 1, line 4	40			
ar	Information on Your Vehicle. Complete this part ONLY if you are claiming	o car	or truck	expens	نــ es
	line 10 and are not required to file Form 4562 for this business. See the ins C-3 to find out if you must file.	tructio	ns for lin	e 13 on	pa
_					
	When did you place your vehicle in service for business purposes? (month, day, year) 🕨/	!			
	Of the total number of miles you drove your vehicle during 1995, enter the number of miles you used you				
	of the total number of miles you grove your venice during 1995, enter the number of fines you used you	it Aeuro	le for:		
	Business b Commuting c Other				
•	c Other				
		•••••	•••••	•••••	•••
	Oo you (or your spouse) have another vehicle available for personal use?		. 🗆 Yes	. [
	Do you (or your spouse) have another vehicle available for personal use?				
,	Do you (or your spouse) have another vehicle available for personal use?				
,	Do you (or your spouse) have another vehicle available for personal use?		. 🔲 Yes	· [_ •
1	Do you (or your spouse) have another vehicle available for personal use? Was your vehicle available for use during off-duty hours? Do you have evidence to support your deduction? "Yes," is the evidence written?			· [_ •
1	Do you (or your spouse) have another vehicle available for personal use?	or line		· [] A
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SCHEDULE	C-EZ
(Form 1040)	

Net Profit From Business

(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065.

Attachment Sequence No. 09A

OMB No. 1545-0074

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Department of the Treasury Internal Revenue Service	► Attach to Form 1040 or Form 1041.	► See instructions on back.
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Part 1 2 3 Part 4 5 a 6	Gross receipts. II Caution: If this in that form was che page C-2 and che Total expenses. I Net profit. Subtrr Form 1040, line 1 amount on Schec III Informati When did you pla Of the total numb Business Do you (or your s Was your vehicle	our I monecommerce in accommerce in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommence in accommen	Net ne wase, so here ore t here ore t line; and A SE, on Y your of mi	Profit nan \$2 see Stz han \$ 2 from ALSO line 2 Your vehic	25,000 atutor 32,000, m line on Sc. 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Enter report	r on this	r tru	3 suck 6	your	vel	ricle Yes	for:	e 2.

SCHEDULE D (Form 1040) Department of the Treasury

Capital Gains and Losses

► Attach to Form 1040. ► See Instructions for Schedule D (Form 1040).

1995 Attachment Sequence No. 12 ▶ Use lines 20 and 22 for more space to list transactions for lines 1 and 9.

OMB No. 1545-0074

Your social security number

Name(s) shown on Form 1040 Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less (f) LOSS If (e) is more than (d), subtract (d) from (e) (g) GAIN (e) Cost or other basis (a) Description of property (Example: 100 sh. XYZ Co.) (b) Date acquired (Mo., day, yr.) (c) Date sold (Mo., day, yr.) If (d) is more than (e), subtract (e) from (d) (d) Sales price (see page D-3) (see page D-3) 2 Enter your short-term totals, if any, from 3 Total short-term sales price amounts. Add column (d) of lines 1 and 2 . . . 3 4 Short-term gain from Forms 2119 and 6252, and short-term gain or loss from 5 Net short-term gain or loss from partnerships, S corporations, estates, and 6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of your 7 Add lines 1 through 6 in columns (f) and (g) 8 Net short-term capital gain or (loss). Combine columns (f) and (g) of line 7 Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year 10 Enter your long-term totals, if any, from 10 tine 23 11 Total long-term sales price amounts. Add column (d) of lines 9 and 10 . . . 12 Gain from Form 4797: long-term gain from Forms 2119, 2439, and 6252: and long-term gain or loss from Forms 4684, 6781, and 8824 13 Net long-term gain or loss from partnerships, S corporations, estates, and 15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of 15 17 Net long-term capital gain or (loss). Combine columns (f) and (g) of line 16 . . . Part III Summary of Parts I and II 18 Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. Note: If both lines 17 and 18 are gains, see the Capital Gain Tax Worksheet on page 23 . . 19 If line 18 is a loss, enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: a The loss on line 18; or **b** (\$3,000) or, if married filing separately, (\$1,500)

Note: See the Capital Loss Carryover Worksheet on page D-3 if the loss on line 18 exceeds

Cat. No. 11338H

Schedule D (Form 1040) 1995

the loss on line 19 or if Form 1040, line 35, is a loss.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule O (Form 1040) 1995	• •					12 - 2	SCHEDULE E	1	Sur	nlomenta	I Income a	-d 1 -			OMB No. 154	5-0074
Name(s) shown on Form 1040.	Do not enter name	e and social security	y number if shown on		ment Sequence No	Your social security number	(Form 1040)		(From	rental real est	ate, royalties, pates, trusts, Ri	partnersi	hips.		199	
Part IV Short-Ten	m Capital G	ains and Loss	ses—Assets H	eld One Year or	Less (Contin	nuation of Part I)	Department of the Treasury internal Revenue Service (99	► Attach to Form	1040	or Form 1041.	► See Instruction	ns for Sc	hedule E (Form 1	040).	Attachment Sequence No	_
(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-3)	(e) Cost or	(f) LOSS If (e) is more than subtract (d) from	(c) CAIM	Name(s) shown on return	£						1	social security	
20	, <u></u>			(see page 0-s)	subsect (a) II OII	te) Subdact (e) from (d)	, pursonal p	or Loss From Ren	ucorc	-E.Z. ISBO DADO F.	. Il Ponor form o	Report in	come and expense	s from	our business o	of renting
		-			<u> </u>		Show the kind a	ind location of eac	n renta	u real estate p	roperty:	: Forea	ich rental real es	tate	Ye	ne J9. PS No
												ог уоц	rty listed on line Ir family use it fo	r perso	ou nal	T
					•		В	••••••	•••••			greate	ses for more that of 14 days or 1	0% of	the T	†
							C					value (ays rented at fai during the tax ye	r rental ar? (Se	e B	+-
							income:				Proper	page (E-1.)		C	
						 				· A	В		С	(Ac	Totals id columns A, B,	, and C.)
							3 Rents received . 4 Royalties received	ed	4					3		\equiv
							Expenses:					7-1				+-
							5 Advertising . 6 Auto and travel	see page E-2)	6					- "		
					· · ·		7 Cleaning and ma	intenance	7 8			1:1		┧		
							8 Commissions . 9 Insurance		9			+-+	-	\dashv		
						•	10 Legal and other 11 Management fee	professional fees	10			\mp		1		
			•				12 Mortgage interes	t paid to banks.				++				
					<u> </u>		etc. (see page E-	2)	12			+'-+		12		┼
21 Short-term totals. Add	d columns (d), (n, and					14 Repairs		14			1				-
(g) of line 20. Enter he	ere and on line	2 21					15 Supplies		15 16		 	+-+		-		
22	п сарітаі ба	ins and Loss	es—Assets He	Id More Than O	ne Year (Cor	ntinuation of Part II)	17 Utilities 18 Other (list) ▶		17			+		1 1		
					<u> </u>	<u> </u>	To Other (iis)					1-		+		
	•				- : :				18			+		7 1		
and the same of the same of							-			:						1
							19 Add lines 5 throu 20 Depreciation expe		19		-	+- .		19		—
· · · · · · · · · · · · · · · · · · ·					· · ·		(see page E-2)		20			1_1		20		
		·			·		21 Total expenses. Ac 22 Income or (loss)	from rental real	21			+-+		- 1		
			-				estate or roya Subtract line 21 fi	rom line 3 (rents)		1		1 1	1:			
							or line 4 (royalties a (loss), see page	E-2 to find out					}			1
							if you must file Fe 23 Deductible rental	orm 6198	22		 	+-+		-		
	· · · · · ·				:		Caution: Your re loss on line 22 ma	ental real estate								
						·	page E-3 to find file Form 8582	out if you must								
			.	,			professionals mu: 42 on page 2	st complete line	23 (1					
							24 Income. Add pos	itive amounts show	vn on I	ine 22. Do not	include any loss	<u>⊥ ≀}(</u> ses		24		
<u> </u>					•		49 LOSSES: Add royalty	i losses from line 22 :	and ren	tai real estate los	ses from line 23	nter the I	intal Insses here	25	(
23 Long-term totals. Add	Cohimes (4) (0 000				<u> </u>	26 Total rental real es if Parts II, III, IV, a	na line 39 on bade	2 do 1	ant anniv to vo	1 alex antar this	25. Enter amount	the result here. on Form 1040,			
(g) of line 22. Enter he	ere and on line	i), and 10 23				:	For Paperwork Reduction	, include this amou	int in t	he total on line	40 on page 2	<u> </u>	<u> </u>	26		
	t a tary	•				Schedule D (1995)			*	wisd octions.		lo. 11344L		cnodule	E (Form 1040) 1995

