Individual Income Tax Returns 1985

Returns Filed, Sources of Income, Exemptions, Itemized Deductions, and Tax Computations

Statistics of Income Division
Internal Revenue Service
Publication 1304 (Rev. 4-88)

Department
of the
Treasury
**Internal
Revenue
Service**

Individual Income Tax Returns

Publication 1304 (Rev. 4-88)

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation. Data on high income returns are contained in Section 3 of this report.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use computer tape file — the Individual Tax Model File — containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. This file is suitable primarily for making national level estimates.

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As part of the Statistics of Income program a series of new services is now being offered (see below). Detailed information on these statistical services can be obtained by writing to Director, Statistics of Income Division (TR:S), Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224. Purchase is by check made payable to the IRS Accounting Section.

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- Exemptions
- Itemized deductions
- Tax computations
- High income returns
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- Receipts
- Cost of sales and operations
- Deductions
- Net income
- Capital gains
- Data presented by—
  industry
  size of total assets
  state
  number of partners

Purchasers of this service also will be provided with data for 1983–1985 as they become available and will also be notified of future statistical releases relating to partnership returns.

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- Public use tape files, including the Individual Tax Model (1978–85), among others. (Earlier files are available from the Machine Readable Branch (NNSR) of the National Archives, Washington, DC 20408

BUSINESS SOURCE BOOKS

(Available from Statistics of Income Division)

In addition to the Corporation Source Book, two others are now being offered by the Statistics of Income Division (see below). Information can be obtained by writing to Director, Statistics of Income Division (TR:S) at the address on the previous page. Purchase of Source Books should be made at time of request by check payable to the IRS Accounting Section.

Corporation Source Book, 1984, Publication 1053 — Price $175.00

This is a 481-page document that presents detailed income statement, balance sheet, tax and investment credit items by major and minor industries and size of total assets. This report is part of an annual series and can be purchased for $175 (issues prior to 1982 are for sale at $150). A magnetic tape containing the tabular statistics for 1984 can be purchased for $1,500.

Partnership Source Book, Publication 1289 — Price $30.00

This is a 291-page document showing key partnership data for 1957 through 1983, at the minor, major and division industry level. Includes an historical definition of terms section and legislative changes affecting partnerships during that period. Tables feature:

- Number of partnerships
- Number of partners
- Business receipts
- Depreciation
- Taxes paid deductions
- Interest paid
- Payroll
- Payments to partners
- Net income

Purchasers of this service also will be advised of the release of subsequent years' data. A magnetic tape containing the tabular statistics can be purchased for an additional $200.

Sole Proprietorship Source Book, Publication 1323 — Price $95.00

This Source Book is a companion to that for partnerships, shown above. It is a 244-page document showing key proprietorship data for 1957 through 1984. Each page contains statistics for a particular industry. Included will be data on:

- Number of businesses
- Business receipts
- Interest paid
- Depreciation
- Taxes paid deductions
- Payroll
- Net income

As with Partnerships, a magnetic tape containing the tabular statistics can be purchased. The price is $245.

OTHER PUBLICATIONS

(Available from Superintendent of Documents GPO, Washington, D.C. 20402)

The Statistics of Income (SOI) Bulletin (Quarterly) — Publication No. 1136
Subscription price $16.00; Single copy price $6.00

The SOI Bulletin provides the earliest published financial statistics from the various types of tax and information returns filed with the Internal Revenue Service. The Bulletin also includes information from periodic or special analytical studies of particular interest to tax administrators and economists.

Statistics of Income—1984, Corporation Income Tax Returns, Publication No. 16 — Price $8.00

Presents information on—

- Receipts
- Deductions
- Net income
- Taxable income
- Income tax
- Tax credits
- Distributions to stockholders
- Assets
- Liabilities
- Data classified by—
  industry
  accounting period
  size of total assets
  size of business receipts

CONTENTS

Section 1

Introduction, Changes in Law, Sources of the Data, and Description of the Sample*

The statistics presented in this report are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 101.7 million Forms 1040, 1040A and 1040EZ filed by the nation's taxpayers for Tax Year 1985.

Table A shows selected tax items for Tax Years 1970, 1975, 1980, 1984 and 1985. In addition, percent changes for Tax Years 1984 and 1985 are shown. Between 1984 and 1985, the number of returns filed increased by approximately 2.2 million, or 2.2 percent, and adjusted gross income increased by approximately $166 billion, or 7.8 percent. Taxable income increased by 7.0 percent, and total income tax by 7.9 percent.

REQUIREMENTS FOR FILING

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this volume. For Tax Year 1985, as for previous tax years, the principal criteria that determined the general filing requirements were gross income, filing status, and age. Gross income included all income received in the form of money, property, and services that were not expressly exempt from tax. However, for Tax Year 1985, taxpayers were required to add the following normally excludible sources of income into their gross income for purposes of determining whether or not they were required to file: the foreign earned income exclusion, the foreign housing deduction, and the one-time exclusion of capital gains from the sale of a residence. A return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65, with gross income of at least $3,430;

(2) a single person (other than a surviving spouse) age 65 or over, with gross income of at least $4,470;

(3) a surviving spouse under age 65 with gross income of at least $4,580;

(4) a surviving spouse age 65 or over with gross income of at least $5,620;

(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least $5,620;

(6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least $6,660;

(7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least $7,700; and

(8) a married person regardless of age whose spouse was filing a separate return, if that married person had a gross income of at least $1,040.

Notwithstanding these provisions, there were six additional filing requirements. Specifically, an individual had to file a return for Tax Year 1985 if that individual:

(1) was claimed as a dependent on another person's return and had "unearned income" (such as trust distributions, interest, or capital gains) of $1,040 or more;

(2) was liable for any of the following taxes:
-social security tax on unreported tip income
-uncollected social security tax or Railroad
-Retirement Tax Act (RRTA) tax on reported tip income
-alternative minimum tax
-tax on premature IRA distributions
-tax from recapture of investment credit

(3) received advanced earned income payments;

*This report was prepared under the direction of Susan Hostetter, Chief, Returns Analysis Section, Individual Statistics Branch. June Walters was responsible for overall production. Text was prepared by Marshall Epstein, Bonnye Walker and Susan Hostetter. Typing support was provided by Rose Kendall.

Table A.—Selected Income and Tax Items for Selected Years, 1970-1985

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

Item	1970	1975	1980	1984	1985	Percent change, 1984 to 1985
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	74,279,831	82,229,332	93,902,469	99,438,708	101,660,287	2.23%
Form 1040 returns	N/A	54,527,726	57,122,592	64,533,502	67,006,425	3.83
Form 1040A returns	N/A	27,701,606	36,779,877	18,431,641	18,124,702	-1.67
Form 1040EZ returns	N/A	N/A	N/A	16,473,565	16,529,160	0.34
Total income, amount	639,357,791	962,886,872	1,642,345,558	2,229,649,431	2,401,033,782	7.69
Adjusted gross income less deficit	631,692,540	947,784,873	1,613,731,497	2,139,904,356	2,305,951,483	7.76
Salaries and wages:						
Number of returns	66,965,659	73,520,046	83,802,109	85,925,617	87,198,001	1.48
Amount	531,883,892	795,399,462	1,349,842,802	1,807,137,587	1,928,200,978	6.70
Interest received:						
Number of returns	32,630,355	40,378,240	49,019,575	62,059,703	64,526,434	3.97
Amount	22,021,267	43,433,554	102,009,444	176,369,305	182,109,194	3.25
Dividends in adjusted gross income:						
Number of returns	7,729,939	8,853,491	10,738,982	14,259,407	15,527,579	8.89
Amount	15,806,924	21,892,126	38,761,253	48,640,734	55,046,351	13.17
Business or profession net income less loss:						
Number of returns	6,159,985	7,242,542	8,881,119	11,237,218	11,900,341	5.90
Amount	30,554,201	39,421,478	55,129,154	70,766,610	78,772,577	11.31
Net Capital gain less loss:						
Number of returns	7,962,663	7,574,823	9,970,921	12,447,762	12,579,494	1.06
Amount	9,006,683	14,071,893	30,029,074	54,519,368	68,277,779	25.24
Pensions and annuities in adjusted gross income:						
Number of returns	3,249,558	5,088,937	7,373,704	11,551,051	13,133,295	13.70
Amount	7,878,808	20,886,871	43,339,736	80,447,934	95,096,003	18.21
Rents and royalties net income less loss:						
Number of returns	6,557,498	7,143,812	8,208,132	10,118,104	10,608,583	4.85
Amount	3,232,817	5,202,078	4,105,381	-9,482,800	-12,963,727	-36.71
Partnership and S Corporations:						
Number of returns	n.a.	n.a.	n.a.	5,203,592	5,487,671	5.46
Amount	12,637,912	12,811,091	10,099,346	-2,268,204	-2,526,591	-11.39
Farm net income less loss:						
Number of returns	3,026,530	2,755,041	2,608,430	2,694,420	2,620,861	-2.73
Amount	2,788,713	3,563,325	-1,792,466	-13,095,506	-12,005,483	8.32
Total statutory adjustments:						
Number of returns	6,370,552	9,024,255	13,148,919	37,025,796	37,763,418	1.99
Amount	7,665,251	15,101,999	28,614,061	89,745,075	95,082,299	5.95
Individual Retirement Arrangement:						
Number of returns	N/A	1,211,794	2,564,421	15,232,858	18,205,846	6.39
Amount	N/A	1,436,443	3,430,894	35,374,424	38,211,574	8.02
Self-employed retirement (Keogh):						
Number of returns	591,655	595,892	568,936	648,958	675,822	4.14
Amount	847,692	1,603,788	2,007,668	4,072,409	5,181,993	27.25
Married couple who both work:						
Number of returns	N/A	N/A	N/A	24,126,180	24,835,278	2.94
Amount	N/A	N/A	N/A	22,407,621	24,614,983	9.85
Exemptions:						
Number of exemptions	204,126,402	212,202,596	227,925,098	240,886,327	244,180,202	1.37
Number, age 65 or over	8,904,331	9,937,208	11,847,168	15,890,548	16,748,810	5.40
Total deductions:						
Number of returns	73,862,448	81,585,541	86,491,251	94,855,579	96,848,626	2.10
Amount	120,549,755	233,181,778	346,000,155	499,585,197[1]	554,733,523[1]	11.04
Total itemized deductions:						
Number of returns	35,430,047	26,074,061	28,950,282	38,203,092	39,848,184	4.31
Amount	88,178,487	122,260,601	218,028,139	358,876,015	405,023,525	12.86
Medical and dental expense	10,585,749	11,422,312	14,972,082	21,450,276	22,926,214	6.88
Taxes paid	32,014,673	44,141,289	69,404,275	115,245,288	128,084,618	11.14
Interest paid	23,929,477	38,885,282	91,187,006	158,176,338	180,094,578	13.86
Contributions	12,892,732	15,393,331	25,809,608	42,119,812	47,962,848	13.87
Taxable income:						
Number of returns	59,593,598	65,852,602	88,104,696	94,178,183	96,124,046	2.07
Amount	401,154,285	595,492,866	1,279,985,360	1,701,365,731	1,820,740,833	7.02
Income tax before credits:						
Number of returns	59,596,755	65,854,734	76,135,819	84,440,481	85,994,216	1.84
Amount	84,156,695[2]	132,452,044	256,294,315	306,686,024	332,165,333	8.31
Total tax credits[3]	369,610	8,069,846	7,215,839	9,263,308	10,248,044	10.63
Child care credit	N/A	N/A	956,439	2,648,834	3,127,702	18.08
Credit for the elderly and disabled	167,656	128,968	134,993	107,002	108,642	1.53
Residential energy credit	N/A	N/A	562,141	645,093	811,675	25.82
Foreign tax credit	169,623	381,985	1,341,675	738,014	782,561	6.04
Investment credit	30,554	1,593,150	3,288,415	6,347,422	6,968,070	9.78
Income tax after credits	83,787,323	124,382,197	249,078,475	297,422,715	321,917,289	8.24
Total income tax:						
Number of returns	59,317,371	61,490,737	73,906,244	81,639,509	82,846,420	1.48
Amount	83,909,311	124,526,297	250,341,440	301,923,057	325,710,254	7.88

n.a. Not available

N/A Not applicable

[1] Includes total itemized deductions, charitable contributions for nonitemizers, and zero bracket amount on nonitemized deductions

[2] Includes surcharge of $2,018,078,000

[3] Includes credits not shown separtely below

NOTE: Detail may not add to total because of rounding

(4) had net earnings of at least $400 from self-employment income;

(5) had wages of $100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes; or

(6) had gross income of at least $1,040 and excluded income from sources within U.S. possessions.

These filing requirements applied to all U.S. citizens, residents of Puerto Rico, resident aliens for the entire tax year, certain dual-status taxpayers, and certain nonresident aliens married to U.S. citizens or residents at the end of 1985.

Data shown in these tables also cover returns from taxpayers who did not meet the general or specific filing requirements but were eligible and did file for refunds or earned income credits.

Most taxpayers were required to file tax returns within three and one-half months after the close of their accounting periods. Since most individuals use a calendar year period, nearly all returns were due by April 15, 1986. However, each taxpayer could be granted, upon request, one automatic four-month extension of time to file. U.S. citizens residing or traveling outside the United States and Puerto Rico on the due date were automatically granted (without requesting) a two-month extension.

CHANGES IN LAW

As a result of the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the 1983 Social Security Amendments Act and Railroad Retirement Solvency Act, and the Tax Reform Act of 1984, certain new tax provisions affected 1985 income tax returns. Most of these tax law changes pertaining to individual returns are reflected in this report.

All major changes are listed below in alphabetical order. Section 4 contains more detailed explanations and definitions of terms used in this report.

Credits

Child and Dependent Care Credit -- Beginning in Tax Year 1985, there was a change for separated or divorced taxpayers for claiming exemptions or claiming the child and dependent care credit for dependents. Such taxpayers could take the child and dependent care credit if the taxpayer was the designated custodial parent for the child, or if he or she was the noncustodial parent and:

1) the custodial parent waived the right to the exemption (filed a Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents), or

2) the noncustodial parent contributed $600 or more for the child's support and a pre-1985 divorce decree or written agreement granted the exemption to the noncustodial parent.

(See "Exemptions" below.)

Earned Income Credit -- Beginning in Tax Year 1985, new rules affected the amount of earned income credit and who could claim the credit. The limit on the amount of earned income and adjusted gross income a taxpayer could have and still be eligible for the credit increased from $10,000 to $11,000, and the maximum amount of the credit increased from $500 to $550.

Taxpayers filing as heads of households or married couples filing jointly only needed to live with their child for more than half the year in Tax Year 1985, rather than the entire year, which was required for Tax Year 1984.

Investment Tax Credit -- The maximum investment tax credit a taxpayer could claim on a passenger automobile was reduced to $675 for vehicles placed into service after April 2, 1985.

Mortgage Interest Credit -- State and local governments may issue mortgage credit certificates (MCCs) to be used in connection with the acquisition, qualified rehabilitation, or qualified home improvement of a taxpayer's principal residence. A qualified MCC entitled a taxpayer to claim a credit against federal income tax and the certificate specified the amount of the debt that qualified for the credit and the credit's percentage rate (10 percent to 50 percent).

The credit was figured by multiplying the interest paid on the debt during the year by the credit percentage rate. If the credit's percentage rate exceeded 20 percent, the maximum allowable credit was $2,000 a year. Taxpayers had to reduce their Schedule A itemized deduction for interest expense by the amount of the credit.

Depreciation

For passenger automobiles placed in service after April 2, 1985, the total depreciation deduction could not exceed $3,200 for the tax year during which the vehicle was placed in service and $4,800 for each tax year after that. These amounts of depreciation deduction were subject to reduction if business or investment use of the vehicle was less than 100%.

Beginning May 8, 1985, the minimum recovery period for depreciating real property increased from 18 to 19 years.

Exemptions

Beginning in Tax Year 1985 the rules for divorced or separated taxpayers were changed so that noncustodial parents (parents who have no custody or custody for the shorter time) could claim the exemption amount for a dependent child if:

1) the custodial parent waived the right to the exemption by filing a Form 8332 (Release of Claim to Exemption for Child of Divorced or Separated Parents), or

2) the noncustodial parent contributed $600 or more for the child's support and a pre-1985 divorce decree or written agreement granted the exemption to the noncustodial parent.

Individual Retirement Arrangement

For tax years beginning after 1984, all taxable alimony and separate maintenance payments received by a taxpayer under a decree of divorce or separate maintenance payments was treated as compensation for purposes of the Individual Retirement Arrangement (IRA) limit.

Interest on Overpayments and Underpayments

For the period January 1, 1985, through June 30, 1985, the interest that applied to overpayments and underpayments was figured at the annual rate of 13 percent, and for the period July 1, 1985, through December 31, 1985, the annual rate was 11 percent.

Itemized Deductions

Medical and Dental Expenses -- Beginning in Tax Year 1985, if either parent claimed a child as a dependent under the rules for divorced or separated parents, each parent could deduct the medical expenses he or she paid for the child.

Charitable Contributions -- Beginning in 1985, the deduction for use of a car in performing service for a charitable organization was 12 cents a mile. In addition, taxpayers who did not itemize in Tax Year 1985, could deduct one-half of their total qualifying contributions, up to the AGI limitation.

Self-Employment Tax

The limit for Tax Year 1985 on the amount of net earnings subject to self-employment tax increased to $39,600. The self-employment income tax rate was 11.8% for Tax Year 1985.

Tax Indexing

For Tax Year 1985, the Tax Rate Schedules (and the Tax Table) including the zero bracket amount and the size of personal exemptions were adjusted to reflect the effect of inflation so that inflation would not increase a taxpayer's average tax rate. Similarly, the amount allowed as a deduction for each exemption increased to $1,040 and the zero bracket amounts for all filing statuses increased.

SAMPLE SELECTION

The statistics in this report were estimated from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service (IRS) Centers during Calendar Year 1986. The total sample of 121,480 returns was selected from a population of 101,836,347 returns.

All returns processed during 1986 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 on, 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 returns that contained no income information were excluded from the tables in this report. Sample returns representing approximately 176,000 returns were excluded from the tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1985. While about 98 percent of the returns processed during Calendar Year 1986 were for Tax Year 1985, a few were for noncalendar years ending during 1985 and 1986 and some were returns for prior years. Returns for prior years were used in place of 1985 returns received and processed after December 31, 1986. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1986. Therefore, data for Tax Year 1985 may include amounts of minimum tax (or other discontinued items) reported on returns filed in 1986.

SAMPLE DESIGN AND SELECTION CRITERIA

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the National Computer Center during Calendar Year 1986 were stratified, by computer, into sample strata. These strata were based on the larger of total income or total loss amounts and the size of business plus farm receipts. In addition the strata were based on the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) From Business or Profession; and a Schedule F, Farm Income and Expenses. Twenty variables were used to derive the total income and loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the Social Security Number (SSN) and the second method used ending digits of random numbers generated from transformations of the SSN. The sampling rates ranged from 0.03 percent to 100 percent.

Table B contains the number of returns in the population and sample by sample stratum for the United States and State Groups. The State Groups were formed on the basis of total number of Forms 1040, 1040A, and 1040EZ filed from each State. The sampling rates of each State Group were identical. A comparison of the population counts in Table B with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded approximately 176,000 returns (see above).

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44. One set of weighting factors was computed for each State Group. These two sets of weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

SAMPLING VARIABILITY AND CONFIDENCE INTERVALS

The particular sample used in this study is one of a large number of all possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error 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 result of all possible samples.

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Table 1.4 CV contains computed CV's for many estimates in this report. The CV's were derived from using the sum-of-squares method.

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. For example, from Table 1.4, the amount estimate, X, for State income tax refunds is \$8.553 billion and its related coefficient of variation, CV(X), is 1.16 percent. The standard deviation (error) of the estimate, SE(X), is needed to construct the interval estimate and its coefficient of variation:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$8.553 \text{ billion})(0.0116) \\ &= \$0.100 \text{ billion} \end{aligned}$$

This SE(X) value is then subtracted from or added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval is calculated using the formula:

$$(X - SE(X)) \leq Y \leq (X + SE(X))$$

where Y is the population value estimated by X. Based on these data, the interval estimate is from \$8.453 billion (8.553 - 0.100) to \$8.653 billion (8.553 + 0.100).

A conclusion that the average estimate of State income tax refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the SE(X) value by two. For these data, the resulting interval would be from \$8.353 billion to \$8.753 billion.

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. These combinations and deletions are indicated by a double asterisk (**) and by a dagger (†), respectively. 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).

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained by writing to the Statistics of Income Division, TR:S:I, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.

PROCESSING AND MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to

Table B.—Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1985

Description of the sample strata		Number of Returns: United States totals[1] — Population count	Number of Returns: United States totals[1] — Sample count	State Group A[2] — Population count	State Group A[2] — Sample count	State Group C[3] — Population count	State Group C[3] — Sample count
		(1)	(2)	(3)	(4)	(5)	(6)
Grand total		101,836,347	121,480	6,735,607	6,724	95,100,740	114,756
Form 1040 returns only with adjusted gross income of $200,000 and over with no income tax after credits and no additional tax for tax preferences, total		943[4]	943	41	41	902	902
Form 1040 returns only with combined Schedule C (business or profession) net profit or net loss of $200,000 and over, total		13,304	13,304	686	686	12,618	12,618
Larger of total income amounts or total loss amounts	and Size of business receipts plus farm receipts						
Forms 1040 only with Form 2555		166,883	125	—	—	166,883	125
Under $1,000,000	Under $20,000,000	166,801	78	—	—	166,801	78
$1,000,000 and over Under $1,000,000	Any amount $20,000,000 and over	82	47	—	—	82	47
Forms 1040 only with Form 1116, but without Form 2555		428,910	1,993	23,135	80	405,775	1,913
Under $1,000,000	Under $20,000,000	425,108	100	23,006	9	402,102	91
$1,000,000 and over Under $1,000,000	Any amount $20,000,000 and over	3,802	1,893	129	71	3,673	1,822
Forms 1040 only with Schedule C, but without a Form 2555 or Form 1116		12,255,095	24,850	913,207	1,475	11,341,888	23,375
Under $20,000	Under $200,000	4,661,111	3,106	369,525	246	4,291,586	2,860
$20,000 under $50,000 Under $20,000	Under $500,000 $200,000 under $500,000	5,182,441	4,345	393,333	340	4,789,108	4,005
$50,000 under $100,000 Under $50,000	Under $1,000,000 $500,000 under $1,000,000	1,839,912	4,114	117,851	259	1,722,061	3,855
$100,000 under $200,000 Under $100,000	Under $5,000,000 $1,000,000 under $5,000,000	430,657	2,804	25,168	164	405,489	2,640
$200,000 under $500,000 Under $200,000	Under $10,000,000 $5,000,000 under $10,000,000	113,977	2,516	6,045	121	107,932	2,395
$500,000 under $1,000,000 Under $500,000	Under $20,000,000 $10,000,000 under $20,000,000	18,515	2,886	939	126	17,576	2,760
$1,000,000 under $2,000,000 Under $1,000,000	Under $30,000,000 $20,000,000 under $30,000,000	5,776	2,931	239	127	5,537	2,804
$2,000,000 under $5,000,000 Under $2,000,000	Under $50,000,000 $30,000,000 under $50,000,000	2,184	1,626	87	72	2,097	1,554
$5,000,000 and over Under $5,000,000	Any amount $50,000,000 and over	522	522	20	20	502	502
Forms 1040 only with Schedule F, but without Form 2555, Form 1116, or Schedule C		2,037,413	2,727	190,472	223	1,846,941	2,504
Under $20,000	Under $200,000	827,380	244	85,990	28	741,390	216
$20,000 under $50,000 Under $20,000	Under $500,000 $200,000 under $500,000	862,373	338	76,507	30	785,866	308
$50,000 under $100,000 Under $50,000	Under $1,000,000 $500,000 under $1,000,000	257,595	280	20,490	17	237,105	263
$100,000 under $200,000 Under $100,000	Under $5,000,000 $1,000,000 under $5,000,000	60,309	193	5,250	17	55,059	176
$200,000 under $500,000 Under $200,000	Under $10,000,000 $5,000,000 under $10,000,000	23,230	255	1,770	21	21,460	234
$500,000 under $1,000,000 Under $500,000	Under $20,000,000 $10,000,000 under $20,000,000	4,506	374	322	26	4,184	348
$1,000,000 under $2,000,000 Under $1,000,000	Under $30,000,000 $20,000,000 under $30,000,000	1,327	481	90	36	1,237	445
$2,000,000 under $5,000,000 Under $2,000,000	Under $50,000,000 $30,000,000 under $50,000,000	526	395	40	35	486	360
$5,000,000 and over Under $5,000,000	Any amount $50,000,000 and over	167	167	13	13	154	154
Forms 1040, 1040A and 1040EZ without a Form 2555, Form 1116, Schedule C, or Schedule F		86,933,799	77,538	5,608,066	4,219	81,325,733	73,319
Under $20,000	Not applicable	50,758,547	17,879	3,396,246	1,208	47,362,301	16,671
$20,000 under $50,000	Not applicable	28,658,139	13,129	1,817,056	812	26,841,083	12,317
$50,000 under $100,000	Not applicable	6,477,008	10,342	343,887	563	6,133,121	9,779
$100,000 under $200,000	Not applicable	791,069	9,247	39,704	470	751,365	8,777
$200,000 under $500,000	Not applicable	205,073	9,222	9,255	394	195,818	8,828
$500,000 under $1,000,000	Not applicable	30,748	9,851	1,335	428	29,413	9,423
$1,000,000 under $2,000,000	Not applicable	9,085	4,600	396	207	8,689	4,393
$2,000,000 under $5,000,000	Not applicable	3,303	2,441	156	106	3,147	2,335
$5,000,000 and over	Not applicable	827	827	31	31	796	796

[1] Three State Groups (A, B and C) were available for use in the sample design, however, State Group B was empty

[2] State Group A contains returns from the District of Columbia and the following states Alaska, Delaware, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Utah, Vermont, West Virginia, and Wyoming

[3] State Group C includes returns from those states that are not included in State Group A and the following Puerto Rico, the Office of the Assistant Commissioner (International) and those taxpayers having APO/FPO addresses

[4] This population includes 333 Form 1040 returns that have alternative minimum tax other than zero

the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may have reported director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been included in salaries and wages in the sample record.

The quality of the sample data was controlled at the IRS service centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistent data. In addition, these tests identified items and areas of returns where SOI editors were required to transcribe additional data that is not available from revenue processing files.

After the completion of service center review, data were further validated, tested, and finally balanced at the Detroit Data Center. Adjustments and imputations for selected fields were used to make each record internally consistent. Data were then tabulated.

A small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of the provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

INTRODUCTION OF A NEW INCOME CLASSIFIER

The Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, and the Tax Reform Act of 1984, changed the definition of includible components of gross income and adjustments, and therefore the definition of AGI. Since this definitional base has been modified from year to year, the basic measurement of income in the SOI Individual study has changed as well. The concept that SOI has historically used -- AGI -- was designed to administer the collection of taxes, and is not entirely usable by many tax analysts.

SOI determined that a more useful income classifier would use data reported on individual tax returns, would be applicable over several years (allowing comparisons both pre- and post- the major tax legislation of the 1980's), and would be limited to income for a given year (excluding "carryovers" and "carrybacks").

The result is a new Retrospective Income Concept, called "1979 Total Income" to reflect the base period 1979 through 1986. This base period was selected because it covers the tax law changes of the 1980's and the underlying data reported on tax returns permit construction of an income measure that is defined consistently across all those years. Even though the new income concept is "retrospective," its use will be continued in future years, to show an income that is conceptually similar to income published for these prior "base" years. The 1979 Total Income Concept does not adjust for costs of producing income, such as the investment interest expense, which is used in the "expanded income" concept described in Section 3.

Expanded income, which has been published for ten years, is similar to the 1979 Total Income in that it adds to AGI, tax preferences that taxpayers were permitted by law to exclude. The expanded income is different in that it includes reported tax preferences in a given year whereas the 1979 Income Concept only covers preferences if they were included in reporting requirements for all years from 1979 through 1986. The expanded income also reduces income by the investment interest expense. Figure 1 provides the derivation for the new concept, mostly using the line items on the income tax return.

By applying this definition, IRS has come up with a concept of income that is broader and more consistent than AGI. The largest difference between the 1979 Income Concept and AGI is the 60 percent capital gains exclusion, which was included in the 1979 concept income. Since most adjustments are really tax items and not income, those were added back, leaving only expense items, such as the employee business expense, as adjustments to income. The State income tax refund was omitted because it is a tax recovery or adjustment -- again, not a measure of income. Social security benefits are obviously income, but they were omitted because they weren't potentially subject to tax or even partially included on the tax return until 1984 and, therefore, could not be used consistently for all years from 1979 through 1986.

COMPARISON OF 1979 INCOME CONCEPT AND AGI

Figures 2 and 3 and Table C show differences in income and tax items for the 1979 Income Concept and AGI. Table C compares the two income concepts for all income classes, and the following Figures, 2 and 3, show differences only for the high income classes where the greatest changes occurred.

Figure 1.--Calculation of the 1979 Total Income Concept

1979 TOTAL INCOME =
Salaries and wages*
+ Interest (without any exclusion)*
+ Dividends (without any exclusion)**
+ Alimony received*
+ Capital gains (without any exclusion, and allowing for short-term and long-term loss without limitation)**
+ Capital gains not reported on Schedule D (without any exclusion)**
+ Other gains reported on Form 4797*
+ Net business income, Schedule C*
+ Net farm income*
+ Net rent income*
+ Net royalty income*
+ Net partnership income*
+ Net Subchapter S Corporation income*
+ Net farm rental income*
+ Net estate and trust income*
+ Unemployment insurance income reported**
+ Depreciation in excess of straight-line depreciation
+ Pension income reported**
+ Net other income*

LESS
Moving expenses*
+ Employee business expenses*
+ Alimony paid*

*Included in Tax Year 1985 AGI.
**Modified from income included in Tax Year 1985 AGI.
NOTE: Item without an asterisk was not included in Tax Year 1985 AGI.

Figure 2
Total Income for High Income Returns by 1979 Income Concept and AGI

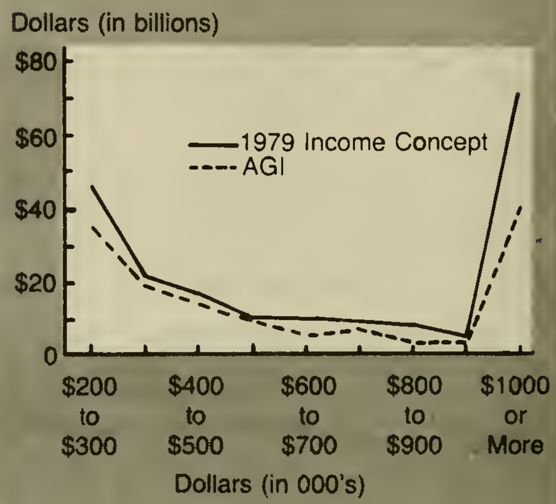
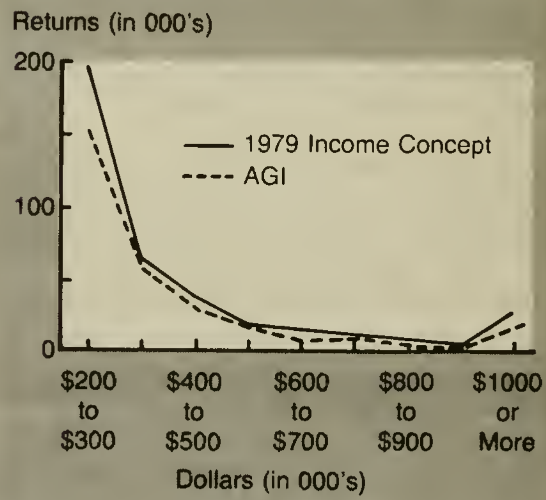


Figure 3
Distribution of High Income Returns by 1979 Income Concept and AGI



Total Income

Total income increased $140 billion (or six percent) for all returns, when computed according to the 1979 Income Concept. Figure 2 compares total income for the two concepts for returns with $200,000 or more of income. The greatest differences occur above $500,000, primarily because more taxpayers are now in those classes and they are credited with more income when computed for the 1979 Income Concept. The amount of income for returns with a million or more increased 78 percent, and the amount of increase was 46 percent for those from $500,000 to $1,000,000.