	Individual Returns
	1995
ı	•

Schedule E (F	Form 1040) 1995				Attachm	ent Sequence No 1	ur social secu	Page 2				
		name and social security r				1	-	:	SCHEDULE EIC	Earned	Income Credit	OMB No. 1545-0074
Note: If yo	ou report amounts fro	om farming or fishing	on Schedul	e E, you must o	enter your gro	oss income from	those activ	rities on line	(Form 1040A or 1040)		Child Information) to Form 1840A or 1848.	19 95
41 below.	Real estate profession	onals must complete From Partnerships	line 42 Delo	W.					Department of the freasury internal Revenue Service (99)		nstructions on back.	Attachment Sequence No. 43
Part II	either column (e) or (from Partnerships f) of line 27 to describe yo	our investment	n the activity. See	page E-4. If you	i check column (i),	you must allac	.n romi e ise.	Name(s) shown on return			Your social security member
27) Name		(b) Enter P for partnership; S	(c) Check if foreign	(d) Employe identification		ament At Risk? If is (1) Some is sk not at risk				
				for S corporation	partnership	number	at n	SK IRULAL IISK	Before You Begin			· ·
B									• Answer	the questions on page 47 of the f	orm 1040A instructions or page	27 of the Form 1040 instructions
C				<u> </u>					to see it	vou can take this credit.		
D E									● If you ca	on take the credit, fill in the works	sheet on page 48 (1040A) or pag vou, see page 42 (1040A) or p	e 28 (1040) to figure your credit. •age 35 (1040).
<u> </u>	Passive Income	and Loss		N.		come and Los on 179 expense			Then you must con	nplete and attach Schedule EIC	only if you have a qualifying child	(see boxes on back).
(g) F	Passive loss allowed Form 8582 if required)	(h) Passive income from Schedule K-1	(A) No	npassive loss Schedule K-1	fron	deduction Form 4562	from Sci	ssive income hedule K-1	There, you must con	inpete and attach conseque 2.5		
A									•	Ab Vo	Countilising Child on Child	
В							+				ur Qualifying Child or Child	
D	i-	+	1						If you hav	e more than two qualifying child	ren, you only have to list two to	get the maximum credit.
E												-
28a Total										attach Schedule EIC and fill in all will take us longer to process your	(a) Child 1	(b) Child 2
b Total:	columns (h) and (k) o	of line 28a				21		-+,	return and issue your		(-,	
20 044	columns (a) (i) and	(i) of line 28b				the result	0 ('			First name Last name	First name Last name
31 Total	I partnership and S of and include in the to	corporation income of otal on line 40 below	r (loss). Con	ibine lines 29	and 30. Enter	the result 3	<u> 1 </u>					
Part III	Income or Los	ss From Estates a	and Trusts				Ol Form		1 Child's name .			
32		(4)	Name		_		(b) Emp identification	n number			10	19
A									2 Child's year of birt	1	19	10
В	- Desert	ve Income and Los	•	· · · · · · · · · · · · · · · · · · ·	Nor	passive incon	ne and Los	s	3 If the child was ho	rn before 1977 AND—		
(4)	Passive deduction or loss	allowed	(d) Passive inci		(e) Deduction	n or lass	(f) Other inc	ome from			_	
(5)	(attach Form 6582 if requi	red)	from Schedule	K-1	from Scher	NSO K-1	Schedu			at the end of 1995 and a student, ox, OR	Yes	Yes
<u> </u>									check the residence.	DX, OR		
33a Tota	ıls									and totally disabled (see back),	Yes	Yes
b Tota	ils					3	4		check the "Yes" b	ж		
35. 844	columns (d) and (f)	of line 33h					15 (4	Enter the child's social security		
36 Tota	al estate and trust inc	ome or (loss). Combi	ne lines 34 a	nd 35. Enter th	e result here a	and include	te			number. If born in 1995, see instructions on back		
in the	ne total on line 40 be	ss From Real Est	ate Mortga	ge investme	nt Conduit			lolder		Ilistractions on back	"	
	(a) Name	(b) Employer	l (c) Ex	ess inclusion from ules Q, line 2c (se	(d) Taxable	income (net loss) (e) Income from	1 Schedules Q,	5	Child's relationship to you (for		
37	(a) reside	identification number		page E-4)	110m scan	1				example, son, grandchild, etc.) .		
38 Con	mbine columns (d) an	d (e) only. Enter the i	result here a	nd include in t	he total on lin	e 40 below	38		- Sh = 6	Number of months child lived with you in the United States in 1995	months	months
Part V	Summary						39		5/E5A/			
39 Net 40 TQT	farm rental income	or (loss) from Form 4 nbine lines 26, 31, 36, 38	1835 . Also, o 3, and 39. Ente	omplete line 4 r the result here	nd on Form 10		40			Do you want the earned income	e credit added to your take-home pa	y in 1996? To see if you qualify, get
. 41 Dos	conciliation of Farm	ning and Fishing in	come. Enter	your gross						Form W-5 from your employer	or by calling the IRS at 1-800-TAX-	FURIN (1-000-029-3070).
`farr	ming and fishing inco	me reported on Fore	m 4835, line	/; Scheaule					Fo	Paperwork Reduction Act Notice, se	Form 1040A Cat. No. 13339M Sc	hedule EIC (Form 1040A or 1040) 1995
K-1	l (Form 1065), line 1 hedule K-1 (Form 10:	5b; Schedule K-1 (Fo 41), line 13 (see page	orm ≀120⊃), eE-4)	mie za; and	41				or or	1040 instructions.		
43 Po.	anneilletion for Doel	Estate Professional	s. If you were	a real estate								
pro	ofessional (see page E	:-3), enter the net inco	ome or (IOSS) estate activ	ties in which	1							
any you	u materially participal	ed under the passive	activity loss	rules	42							
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Form 1040) Form 1040) Form 1040) Fallach to the many of the many of the current say year. See instructions for schoolade if from 1040. Formula product: Decrete in one or two world you principal crop or activity for the current say year. For the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of	Profit or Loss From 1040, Form 1041, or Form 1040, > Attach to Form 1040, Form 1041, or Form 1040, > See Instructions for Schedule F. (Form 1040), Cash Complete Parts and (Accrual method tapages Percent of this business claring 1995? If "No." see page F. and other from reported on line 1 2 Sb Tax Hought for resule See page F. 2); Can dother products you raised See page F. 2); Can dother products you raised See page F. 2); Can dother products you raised See page F. 2); Can dother products you raised See page F. 2); Can dother products you raised See page F. 2); Can dother products you raised See page F. 2); Can dother products you raised See page F. 2); Can dother products you raised See page F. 2); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother products you raised See page F. 3); Can dother	Profit or Loss From Farming Protect: Describe in one or two words your principal crop a activity for the current tax year. Product Describe in one or two words your principal crop a activity for the current tax year. Product Describe in one or two words your principal crop a activity for the current tax year. Product Describe in one or two words your principal crop a activity for the current tax year. Product Describe in the operation of this business claring 1995? If "Not. See page F-2 for limit or other busis of Mesticack and other farms you bought for reade in or other busis of Mesticack and other farms you bought for reade in or other busis of Mesticack and other farms you bought for reade in or other busis of Mesticack and other farms you bought for reade or other busis of Mesticack and other farms you bought for reade in ordinary purposes; report of Mesticack and other farms you bought for reade in ordinary purposes; report of Mesticack produces, grains, and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and other farms and Accretical Method. 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1 2 2 2 3 2 1 1	34 Store from the 11 fl a proft, enter go on to time 37 (estates, trusts, over that describes your investme over 1040, films 18, and ALSO form 6198.	on Form 1040, line 18, and ALSO on a and partnerships, see page F-5). on Schedule SE, line 1. Cat. No. 11346H	35 36 37a All investment is at risk. 37b Some investment is not at risk. 57b Some investment is not at risk. 55chedule F (Form 1040) 1995	cotton, peanuts, feed corn, wheat, tobacco, rish potatoes, etc. 160 Vegetables and melons, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc. 170 Fruit and tree nuts, including grapes, bernes, olives, etc. 180 Ornamental floriculture and nursary products	horses, snakes, etc. 280 Animal aquaecutume, including fish, shelfish, molusks, frogs, etc., produced within confined space. 290 Forest produces, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products. 300 Agricutural production, not specified