Number of Returns

Figure 3 shows the distributions of large income returns by size of both AGI and the new Retrospective Income. It shows that the number of all returns for the high income classes -- over $200,000 -- was consistently higher when the income was computed according to the 1979 Income Concept. The shift to income classes over $200,000 using the 1979 Income Concept was about 86,000 returns or 29 percent of the high income returns. Much of

Table C.—All Returns: Selected Income and Tax Items, By Size of Adjusted Gross Income and 1979 Income Concept, 1985 Statistics of Income Individual File

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

Size of income	Total Income				Salaries and Wages				Interest Received			
	By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**101,660**	**2,305,951**	**101,660**	**2,467,384**	**87,198**	**1,928,201**	**87,198**	**1,928,201**	**64,526**	**182,109**	**64,528**	**182,109**
Under $10,000	33,240	127,334	32,047	123,566	26,457	137,789	25,545	130,368	14,891	24,791	14,137	22,718
$10,000 under $20,000	25,551	375,530	25,439	373,365	21,550	303,425	21,484	295,574	14,538	35,076	14,168	32,933
$20,000 under $30,000	16,434	405,267	16,304	402,030	14,893	353,673	14,552	334,378	11,791	25,729	11,646	27,088
$30,000 under $40,000	11,636	402,943	11,475	396,726	10,850	361,611	10,648	342,373	9,560	20,892	9,365	21,144
$40,000 under $50,000	6,702	297,914	6,942	309,198	6,247	267,749	6,481	266,651	6,062	16,582	6,235	15,749
$50,000 under $60,000	3,359	182,898	3,631	197,997	3,075	161,040	3,391	166,789	3,127	11,600	3,372	10,438
$60,000 under $70,000	1,727	111,453	1,942	125,244	1,560	93,858	1,791	102,844	1,640	8,236	1,841	7,864
$70,000 under $80,000	940	70,052	1,178	87,836	831	55,929	1,061	67,634	906	5,942	1,129	5,936
$80,000 under $90,000	515	43,507	669	56,584	445	33,248	574	38,849	495	3,846	652	4,808
$90,000 under $100,000	352	33,225	459	43,440	299	23,362	391	29,348	342	3,049	445	3,212
$100,000 under $125,000	472	52,473	559	62,146	397	35,895	475	38,964	457	4,835	545	4,809
$125,000 under $150,000	234	31,843	300	40,892	189	21,228	250	24,720	224	3,717	288	3,260
$150,000 under $175,000	123	19,911	189	30,491	103	13,171	149	15,017	121	1,839	185	2,903
$175,000 under $200,000	80	14,974	111	20,648	66	9,780	90	11,059	79	1,513	108	1,757
$200,000 under $300,000	153	36,457	210	50,270	127	21,922	166	24,135	150	3,457	207	4,470
$300,000 under $400,000	55	18,798	70	23,798	39	9,243	52	10,146	54	2,332	69	2,540
$400,000 under $500,000	31	13,731	42	18,812	23	5,261	27	6,065	30	1,506	42	1,696
$500,000 under $1,000,000	41	27,541	64	43,612	31	11,025	49	12,505	41	3,220	63	3,654
$1,000,000 or more	17	40,100	30	80,728	14	8,992	23	10,785	17	3,945	30	5,131

Size of income	Dividends in AGI		Dividends received		Business Net Income (Less Loss)				Sales of Capital Assets			
	By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**15,528**	**55,046**	**19,717**	**57,004**	**11,900**	**78,773**	**11,900**	**78,773**	**12,579**	**68,278**	**12,445**	**161,776**
Under $10,000	2,391	3,270	2,715	3,052	2,897	−153	2,731	−95	1,713	5,891	1,530	−113
$10,000 under $20,000	2,898	5,893	3,428	5,571	2,517	11,439	2,421	10,255	2,111	2,030	1,859	2,592
$20,000 under $30,000	2,351	4,917	3,098	5,741	2,167	11,686	2,128	11,122	2,008	2,388	1,940	4,161
$30,000 under $40,000	2,382	5,017	2,958	4,878	1,656	9,990	1,655	9,464	1,831	2,935	1,719	5,155
$40,000 under $50,000	1,748	3,720	2,320	3,952	1,023	8,903	1,004	7,747	1,428	2,923	1,389	5,404
$50,000 under $60,000	1,175	3,325	1,567	2,976	570	6,658	625	7,324	1,012	2,939	1,005	5,281
$60,000 under $70,000	761	2,866	994	2,579	316	5,951	350	4,467	679	2,660	689	4,795
$70,000 under $80,000	482	2,242	705	2,223	206	4,455	240	4,215	438	1,871	536	5,587
$80,000 under $90,000	272	1,463	419	1,811	125	3,238	159	3,821	270	1,815	357	4,380
$90,000 under $100,000	218	1,719	307	1,526	84	2,610	124	3,004	216	1,547	270	5,014
$100,000 under $125,000	303	2,695	397	2,643	135	4,275	159	4,604	306	3,819	353	7,529
$125,000 under $150,000	160	2,160	222	1,767	67	2,163	88	2,804	164	2,564	212	6,258
$150,000 under $175,000	90	1,475	151	1,623	38	1,467	59	2,541	90	1,703	143	6,962
$175,000 under $200,000	58	866	86	1,237	20	982	35	1,359	59	1,450	84	3,810
$200,000 under $300,000	117	2,554	171	3,377	39	1,879	57	2,455	124	4,526	173	12,262
$300,000 under $400,000	45	2,706	58	1,543	17	755	23	1,028	47	2,841	61	6,599
$400,000 under $500,000	26	1,609	37	2,340	6	402	11	446	27	2,741	39	6,040
$500,000 under $1,000,000	36	2,590	56	3,492	14	1,146	20	1,332	38	6,067	59	17,597
$1,000,000 or more	16	3,960	27	4,673	6	926	10	878	16	15,564	29	52,463

Size of income	Pensions and Annuities in AGI		Pensions and Annuities		Rent, Royalty and Farm Rental Net Income (Less Loss)				Partnership and S Corporation Net Income (Less Loss)			
	By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**13,133**	**95,096**	**13,953**	**116,588**	**9,964**	**−10,946**	**9,964**	**−10,946**	**5,488**	**−2,527**	**5,488**	**−2,527**
Under $10,000	2,893	10,808	2,733	10,417	1,715	−4,380	1,592	−3,417	794	−16,812	743	−13,363
$10,000 under $20,000	3,788	24,824	3,733	25,139	1,838	−569	1,714	−233	669	185	604	70
$20,000 under $30,000	2,244	18,308	2,450	21,252	1,669	−1,760	1,580	−1,373	713	−107	657	135
$30,000 under $40,000	1,671	13,927	1,782	15,545	1,439	−2,175	1,411	−1,663	626	491	585	454
$40,000 under $50,000	1,048	9,302	1,198	11,353	1,075	−1,635	1,113	−1,752	602	479	584	950
$50,000 under $60,000	591	6,096	722	7,117	659	−1,487	660	−1,219	453	−331	433	−25
$60,000 under $70,000	340	3,667	399	4,442	435	−616	446	−997	335	192	340	174
$70,000 under $80,000	188	2,576	281	3,551	281	−471	331	−498	260	590	275	42
$80,000 under $90,000	102	1,213	166	2,699	165	−311	220	−157	182	732	213	531
$90,000 under $100,000	63	837	110	1,771	128	−70	161	−860	140	1,008	163	188
$100,000 under $125,000	79	1,316	141	3,120	186	−185	221	−251	227	1,162	235	671
$125,000 under $150,000	40	570	64	1,680	110	54	137	−386	133	182	164	612
$150,000 under $175,000	22	363	46	1,191	56	33	91	−205	74	107	122	185
$175,000 under $200,000	17	224	33	992	39	92	53	−18	54	297	69	273
$200,000 under $300,000	26	516	51	1,764	78	464	110	298	108	1,609	141	1,081
$300,000 under $400,000	7	165	15	1,124	31	257	41	131	45	275	53	174
$400,000 under $500,000	3	80	9	641	21	−530	23	−583	21	768	30	133
)0,000 under $1,000,000	9	176	16	1,449	28	1,824	43	1,776	36	1,352	54	1,179
000,000 or more	3	126	6	1,341	11	521	18	462	15	5,295	26	4,010

Table C.—All Returns: Selected Income and Tax Items, By Size of Adjusted Gross Income and 1979 Income Concept, 1985 Statistics of Income Individual File

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

Size of income	Estate and Trust Net Income (Less Loss)				Total Statutory Adjustments				Total Itemized Deductions			
	By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**1,149**	**9,730**	**1,149**	**9,730**	**37,783**	**95,082**	**9,106**	**28,797**	**39,848**	**405,024**	**39,848**	**405,024**
Under $10,000	250	454	226	416	2,244	3,255	651	1,550	2,303	11,697	2,069	10,513
$10,000 under $20,000	184	807	191	797	6,568	9,202	1,718	3,842	6,134	37,879	5,813	35,064
$20,000 under $30,000	134	680	133	716	8,581	14,543	1,827	4,196	8,576	59,295	8,207	55,955
$30,000 under $40,000	138	859	129	791	8,131	17,549	1,694	4,203	9,078	75,619	8,678	70,720
$40,000 under $50,000	93	419	99	517	5,438	15,399	1,123	3,087	6,006	62,523	6,086	61,008
$50,000 under $60,000	76	555	64	460	2,850	10,746	722	2,218	3,167	40,053	3,404	40,127
$60,000 under $70,000	55	426	54	310	1,481	7,290	405	1,586	1,642	24,638	1,844	25,538
$70,000 under $80,000	36	238	36	262	800	4,400	310	1,366	912	16,218	1,126	18,488
$80,000 under $90,000	22	226	30	256	436	2,617	166	793	500	10,297	642	11,497
$90,000 under $100,000	19	296	22	252	284	1,863	123	787	345	7,729	447	9,462
$100,000 under $125,000	36	350	36	431	383	2,776	140	917	460	12,387	537	12,705
$125,000 under $150,000	25	218	21	162	184	1,504	78	557	230	8,101	293	8,212
$150,000 under $175,000	16	258	17	193	101	898	46	349	121	4,651	186	6,384
$175,000 under $200,000	7	83	13	173	64	547	23	196	79	3,366	109	3,938
$200,000 under $300,000	16	261	28	311	118	1,115	42	437	151	7,922	205	9,554
$300,000 under $400,000	11	435	13	394	36	394	13	164	54	4,934	68	4,768
$400,000 under $500,000	11	1,930	10	1,969	21	184	6	75	30	3,289'	42	3,502
$500,000 under $1,000,000	14	396	21	411	32	586	13	339	41	6,323	63	7,721
$1,000,000 or more	4	838	6	910	12	216	5	135	17	8,103	30	9,869

Size of income	Taxable Income				Total Tax Credits				Total Income Tax			
	By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept		By Size of AGI		By 1979 Income Concept	
	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount	Returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**96,124**	**1,820,741**	**96,124**	**1,820,741**	**20,995**	**10,248**	**20,995**	**10,248**	**82,846**	**325,710**	**82,848**	**325,710**
Under $10,000	27,969	107,980	26,890	102,897	3,552	677	3,187	615	15,879	5,665	15,176	5,292
$10,000 under $20,000	25,358	294,357	25,202	283,473	4,660	1,495	4,759	1,475	24,458	30,257	23,994	28,791
$20,000 under $30,000	16,401	325,795	16,248	312,857	3,747	1,378	3,598	1,307	16,210	43,337	16,005	41,117
$30,000 under $40,000	11,625	320,092	11,450	304,889	3,303	1,314	3,153	1,209	11,544	49,794	11,366	46,615
$40,000 under $50,000	6,693	233,646	6,923	231,817	2,227	979	2,289	977	6,678	41,502	6,895	40,147
$50,000 under $60,000	3,352	142,532	3,626	145,291	1,221	550	1,298	573	3,353	29,294	3,618	28,258
$60,000 under $70,000	1,723	86,728	1,936	90,702	698	485	750	494	1,720	19,517	1,934	19,544
$70,000 under $80,000	937	53,818	1,173	61,438	416	309	505	351	938	13,146	1,169	14,234
$80,000 under $90,000	514	33,190	665	39,511	241	191	301	196	513	8,735	666	9,952
$90,000 under $100,000	351	25,493	452	28,974	175	175	213	201	351	7,168	458	8,036
$100,000 under $125,000	470	40,080	555	41,596	267	450	287	388	470	12,055	555	11,899
$125,000 under $150,000	233	23,867	297	26,693	141	307	172	311	233	7,841	299	8,281
$150,000 under $175,000	123	15,261	187	18,371	74	152	122	192	123	5,414	187	6,102
$175,000 under $200,000	79	11,627	110	13,275	53	151	70	156	80	4,347	110	4,686
$200,000 under $300,000	152	28,564	207	31,409	104	424	137	451	152	11,362	209	12,004
$300,000 under $400,000	55	13,902	68	13,933	42	174	48	185	55	5,986	69	5,794
$400,000 under $500,000	30	10,454	42	11,079	25	135	33	145	30	4,685	42	4,867
$500,000 under $1,000,000	41	21,270	63	23,780	34	325	50	334	41	9,878	64	10,878
$1,000,000 or more	17	32,087	29	38,755	15	577	24	687	17	15,728	30	19,214

this shift to higher income classes was due to the elimination of the capital gains exclusion in the 1979 Income Concept.

Total income tax was a greater percent of AGI (14.1 percent) than it was of the 1979 Income Concept (13.3 percent) for all income classes. This would be expected, since AGI is a major component of taxable income and income tax under current law. The average tax paid for individuals in the million dollar class was $925,000 for AGI income and $665,000 for the 1979 concept income. Many of the taxpayers who moved into this income class had considerable capital gains income which was taxed at a lower rate, causing the average tax to drop. See columns 57 through 60 of Table C for a distribution of total income tax for all income classes.

Section 2 Basic Tables*

Part 1 - Returns Filed and Sources of Income

Part 2 - Exemptions and Itemized Deductions

Part 3 - Tax Computations

* Production and review of tables was coordinated by June Walters. Jeff Bates, William Bradley, Dorothy Collins, Marshall Epstein, John Labate, Martha Shiley, and Norman Waits were responsible for specific tables.

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)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**101,660,287**	**100.0**	**2,305,951,483**	**100.0**	**22,683**	**82,846,420**	**100.0**	**2,259,015,527**	**100.0**
No adjusted gross income	1,034,803	1.0	-38,037,339	—	-36,758	10,928	(2)	-892,908	—
$1 under $1,000	2,257,204	2.2	1,296,383	0.1	574	*32	(2)	*16	(2)
$1,000 under $2,000	3,317,491	3.3	4,976,625	0.2	1,500	183,292	0.2	280,570	(2)
$2,000 under $3,000	3,453,996	3.4	8,604,620	0.4	2,491	193,747	0.2	486,103	(2)
$3,000 under $4,000	3,322,718	3.3	11,628,151	0.5	3,500	1,294,631	1.6	4,789,602	0.2
$4,000 under $5,000	3,362,763	3.3	15,141,718	0.7	4,503	2,169,016	2.6	9,802,926	0.4
$5,000 under $6,000	3,300,289	3.2	18,127,297	0.8	5,493	2,181,195	2.6	12,013,854	0.5
$6,000 under $7,000	3,270,679	3.2	21,229,599	0.9	6,491	2,160,975	2.6	14,028,780	0.6
$7,000 under $8,000	3,201,650	3.1	24,018,999	1.0	7,502	2,217,376	2.7	16,652,470	0.7
$8,000 under $9,000	3,462,629	3.4	29,458,890	1.3	8,508	2,692,796	3.3	22,911,862	1.0
$9,000 under $10,000	3,256,219	3.2	30,889,315	1.3	9,486	2,774,516	3.3	26,334,781	1.2
$10,000 under $11,000	2,978,825	2.9	31,236,025	1.4	10,486	2,722,412	3.3	28,552,866	1.3
$11,000 under $12,000	2,864,753	2.8	32,907,804	1.4	11,487	2,676,358	3.2	30,746,270	1.4
$12,000 under $13,000	2,718,168	2.7	33,955,577	1.5	12,492	2,579,792	3.1	32,222,238	1.4
$13,000 under $14,000	2,706,508	2.7	36,532,425	1.6	13,498	2,593,659	3.1	35,015,485	1.6
$14,000 under $15,000	2,680,264	2.6	38,819,866	1.7	14,484	2,580,391	3.1	37,370,643	1.7
$15,000 under $16,000	2,561,351	2.5	39,706,822	1.7	15,502	2,488,093	3.0	38,570,896	1.7
$16,000 under $17,000	2,334,042	2.3	38,518,446	1.7	16,503	2,264,914	2.7	37,381,737	1.7
$17,000 under $18,000	2,343,660	2.3	41,021,670	1.8	17,503	2,286,314	2.8	40,016,558	1.8
$18,000 under $19,000	2,198,938	2.2	40,653,596	1.8	18,488	2,151,361	2.6	39,771,446	1.8
$19,000 under $20,000	2,164,003	2.1	42,177,510	1.8	19,491	2,115,018	2.6	41,219,906	1.8
$20,000 under $25,000	8,976,271	8.8	200,868,257	8.7	22,378	8,826,109	10.7	197,514,567	8.7
$25,000 under $30,000	7,457,947	7.3	204,399,150	8.9	27,407	7,384,215	8.9	202,421,828	9.0
$30,000 under $40,000	11,635,660	11.4	402,942,962	17.5	34,630	11,544,233	13.9	399,798,575	17.7
$40,000 under $50,000	6,701,544	6.6	297,914,321	12.9	44,455	6,677,614	8.1	296,858,487	13.1
$50,000 under $75,000	5,628,639	5.5	333,710,362	14.5	59,288	5,615,517	6.8	332,907,760	14.7
$75,000 under $100,000	1,263,409	1.2	107,424,625	4.7	85,028	1,260,060	1.5	107,135,385	4.7
$100,000 under $200,000	909,357	0.9	119,200,439	5.2	131,082	905,961	1.1	118,789,867	5.3
$200,000 under $500,000	238,088	0.2	68,986,276	3.0	289,751	237,592	0.3	68,844,441	3.0
$500,000 under $1,000,000	41,107	(2)	27,541,427	1.2	669,994	41,037	(2)	27,491,537	1.2
$1,000,000 or more	17,312	(2)	40,099,667	1.7	2,316,293	17,266	(2)	39,976,978	1.8

Size and accumulated size of adjusted gross income	Taxable returns—continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of			Average income tax (dollars)
								Total	Taxable income	Adjusted gross income less deficit	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**82,800,627**	**1,787,293,215**	**100.0**	**82,762,130**	**321,917,289**	**100.0**	**325,710,254**	**100.0**	**18.2**	**14.4**	**3,931**
No adjusted gross income	—	—	—	3,045	1,192	(2)	185,398	0.1	(3)	20.8	16,965
$1 under $1,000	—	—	—	—	—	—	524	(2)	(3)	*3275.0	16,376
$1,000 under $2,000	181,696	501,194	(2)	183,197	9,351	(2)	11,190	(2)	2.2	4.0	61
$2,000 under $3,000	187,375	672,019	(2)	193,053	26,457	(2)	30,508	(2)	4.5	6.3	157
$3,000 under $4,000	1,294,612	3,719,592	0.2	1,294,527	74,216	(2)	77,196	(2)	2.1	1.6	60
$4,000 under $5,000	2,167,742	7,433,678	0.4	2,168,980	267,386	0.1	270,682	0.1	3.6	2.8	125
$5,000 under $6,000	2,181,186	9,254,157	0.5	2,180,267	492,874	0.2	505,602	0.2	5.5	4.2	232
$6,000 under $7,000	2,158,127	10,995,627	0.6	2,160,340	685,831	0.2	687,441	0.2	6.3	4.9	318
$7,000 under $8,000	2,217,257	13,195,938	0.7	2,217,258	930,216	0.3	931,813	0.3	7.1	5.6	420
$8,000 under $9,000	2,692,572	17,978,112	1.0	2,692,571	1,326,265	0.4	1,327,950	0.4	7.4	5.8	493
$9,000 under $10,000	2,773,915	20,729,315	1.2	2,773,869	1,634,795	0.5	1,636,531	0.5	7.9	6.2	590
$10,000 under $11,000	2,722,100	22,218,949	1.2	2,722,100	1,841,971	0.6	1,844,248	0.6	8.3	6.5	677
$11,000 under $12,000	2,676,319	23,967,741	1.3	2,676,318	2,121,248	0.7	2,123,188	0.7	8.9	6.9	793
$12,000 under $13,000	2,579,763	25,615,750	1.4	2,579,678	2,424,580	0.8	2,425,656	0.7	9.5	7.5	940
$13,000 under $14,000	2,593,618	27,718,362	1.6	2,593,617	2,717,266	0.8	2,719,674	0.8	9.8	7.8	1,049
$14,000 under $15,000	2,579,765	30,005,534	1.7	2,577,215	3,062,703	1.0	3,069,821	0.9	10.2	8.2	1,190
$15,000 under $16,000	2,488,079	30,905,139	1.7	2,488,034	3,254,241	1.0	3,255,908	1.0	10.5	8.4	1,309
$16,000 under $17,000	2,264,801	30,059,060	1.7	2,264,801	3,276,123	1.0	3,278,453	1.0	10.9	8.8	1,447
$17,000 under $18,000	2,285,773	32,417,893	1.8	2,285,619	3,658,079	1.1	3,661,350	1.1	11.3	9.1	1,601
$18,000 under $19,000	2,150,489	32,471,586	1.8	2,150,489	3,814,025	1.2	3,820,712	1.2	11.8	9.6	1,776
$19,000 under $20,000	2,114,858	33,586,673	1.9	2,113,132	4,049,305	1.3	4,057,983	1.2	12.1	9.8	1,919
$20,000 under $25,000	8,825,593	160,304,808	9.0	8,823,368	20,384,592	6.3	20,420,486	6.3	12.7	10.3	2,314
$25,000 under $30,000	7,381,601	163,121,693	9.1	7,380,317	22,884,673	7.1	22,916,851	7.0	14.0	11.3	3,103
$30,000 under $40,000	11,542,962	318,646,388	17.8	11,537,312	49,674,507	15.4	49,793,757	15.3	15.6	12.5	4,313
$40,000 under $50,000	6,675,784	233,355,660	13.1	6,661,020	41,349,053	12.8	41,501,665	12.7	17.8	14.0	6,215
$50,000 under $75,000	5,607,677	259,215,293	14.5	5,598,939	55,685,202	17.3	56,064,781	17.2	21.6	16.8	9,984
$75,000 under $100,000	1,258,897	82,235,948	4.6	1,251,250	21,462,399	6.7	21,794,656	6.7	26.5	20.3	17,297
$100,000 under $200,000	903,290	90,772,450	5.1	897,817	28,736,576	8.9	29,656,937	9.1	32.7	25.0	32,735
$200,000 under $500,000	236,738	52,887,207	3.0	236,024	21,352,126	6.6	22,032,978	6.8	41.7	32.0	92,735
$500,000 under $1,000,000	40,885	21,257,242	1.2	40,835	9,548,206	3.0	9,878,188	3.0	46.5	35.9	240,714
$1,000,000 or more	17,153	32,050,207	1.8	17,138	15,171,832	4.7	15,728,128	4.8	49.1	39.3	910,931

Footnote(s) 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)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total[1]	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	1,034,803	1.0	-38,037,339	—	-36,758	10,928	[2]	-892,908	—
$1 under $1,000	2,257,204	2.2	1,296,383	0.1	574	32	[2]	16	[2]
$1 under $2,000	5,574,695	5.5	6,273,009	0.3	1,125	183,324	0 2	280,586	[2]
$1 under $3,000	9,028,691	8.9	14,877,628	0.6	1,648	377,071	0.5	766,689	[2]
$1 under $4,000	12,351,409	12.1	26,505,779	1.1	2,146	1,671,702	2.0	5,556,291	0.2
$1 under $5,000	15,714,172	15.5	41,647,497	1.8	2,650	3,840,718	4.6	15,359,218	0.7
$1 under $6,000	19,014,461	18.7	59,774,794	2.6	3,144	6,021,913	7.3	27,373,072	1.2
$1 under $7,000	22,285,140	21.9	81,004,393	3.5	3,635	8,182,888	9.9	41,401,852	1.8
$1 under $8,000	25,486,790	25.1	105,023,391	4.5	4,121	10,400,264	12.6	58,054,322	2.6
$1 under $9,000	28,949,419	28.5	134,482,281	5.7	4,645	13,093,060	15.8	80,966,184	3.6
$1 under $10,000	32,205,638	31.7	165,371,596	7.1	5,135	15,867,576	19.2	107,300,964	4.7
$1 under $11,000	35,184,463	34.6	196,607,621	8.4	5,588	18,589,988	22.4	135,853,831	6.0
$1 under $12,000	38,049,216	37.4	229,515,425	9.8	6,032	21,266,346	25.7	166,600,100	7.4
$1 under $13,000	40,767,384	40 1	263,471,002	11.2	6,463	23,846,138	28.8	198,822,339	8 8
$1 under $14,000	43,473,892	42.8	300,003,427	12.8	6,901	26,439,797	31.9	233,837,824	10.3
$1 under $15,000	46,154,156	45.4	338,823,292	14.5	7,341	29,020,188	35.0	271,208,467	12.0
$1 under $16,000	48,715,507	47.9	378,530,115	16.1	7,770	31,508,281	38.0	309,779,363	13.7
$1 under $17,000	51,049,549	50.2	417,048,561	17.8	8,169	33,773,195	40.8	347,161,100	15.4
$1 under $18,000	53,393,209	52.5	458,070,231	19.5	8,579	36,059,509	43.5	387,177,658	17.1
$1 under $19,000	55,592,147	54.7	498,723,827	21.3	8,971	38,210,870	46.1	426,949,105	18.9
$1 under $20,000	57,756,150	56.8	540,901,337	23.1	9,365	40,325,888	48.7	468,169,010	20.7
$1 under $25,000	66,732,421	65.6	741,769,593	31 6	11,116	49,151,997	59.3	665,683,577	29.5
$1 under $30,000	74,190,368	73.0	946,168,743	40.4	12,753	56,536,212	68.2	868,105,405	38.4
$1 under $40,000	85,826,028	84.4	1,349,111,705	57.6	15,719	68,080,445	82.2	1,267,903,980	56.1
$1 under $50,000	92,527,572	91.0	1,647,026,026	70.3	17,800	74,758,059	90.2	1,564,762,467	69.2
$1 under $75,000	98,156,211	96.6	1,980,736,389	84.5	20,179	80,373,576	97.0	1,897,670,227	84.0
$1 under $100,000	99,419,620	97.8	2,088,161,014	89.1	21,004	81,633,636	98.5	2,004,805,612	88.7
$1 under $200,000	100,328,977	98.7	2,207,361,453	94.2	22,001	82,539,597	99.6	2,123,595,479	94.0
$1 under $500,000	100,567,065	98.9	2,276,347,729	97.1	22,635	82,777,189	99.9	2,192,439,920	97.0
$1 under $1,000,000	100,608,172	99.0	2,303,889,156	98.3	22,900	82,818,226	100.0	2,219,931,457	98.2
$1 or more	100,625,484	99.0	2,343,988,823	100.0	23,294	82,835,492	100.0	2,259,908,436	100.0
All returns	**101,660,287**	**100.0**	**2,305,951,483**	**98.4**	**22,683**	**82,846,420**	**100.0**	**2,259,015,527**	**100.0**

Size and accumulated size of adjusted gross income	Taxable returns—continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of			Average income tax (dollars)
								Total	Taxable income	Adjusted gross income less deficit	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	—	—	—	3,045	1,192	[2]	185,398	0.1	[3]	20.8	16,965
$1 under $1,000	—	—	—	—	—	—	524	[2]	[3]	*3275.0	16,376
$1 under $2,000	181,696	501,194	[2]	183,197	9,351	[2]	11,714	[2]	2.3	4.2	64
$1 under $3,000	369,071	1,173,213	0.1	376,250	35,808	[2]	42,223	[2]	3.6	5.5	112
$1 under $4,000	1,663,683	4,892,805	0.3	1,670,777	110,024	[2]	119,418	[2]	2.4	2.1	71
$1 under $5,000	3,831,425	12,326,483	0.7	3,839,757	377,410	0.1	390,101	0.1	3.2	2.5	102
$1 under $6,000	6,012,611	21,580,640	1.2	6,020,024	670,284	0.3	895,703	0.3	4.2	3.3	149
$1 under $7,000	8,170,738	32,576,267	1.8	8,180,364	1,556,115	0.5	1,583,143	0.5	4.9	3.8	193
$1 under $8,000	10,387,995	45,772,205	2.6	10,397,622	2,486,331	0.8	2,514,957	0.8	5.5	4.3	242
$1 under $9,000	13,080,567	63,750,317	3.6	13,090,193	3,812,596	1.2	3,842,907	1.2	6.0	4.7	294
$1 under $10,000	15,854,482	84,479,633	4.7	15,864,062	5,447,391	1.7	5,479,437	1.7	6.5	5.1	345
$1 under $11,000	18,576,582	106,698,582	6.0	18,586,162	7,289,362	2.3	7,323,685	2.2	6.9	5.4	394
$1 under $12,000	21,252,901	130,666,323	7.3	21,262,480	9,410,610	2.9	9,446,872	2.9	7.2	5.7	444
$1 under $13,000	23,832,664	156,282,074	8.7	23,842,158	11,835,189	3.7	11,872,528	3.6	7.6	6.0	498
$1 under $14,000	26,426,282	184,000,436	10.3	26,435,775	14,552,456	4.5	14,592,202	4.5	7.9	6.2	552
$1 under $15,000	29,006,047	214,005,970	12.0	29,012,990	17,615,158	5.5	17,662,023	5.4	8.3	6.5	609
$1 under $16,000	31,494,126	244,911,109	13.7	31,501,024	20,869,400	6.5	20,917,931	6.4	8.5	6.8	664
$1 under $17,000	33,758,927	274,970,168	15.4	33,765,825	24,145,522	7.5	24,196,384	7.4	8.8	7.0	716
$1 under $18,000	36,044,700	307,388,061	17.2	36,051,444	27,803,601	8.6	27,857,735	8.6	9 1	7.2	773
$1 under $19,000	38,195,189	339,859,647	19.0	38,201,933	31,617,626	9.8	31,678,446	9.7	9.3	7.4	829
$1 under $20,000	40,310,047	373,446,320	20.9	40,315,065	35,666,932	11.1	35,736,430	11.0	9.6	7.6	886
$1 under $25,000	49,135,640	533,751,128	29.9	49,138,433	56,051,524	17.4	56,156,916	17.2	10.5	8.4	1,143
$1 under $30,000	56,517,241	696,872,821	39.0	56,518,750	78,936,197	24.5	79,073,766	24.3	11.3	9.1	1,399
$1 under $40,000	68,060,203	1,015,519,209	56.8	68,056,062	128,610,704	40.0	128,867,523	39.6	12.7	10.2	1,893
$1 under $50,000	74,735,987	1,248,874,869	69.9	74,717,082	169,959,757	52.8	170,369,188	52.3	13.6	10.9	2,279
$1 under $75,000	80,343,664	1,508,090,162	84.4	80,316,021	225,644,959	70.1	226,433,969	69.5	15.0	11.9	2,817
$1 under $100,000	81,602,561	1,590,326,110	89.0	81,567,271	247,107,358	76.8	248,228,625	76.2	15.6	12.4	3,041
$1 under $200,000	82,505,851	1,681,098,559	94.1	82,465,088	275,843,934	85.7	277,885,562	85.3	16.5	13.1	3,367
$1 under $500,000	82,742,589	1,733,985,766	97.0	82,701,112	297,196,060	92.3	299,918,540	92.1	17.3	13.7	3,623
$1 under $1,000,000	82,783,474	1,755,243,008	98.2	82,741,947	306,744,266	95.3	309,796,727	95.1	17.6	14.0	3,741
$1 or more	82,800,627	1,787,293,215	100.0	82,759,085	321,916,098	100.0	325,524,856	99.9	18.2	14.4	3,930
All returns	**82,800,627**	**1,787,293,215**	**100.0**	**82,762,130**	**321,917,289**	**100.0**	**325,710,254**	**100.0**	**18.2**	**14.4**	**3,931**

Footnote(s) 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)

Size and accumulated size of adjusted gross income	All returns: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total[1]	All returns: Adjusted gross income less deficit: Average (dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Largest Size of Adjusted Gross Income									
$1,000,000 or more	17,312	(2)	40,099,667	1.7	2,316,293	17,266	(2)	39,976,978	1.8
$500,000 or more	58,419	0.1	67,641,094	2.9	1,157,861	58,303	0.1	67,468,516	3.0
$200,000 or more	296,507	0.3	136,627,370	5.8	460,790	295,895	0.4	136,312,957	6.0
$100,000 or more	1,205,864	1.2	255,827,809	10.9	212,153	1,201,856	1.5	255,102,824	11.3
$75,000 or more	2,469,273	2.4	363,252,434	15.5	147,109	2,461,916	3.0	362,238,208	16.0
$50,000 or more	8,097,912	8.0	696,962,796	29.7	86,067	8,077,433	9.7	695,145,969	30.8
$40,000 or more	14,799,456	14.6	994,877,117	42.4	67,224	14,755,047	17.8	992,004,456	43.9
$30,000 or more	26,435,116	26.0	1,397,820,079	59.6	52,877	26,299,280	31.7	1,391,803,030	61.6
$25,000 or more	33,893,063	33.3	1,602,219,230	68.4	47,273	33,683,495	40.7	1,594,224,859	70.5
$20,000 or more	42,869,334	42.2	1,803,087,486	76.9	42,060	42,509,604	51.3	1,791,739,425	79.3
$19,000 or more	45,033,337	44.3	1,845,264,996	78.7	40,976	44,624,622	53.9	1,832,959,331	81.1
$18,000 or more	47,232,275	46.5	1,885,918,592	80.5	39,929	46,775,983	56.5	1,872,730,777	82.9
$17,000 or more	49,575,935	48.8	1,926,940,262	82.2	38,868	49,062,297	59.2	1,912,747,335	84.6
$16,000 or more	51,909,977	51.1	1,965,458,708	83.9	37,863	51,327,211	62.0	1,950,129,072	86.3
$15,000 or more	54,471,328	53.6	2,005,165,531	85.5	36,811	53,815,304	65.0	1,988,699,968	88.0
$14,000 or more	57,151,592	56.2	2,043,985,396	87.2	35,764	56,395,695	68.1	2,026,070,612	89.7
$13,000 or more	59,858,100	58.9	2,080,517,821	88.8	34,757	58,989,354	71.2	2,061,086,097	91.2
$12,000 or more	62,576,268	61.6	2,114,473,398	90.2	33,790	61,569,146	74.3	2,093,308,335	92.6
$11,000 or more	65,441,021	64.4	2,147,381,202	91.6	32,814	64,245,504	77.5	2,124,054,605	94.0
$10,000 or more	68,419,846	67.3	2,178,617,227	92.9	31,842	66,967,916	80.8	2,152,607,471	95.3
$9,000 or more	71,676,065	70.5	2,209,506,542	94.3	30,826	69,742,432	84.2	2,178,942,252	96.4
$8,000 or more	75,138,694	73.9	2,238,965,431	95.5	29,798	72,435,228	87.4	2,201,854,114	97.4
$7,000 or more	78,340,344	77.1	2,262,984,430	96.5	28,887	74,652,604	90.1	2,218,506,584	98.2
$6,000 or more	81,611,023	80.3	2,284,214,029	97.4	27,989	76,813,579	92.7	2,232,535,364	98.8
$5,000 or more	84,911,312	83.5	2,302,341,326	98.2	27,115	78,994,774	95.4	2,244,549,218	99.3
$4,000 or more	88,274,075	86.8	2,317,483,044	98.9	26,253	81,163,790	98.0	2,254,352,144	99.8
$3,000 or more	91,596,793	90.1	2,329,111,194	99.4	25,428	82,458,421	99.5	2,259,141,746	100.0
$2,000 or more	95,050,789	93.5	2,337,715,814	99.7	24,594	82,652,168	99.8	2,259,627,850	100.0
$1,000 or more	98,368,280	96.8	2,342,692,440	99.9	23,816	82,835,460	100.0	2,259,908,419	100.0
$1 or more	100,625,484	99.0	2,343,988,823	100.0	23,294	82,835,492	100.0	2,259,908,436	100.0
All returns	**101,660,287**	**100.0**	**2,305,951,483**	**98.4**	**22,683**	**82,846,420**	**100.0**	**2,259,015,527**	**100.0**