Individua
l Returns
s 1995

										>age 2
to the Francisco of Toyon	OMB No 1545-0074		е н (Form 1040) 1995	employment (FU	TA) Tay					
SCHEDULE H Household Employment Taxes	Taxes) 19 95	Part	Federal Un	emproyment (r o	IA) IGA					Yes No
(Form 1040) (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA)			Did you pay unemple		es to only one	state?				. ———
Department of the Inssury Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, 1040-SS, 1040-T, or 104 Department of the Inssury	Attachment Sequence No. 44				menile stinger for	1005 by Anni	15 144b/FBC	ii yeai illeis, si	e page .	
Internal Revenue Service	Social security number	11	Did you pay all state Were all wages that	unemployment co	TA tow olso to	vable for vour	state's unempl	oyment tax?		
Name of employer (as shown on return)			If summered "V	on " to all of the ou	estions abov	e, complete Se	ection A.			
	Employer identification number		If you answered **	io" to any of the o	uestions abo	ve, skip Secuo	n A and comple	ete Section B.		
		i <u> </u>				Section A				- $ -$
A Did you pay any one household employee cash wages of \$1,000 or more in 1995? (If any hou spouse, your child under age 21, your parent, or anyone under age 18, see the line A instruction answer this question.)	usehold employee was your ions on page 3 before you	14	Name of the state w State reporting num Contributions paid t	ber as shown on s	tate unemploy	/ment tax returi (see page 5)	15		16	
Class Chicago Pand C and go to Part I		16	Total cash wages so	bject to FUTA tax	(see page 5)				 	
☐ Yes. Skip questions B and C and go to Part I.									17	
☐ No. Go to question B.		17	FUTA tax. Multiply	line 16 by .008. En	ter the result	nere, skip Secu	on B, and go to	7 Fat III		
B Did you withhold Federal income tax during 1995 for any household employee?						Section B				
B Did you withhold redead income tax during 1000 to any management		18	Complete all colum	ins below that app	y (if you need	more space, s	ee page oj.		81	
☐ Yes. Skip question C and go to Part I. ☐ No. Go to question C.		(m) Name	(b) State reporting number as shown on state	(c) Taxable wages (as	State expenses period	ce rate State	Multiply col. (c) by .054	Multiply col. (c) by col. (e)	Subtract col. (g) from col. (f). If zero or less.	Contributions paid to state unemployment
		of state	unemployment tax	defined in state act)	- T	To rate	by .034	b) 65% (6)	enter -0-	fund
C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1994 or 1995 to (Do not count cash wages paid in 1994 or 1995 to your spouse, your child under age 21, or	household employees? your parent.)		retum		From					
No. Stop. Do not file this schedule. Yes. Skip Part I and go to Part II on the back.								19		
		19	Totals					19		
Part I Social Security, Medicare, and Income Taxes							-0			
		20	Add columns (h) as	nd (i) of line 19 .			. 20		21	ļ.
1 Total cash wages subject to social security taxes (see page 4)		21	Total cash wages	subject to FUTA tax	(see the line	16 instructions	on page 5) .			
2 Social security taxes. Multiply line 1 by 12.4% (.124)	. 2	22	Multiply line 21 by	6.2% (.062)					22	
3 Total cash wages subject to Medicare taxes (see page 4)		23	Multiply line 21 by	5.4% (.054)			23		- 24	
	4	24	Enter the smaller							
4 Medicare taxes. Multiply line 3 by 2.9% (.029)		25	FUTA tax. Subtrac	t line 24 from line	22. Enter the	result here and	go to Part III.		25	
5 Federal income tax withheld, if any	. 5	Pa	rt III Total Ho	usehold Employ	ment laxes				TI	
6 Add lines 2, 4, and 5	1 - 1	26	Enter the amount	from line 8					26	
•	1 - 1		Add line 17 (or lin						27	
7 Advance earned income credit (EIC) payments, if any	• • • •	27								- 07 B
8 Total social security, Medicare, and income taxes. Subtract line 7 from line 6		"	Yes. Stop. 1 comple	Take the amount front te Part IV below.	om line 27 ab	nage E for det	sile			
9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1994 or 1995 to	o household employees?	l	No. You ma	y have to complet	Complete H	his nart only i	required. Sec	the line 28	nstructions o	n page 5.
(Do not count cash wages paid in 1994 or 1995 to your spouse, your child under age 21, 9		Add	ress (number and street)	or P.O. box if mail is not	delivered to stre	et address			Apt , room, o	or suite no
No. Stop. Take the amount from line 8 above and enter it on Form 1040, line 53, or For required to file Form 1040 or 1040A, see the line 9 instructions on page 4.	rm 1040A, line 27. If you are not		, town or post office, stat							and balled ut us to
☐ Yes. Go to Part II on the back.		Und	ler penalties of perjury, I ect, and complete. No pa	declare that I have examined of any payment made	nined this schedu to a state unemp	le, including accom ployment fund claim	panying statements ed as a credit was,	, and to the best of or is to be, deduc	or my knowledge a ted from the paym	ents to employee
For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 12187K	Schedule H (Form 1040) 1995									
		1 6						Date		
		'-	Employer's signature			Princed on recyc	ted paper			

Schedule R OMB No. 1545-0074 (Form 1040) Credit for the Elderly or the Disabled Department of the Freasury Attach to Form 1040. See separate instructions for Schedule R. Attachment Sequence No. 16 Name(s) shown on Form 1040 Your social security number You may be able to take this credit and reduce your tax if by the end of 1995: ● You were age 65 or older, OR ● You were under age 65, you retired on permanent and total disability, and you received taxable disability income. But you must also meet other tests. See the separate instructions for Schedule R. Note: In most cases, the IRS can figure the credit for you. See page 35 of the Form 1040 instructions. Part 1 Check the Box for Your Filing Status and Age If your filing status is: And by the end of 1995: Check only one box: Single, Head of household, or Qualifying widow(er) with dependent child 2 You were under 65 and you retired on permanent and total disability 2 Both spouses were under 65, but only one spouse retired on permanent and Married filing a 5 Both spouses were under 65, and both retired on permanent and total joint return One spouse was 65 or older, and the other spouse was under 65 and retired One spouse was 65 or older, and the other spouse was under 65 and NOT Married filing a 8 You were 65 or older and you lived apart from your spouse for all of 1995 . . 8 separate return You were under 65, you retired on permanent and total disability, and you Did you check Yes ----- Skip Part II and complete Part III on back. box 1, 3, 7, or 8? Complete Parts II and III. Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.) Part II IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years .after 1983 and your physician signed line B on the statement, AND 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1995, check this box ● If you checked this box, you do not have to file another statement for 1995. If you did not check this box, have your physician complete the statement below.