Size and accumulated size of adjusted gross income	Taxable returns—continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of: Total	Total income tax: Percent of: Taxable income	Total income tax: Percent of: Adjusted gross income less deficit	Total income tax: Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Cumulated from Largest Size of Adjusted Gross Income											
$1,000,000 or more	17,153	32,050,207	1.8	17,138	15,171,832	4.7	15,728,128	4.8	49.1	39.3	910,931
$500,000 or more	58,038	53,307,449	3.0	57,973	24,720,038	7.7	25,606,316	7.9	48.0	38.0	439,194
$200,000 or more	294,776	106,194,655	5.9	293,997	46,072,163	14.3	47,639,294	14.6	44.9	34.9	161,001
$100,000 or more	1,198,066	196,967,105	11.0	1,191,814	74,808,739	23.2	77,296,231	23.7	39.2	30.3	64,314
$75,000 or more	2,456,963	279,203,052	15.6	2,443,064	96,271,139	29.9	99,090,886	30.4	35.5	27.4	40,249
$50,000 or more	8,064,640	538,418,345	30.1	8,042,003	151,956,341	47.2	155,155,667	47.6	28.8	22.3	19,209
$40,000 or more	14,740,424	771,774,005	43.2	14,703,023	193,305,394	60.0	196,657,333	60.4	25.5	19.8	13,328
$30,000 or more	26,283,386	1,090,420,394	61.0	26,240,335	242,979,901	75.5	246,451,090	75.7	22.6	17.7	9,371
$25,000 or more	33,664,987	1,253,542,087	70.1	33,620,652	265,864,574	82.6	269,367,940	82.7	21.5	16.9	7,997
$20,000 or more	42,490,580	1,413,846,895	79.1	42,444,020	286,249,166	88.9	289,788,426	89.0	20.5	16.2	6,817
$19,000 or more	44,605,438	1,447,433,568	81.0	44,557,152	290,298,472	90.2	293,846,409	90.2	20.3	16.0	6,585
$18,000 or more	46,755,927	1,479,905,153	82.8	46,707,641	294,112,497	91.4	297,667,121	91.4	20.1	15.9	6,364
$17,000 or more	49,041,700	1,512,323,046	84.6	48,993,260	297,770,575	92.5	301,328,471	92.5	19.9	15.8	6,142
$16,000 or more	51,306,501	1,542,382,106	86.3	51,258,061	301,046,698	93.5	304,606,925	93.5	19.7	15.6	5,935
$15,000 or more	53,794,580	1,573,287,245	88.0	53,746,095	304,300,939	94.5	307,862,832	94.5	19.6	15.5	5,721
$14,000 or more	56,374,345	1,603,292,779	89.7	56,323,310	307,363,642	95.5	310,932,654	95.5	19.4	15.3	5,513
$13,000 or more	58,967,963	1,631,011,141	91.3	58,916,927	310,080,908	96.3	313,652,327	96.3	19.2	15.2	5,317
$12,000 or more	61,547,726	1,656,626,891	92.7	61,496,605	312,505,488	97.1	316,077,963	97.0	19.1	15.1	5,134
$11,000 or more	64,224,045	1,680,594,632	94.0	64,172,923	314,626,736	97.7	318,201,171	97.7	18.9	15.0	4,953
$10,000 or more	66,346,145	1,702,813,582	95.3	66,895,023	316,468,707	98.3	320,045,418	98.3	18.8	14.9	4,779
$9,000 or more	69,720,060	1,723,542,897	96.4	69,668,892	318,103,502	98.8	321,681,949	98.8	18.7	14.8	4,612
$8,000 or more	72,412,632	1,741,521,009	97.4	72,361,463	319,429,767	99.2	323,009,899	99.2	18.5	14.7	4,459
$7,000 or more	74,629,889	1,754,716,948	98.2	74,578,721	320,359,983	99.5	323,941,712	99.5	18.5	14.6	4,339
$6,000 or more	76,788,016	1,765,712,575	98.8	76,739,061	321,045,814	99.7	324,629,153	99.7	18.4	14.5	4,226
$5,000 or more	78,969,202	1,774,966,732	99.3	78,919,328	321,538,688	99.9	325,134,755	99.8	18.3	14.5	4,116
$4,000 or more	81,136,944	1,782,400,410	99.7	81,088,308	321,806,074	100.0	325,405,437	99.9	18.3	14.4	4,009
$3,000 or more	82,431,556	1,786,120,002	99.9	82,382,835	321,880,290	100.0	325,482,633	99.9	18.2	14.4	3,947
$2,000 or more	82,618,931	1,786,792,020	100.0	82,575,888	321,906,747	100.0	325,513,141	99.9	18.2	14.4	3,938
$1,000 or more	82,800,627	1,787,293,215	100.0	82,759,085	321,916,098	100.0	325,524,332	99.9	18.2	14.4	3,930
$1 or more	82,800,627	1,787,293,215	100.0	82,759,085	321,916,098	100.0	325,524,856	99.9	18.2	14.4	3,930
All returns	**82,800,627**	**1,787,293,215**	**100.0**	**82,762,130**	**321,917,289**	**100.0**	**325,710,254**	**100.0**	**18.2**	**14.4**	**3,931**

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

1 Percent based on positive income only

2 Less than 0.05 percent

3 Percent not computed

NOTE: Detail may not add to total because of rounding

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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)

Size of adjusted gross income	All returns: Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions: Total: Number of returns	Itemized deductions: Total: Amount	Excess itemized deductions: Number of returns	Excess itemized deductions: Amount	Taxable income: Number of returns	Taxable income: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**101,660,287**	**2,305,951,483**	**253,720,447**	**39,848,184**	**405,023,525**	**39,271,148**	**278,802,507**	**96,124,046**	**1,820,740,833**	**82,762,130**	**321,917,289**	**82,846,420**	**325,710,254**
No adjusted gross income	1,034,803	−38,037,339	2,741,127	—	—	—	—	—	—	3,045	1,192	10,928	185,398
$1 under $1,000	2,257,204	1,296,383	3,097,035	22,813	242,976	21,312	178,434	*4,340	*6,856	—	—	*32	*524
$1,000 under $2,000	3,317,491	4,976,625	4,614,585	129,376	251,592	30,011	142,116	2,598,105	1,662,549	183,197	9,351	183,292	11,190
$2,000 under $3,000	3,453,996	8,604,620	5,262,390	147,782	402,763	45,578	234,970	2,981,526	4,285,404	193,053	26,457	193,747	30,508
$3,000 under $4,000	3,322,718	11,628,151	5,172,159	224,219	723,018	96,610	394,189	3,043,151	6,855,843	1,294,527	74,216	1,294,631	77,196
$4,000 under $5,000	3,362,763	15,141,718	5,904,911	204,410	956,623	141,878	537,183	3,188,810	9,193,170	2,168,980	267,386	2,169,016	270,682
$5,000 under $6,000	3,300,289	18,127,297	6,239,654	255,442	1,292,839	215,696	667,953	3,183,000	11,508,364	2,180,267	492,874	2,181,195	505,602
$6,000 under $7,000	3,270,679	21,229,599	6,550,492	257,884	1,259,833	218,138	638,314	3,203,998	14,171,661	2,160,340	665,831	2,160,975	687,441
$7,000 under $8,000	3,201,650	24,018,999	6,595,940	324,612	2,243,216	304,739	1,368,345	3,133,791	16,547,048	2,217,258	930,216	2,217,376	931,813
$8,000 under $9,000	3,462,629	29,458,890	7,406,300	403,915	2,210,407	389,720	1,119,364	3,422,623	20,997,383	2,692,571	1,326,265	2,692,796	1,327,950
$9,000 under $10,000	3,256,219	30,889,315	7,096,244	332,276	2,113,484	315,242	1,174,504	3,210,042	22,751,575	2,773,869	1,634,795	2,774,516	1,636,531
$10,000 under $11,000	2,978,825	31,236,025	6,644,832	427,102	2,577,680	414,245	1,370,853	2,936,306	23,284,567	2,722,100	1,841,971	2,722,412	1,844,248
$11,000 under $12,000	2,864,753	32,907,804	6,561,220	480,587	3,021,491	470,658	1,617,353	2,832,396	24,738,772	2,676,318	2,121,248	2,676,358	2,123,188
$12,000 under $13,000	2,718,168	33,955,577	6,057,350	517,694	3,002,885	512,016	1,519,506	2,704,817	26,277,320	2,579,678	2,424,580	2,579,792	2,425,656
$13,000 under $14,000	2,706,508	36,532,425	6,390,174	556,739	3,413,195	549,561	1,832,661	2,685,130	28,315,493	2,593,617	2,717,266	2,593,659	2,719,674
$14,000 under $15,000	2,680,264	38,819,866	6,241,681	621,398	3,755,572	615,720	1,961,674	2,663,115	30,569,082	2,577,215	3,062,703	2,580,391	3,069,821
$15,000 under $16,000	2,561,351	39,706,822	6,320,162	641,651	3,828,231	641,651	1,978,398	2,546,873	31,279,047	2,488,034	3,254,241	2,488,093	3,255,908
$16,000 under $17,000	2,334,042	38,518,446	5,656,536	714,682	4,486,907	714,682	2,406,810	2,318,872	30,429,130	2,264,801	3,276,123	2,264,914	3,278,453
$17,000 under $18,000	2,343,660	41,021,670	5,802,535	731,016	4,648,211	731,016	2,502,661	2,328,506	32,644,862	2,285,619	3,658,079	2,286,314	3,661,350
$18,000 under $19,000	2,198,938	40,653,596	5,603,976	652,465	4,070,811	652,465	2,156,233	2,183,507	32,817,472	2,150,489	3,814,025	2,151,361	3,820,712
$19,000 under $20,000	2,164,003	42,177,510	5,387,009	791,107	5,073,763	791,107	2,716,656	2,158,808	34,000,873	2,113,132	4,049,305	2,115,018	4,057,983
$20,000 under $25,000	8,976,271	200,868,257	24,362,496	4,016,484	26,480,672	4,009,935	14,283,477	8,956,004	161,717,718	8,823,368	20,384,592	8,826,109	20,420,486
$25,000 under $30,000	7,457,947	204,399,150	21,569,501	4,559,737	32,814,059	4,559,737	18,602,183	7,445,292	164,077,077	7,380,317	22,884,673	7,384,215	22,916,851
$30,000 under $40,000	11,635,660	402,942,962	36,799,335	9,078,216	75,618,754	9,073,965	45,811,936	11,624,980	320,091,716	11,537,312	49,674,507	11,544,233	49,793,757
$40,000 under $50,000	6,701,544	297,914,321	22,156,967	6,006,497	62,523,459	6,006,497	42,095,222	6,692,661	233,646,097	6,661,020	41,349,053	6,677,614	41,501,665
$50,000 under $75,000	5,628,639	333,710,362	19,020,024	5,337,212	73,824,556	5,336,586	55,508,770	5,616,567	259,467,072	5,598,939	55,685,202	5,615,517	56,064,781
$75,000 under $100,000	1,263,409	107,424,625	4,303,002	1,229,157	25,110,746	1,229,157	20,911,301	1,260,999	82,293,087	1,251,250	21,462,399	1,260,060	21,794,656
$100,000 under $200,000	909,357	119,200,439	3,137,730	890,381	28,504,675	889,971	25,483,459	904,831	90,834,865	897,817	28,736,576	905,961	29,656,937
$200,000 under $500,000	238,088	68,986,276	829,693	235,317	16,145,525	235,249	15,358,240	236,918	52,919,889	236,024	21,352,126	237,592	22,032,978
$500,000 under $1,000,000	41,107	27,541,427	137,141	40,783	6,322,885	40,777	6,184,205	40,907	21,269,595	40,835	9,548,206	41,037	9,878,188
$1,000,000 or more	17,312	40,099,667	58,247	17,230	8,102,697	17,229	8,045,337	17,171	32,087,247	17,138	15,171,832	17,266	15,728,128
Taxable returns, total	**82,846,420**	**2,259,015,527**	**210,242,652**	**37,725,442**	**380,274,361**	**37,162,676**	**260,559,704**	**82,800,627**	**1,787,293,215**	**82,762,130**	**321,917,289**	**82,846,420**	**325,710,254**
No adjusted gross income	10,928	−892,908	28,480	—	—	—	—	—	—	3,045	1,192	10,928	185,398
$1 under $1,000	*32	*16	*104	*32	*2,074	*32	*1,965	—	—	—	—	*32	*524
$1,000 under $2,000	183,292	280,570	193,939	96,621	24,288	*2,934	*3,510	181,696	501,194	183,197	9,351	183,292	11,190
$2,000 under $3,000	193,747	486,103	209,808	105,737	61,546	*6,372	*17,475	187,375	672,019	193,053	26,457	193,747	30,508
$3,000 under $4,000	1,294,631	4,789,602	1,350,727	127,628	70,419	*19	*1,918	1,294,612	3,719,592	1,294,527	74,216	1,294,631	77,196
$4,000 under $5,000	2,169,016	9,802,926	2,445,772	76,971	79,870	14,439	14,209	2,167,742	7,433,678	2,168,980	267,386	2,169,016	270,682
$5,000 under $6,000	2,181,195	12,013,854	2,687,611	99,446	242,420	59,700	64,804	2,181,186	9,254,157	2,180,267	492,874	2,181,195	505,602
$6,000 under $7,000	2,160,975	14,028,780	2,868,753	119,431	337,941	79,685	116,078	2,158,127	10,995,627	2,160,340	685,831	2,160,975	687,441
$7,000 under $8,000	2,217,376	16,652,470	3,218,319	118,102	392,947	98,229	138,986	2,217,257	13,195,938	2,217,258	930,216	2,217,376	931,813
$8,000 under $9,000	2,692,796	22,911,862	4,513,434	209,141	795,884	194,946	292,962	2,692,572	17,978,112	2,692,571	1,326,265	2,692,796	1,327,950
$9,000 under $10,000	2,774,516	26,334,781	5,110,425	218,927	923,662	201,893	348,411	2,773,915	20,729,315	2,773,869	1,634,795	2,774,516	1,636,531
$10,000 under $11,000	2,722,412	28,552,866	5,654,875	316,327	1,358,999	303,470	504,661	2,722,100	22,218,949	2,722,100	1,841,971	2,722,412	1,844,248
$11,000 under $12,000	2,676,358	30,746,270	5,840,889	367,673	1,813,511	357,744	768,867	2,676,319	23,967,741	2,676,318	2,121,248	2,676,358	2,123,188
$12,000 under $13,000	2,579,792	32,222,238	5,505,209	435,398	2,151,628	429,720	929,869	2,579,763	25,615,750	2,579,678	2,424,580	2,579,792	2,425,656
$13,000 under $14,000	2,593,659	35,015,485	5,986,255	488,515	2,526,154	481,337	1,150,837	2,593,618	27,718,362	2,593,617	2,717,266	2,593,659	2,719,674
$14,000 under $15,000	2,580,391	37,370,643	5,884,763	556,715	2,908,306	551,037	1,324,463	2,579,765	30,005,534	2,577,215	3,062,703	2,580,391	3,069,821
$15,000 under $16,000	2,488,093	38,570,896	6,046,308	584,904	3,094,810	584,904	1,416,571	2,488,079	30,905,139	2,488,034	3,254,241	2,488,093	3,255,908
$16,000 under $17,000	2,264,914	37,381,737	5,380,911	657,777	3,691,059	657,777	1,790,156	2,264,801	30,059,060	2,264,801	3,276,123	2,264,914	3,278,453
$17,000 under $18,000	2,286,314	40,016,558	5,596,934	678,312	3,784,877	678,312	1,807,736	2,285,773	32,417,893	2,285,619	3,658,079	2,286,314	3,661,350
$18,000 under $19,000	2,151,361	39,771,446	5,447,738	618,545	3,496,134	618,545	1,690,574	2,150,489	32,471,586	2,150,489	3,814,025	2,151,361	3,820,712
$19,000 under $20,000	2,115,018	41,219,906	5,217,476	751,809	4,510,518	751,809	2,285,380	2,114,858	33,586,673	2,113,132	4,049,305	2,115,018	4,057,983
$20,000 under $25,000	8,826,109	197,514,567	23,805,947	3,886,944	24,550,504	3,880,395	12,782,471	8,825,593	160,304,808	8,823,368	20,384,592	8,826,109	20,420,486
$25,000 under $30,000	7,384,215	202,421,828	21,285,023	4,500,328	31,673,918	4,500,328	17,664,185	7,381,601	163,121,693	7,380,317	22,884,673	7,384,215	22,916,851
$30,000 under $40,000	11,544,233	399,798,575	36,479,744	8,997,011	73,841,050	8,997,011	44,300,681	11,542,962	318,646,388	11,537,312	49,674,507	11,544,233	49,793,757
$40,000 under $50,000	6,677,614	296,858,487	22,072,391	5,982,567	61,685,585	5,982,567	41,339,476	6,675,784	233,355,660	6,661,020	41,349,053	6,677,614	41,501,665
$50,000 under $75,000	5,615,517	332,907,760	18,971,920	5,324,717	73,168,751	5,324,091	54,896,040	5,607,677	259,215,293	5,598,939	55,685,202	5,615,517	56,064,781
$75,000 under $100,000	1,260,060	107,135,385	4,290,038	1,226,117	24,828,509	1,226,117	20,639,432	1,258,897	82,235,948	1,251,250	21,462,399	1,260,060	21,794,656
$100,000 under $200,000	905,961	118,789,867	3,125,880	886,986	28,025,190	886,576	25,015,657	903,290	90,772,450	897,817	28,736,576	905,961	29,656,937
$200,000 under $500,000	237,592	68,844,441	827,968	234,860	15,978,629	234,793	15,192,832	236,738	52,887,207	236,024	21,352,126	237,592	22,032,978
$500,000 under $1,000,000	41,037	27,491,537	136,913	40,716	6,265,144	40,710	6,126,677	40,885	21,257,242	40,835	9,548,206	41,037	9,878,188
$1,000,000 or more	17,266	39,976,978	58,097	17,185	7,990,033	17,184	7,932,821	17,153	32,050,207	17,138	15,171,832	17,266	15,728,128
Nontaxable returns, total	**18,813,867**	**46,935,956**	**43,477,795**	**2,122,742**	**24,749,164**	**2,108,472**	**18,242,803**	**13,323,419**	**33,447,619**	—	—	—	—

Footnote(s) at end of table

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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 gross income	Joint returns of husbands and wives												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions							
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**47,809,791**	**1,591,133,888**	**171,698,800**	**28,057,438**	**317,327,044**	**28,051,004**	**218,076,989**	**45,659,847**	**1,235,872,444**	**42,222,861**	**232,335,939**	**42,290,417**	**235,342,613**
No adjusted gross income	615,761	−29,630,262	2,159,273	—	—	—	—	—	—	115	539	5,925	150,925
$1 under $1,000	150,115	69,542	551,434	11,777	95,215	11,777	53,524	—	—	—	—	*29	*428
$1,000 under $2,000	239,533	361,611	825,441	20,608	191,721	20,608	118,979	—	—	—	—	*71	*1,684
$2,000 under $3,000	336,442	840,472	1,198,894	23,935	268,728	23,935	184,165	60,925	27,263	*2,839	*1,022	*3,533	*5,073
$3,000 under $4,000	348,820	1,228,781	1,237,962	28,429	237,047	28,429	136,408	165,694	164,393	—	—	*100	*2,196
$4,000 under $5,000	466,216	2,099,926	1,713,535	44,675	357,428	44,675	199,605	349,924	437,875	*1,238	*6,871	*1,271	*7,681
$5,000 under $6,000	623,687	3,431,297	2,242,202	64,706	397,358	64,706	168,930	549,699	1,085,995	43,912	2,562	44,840	15,289
$6,000 under $7,000	663,327	4,312,086	2,403,302	66,449	524,039	66,449	289,232	618,023	1,772,063	124,180	10,229	124,815	11,839
$7,000 under $8,000	740,425	5,567,953	2,720,907	120,681	845,130	120,681	418,414	701,254	2,549,935	240,022	33,328	240,031	33,727
$8,000 under $9,000	920,989	7,852,312	3,356,849	131,282	906,978	131,282	442,450	895,997	4,127,212	477,517	90,686	477,739	92,348
$9,000 under $10,000	899,400	8,544,094	3,300,725	150,827	1,115,360	150,827	582,153	667,273	4,734,497	609,220	156,926	609,821	157,540
$10,000 under $11,000	878,607	9,208,155	3,220,854	186,848	1,240,337	186,848	579,526	858,889	5,406,456	726,009	238,215	726,235	240,003
$11,000 under $12,000	951,320	10,941,489	3,427,593	238,970	1,641,467	238,970	796,902	936,083	6,720,034	829,858	367,541	829,898	369,481
$12,000 under $13,000	884,847	11,034,527	3,100,775	228,364	1,501,068	228,364	693,477	877,803	7,191,819	797,111	451,798	797,222	452,823
$13,000 under $14,000	911,078	12,304,911	3,247,897	236,248	1,692,783	236,248	857,814	898,072	8,258,402	835,593	559,945	835,635	562,352
$14,000 under $15,000	945,532	13,707,524	3,429,990	278,884	2,023,184	278,884	1,036,881	931,825	9,264,816	879,088	690,012	882,262	697,020
$15,000 under $16,000	1,010,720	15,670,917	3,754,834	279,219	1,889,920	279,219	901,905	1,005,955	10,951,185	965,311	868,968	965,367	869,894
$16,000 under $17,000	996,320	16,441,986	3,550,077	328,898	2,335,702	328,898	1,173,002	989,839	11,699,866	946,093	989,893	946,119	991,646
$17,000 under $18,000	1,010,150	17,692,128	3,657,230	349,103	2,467,592	349,103	1,232,799	1,003,271	12,725,050	967,718	1,135,287	968,412	1,138,492
$18,000 under $19,000	977,357	18,074,404	3,637,222	313,909	2,198,116	313,909	1,087,151	971,418	13,312,947	940,210	1,234,219	940,997	1,239,862
$19,000 under $20,000	1,061,077	20,697,827	3,710,360	411,238	3,042,141	411,238	1,587,939	1,055,927	15,381,037	1,017,598	1,486,744	1,018,161	1,488,914
$20,000 under $25,000	5,134,455	115,412,080	18,264,020	2,294,087	16,375,947	2,291,904	8,267,740	5,119,167	88,574,436	5,006,907	9,489,492	5,009,603	9,513,366
$25,000 under $30,000	4,818,871	132,237,863	17,439,258	2,909,465	21,962,643	2,909,465	11,669,189	4,811,714	102,913,655	4,754,695	12,664,766	4,756,347	12,687,714
$30,000 under $40,000	9,078,493	315,815,965	32,596,665	7,073,913	60,095,976	7,069,662	35,073,224	9,071,129	247,912,538	8,995,253	36,030,536	9,000,531	36,112,593
$40,000 under $50,000	5,882,462	261,836,651	20,917,572	5,291,870	55,076,637	5,291,870	36,351,793	5,874,307	204,534,030	5,848,339	34,994,194	5,860,537	35,094,951
$50,000 under $75,000	5,090,881	301,957,017	18,091,980	4,844,432	67,325,937	4,844,432	50,185,051	5,079,741	233,950,240	5,063,908	49,049,593	5,078,690	49,319,633
$75,000 under $100,000	1,130,435	96,015,806	4,062,762	1,101,141	22,471,332	1,101,141	18,576,006	1,128,430	73,429,358	1,119,777	18,742,943	1,127,351	18,998,772
$100,000 under $200,000	793,192	103,745,752	2,939,520	780,484	24,342,348	780,484	21,581,571	789,496	79,457,429	782,946	24,731,904	790,065	25,462,430
$200,000 under $500,000	198,728	56,739,406	758,841	196,682	12,624,574	196,682	11,928,821	197,707	44,152,506	197,007	17,559,805	198,345	18,149,136
$500,000 under $1,000,000	36,224	24,245,562	128,145	36,043	5,608,910	36,043	5,481,392	36,066	18,673,230	36,001	8,352,191	36,175	8,638,093
$1,000,000 or more	14,327	32,676,184	52,682	14,271	6,471,426	14,271	6,420,944	14,219	26,264,175	14,196	12,395,729	14,290	12,836,708
Taxable returns, total	**42,290,417**	**1,579,013,571**	**150,234,760**	**26,779,271**	**301,641,526**	**26,777,088**	**206,903,555**	**42,258,286**	**1,221,053,823**	**42,222,861**	**232,335,939**	**42,290,417**	**235,342,613**
No adjusted gross income	5,925	−711,547	22,438	—	—	—	—	—	—	115	539	5,925	150,925
$1 under $1,000	*29	*15	*97	*29	*1,589	*29	*1,487	—	—	—	—	*29	*428
$1,000 under $2,000	*71	*133	*267	*71	*1,964	*71	*1,713	—	—	—	—	*71	*1,684
$2,000 under $3,000	*3,533	*9,600	*12,326	*694	*13,087	*694	*10,630	—	—	*2,839	*1,022	*3,533	*5,073
$3,000 under $4,000	*100	*388	*233	*15	*1,238	*15	*1,185	*85	*112	—	—	*100	*2,196
$4,000 under $5,000	*1,271	*6,053	*5,290	*78	*4,559	*78	*4,283	—	—	*1,238	*6,871	*1,271	*7,681
$5,000 under $6,000	44,840	261,122	99,176	*929	*4,900	*929	*1,611	44,831	158,847	43,912	2,562	44,840	15,289
$6,000 under $7,000	124,815	815,332	275,495	*6,478	*36,865	*6,478	*14,143	121,967	524,365	124,180	10,229	124,815	11,839
$7,000 under $8,000	240,031	1,812,481	642,692	*8,691	*35,728	*8,691	*4,962	240,021	1,145,420	240,022	33,328	240,031	33,727
$8,000 under $9,000	477,739	4,077,861	1,510,998	24,452	110,646	24,452	24,086	477,518	2,498,188	477,517	90,686	477,739	92,348
$9,000 under $10,000	609,821	5,808,178	1,930,958	69,262	349,804	69,262	104,617	609,220	3,718,437	609,220	156,926	609,821	157,540
$10,000 under $11,000	726,235	7,613,576	2,512,248	111,498	563,579	111,498	169,086	726,009	4,865,321	726,009	238,215	726,235	240,003
$11,000 under $12,000	829,898	9,545,599	2,916,272	160,535	890,647	160,535	323,170	829,859	6,231,906	829,858	367,541	829,898	369,481
$12,000 under $13,000	797,222	9,936,376	2,697,669	170,716	974,808	170,716	371,291	797,196	6,795,748	797,111	451,798	797,222	452,823
$13,000 under $14,000	835,635	11,290,967	2,956,088	198,252	1,172,839	198,252	471,771	835,594	7,792,635	835,593	559,945	835,635	562,352
$14,000 under $15,000	882,262	12,790,612	3,183,661	233,218	1,404,730	233,218	579,768	881,638	8,961,054	879,088	690,012	882,262	697,020
$15,000 under $16,000	965,367	14,967,789	3,554,120	247,537	1,499,602	247,537	623,531	965,356	10,685,576	965,311	868,968	965,367	869,894
$16,000 under $17,000	946,119	15,617,687	3,334,856	289,266	1,801,652	289,266	778,638	946,093	11,414,439	946,093	989,893	946,119	991,646
$17,000 under $18,000	968,412	16,963,003	3,486,381	312,007	1,973,238	312,007	869,551	967,872	12,507,315	967,718	1,135,287	968,412	1,138,492
$18,000 under $19,000	940,997	17,398,519	3,503,095	289,551	1,837,322	289,551	812,521	940,210	12,998,326	940,210	1,234,219	940,997	1,239,862
$19,000 under $20,000	1,018,161	19,859,142	3,549,621	378,009	2,550,537	378,009	1,213,800	1,018,046	15,019,825	1,017,598	1,486,744	1,018,161	1,488,914
$20,000 under $25,000	5,009,603	112,630,417	17,765,775	2,189,703	14,888,451	2,187,520	7,149,323	5,009,132	87,303,067	5,006,907	9,489,492	5,009,603	9,513,366
$25,000 under $30,000	4,756,347	130,562,829	17,177,732	2,857,013	21,126,339	2,857,013	11,018,456	4,755,977	102,112,485	4,754,695	12,664,766	4,756,347	12,687,714
$30,000 under $40,000	9,000,531	313,135,163	32,299,152	7,006,173	58,767,505	7,006,173	33,979,021	8,999,271	246,559,715	8,995,253	36,030,536	9,000,531	36,112,593
$40,000 under $50,000	5,860,537	260,870,171	20,835,793	5,269,945	54,322,230	5,269,945	35,674,790	5,859,036	204,256,673	5,848,339	34,994,194	5,860,537	35,094,951
$50,000 under $75,000	5,078,690	301,211,891	18,046,049	4,832,868	66,739,384	4,832,868	49,639,364	5,071,023	233,701,127	5,063,908	49,049,593	5,078,690	49,319,633
$75,000 under $100,000	1,127,351	95,750,694	4,050,388	1,098,366	22,233,362	1,098,366	18,347,776	1,126,374	73,372,639	1,119,777	18,742,943	1,127,351	18,998,772
$100,000 under $200,000	790,065	103,368,260	2,928,053	777,358	23,898,584	777,358	21,148,848	788,132	79,195,750	782,946	24,731,904	790,065	25,462,430
$200,000 under $500,000	198,345	56,629,339	757,327	196,326	12,493,391	196,326	11,798,895	197,569	44,127,557	197,007	17,559,805	198,345	18,149,136
$500,000 under $1,000,000	36,175	24,210,912	127,962	35,996	5,568,038	35,996	5,440,686	36,050	18,664,767	36,001	8,352,191	36,175	8,638,093
$1,000,000 or more	14,290	32,581,006	52,548	14,235	6,374,907	14,235	6,324,552	14,207	26,242,329	14,196	12,395,729	14,290	12,836,708
Nontaxable returns, total	**5,519,374**	**12,120,397**	**21,464,040**	**1,278,167**	**15,685,517**	**1,273,916**	**11,173,434**	**3,601,561**	**14,618,821**	—	—	—	—