Physician's Statement (See instructions at bottom of page 2.)

was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the

date he or she retired. If retired after 1976, enter the date retired. Physician: Sign your name on either line A or B below. A The disability has lasted or can be expected to last continuously for at least a year B There is no reasonable probability that the

disabled condition will ever improve

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Name of disabled person

Physician's signature

Physician's signature Physician's address

Cat. No. 11359K

Schedule R (Form 1040) 1995

P	art III Figure Your Credit		Page
10	If you checked (in Part 1): Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9 Did you check box 2, 4, 5, 6, Nor 9 in Part 17 If you checked: Box 6 in Part 1, add \$5,000 to to	\$7.500 \$3.750 Sylva must complete line to Enter the amount from line 12 and go to line 1	line 10 on
12 13	Box 2. 4, or 9 in Part I, enter yo Box 5 in Part I, add your taxable taxable disability income. Enter TIP: For more details on what to ill you completed line 11, enter the from line 10. Enter the following pensions, anguered.	Enter the total. Dour taxable disability income. disability income to your spouse's the total. include on line 11, see the instructions. e smaller of line 10 or line 11; all others, dities or disability income that	enter the amount
ь	(and your spouse if filing a joint rei Nontaxable part of social security Nontaxable part of railroad retireme social security. See instructions. Nontaxable veterans' pensions, an Any other pension, annuity, or dis excluded from income under any of See instructions. Add lines 13a and 13b. (Even the taxable, they must be included her not receive any of the types of non or 13b, enter -0- on line 13c.	benefits, and ant benefits treated as	
6	Box 1 or 2	nter: .500 .000 15	
	Enter one-half of line 16	17	18
9 9	Subtract line 18 from line 12. If zero ine 20	or less, stop; you cannot take the credit. (
D N	Multiply line 19 by 15% (.15). Enter file Schedule C, C-EZ, D, E, or F (Fo for line 20 for the amount of credit y	the result here and on Form 1040, line 42.	
you i	retired after 1976, enter the date tired in the space provided in	tructions for Physician's States Physician A person is permanently and totally disabled if both of the following apply: 1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and	

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SCHED	ULE	SE
(Form	1040)	

Self-Employment Tax

➤ See Instructions for Schedule SE (Form 1040).

	OMB No. 1545-0074
ſ	1995
- 1	1000
1	Attachment

Name of person with self-employment income (as shown on Form 1040)

► Attach to Form 1040.

Social security number of person with self-employment income >

Who	Must	File	Sch	edule	SE
-----	------	------	-----	-------	----

You must file Schedule SE if:

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, OR
- You had church employee income of \$108.28 or more, Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

Note: Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?

<u> </u>	Did you rece	ive wages or tips in 1995?		
No	_	٦	Yes	
Are you a minister, member of a religious Science practitioner who received IRS appr on earnings from these sources, but you or tax on other earnings?	oval most to be taxed Yes	or raitroad	of your wages and tips subject to social secur retirement tax plus your net earnings for sent more than \$61,200?	
No				
Ara you using one of the optional method earnings (see page SE-3]?	s to figure your net Yes		No	
No			ive tips subject to social security or Medicare not report to your employer?	tax Yes
Did you receive church employee income W-2 of \$108.28 or more?	reported on Form Yes			
No				
YOU MAY USE SHORT SCHEDULE SE B	ELOW	YOU MUST	USE LONG SCHEDULE SE ON THE BACK	

1	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	1	 L
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report.	2	_
3	Combine lines 1 and 2	3	 L
4	Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax	1	
5	Self-employment tax. If the amount on line 4 is:	1	1
	• \$61,200 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 47.	5	
	 More than \$61,200, multiply line 4 by 2.9% (.029). Then, add \$7,588.80 to the result. Enter the total here and on Form 1040, line 47. 		
6	Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 25 6		

For Paperwork	Reduction	Act Notice,	see Form	1040 instructions.

Cat.	No.	113582

Schedule SE (Form 1040) 1995

	ule SE (Form 1040) 1995 of person with self-employment income (as shown on Form 1040)	Attachment Sequence No. Social security number of perso			age
		with self-employment income			
Sect	ion B-Long Schedule SE				
Par	Self-Employment Tax				
	Note: If your only income subject to self-employment tax is chur -0- on line 4c and go to line 5a. Income from services you performent church employee income. See page SE-1.				
	If you are a minister, member of a religious order, or Christian So had \$400 or more of other net earnings from self-employment, c				
1	Net farm profit or (loss) from Schedule F, line 36, and farm partr 1065), line 15a. Note: Skip this line if you use the farm optional n		1		_
	Net profit or (loss) from Schedule C, line 31: Schedule C.E.Z., line 1065), line 15a (other than farming). Ministers and members of refor amounts to report on this line. See page SE-2 for other income if you use the nonfarm optional method. See page SE-3.	eligious orders see page SE-1 to report. Note: Skip this line	2		
	Combine lines 1 and 2		3		-
	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Othen If you elected one or both of the optional methods, enter the tota		4a 4b		-
	Combine lines 4a and 4b. If less than \$400, do not file this schedule; year. Exception. If less than \$400 and you had church employee inc.	ou do not owe self-employment	4c		
	Enter your church employee Income from Form W-2. Caution: 5 page SE-1 for definition of church employee income				
	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- Net earnings from self-employment. Add lines 4c and 5b		5b		-
7	Maximum amount of combined wages and self-employment earn tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	ings subject to social security	7	61,200	00
8a	Total social security wages and tips (total of boxes 3 and 7 on Forn W-2) and railroad retirement (tier 1) compensation.	n(s) 8a			
	Unreported tips subject to social security tax (from Form 4137, line Add lines 8a and 8b	9) 815	8c		L
	Subtract line 8c from line 7. If zero or less, enter -0- here and on	line 10 and go to line 11 . >	10		╁╴
	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	· · · · · · · · · · · · · · · · · · ·	11		二
12	Self-employment tax. Add lines 10 and 11. Enter here and on Fo	orm 1040, line 47	12		
13	Deduction for one-half of self-employment tax. Multiply line 12 50% (.5). Enter the result here and on Form 1040, line 25	by 13			
Par	Optional Methods To Figure Net Earnings (See page	SE-3.)			
	Optional Method. You may use this method only if:				Π
	ir gross farm income¹ was not more than \$2,400, or ir gross farm income¹ was more than \$2,400 and your net farm pi	rofite ² ware lose than \$1 733	1 1		1
		iona were less than \$1,733.	14	1,600	00
	Enter the smaller of: two-thirds (¾) of gross farm income [†] (not le	ss than zero) or \$1,600. Also,	15		
	arm Optional Method. You may use this method only if:		1		
	ir net nonfarm profits ³ were less than \$1,733 and also less than 72 ne. ⁴ and	2.189% of your gross nonfarm			
	had net earnings from self-employment of at least \$400 in 2 of the	the prior 3 years.	} }		ł
	ion: You may use this method no more than five times. Subtract line 15 from line 14		16		1
17	Enter the smaller of: two-thirds (%) of gross nonfarm income* (not on line 16. Also, include this amount on line 4b above	less than zero) or the amount	17		
		C, line 31; Schedule C-EZ, line 3; and Sc C, line 7; Schedule C-EZ, line 1; and Sch			
110111	CONTROL OF THE SALE DESIGNATION AND ADDRESS OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY	nd paper	- Gudo N	. (1-2-11, 100-5), (61	- 134

	•			Form 2106 (1995)			
Form 2106	Employoo Business		•	Part II Vehicle Expenses (S	See instructions to find out which section	ns to complete	Page 2
Form ZIVO	Employee Business		OMB No. 1545-0139			(a) Vehicle 1	611/11
Department of the Treasury	► See separate instru	uctions.	1995	11 Enter the date vehicle was place	ced in service		(b) Vehicle 2
Internal Revenue Service (99)	► Attach to Form 1040 or		Attachment				
Your name	Soci		Sequence No. 54				
			pation in which expenses were incurred				1111163
Part I Employee	e Business Expenses and Reimbursement						70
	2 pasitions rybenises and Kanimarsement	ts		17 Other personal miles. Add line	es 13 and 16 and automatic	16 miles	miles
STEP 1 Enter Your		Column A	Column B				
3.51	Expenses	Other Than Meals	Meals and	18 Do you (or your spouse) have a	another vehicle available for personal purpose	17 miles	1711163
		and Entertainment	Entertainment		Totals Terride available for personal purpose	:s?	. Yes No
1 Vehicle expense fr	rom line 22 or line 29	11 . 1		19 If your employer provided you with	a vehicle, is personal use during off-duty hours pe		—
- raiking rees, tous	And transportation including the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the con	1		20 Do you have evidence to come	يم منظمة والمنظمة المنظمة	amilied. Te2 Tild	
are that illiants ove	ainthir (ravei	2		20 Do you have evidence to support	ort your deduction?	•	. 🗌 Yes 🔲 No
• II avel expense whi	lile away from home oversite to the state		4 1	21 If "Yes," is the evidence written	2		
wirpiane, car rental	II, ELC. UD not include meals and ansamin.	3		Section B.—Standard Mileage D	Date (Lico this and)	<u> </u>	. Yes No
A CASHIESS EXDENSE	PS not included on the		- 1	22 Multiply line 13 by 30¢ (30)	tate (Use this section only if you own the	e vehicle.)	
include meals and	I entertainment	4		instructions.)	Enter the result here and on line 1. (Rural	mail carriers, see	
		-		Section C.—Actual Expenses		<u> 22 </u>	
5 Meals and entertain	inment expenses (see instructions)	5		23 Gasoline, oil, repairs, vehicle	(a) Vehicle 1	(b) Veh	icle 2
o lotal expenses. In	1 Column A add lines 1 Abras III		+	insurance, etc.	23		
result. III Columb d	B, enter the amount from line 5	6		24a Vehicle rentals	24a		
Note: If you were	not raimburged for any aymanage in Chan 4			 Inclusion amount (see instructions) 	24b		
	not reimbursed for any expenses in Step 1, sk	kip line 7 and enter the am	ount from line 6 on line 8.	c Subtract line 24b from line 24a	24c		
				25 Value of employer-provided		-	
STEP 2 Enter Amou	unts Your Employer Gave You for Expense	on I lake at the OTPD at		vehicle (applies only if 100% of			1
		IS LISTED IN 21FF 1		annual lease value was included on Form W-2—see instructions)			1
7 Enter amounts your	r employer gave you that were not reported to		1000000	26 Add lines 23, 24c, and 25	25		
you in box 1 of For	orm W-2. Include any amount reported under			27 Multiply line 26 by the	26		
code L in box 13	of your Form W-2 (see instructions)	7		percentage on line 14	27		
				28 Depreciation, Enter amount			
SILE S FIGURE LAPS	enses To Deduct on Schedule A (Form 104	40) or Form 1040-T, Sec	tion R	from line 38 below	28		
				29 Add lines 27 and 28. Enter total		\dashv	
Subtract line 7 from				nere and on line 1	29		
a Sandacrime vironi	line 6	8		Section D.—Depreciation of Vehi	icles (Use this section only if you own th	ne vehicle)	
Note: If both colum	nns of line 8 are zero stop been # C-1				(a) Vehicle 1	(b) Vehic	
is iess uiali Zi	(CTO, CEDONT THE AMOUNT OF INCOME C			30 Enter cost or other basis (see		(w) veine	le Z
1040, IIIle 7, C	or Form 1040-1, line 1.			instructions)	30		
9 In Column A, enter I	the amount from line 8 (if zero or less, enter			31 Enter amount of section 179			
on Column D. In	BUILDIN THE AMOUNT ON line 9 hr. cook / cm	9		deduction (see instructions)	31		1
				32 Multiply line 30 by line 14 (see			
Schedule A (Form 1	1040), line 20, or Form 1040-T, Section B, line Is with disabilities, see the instructions for	Also, enter the total on		instructions if you elected the section 179 deduction)	32		
				33 Enter depreciation method and	32		
			10	percentage (see instructions)	33		
or Paperwork Reduction A	Act Notice, see instructions.	Cat. No. 11700N		34 Multiply line 32 by the percentage	-		
	•	•	Form 2106 (1995)	on line 33 (see instructions)	34		
	•		I	35 Add lines 31 and 34	35	\dashv	
			I	36 Enter the limitation amount			
		•		from the table in the line 36			
		•	· ·	instructions	36		
			*	37 Multiply line 36 by the		+	
• •				percentage on line 14	37		
•	***	•	·	38 Enter the smaller of line 35 or		1 1 –	
			ı	line 37. Also, enter this amount on line 28 above			
			1	Off fille 20 above	38		
•	the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th				Printed on recycled paper		

	2111	
Form	477 I	

Child and Dependent Care Expenses

► Attach to Form 1040. Attachment Sequence No. 21

OMB No. 1545-0068

Department of the Treasury Internal Revenue Service (99)	
Name(s) shown on Form 104	0

▶ See separate instructions.

Рa	Persons or O	rganizations Who Provided the Care—You me nore space, use the bottom of page 2.)	ust co		
1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP co	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)	
				1	
2		column (d) of line 1		▶ ┗—	Lat II below
		Did you receive dependent care benefits?		Complete only Pa	

Part II Credit for Child and Dependent Care Expenses

Enter the amount of qualified expenses you incurred and paid in 1995. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter
the amount from line 25

of the Form 2441 instructions.

5 Enter YOUR earned income

,	FILLER LOOK CONTINUE WAS INC.		-								
6	If married filing a joint return, income (if student or disabled,	er	iter e t	Ye he	OUR inst	SP ructi	OU	ISE s):	'S all	ea oti	nec ers
	enter the amount from line 5			•							

8	Enter the amount from Form 1040, line 32
_	Enter on line 9 the decimal amount shown below that applies to the amount on line

If line	9 is	Decimal	tf line 8		Decima
Over	But not over	amount is	Over	But not over	amount is
	10,000	.30	\$20,000	-22,000	.24
		.29	22.000	24,000	.23
	-12,000	.28	24 000	26,000	.22
	-14,000	.27		0—28,000	.21
	 16,000			0-No limit	.20
	—18,000	.26	20,00	(J	
18,000	-20,000	.25	•		

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41.

Caution: If you ped a person who worked in your home, you may have to pay employment taxes. See the instructions for Form 1040, line 52 on 2002 26. Form 1040, line 53, on page 26.

	11110000			
For Paperwork	Reduction	Act Notice,	see separa	te instruction

Cat	No	11862N

Form 2441 (199

ar	Dependent Care Benefits—Complete this part only if y	ou rece	ived these b	enefits.		
_	Enter the total amount of dependent care benefits you received for be shown in box 10 of your W-2 form(s). DO NOT include amounts as wages in box 1 of Form(s) W-2	1995. Th that wer	is amount she e reported to	ould		
!	Enter the amount forfeited, if any. See the instructions			12		\vdash
	Subtract line 12 from line 11			13		╁
	Enter the total amount of qualified expenses incurred in 1995 for the care of the qualifying person(s)	14		++1		
•	Enter the smaller of line 13 or 14	15		+ - 1	İ	
;	Enter YOUR earned income	16		+-11		1
7	If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 16	17				
B B	Enter the smallest of line 15, 16, or 17	18				
	The amount from line 18, or \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17).			19		
:0	Taxable benefits. Subtract line 19 from line 13. Also, include this line 7. On the dotted line next to line 7, write "DCB"	amount	on Form 104	20		_
	To claim the child and dependent ca lines 21-25 below, and lines 4-10 o	n the m	ont or this it			
21	Enter the amount of qualified expenses you incurred and paid in this line any excluded benefits shown on line 19	1995. ا	DO NOT inclu	ide on 21		
22	Enter \$2,400 (\$4,800 if two or more qualifying persons)	22		+		
23		23				
24	Subtract line 23 from line 22. If zero or less, STOP . You cannot to you paid 1994 expenses in 1995, see the line 10 instructions.	ake the	credit. Excep	tion. if	-	_
				I	1	

Form 3800

General Business Credit

Attach to your tax return.