Footnote(s) at end of table

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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 gross income	Returns of married people filing separately, heads of households, and surviving spouses												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions: Total: Number of returns	Itemized deductions: Total: Amount	Itemized deductions: Excess itemized deductions: Number of returns	Itemized deductions: Excess itemized deductions: Amount	Taxable income: Number of returns	Taxable income: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Total income tax: Number of returns	Total income tax: Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(38)	(37)	(38)	(39)
All returns, total	**11,047,307**	**164,645,166**	**29,529,274**	**3,268,207**	**23,285,337**	**3,254,186**	**15,622,629**	**10,204,456**	**122,618,544**	**7,368,439**	**16,424,988**	**7,373,287**	**16,593,423**
No adjusted gross income	75,662	−2,071,164	153,363	—	—	—	—	—	—	*3	*62	178	5,395
$1 under $1,000	191,030	117,163	468,673	*3,004	*5,211	*1,503	*1,556	*1,501	*1,303	—	—	**	**
$1,000 under $2,000	290,079	435,185	757,795	*3,537	*25,038	*3,537	*16,863	*18,698	*9,523	*1,501	*698	**1,503	**788
$2,000 under $3,000	410,125	1,027,099	1,072,491	*4,341	*11,394	*4,341	*2,780	242,299	154,590	*8,518	*97	*8,518	*97
$3,000 under $4,000	384,894	1,355,299	995,758	*14,134	*59,642	*12,942	*29,366	324,475	397,203	22,728	2,179	22,728	2,179
$4,000 under $5,000	450,175	2,024,734	1,161,743	*17,195	*74,845	*17,195	*35,509	421,784	851,176	45,587	8,027	45,587	8,027
$5,000 under $6,000	462,590	2,522,423	1,229,026	27,541	138,409	27,541	74,481	449,733	1,254,608	51,590	9,966	51,590	9,966
$6,000 under $7,000	560,076	3,762,763	1,579,428	44,638	194,054	41,799	95,407	570,058	2,078,450	96,617	26,324	96,617	26,324
$7,000 under $8,000	550,228	4,120,066	1,448,986	63,392	272,935	60,553	130,871	544,550	2,524,593	152,847	42,490	152,847	42,490
$8,000 under $9,000	560,933	4,769,988	1,543,517	78,310	355,599	78,310	175,613	557,249	3,031,693	289,733	76,242	289,733	76,242
$9,000 under $10,000	528,801	5,018,224	1,505,364	57,203	339,813	54,364	211,504	525,962	3,369,505	367,123	132,231	367,123	132,231
$10,000 under $11,000	463,443	5,080,930	1,322,814	68,460	335,264	68,460	179,297	480,604	3,571,647	405,127	196,515	405,127	196,515
$11,000 under $12,000	445,082	5,100,202	1,269,149	69,261	359,113	69,261	197,249	444,997	3,604,664	412,107	256,049	412,107	256,049
$12,000 under $13,000	421,376	5,272,747	1,161,639	87,461	417,677	87,461	215,578	420,750	3,879,613	391,644	307,479	391,644	307,479
$13,000 under $14,000	502,152	6,766,710	1,456,106	121,238	556,777	121,238	273,214	500,959	5,015,153	484,763	428,260	484,763	428,260
$14,000 under $15,000	443,072	6,424,105	1,188,449	135,062	719,777	135,062	396,647	442,625	4,822,259	417,218	416,163	417,218	416,163
$15,000 under $16,000	424,344	6,571,448	1,146,892	131,763	711,770	131,763	400,376	421,505	5,008,296	412,826	488,262	412,826	488,262
$16,000 under $17,000	341,596	5,632,649	897,901	141,699	718,525	141,699	384,186	341,595	4,338,167	331,424	437,219	331,425	437,229
$17,000 under $18,000	317,883	5,568,601	883,077	102,272	573,455	102,272	330,197	315,756	4,354,260	314,254	456,814	314,254	456,814
$18,000 under $19,000	321,103	5,938,336	834,108	114,352	658,807	114,352	390,786	318,835	4,704,436	318,835	532,172	318,920	532,330
$19,000 under $20,000	267,406	5,212,159	642,930	113,041	604,195	113,041	338,900	267,406	4,215,583	267,406	507,951	267,406	507,951
$20,000 under $25,000	968,342	21,584,371	2,599,333	539,138	3,287,443	536,955	2,022,758	968,313	16,927,067	963,947	2,228,093	963,947	2,233,869
$25,000 under $30,000	664,238	18,163,797	1,730,377	465,547	3,267,716	485,547	2,130,700	663,072	14,293,965	656,639	2,115,097	657,269	2,119,742
$30,000 under $40,000	656,833	22,363,768	1,708,479	559,728	4,514,323	559,728	3,179,635	656,514	17,473,199	654,609	3,001,160	654,723	3,006,899
$40,000 under $50,000	144,849	6,356,143	347,562	129,648	1,429,963	129,648	1,123,454	144,449	4,889,105	142,175	965,914	144,454	999,015
$50,000 under $75,000	105,079	6,159,608	276,549	103,513	1,400,218	102,887	1,154,474	105,068	4,729,363	104,286	1,140,965	105,075	1,167,540
$75,000 under $100,000	26,459	2,274,065	73,913	26,374	631,312	26,374	569,780	26,334	1,640,163	25,842	463,286	26,362	493,697
$100,000 under $200,000	22,148	2,882,934	55,240	19,165	636,231	19,165	591,828	22,123	2,237,366	21,900	687,368	22,061	723,864
$200,000 under $500,000	5,546	1,594,167	13,953	5,456	395,387	5,455	382,994	5,500	1,204,904	5,436	503,477	5,507	527,059
$500,000 under $1,000,000	1,036	695,349	2,612	1,015	166,241	1,015	163,968	1,023	534,754	1,019	238,771	1,031	249,627
$1,000,000 or more	727	1,921,296	1,826	719	424,163	718	422,653	719	1,501,916	715	715,659	724	741,323
Taxable returns, total	**7,373,287**	**146,823,474**	**19,034,850**	**2,994,172**	**21,262,188**	**2,981,653**	**14,247,399**	**7,370,777**	**113,271,955**	**7,368,439**	**16,424,988**	**7,373,287**	**16,593,423**
No adjusted gross income	178	−27,971	436	—	—	—	—	—	—	*3	*62	178	5,395
$1 under $1,000	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000 under $2,000	**1,503	**2,695	**4,689	**	**	**	**	—	—	*1,501	*698	**1,503	**788
$2,000 under $3,000	*8,518	*24,935	*8,859	**2,841	**5,587	**2,841	**559	*8,518	*15,912	*8,518	*97	*8,518	*97
$3,000 under $4,000	22,728	63,901	23,577	*1,192	*2,035	—	—	22,728	59,944	22,728	2,179	22,728	2,179
$4,000 under $5,000	45,587	211,289	72,251	*5,678	*17,962	*5,678	*4,392	45,587	133,741	45,587	8,027	45,587	8,027
$5,000 under $6,000	51,590	280,130	88,853	*5,841	*17,942	*5,841	*7,604	51,590	182,335	51,590	9,966	51,590	9,966
$6,000 under $7,000	96,617	626,561	189,904	*9,069	*28,889	*6,230	*15,251	96,617	419,256	96,617	26,324	96,617	26,324
$7,000 under $8,000	152,847	1,157,010	302,157	*21,374	*64,881	*18,535	*22,689	152,847	830,889	152,847	42,490	152,847	42,490
$8,000 under $9,000	289,733	2,466,003	599,008	28,715	103,063	28,715	41,576	289,733	1,812,512	289,733	76,242	289,733	76,242
$9,000 under $10,000	367,123	3,488,174	945,474	43,153	162,338	40,314	67,353	367,123	2,460,141	367,123	132,231	367,123	132,231
$10,000 under $11,000	405,127	4,259,252	1,085,932	55,604	196,942	55,604	73,206	405,127	3,079,607	405,127	196,515	405,127	196,515
$11,000 under $12,000	412,107	4,723,156	1,116,165	61,998	304,643	61,998	160,137	412,107	3,419,888	412,107	256,049	412,107	256,049
$12,000 under $13,000	391,644	4,899,258	1,054,652	83,832	365,934	63,632	171,145	391,644	3,643,047	391,644	307,479	391,644	307,479
$13,000 under $14,000	484,763	6,533,091	1,379,599	111,047	480,815	111,047	220,479	484,763	4,906,294	484,763	428,260	484,763	428,260
$14,000 under $15,000	417,218	6,047,057	1,094,261	123,403	609,652	123,403	317,652	417,218	4,616,635	417,218	416,163	417,218	416,163
$15,000 under $16,000	412,826	6,390,402	1,108,169	123,085	611,798	123,065	321,146	412,826	4,940,439	412,826	488,262	412,826	488,262
$16,000 under $17,000	331,425	5,465,028	855,460	133,028	656,727	133,028	341,338	331,424	4,255,836	331,424	437,219	331,425	437,229
$17,000 under $18,000	314,254	5,503,970	869,800	98,643	494,338	98,643	259,754	314,254	4,350,703	314,254	456,814	314,254	456,814
$18,000 under $19,000	318,920	5,898,625	827,297	112,169	609,334	112,169	346,530	318,835	4,704,436	318,835	532,172	318,920	532,330
$19,000 under $20,000	267,406	5,212,159	642,930	113,041	604,195	113,041	338,900	267,406	4,215,583	267,406	507,951	267,406	507,951
$20,000 under $25,000	963,947	21,482,637	2,576,564	534,743	3,225,489	532,560	1,971,308	963,947	16,899,343	963,947	2,228,093	963,947	2,233,869
$25,000 under $30,000	657,269	17,980,059	1,715,497	482,829	3,225,224	482,829	2,094,649	656,639	14,154,024	656,639	2,115,097	657,269	2,119,742
$30,000 under $40,000	654,723	22,296,938	1,703,117	557,618	4,465,660	557,618	3,136,015	654,719	17,445,211	654,609	3,001,160	654,723	3,006,899
$40,000 under $50,000	144,454	6,337,716	346,600	129,253	1,406,623	129,253	1,100,971	144,449	4,889,105	142,175	985,914	144,454	999,015
$50,000 under $75,000	105,075	6,159,388	276,534	103,509	1,399,977	102,883	1,154,241	105,067	4,729,335	104,286	1,140,965	105,075	1,167,540
$75,000 under $100,000	26,362	2,265,010	73,534	26,277	614,152	26,277	552,847	26,333	1,640,129	25,842	483,286	26,362	493,697
$100,000 under $200,000	22,061	2,873,276	55,059	19,078	627,032	19,078	582,837	22,037	2,236,874	21,900	687,368	22,061	723,864
$200,000 under $500,000	5,507	1,583,523	13,849	5,425	384,629	5,425	372,301	5,481	1,200,661	5,436	503,477	5,507	527,059
$500,000 under $1,000,000	1,031	691,302	2,602	1,011	162,610	1,011	160,347	**1,738	**2,030,072	1,019	238,771	1,031	249,627
$1,000,000 or more	724	1,908,701	1,820	716	413,697	715	412,173	**	**	715	715,659	724	741,323
Nontaxable returns, total	**3,874,020**	**17,821,892**	**10,494,824**	**274,035**	**2,023,171**	**272,533**	**1,375,230**	**2,833,679**	**9,346,589**	—	—	—	—

Footnote(s) at end of table

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, 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 gross income	Returns of single persons												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions							
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**42,803,189**	**550,172,349**	**52,492,373**	**8,522,539**	**64,411,145**	**7,865,958**	**45,102,889**	**40,059,743**	**462,449,845**	**33,171,030**	**73,156,383**	**33,182,716**	**73,774,218**
No adjusted gross income	343,380	-6,335,913	428,471	—	—	—	—	—	—	*2,927	*591	4,825	29,078
$1 under $1,000	1,916,059	1,109,678	2,076,927	*8,032	*142,551	*8,032	*123,354	*2,839	*5,553	—	—	**	**
$1,000 under $2,000	2,787,879	4,179,829	3,031,349	105,231	34,833	*5,866	*6,275	2,579,407	1,653,027	181,696	8,653	**181,721	**8,815
$2,000 under $3,000	2,707,429	6,737,049	2,991,005	119,506	122,641	17,302	48,025	2,678,302	4,103,551	181,696	25,338	181,696	25,338
$3,000 under $4,000	2,589,004	9,044,070	2,938,439	181,656	426,329	55,239	228,415	2,552,982	6,294,246	1,271,799	72,037	1,271,803	72,821
$4,000 under $5,000	2,446,372	11,017,058	3,029,633	142,540	524,350	80,008	302,069	2,417,102	7,904,119	2,122,155	252,488	2,122,158	254,975
$5,000 under $6,000	2,214,012	12,173,576	2,768,426	163,195	757,072	123,449	424,542	2,183,568	9,167,761	2,084,765	480,346	2,084,765	480,346
$6,000 under $7,000	2,027,276	13,154,751	2,567,763	146,797	541,741	109,890	253,675	2,015,917	10,321,148	1,939,543	649,278	1,939,543	649,278
$7,000 under $8,000	1,910,997	14,330,980	2,426,047	140,539	1,125,151	123,505	819,060	1,887,987	11,472,520	1,824,389	854,397	1,824,498	855,596
$8,000 under $9,000	1,980,707	16,836,589	2,505,934	194,323	947,830	160,128	501,301	1,969,377	13,838,477	1,925,321	1,159,337	1,925,324	1,159,360
$9,000 under $10,000	1,828,018	17,326,997	2,290,155	124,246	658,311	110,051	380,847	1,816,807	14,647,573	1,797,526	1,345,638	1,797,572	1,346,760
$10,000 under $11,000	1,616,775	16,946,939	2,101,164	171,794	1,002,079	158,937	612,030	1,596,813	14,306,462	1,590,964	1,407,241	1,591,050	1,407,729
$11,000 under $12,000	1,468,351	16,866,113	1,864,478	172,356	1,020,911	162,427	623,203	1,451,316	14,414,074	1,434,353	1,497,658	1,434,353	1,497,658
$12,000 under $13,000	1,411,945	17,648,303	1,794,736	201,869	1,084,139	196,191	610,451	1,406,264	15,205,887	1,390,923	1,665,302	1,390,926	1,665,354
$13,000 under $14,000	1,293,278	17,460,803	1,686,171	199,253	1,163,635	192,075	701,833	1,286,099	15,041,939	1,273,241	1,729,061	1,273,241	1,729,061
$14,000 under $15,000	1,291,660	18,688,236	1,623,242	207,452	1,012,611	201,774	528,145	1,288,665	16,482,008	1,280,909	1,956,528	1,280,911	1,956,638
$15,000 under $16,000	1,126,287	17,464,458	1,418,435	230,669	1,226,542	230,669	676,117	1,119,413	15,319,566	1,109,897	1,897,011	1,109,900	1,897,752
$16,000 under $17,000	996,126	16,443,812	1,208,558	244,085	1,432,681	244,085	849,621	987,438	14,391,096	987,284	1,849,011	987,370	1,849,578
$17,000 under $18,000	1,015,627	17,760,940	1,262,229	279,641	1,607,164	279,641	939,665	1,009,479	15,565,552	1,003,647	2,065,978	1,003,648	2,066,044
$18,000 under $19,000	900,478	16,640,856	1,132,646	224,204	1,213,888	224,204	678,296	893,254	14,800,089	891,444	2,047,634	891,444	2,048,520
$19,000 under $20,000	835,520	16,267,523	1,033,719	266,828	1,427,428	266,828	789,816	835,475	14,404,253	828,128	2,054,611	829,451	2,061,119
$20,000 under $25,000	2,873,474	63,871,806	3,499,142	1,183,259	6,817,282	1,181,076	3,992,979	2,868,524	56,216,214	2,852,514	8,667,008	2,852,559	8,673,251
$25,000 under $30,000	1,974,838	53,997,490	2,399,866	1,164,725	7,583,700	1,164,725	4,802,294	1,970,506	46,869,457	1,968,983	8,104,810	1,970,599	8,109,395
$30,000 under $40,000	1,900,334	64,763,229	2,494,191	1,444,575	11,008,454	1,444,575	7,559,076	1,897,337	54,705,979	1,887,450	10,642,811	1,888,979	10,674,264
$40,000 under $50,000	674,233	29,721,527	891,833	584,979	6,016,840	584,979	4,619,975	673,905	24,222,962	670,506	5,368,945	672,623	5,407,700
$50,000 under $75,000	432,679	25,593,737	651,495	389,267	5,098,401	389,267	4,169,244	431,758	20,787,470	430,745	5,494,643	431,752	5,577,608
$75,000 under $100,000	106,515	9,134,754	166,327	101,642	2,008,101	101,642	1,765,515	106,235	7,223,546	105,631	2,236,171	106,347	2,302,187
$100,000 under $200,000	94,017	12,571,753	142,970	90,732	3,526,097	90,322	3,310,059	93,212	9,140,070	92,971	3,317,304	93,835	3,470,643
$200,000 under $500,000	33,814	10,652,703	56,898	33,179	3,125,563	33,112	3,046,424	32,711	7,562,479	33,581	3,288,844	33,740	3,356,784
$500,000 under $1,000,000	3,847	2,600,516	6,383	3,725	547,734	3,719	538,845	3,818	2,061,611	3,815	957,245	3,831	990,469
$1,000,000 or more	2,258	5,502,187	3,738	2,240	1,207,088	2,240	1,201,740	2,233	4,321,156	2,227	2,060,444	2,252	2,150,098
Taxable returns, total	**33,182,716**	**533,178,482**	**40,973,241**	**7,851,999**	**57,370,669**	**7,403,935**	**39,408,750**	**33,171,564**	**452,987,638**	**33,171,030**	**73,156,363**	**33,182,716**	**73,774,218**
No adjusted gross income	4,825	-153,390	5,607	—	—	—	—	—	—	*2,927	*591	4,825	29,078
$1 under $1,000	**	**	**	**	**	**	**	—	—	—	—	**	**
$1,000 under $2,000	**181,721	**277,743	**188,990	**	**	**	**	181,696	501,194	181,696	8,653	**181,721	**8,815
$2,000 under $3,000	181,696	451,569	188,623	**198,755	**65,679	**5,703	**8,562	178,857	656,107	181,696	25,338	181,696	25,338
$3,000 under $4,000	1,271,803	4,705,312	1,326,917	126,421	67,147	*4	*733	1,271,799	3,659,536	1,271,799	72,037	1,271,803	72,821
$4,000 under $5,000	2,122,158	9,585,584	2,368,230	71,215	57,349	*8,683	*5,535	2,122,155	7,299,937	2,122,155	252,488	2,122,158	254,975
$5,000 under $6,000	2,084,765	11,472,602	2,499,582	92,676	219,578	52,930	55,589	2,084,765	8,912,974	2,084,765	480,346	2,084,765	480,346
$6,000 under $7,000	1,939,543	12,586,887	2,403,354	103,884	272,188	66,977	86,684	1,939,543	10,052,006	1,939,543	649,278	1,939,543	649,278
$7,000 under $8,000	1,824,498	13,682,978	2,273,470	88,037	292,337	71,003	111,335	1,824,389	11,219,629	1,824,389	854,397	1,824,498	855,596
$8,000 under $9,000	1,925,324	16,367,998	2,403,427	155,974	582,175	141,779	227,300	1,925,321	13,667,412	1,925,321	1,159,337	1,925,324	1,159,360
$9,000 under $10,000	1,797,572	17,038,428	2,233,992	106,512	411,520	92,317	176,440	1,797,572	14,550,738	1,797,526	1,345,638	1,797,572	1,346,760
$10,000 under $11,000	1,591,050	16,680,038	2,056,695	149,225	598,478	136,368	262,369	1,590,964	14,274,022	1,590,964	1,407,241	1,591,050	1,407,729
$11,000 under $12,000	1,434,353	16,477,515	1,808,453	145,140	618,221	135,211	285,560	1,434,353	14,315,947	1,434,353	1,497,658	1,434,353	1,497,658
$12,000 under $13,000	1,390,926	17,386,604	1,752,889	180,850	810,886	175,172	387,433	1,390,923	15,176,956	1,390,923	1,665,302	1,390,926	1,665,354
$13,000 under $14,000	1,273,241	17,191,427	1,650,569	179,216	872,500	172,038	458,586	1,273,241	15,019,433	1,273,241	1,729,061	1,273,241	1,729,061
$14,000 under $15,000	1,280,911	18,532,975	1,606,841	200,094	893,924	194,416	427,044	1,280,909	16,427,845	1,280,909	1,956,528	1,280,911	1,956,638
$15,000 under $16,000	1,109,900	17,212,705	1,384,018	214,282	983,410	214,282	471,894	1,109,897	15,279,123	1,109,897	1,897,011	1,109,900	1,897,752
$16,000 under $17,000	987,370	16,299,021	1,190,594	235,483	1,232,680	235,483	670,180	987,284	14,388,785	987,284	1,849,011	987,370	1,849,578
$17,000 under $18,000	1,003,648	17,549,584	1,240,753	267,662	1,317,301	267,662	678,432	1,003,647	15,559,874	1,003,647	2,065,978	1,003,648	2,066,044
$18,000 under $19,000	891,444	16,474,302	1,117,346	216,825	1,049,479	216,825	531,523	891,444	14,768,824	891,444	2,047,634	891,444	2,048,520
$19,000 under $20,000	829,451	16,148,605	1,024,926	260,759	1,355,786	260,759	732,679	829,406	14,351,265	828,128	2,054,611	829,451	2,061,119
$20,000 under $25,000	2,852,559	63,401,312	3,463,608	1,162,498	6,436,564	1,160,315	3,661,839	2,852,514	56,102,397	2,852,514	8,667,008	2,852,559	8,673,251
$25,000 under $30,000	1,970,599	53,878,941	2,391,793	1,160,486	7,322,355	1,160,486	4,551,080	1,968,985	46,855,183	1,968,983	8,104,810	1,970,599	8,109,395
$30,000 under $40,000	1,888,979	64,366,473	2,477,475	1,433,220	10,607,885	1,433,220	7,185,645	1,888,972	54,641,462	1,887,450	10,642,811	1,888,979	10,674,264
$40,000 under $50,000	672,623	29,650,601	889,999	583,369	5,956,732	583,369	4,563,715	672,299	24,209,881	670,506	5,368,945	672,623	5,407,700
$50,000 under $75,000	431,752	25,536,482	649,338	388,340	5,029,390	388,340	4,102,435	431,587	20,784,832	430,745	5,494,643	431,752	5,577,608
$75,000 under $100,000	106,347	9,119,681	166,116	101,474	1,980,995	101,474	1,738,810	106,190	7,223,179	105,631	2,236,171	106,347	2,302,187
$100,000 under $200,000	93,835	12,548,331	142,768	90,550	3,499,574	90,140	3,283,972	93,121	9,139,826	92,971	3,317,304	93,835	3,470,643
$200,000 under $500,000	33,740	10,631,578	56,792	33,109	3,100,609	33,042	3,021,636	33,688	7,558,988	33,581	3,288,844	33,740	3,356,784
$500,000 under $1,000,000	3,831	2,589,324	6,349	3,709	534,497	3,703	525,645	3,814	2,059,269	3,815	957,245	3,831	990,469
$1,000,000 or more	2,252	5,487,272	3,728	2,234	1,201,429	2,234	1,196,096	2,229	4,311,012	2,227	2,060,444	2,252	2,150,098
Nontaxable returns, total	**9,620,473**	**16,993,867**	**11,519,132**	**570,540**	**7,040,476**	**562,023**	**5,694,139**	**6,888,179**	**9,482,209**	—	—	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers
NOTE Detail may not add to total because of rounding