OMB No. 1545-0895

Oe	partment of the freasury	Attach to your tax return.		1 119)	1 5
int	ernal Revenue Service ame(s) shown on return	► See separate instructions.		Attachment	
	arre(s) shown on return		Idea	Sequence of stifying number	No. ZZ
	art Tentativ			wilder interior	
_		e Credit		 	
1	a Current year inv	estment credit (Form 3468, Part I)	1a		
	Current year job	S Credit (Form 5884, Part I)	1b		+-
			1c		
			1d		
			1e		-
			11		
			19		
			1h		
			11		_
•					+
			13		ł
•					\neg
			1k		- 1
			11		
2			1m		+
3			2		
4	CODOCCI MIC 5 III	All line Im	3		_
5		edits allowed for 1995 (see instructions)	4		
•					+
6	Carryback of gen	(h)	_5		- }
7		business credit to 1995 (see instructions) Lousiness credit. Add lines 3 through 6	6		
Pa	71 General	Business Credit Limitation Based on Amount of Tax	7		
8a	Individuals Enter	amount from Form 1040, line 40			
b	Corporations, Enter	amount from Form 1040, line 40			
c	Other filers. Enter	r amount from Form 1120. Schedule J, line 3 (or Form 1120-A, Part I, line 1) regular tax before credits from your return.	8		_
9a	Credit for child an	d dependent care expenses (Form 2441, line 10)			
ь	Credit for the elder	y or the disabled (Schedule R (Form 1040), line 20)			1
c	Mortgage interest				ı
d	Foreign tax credit (
e	Possessions tax or				
. 1	Orphan drug credit				1
g	Credit for fuel from	a nonconventional source 9g			1
h	Qualified electric vi	a nonconventional source ehicle credit (Form 8834, line 19) 9h			1
i	Add lines 9a through	gh 9h			i
to	Net regular tax. Su	btract line 9i from line 8	9i		
11	icurative titititumum	(ax (see instructions)	10		
а	Individuals. Enter a	mount from Form 6251 line 26	1		-
_	COLPUI ALIONS. Enter	amount from Form 4626 line 12			ļ
c	Estates and trusts.	Enter amount from Form 1041, Schedule I, line 37	11		
	iver income (ax:	, ,			ł
a	Individuals. Add lin	e 10 above and line 28 of Form 6251			1
D	corporations, Add.	line 10 above and line 15 of Form 4525	[1
•	colates and trusts. A	Add line 10 above and line 41 of Form 1041 Sabadan (12		↓ _
•	n mine to is more (n	an \$25,000, enter 25% (25) of the excess (see in-terms)			ĺ
4	Subtract line 11 or	line 13, whichever is greater, from line 12. If zero or less, enter -0-	13		
			14		<u> </u>
					1
	Part I, line 2a; or th	e appropriate line of your tax return. (Individuals, estates, and trusts, see			
				İ	
			1		1
	nstructions if the co			i	ĺ
or Pa	Derwork Reduction	Act Motion and a series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the	15		

For	rm 3800 (1995)		
Sc	chedule A.—Additional General Business Credit Allowed By Section 38(c)(2) (Before Revenue Reconciliation Act of 1990)—Only Applicable to C Corporation	Repeal by the	Page
16	Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990).	16	
17			
18	.Multiply line 17 by 25% (.25)	18	
19	119		
20	Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990).		
21	Subtract line 20 from line 19 (if zero or less, enter -0-)	21	
22	Subtract line 21 from line 16 (if zero or less, enter -0-)	22	
23	For purposes of this line only, refigure the amount on line 11, Form 4626, by using zero on line 6, Form 4626, and enter the result here.	22	1-
24	Multiply line 23 by 10% (.10)	24	\perp
25	Net income tax (from line 12, page 1)	25	
26	General business credit (from line 15, page 1)	26	
27	Subtract line 26 from line 25	27	
28	Subtract line 24 from line 27	28	
29	Enter the smallest of line 18, line 22, or line 28	29	<u> </u>
30	Subtract line 29 from line 17	30	<u> </u>
31	Enter the greater of line 30 or line 13, page 1	31	<u> </u>
32	Subtract line 31 from line 25 .	32	
	of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1		
34	If line 32 is greater than line 33, enter the excess here and see the instructions on how to claim the additional credit	33	╁

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file

Learning about the law or the form . . . Preparing and sending the form to the IRS . . 1 hr., 14 min.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . .11 hr., 43 min. address listed in the instructions for the tax return with which this form is filed.

Alternative Minimum Tax—Individuals

See separate instructions.

OMB No 1545-0227 Attachment Sequence No. 32

► Attach to Form 1040, Form 1040NR, or Form 1040-T. Department of the Treasure

Your social security number Name(s) shown on Form 1040 Part I Adjustments and Preferences If you itemized deductions on Schedule A (Form 1040) (or you entered the amount from Form 1040-T, Section B, line t, on Form 1040-T, line 20), go to line 2. Otherwise, enter your standard deduction from Form 1040, line 34 (or Form 1040-T, line 20), and go to line 6 2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4 or 21/2% of Form 1040, line 32 (Form 1040-T filers, enter the smaller of Section B, tine c or 21/2% of Form 1040-T, line 16) Taxes. Enter the amount from Schedule A (Form 1040), line 9 (or the total of lines d through g of Form 1040-T, Section B) . Certain interest on a home mortgage not used to buy, build, or improve your home Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26 (or Form 1040-T, Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21 (or Form 1040-T, line 4 or line 9) . Investment interest. Enter difference between regular tax and AMT deduction Post-1986 depreciation. Enter difference between regular tax and AMT depreciation Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss. Passive activities. Enter difference between AMT and regular tax income or loss 11 Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8 11 Tax-exempt interest from private activity bonds issued after 8/7/86 12 13 Other. Enter the amount, if any, for each item and enter the total on line 14. h Loss limitations . . . a Charitable contributions . i Mining costs . . . b Circulation expenditures . i Patron's adjustment . . c Depletion k Pollution control facilities . d Depreciation (pre-1987) . _____ I Research and experimental g installment sales . . . m Tax shelter farm activities.

n Related adjustments . . f Intangible drilling costs . 14 Long-term contracts . . L 15 Total Adjustments and Preferences, Combine lines 1 through 14 Part II Alternative Minimum Taxable Income 16 Enter the amount from Form 1040, line 35 (or Form 1040-T, line 21). If less than zero, enter as a (loss). ▶ Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount 17 If Form 1040, line 32 (or Form 1040-T, line 16), is over \$114,700 (over \$57,350 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040), line 28 (or line 9 of the worksheet for Section B, line t, of Form 1040-T). Combine lines 15 through 18 19 20 Alternative tax net operating loss deduction. See page 5 of the instructions Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filling separately and line 21 is more than \$165,000, see page 5 of the instructions.) Part III Exemption Amount and Alternative Minimum Tax 22 Exemption Amount. (If this form is for a child under age 14, see page 6 of the instructions.) Enter on line 22: And line 21 is not over: If your filing status is: . . . \$112,500 \$33,750 Single or head of household . . 22 75,000 22,500 Married filing separately If line 21 is over the amount shown above for your filing status, see page 6 of the instructions. Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28 ▶ If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (.26). Otherwise, multiply line 23 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result 25 Alternative minimum tax foreign tax credit. See page 6 of the instructions 26 Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus 26 any foreign tax credit from Form 1040, line 43 (Form 1040-T filers, enter the amount from Form 1040-T, line 26) 27 27 Alternative Minimum Tax. (If this form is for a child under age 14, see page 7 of the instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48 (or Form 1040-T. line 31) ▶ Form 6251 (1995) For Paperwork Reduction Act Notice, see separate instructions.

Part 1 1995 Passive Activity Loss Caution: See the instructions for Worksheets 1 and 2 on page 8 before completing Part I. Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 4 of the instructions.) 1a Activities with net income (from Worksheet 1, column (a))	Attachment Sequence No. 88 Identifying number
Part 1 1995 Passive Activity Loss Caution: See the instructions for Worksheets 1 and 2 on page 8 before completing Part I. Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 4 of the instructions.) 1a Activities with net income (from Worksheet 1, column (a))	
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see Active Participation in a Rental Real Estate Activity on page 4 of the insuccession 1a Activities with net income (from Worksheet 1, column (a))	
1a Activities with net income (from Worksheet 1, column (a)) b Activities with net loss (from Worksheet 1, column (b)) c Prior year unallowed losses (from Worksheet 1, column (c)) d Combine lines 1a, 1b, and 1c All Other Passive Activities 2a Activities with net income (from Worksheet 2, column (a)) b Activities with net loss (from Worksheet 2, column (b)) c Prior year unallowed losses (from Worksheet 2, column (c)) d Combine lines 2a, 2b, and 2c	
b Activities with net loss (from Worksheet 1, column (c)) c Prior year unallowed losses (from Worksheet 1, column (c)) d Combine lines 1a, 1b, and 1c All Other Passive Activities 2a Activities with net income (from Worksheet 2, column (a)) b Activities with net loss (from Worksheet 2, column (b)) c Prior year unallowed losses (from Worksheet 2, column (c)) d Combine lines 2a, 2b, and 2c	
d Combine lines 1a, 1b, and 1c All Other Passive Activities 2a Activities with net income (from Worksheet 2, column (a)) b Activities with net loss (from Worksheet 2, column (b)) c Prior year unallowed losses (from Worksheet 2, column (c)) d Combine lines 2a, 2b, and 2c	
d Combine lines 1a, 1b, and 1c All Other Passive Activities 2a Activities with net income (from Worksheet 2, column (a))	
2a Activities with net income (from Worksheet 2, column (a))	1d
b Activities with net loss (from Worksheet 2, column (b)) c Prior year unallowed losses (from Worksheet 2, column (c)) d Combine lines 2a, 2b, and 2c	
b Activities with net loss (from Worksheet 2, column (c)) c Prior year unallowed losses (from Worksheet 2, column (c)) d Combine lines 2a, 2b, and 2c	
d Combine lines 2a, 2b, and 2c	
d Combine lines 2a, 2b, and 2c	
	2d
Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3 on page 8. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10.	3
Part II Special Allowance for Rental Real Estate With Active Participation Note: Enter all numbers in Part II as positive amounts. See page 8 of the instructions for	examples.
	4
4 Enter the smaller of the loss on line 1d or the loss on line 3	
5 Enter \$150,000. If married filing separately, see page 8 of the instructions	
6 Enter modified adjusted gross income, but not less than zero (see	
Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7.	
- Cuthant line 6 from line 5	
Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 9 of the instructions	8
9 Enter the smaller of line 4 or line 8	9
Part III Total Losses Allowed	
10 Add the income, if any, on lines 1a and 2a and enter the total	10
	1
11 Total losses allowed from all passive activities for 1995. Add lines 9 and 10. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return	

Form 8582 (1995)					_						
Caution: The worksheets are not 8582. Keep a copy of the	required to be filed ne worksheets for y	d with your tax our records.	return and may	be detached t	pefore filing Form	Form 8582 (1995) Worksheet 6	oscar D				page
Worksheet 1—For Form 8582, L	ines 1a, 1b, and 1	c (See page 8	of the instruction	ns.)		Worksheet 6—Activities With L the instructions.)	osses keported o	on Iwo or More	Different Forms	or Schedules	(See page 9 of
Name of activity	Curre	Prior year			Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed		
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss	Form or Schedule To Be Reported on:				loss	(e) Niio a e 0 1053
	1					1a Net loss plus prior year unallowed loss from form or schedule . ▶					
	+					b Net income from form or schedule					
Total Enter on Form 8582, lines 1a, 1b, and 1c.	. 1					c Subtract line 1b from line 1a. If zero	or less, enter -0-				
Worksheet 2—For Form 8582, Li	nes 2a, 2b, and 2c	(See page 8 c	of the instruction	ıs.)		To Be Reported on:					
Name of activity	Curren		Prior year		gain or loss	1a Net loss plus prior year unallowed					
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss	loss from form or schedule . ▶ b Net income from form or					
				 -		schedule					
						c Subtract line 1b from line 1a. If zero	or less, enter -0- ▶				
	+					Form or Schoolsto					
Total. Enter on Form 8582, lines 2a, 2b, and 2c.						To Be Reported on:					
Worksheet 3—Use this workshee	t if an amount is					1a Net loss plus prior year unallowed					
Name of activity	Form or schedule					loss from form or schedule . •					
- Table of dealery	to be reported on	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)	b Net income from form or schedule					
						c Subtract line 1b from line 1a. If zero	or less, enter -0- 🕨				
					+	Total			√1.00		
-	 							Printed on recycled paper	\ 1.00	·L	
Total Worksheet 4—Allocation of Unalk	wed Losses (See	page 9 of the	1.00				Ψ,	тины он гасусаа рараг			
Name of activity	Form or sched to be reported	tule (b) Ratio	(c) Unailowed loss						
	 										
											
						l .					
Total								•			
Worksheet 5—Allowed Losses (Se	e page 9 of the ins	structions.)		1.00							
Name of activity	Form or sched to be reported	ule (-)	pss (b) Una	allowed loss	(c) Allowed loss	:					•
						i .					

Total

		Tour day Obildron Under Ago 14		OMB No 15	45-0998
_	8615	Tax for Children Under Age 14	00	410 0	E
Form	0010	Who Have Investment Income of More Than \$1,3	UU	192	JJ
	ment of the Treasury	➤ Attach ONLY to the child's Form 1040, Form 1040A, Form 1040NR, or Form	040-T.	Attachment Sequence	vo. 33
	Revenue Service		Child's	ocial security	
Child	s name shown on ret	um			
_	December some (fort	initial, and last). Caution: See instructions on back before completing.	B Pare	nt's social secu	rity number
_	Patent's name pro-	numer, and tarry.			
_	Parent's filing statu:	(check one):			
•	☐ Single ☐	Married filing jointly Married filing separately Head of household C	ualifyin	g widow(er)	
Ste		child's net investment income			
		estment income, such as taxable interest and dividend income. See instructions.	-	İ	
1	Enter child's inv	s \$1,300 or less, stop; do not file this form	1	ļ	
_	If this amount i	NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR) or Section	l.	l	
2	If the child DID	not itemize deductions on Schedule A (and), on the S1,300. If the child ITEMIZED deductions, see instructions	2	<u> </u>	
_	B (FORM 1040*	from line 1. If the result is zero or less, stop ; do not complete the rest of this		1	Ì
3	form but ATTA	"Li it to the child's return		 	
	Enter child's tax	rable income from Form 1040, line 37; Form 1040A, line 22; Form 1040NR, line 36		ļ	j
•	or Form 1040-T	. line 25	· •	 	-+-
5	Fator the small	hav of line 3 or line 4	5	J	
Ste		tentative tax based on the tax rate of the parent listed on line A		1	
6	Enter parent's	axable income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line	•		ł
٠	6: Form 1040	NR, line 36; Form 1040NR-EZ, line 13; or Form 1040-T, line 25. If the paren	6	ł	1
	transferred pro	nerty to a trust, see instructions	. —	†	
7	Fates the total	not investment income if any from Forms 8615, line 5, of ALL OTHER children	' 7	1	
	of the parent is	dentified above. Do not include the amount from line 5 above	8	 	
8	Add lines 5, 6,	and 7	· -	 	
9	Tax on line 8	based on the parent's filing status. See instructions. If from Capital Gain Ta	' 9		
	Worksheet, en	ter amount from line 4 of that worksheet here		T-'	$\neg op$
10	Enter parent's	tax from Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 10; Form	2	1	l
	1040ND line 1	17- Form 1040NR-EZ, line 14: or Form 1040-1, line 25. If from Capital Gain 14	` 10	1	
	Worksheet, e	nter amount from line 4 of that worksheet here	. —		
- 11		10 from line 9. If line 7 is blank, enter on line 13 the amount from line 11; ski	11	·	
	lines 12a and	1128	•		
12	Add lines 5 ar	y line 12a. Enter the result as a decimal (rounded to two places)	12	ь	x .
	A A 44' 1 E 4	a hii lina 19h	▶ 13		
13	ep 3 Figure	child's tax—If lines 4 and 5 above are the same, enter -0- on line 15	and go	to line 16.	
		i from line 4			1
14	Subtract line	of from line 4. 4 based on the child's filing status. See instructions. If from Capital Gain Ta	×		- 1
15	lax on line 1	ter amount from line 4 of that worksheet here			
10	Add lines 12	and 15	. 10	5	
16 17	Tay on line 4	based on the child's filing status. See instructions. If from Capital Gain To	X		i
"	Worksheet of	neck here	ىل ل	7	_
18	C	- of line 15 or line 17 here and on Form 1040 line 38: Form 1040A, line 23; For	m	-	l
	ACADAID II-A	17. or Corm 10.40. T line 26. Resulte to check the DOX LOT, OII FULLI 1040-1, III III 4		_ [- 1
	space) for "Fo	rm 8615" even if line 17 is more than line 16	1	8	

General Instructions

Caution: At the time this form was printed. Congress was considering legislation that would change the tax treatment of capital gains. For information on the changes. get Pub. 553, Highlights of 1995 Tax Changes.

Purpose of Form.—For children under age 14, investment income over \$1,300 is taxed at the parent's rate if the parent's rate is higher than the child's rate. If the child's investment income is more than \$1,300, use this form to figure the child's

Investment Income.—As used on this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes taxable interest, dividends, capital gains, rents, royalties, etc. It also includes pension and annuity income and income (other than earned income) received as the beneficiary of a trust.

Who Must File.—Generally. Form 8615 must be filed for any child who was under age 14 on January 1, 1996, had more than \$1,300 of investment income, and is required to file a tax return. If neither

parent was alive on December 31, 1995, do not use Form 8615, instead, figure the child's tax in the normal manner.

Note: The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have to file a return or Form 8615. For more details. see the child's tax return instruction booklet or get Form 8814. Parents' Election To Report Child's Interest and Dividends.

Additional Information.—For more details, get Pub. 929, Tax Rules for Children and Dependents.

Form **8615** (1995)

Form 8801
Department of the freesury

Credit For Prior Year Minimum Tax— Individuals, Estates, and Trusts

► Attach to your tax return.

19**95**

Attachment Sequence No. 74

_	Revenue Service s) shown on return	Iden	tifying number	
	Fushing Name	L		_
ì	Net Minimum Tax on Exclusion Items	1		Г
	Combine lines 16 through 18 of your 1994 Form 6251. Estates and trusts, see instructions	2		t
	Enter adjustments and preferences treated as exclusion items. See instructions	_	(t
	Minimum tax credit net operating loss deduction. See instructions	-	•	T
	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more	4		1
	than \$165,000 and you were married filing separately for 1994, see instructions.	 -		t
	Enter \$45,000 (\$33,750 if single or head of household for 1994, \$22,500 if married filing separately for 1994). Estates and trusts, enter \$22,500	5_		╀
	Enter \$150,000 (\$112,500 if single or head of household for 1994, \$75,000 if married filing	١.		1
•	concertable for 100A). Estates and trusts, enter \$75,000	6		+
,	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7		+
	Multiply line 7 by 25% (.25)	8_		+
9	Subtract line 8 from line 5. If zero or less, enter -0 If this form is for a child under age 14, see instructions			1
)	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II. Form 1040NR filers, see instructions	10		1
	If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 1994), multiply line	1		
•	10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28), and subtract \$3,500 (\$1,750 if married	1	ļ	١
	filing separately for 1994) from the result	11		4
	Minimum tax foreign tax credit on exclusion items. See instructions	12		4
2	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13		4
3	The standard from your 1994 Form 6251 line 27 or Form 1941, Schedule H. line 380	14		4
4 5	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0	15	l	
_	Minimum Tax Credit and Carryforward to 1996			_
-	Enter the amount from your 1994 Form 6251, line 28, or Form 1041, Schedule H, line 39	16		4
6	Enter the amount from line 15 above	17	<u> </u>	4
7	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18		4
8	1994 minimum tax credit carryforward. Enter the amount from your 1994 Form 8801, line 26	19	ļ	4
9	Enter the total of your 1994 unallowed orphan drug credit, 1994 unallowed nonconventional			-
0	source fuel credit, and 1994 unallowed qualified electric vehicle credit. See instructions	20		4
_	Combine lines 18, 19, and 20. If zero or less, stop here and see instructions	21		4
1	Enter your 1995 regular income tax liability minus allowable credits. See instructions	22		
2	Enter your 1995 regular income tax habity minus anomable decade. So income 1995 regular income tax habity minus anomable decade. So income 1995 regular income tax habity minus anomable decade. So income 1995 regular income tax habity minus anomable decade.	23		_
3	Subtract line 23 from line 22. If zero or less, enter -0-	24		_
24	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the]	
25	appropriate line of your 1995 tay return. See instructions	25		_
26	Minimum tax credit carryforward to 1996. Subtract line 25 from line 21. See instructions	26	· L	

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 1 hr., 33 min.; Learning about the law or the form, 1 hr.; 3 min.; Preparing the form, 1 hr.; Copying, assembling, and sending the form to the IRS, 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Form 8801 is used by individuals, estates, and trusts to figure the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax

years after 1986. The form is also used to figure any minimum tax credit carryforward.

Who Should File

Form 8801 should be filed by individuals, estates, and trusts that had:

- An AMT liability in 1994 and adjustments or preferences (other than exclusion items) in 1994.
- A minimum tax credit carryforward from 1994 to 1995, or
- A nonconventional source fuel credit, an orphan drug credit, or a qualified electric vehicle credit not allowed for 1994 (see the instructions for line 20).

Cat. No 10002S

Form 8801 (1995)

8814

Parents' Election To Report

OMB No. 1545-1128

	rtment of the Treasury	Child's Interest and Dividends > See instructions below and on back. > Attach to parents' Form 1040 or Form 1040NR.		1995 Attachment Sequence No.	10
Vam	e(s) shown on your retu	un	Your	social security numb	
A	Child's name (first, in	ittel, and last)	B Chi	id's social security n	umbe
_	If more than an-	Company of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the s			$\overline{}$
		Form 8814 is attached, check here . mount of child's interest and dividend income to report on your ret		<u> ▶</u>	_
1a	Enter your child's	s taxable interest income. If this amount is different from the amounts shown rms 1099-INT and 1099-OID, see the instructions	1a		
b	Enter your child's	s tax-exempt interest include this amount			
2a	Fund dividends.	s gross dividends, including any Alaska Permanent If none, enter -0- on line 2c and go to line 3. If your inny capital gain distributions or dividends as a a instructions			
ь		s nontaxable distributions that are included on line libe shown in box 1d of Form 1099-DIV			
c	Subtract line 2b	from line 2a	2c	į	
3	Add lines 1a and total is \$5,000 or the income	2 2c. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6. If the more, do not file this form. Your child must file his or her own return to report	3		
4	Base amount .		4	1,000	00
5	capital gain distri 1040, line 21, or show the amoun	om line 3. If you checked the box on line C above or if line 2a includes any butions, see the instructions. Also, include this amount in the total on Form Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and t. Go to line 6 below	5		
Ste	p 2 Figure y	our tax on the first \$1,000 of child's interest and dividend income			
6	Amount not taxe	d	6	500	00
7	Subtract line 6 fr	om line 3. If the result is zero or less, enter -0	7		
8	Tax. Is the amou	unt on line 7 less than \$500?			
		\$75 here and see the Note below.	8		
	YES. Multip	ply line 7 by 15% (.15). Enter the result here and see the Note below.			
	amount from line	cked the box on line C above, see the instructions. Otherwise, include the 18 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 37. mount from line 8 in the space provided next to line 38 on Form 1040, or			

General Instructions

Purpose of Form.—Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions:

- Was under age 14 on January 1, 1996.
- Is required to file a 1995 return.
- · Had income only from interest and dividends, including Alaska Permanent Fund dividends.
- Had gross income for 1995 that was less than \$5,000.

- · Had no estimated tax payments for 1995.
- Did not have any overpayment of tax shown on his or her 1994 return applied to the 1995 return.
- · Had no Federal income tax withheld from his or her income.

You must also qualify as explained on page 2 of these instructions.

Step 1 of the form is used to figure the amount of your child's income to report on your return. Step 2 is used to figure an additional tax that must be added to your

How To Make the Election.—To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

Caution: The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return. For details, see Deductions You May Not Take on page 2.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10750J

Form 8814 (1995)

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	closeifed by we it
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Α	Children away from home exemption
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Inital accet	2.1
Sapital assets	Credit for the olderly and the same
See Sales of capital assets, net gain less loss)	Credit for the elderly or disabled Classified by:
apital gain distributions reported on Form	Marital status
J40	Size of adjusted gross income
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Jefinition	Returns with itemized deductions
ime series, 1991-1995 A	classified by marital status
	Time series 1991-1995

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fuels	Returns with itemized deductions
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The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	Reported on:
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