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

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

Item	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	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)
Adjusted gross income less deficit	101,660,287	2,305,951,483	47,809,791	1,591,133,968	895,789	12,708,352	10,038,229	149,401,220	113,289	2,535,594	42,803,189	550,172,349
Salaries and wages	87,198,001	1,928,200,978	41,444,693	1,351,329,575	746,133	10,408,752	9,529,978	136,979,325	80,512	1,675,083	35,396,685	427,808,243
Interest received	64,526,434	182,109,194	36,402,172	113,278,452	342,646	913,066	3,676,056	5,106,855	98,061	422,718	24,007,499	62,388,103
Dividends in AGI	15,527,579	55,046,351	9,288,252	33,179,401	87,255	486,655	695,036	1,341,878	37,191	136,497	5,419,845	19,901,920
State income tax refunds	19,695,713	8,553,385	14,598,189	6,692,179	102,011	40,304	1,468,150	487,509	35,586	18,532	3,491,777	1,314,861
Alimony received	424,427	2,883,821	47,315	129,266	*8,608	*16,172	215,519	1,560,794	—	—	152,985	1,177,588
Business or profession												
Net income	8,640,701	98,775,563	6,394,664	79,983,589	86,234	880,587	384,392	3,409,447	8,660	83,750	1,766,751	14,418,191
Net loss	3,259,640	20,002,986	2,440,456	15,427,109	29,740	260,146	138,938	597,163	2,461	7,944	648,045	3,710,624
Sales of capital assets												
Net gain	9,913,368	72,180,936	6,672,302	55,966,517	51,759	852,408	355,978	1,830,725	21,309	65,605	2,812,020	13,465,681
Net loss	2,666,126	3,903,157	1,815,476	2,782,158	7,117	7,577	120,420	130,474	9,459	8,140	713,654	974,806
Sales of property other than capital assets	1,617,582	1,527,333	1,293,474	1,455,782	11,453	26,919	36,269	-51,833	3,292	-5,130	273,094	101,594
Pensions and annuities in AGI	13,133,295	95,096,003	8,580,880	68,644,784	89,895	513,565	545,221	2,882,417	30,774	222,336	3,886,525	22,832,901
Rent net income less loss	8,932,714	-19,822,115	6,467,889	-14,954,794	50,309	-113,139	440,049	-773,523	10,925	-17,503	1,963,542	-3,963,155
Royalty net income less loss	1,037,890	6,858,389	705,914	5,095,438	3,218	54,428	39,177	225,688	*2,861	*2,660	286,720	1,480,175
Farm rental income less loss	619,574	2,017,988	381,224	962,749	6,591	-2,284	24,743	64,193	*45	*-259	206,971	993,587
Partnership and S Corporation net income less loss	5,487,671	-2,526,590	4,041,631	-1,663,898	34,858	-183,294	168,272	-374,524	8,531	-38,312	1,234,379	-266,561
Estate or trust net income less loss	1,148,653	9,729,978	524,352	2,971,294	5,274	173,455	45,909	389,276	4,522	39,021	568,596	6,156,933
Farm net income less loss	2,620,861	-12,005,483	2,191,394	-10,568,085	16,601	-65	45,972	-328,463	*3,415	*-5,755	363,479	-1,103,115
Unemployment compensation in AGI	4,771,546	6,355,539	3,488,960	4,932,749	42,492	68,077	339,456	306,090	*2,842	*4,918	897,796	1,043,705
Other income less loss	5,696,932	-19,426,464	4,068,059	-15,908,987	51,600	-769,255	269,692	-344,873	8,111	-2,778	1,299,470	-2,400,571
Total statutory adjustments	37,763,418	95,082,299	30,871,144	78,975,991	137,437	451,651	1,137,255	2,686,683	36,022	71,333	5,581,560	12,896,640
Payments to an IRA	16,205,846	38,211,574	11,526,833	30,243,867	62,541	107,398	816,239	1,360,974	33,182	60,738	3,767,051	6,438,597
Payments to a Keogh plan	675,822	5,181,993	554,131	4,456,068	4,956	20,435	22,254	131,042	503	5,185	93,978	569,263
Alimony paid	555,804	3,923,021	286,555	2,110,716	11,870	107,476	60,628	401,227	*626	*751	196,125	1,302,851
Deduction for a working married couple	24,835,278	24,614,983	24,835,278	24,614,983	—	—	—	—	—	—	—	—
Total itemized deductions	39,848,184	405,023,525	28,057,438	317,327,044	311,191	2,405,788	2,898,983	20,355,806	58,033	523,743	8,522,539	64,411,145
Medical and dental expense deduction	10,777,296	22,926,214	7,480,861	13,798,579	†	†	†	†	30,708	57,454	2,277,315	7,797,878
Taxes paid deduction	39,548,023	128,084,618	28,012,713	100,894,764	307,500	740,558	2,890,597	6,397,301	58,033	168,128	8,279,180	19,883,866
Interest paid deduction	36,286,822	180,094,578	26,624,563	146,807,245	275,740	968,729	2,781,213	9,425,276	51,961	202,377	6,553,345	22,690,950
Contributions deduction	36,162,178	47,962,848	26,170,618	37,719,609	250,873	329,968	2,625,792	1,856,671	53,690	57,856	7,061,205	7,998,744
Net casualty or theft loss	249,558	1,489,406	158,698	953,229	†	†	†	†	—	—	51,685	296,300
Miscellaneous deductions	32,881,461	24,465,862	23,700,451	17,153,618	242,230	227,000	2,345,036	1,303,912	50,419	37,927	6,543,325	5,743,406
Excess itemized deductions	39,271,148	278,802,507	28,051,004	218,076,989	297,170	1,869,052	2,898,983	13,434,941	58,033	318,635	7,965,958	45,102,889
Unused zero bracket amount	804,226	1,611,024	*6,434	*11,922	*14,021	*12,413	—	—	—	—	783,771	1,586,689
Contributions deduction for nonitemizers	25,359,085	4,715,619	10,267,324	2,491,184	161,090	20,584	2,632,050	404,326	27,921	8,298	12,270,700	1,791,227
Taxable income	96,124,046	1,820,740,833	45,859,847	1,235,672,444	821,915	10,489,056	9,280,161	110,212,051	102,380	1,917,437	40,059,743	462,449,845
Total tax credits	20,995,285	10,248,044	13,868,703	7,679,238	96,281	61,943	4,456,654	1,655,415	33,278	9,575	2,540,369	841,873
Child care credit	8,417,522	3,127,702	5,865,987	1,996,121	52,634	26,479	2,386,014	1,063,850	11,058	3,188	101,829	38,065
Credit for the elderly and disabled	462,548	108,642	143,150	33,656	—	—	*14,195	*4,622	—	—	305,203	70,364
Residential energy credit	2,978,881	811,675	2,414,313	695,140	10,624	1,120	172,176	41,139	*7,250	*2,926	374,518	71,349
Political contributions credit	4,290,354	214,189	2,892,797	164,633	27,577	1,078	371,297	13,648	9,853	183	988,830	34,648
Foreign tax credit	453,863	782,561	308,402	624,024	4,335	8,343	19,346	105,565	*7	*12	121,773	44,617
Investment credit	4,980,112	6,968,070	3,941,291	5,976,094	14,709	38,843	132,946	150,493	2,817	2,250	888,349	800,390
Earned income credit used to offset income tax before credits	2,688,925	379,571	789,357	77,795	—	—	1,896,729	300,975	*2,839	*801	—	—
Income tax after credits	82,762,130	321,917,289	42,222,661	232,335,939	728,167	2,290,236	6,552,255	13,834,269	88,017	300,482	33,171,030	73,156,363
Alternative minimum tax	427,688	3,791,672	312,630	3,005,628	3,062	39,112	17,108	127,740	*120	*1,548	94,768	617,644
Total income tax	82,846,420	325,710,254	42,290,417	235,342,613	728,445	2,329,385	6,556,819	13,962,009	88,023	302,030	33,182,716	73,774,218
Total tax liability	84,889,726	338,764,670	43,643,735	245,862,455	752,081	2,470,243	6,699,535	14,337,790	92,576	307,055	33,701,799	75,787,128
Total taxpayments	93,979,989	374,657,500	45,056,498	265,956,823	771,614	2,273,234	9,610,092	20,316,941	93,070	368,255	38,448,715	85,742,247
Income tax withheld	86,796,750	299,184,608	41,517,315	212,133,468	721,075	1,486,394	9,390,024	18,658,200	79,167	289,567	35,089,169	66,616,979
Estimated tax payments	11,794,640	64,406,134	6,851,429	44,928,094	70,144	610,318	364,201	1,370,885	19,764	63,209	4,489,102	17,433,627
Overpayment refunded	74,914,665	68,933,993	33,306,899	44,610,499	531,325	296,235	9,036,330	7,866,204	70,484	70,169	31,969,627	16,090,886
Tax due at time of filing	21,210,194	39,091,228	12,083,204	29,146,309	303,945	553,179	846,062	1,091,962	26,086	20,755	7,950,897	8,279,022

*Estimate should be used with caution because of the small number of sample returns on which it is based.
† Data deleted to avoid disclosure of information for specific taxpayers.
Deleted data are included in the appropriate totals.
NOTE: Detail may not add to totals because of rounding.

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Domestic and foreign dividends received				State income tax refunds		Alimony received	
							Total		Dividends in AGI					
			Number of returns	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)	(14)
All returns, total	**101,660,287**	**2,305,951,483**	**87,198,001**	**1,928,200,978**	**64,526,434**	**182,109,194**	**19,717,078**	**57,004,312**	**15,527,579**	**55,046,351**	**19,695,713**	**8,553,385**	**424,427**	**2,883,821**
No adjusted gross income	1,034,803	-38,037,339	427,926	7,429,708	679,613	3,528,582	242,643	811,358	185,773	790,206	110,439	114,899	952	10,073
$1 under $1,000	2,257,204	1,296,383	1,831,106	1,691,046	647,996	248,800	100,020	85,471	90,002	79,325	16,444	9,021	*3,002	*2,589
$1,000 under $2,000	3,317,491	4,976,625	2,738,278	4,613,020	1,208,979	691,181	197,599	102,374	168,583	89,008	36,413	9,363	—	—
$2,000 under $3,000	3,453,996	8,604,620	2,904,112	7,379,994	1,402,210	1,189,212	210,879	179,749	160,556	166,273	21,473	9,470	*4,032	*27,736
$3,000 under $4,000	3,322,718	11,628,151	2,776,178	9,726,708	1,467,652	1,368,774	268,401	231,321	216,423	212,499	51,255	12,029	*5,678	*18,737
$4,000 under $5,000	3,362,763	15,141,718	2,687,322	11,672,905	1,507,890	1,924,739	325,389	275,325	266,462	252,612	39,476	17,984	*12,857	*24,581
$5,000 under $6,000	3,300,289	18,127,297	2,626,237	13,937,555	1,573,073	2,372,768	312,822	304,845	248,825	281,087	102,932	20,496	*12,857	*32,720
$6,000 under $7,000	3,270,679	21,229,599	2,618,975	16,609,887	1,583,321	2,851,711	358,711	363,395	282,256	334,152	107,516	29,252	*20,036	*86,125
$7,000 under $8,000	3,201,650	24,018,999	2,511,538	18,165,997	1,510,633	3,159,521	319,433	383,096	259,189	356,489	124,490	32,648	*7,264	*7,309
$8,000 under $9,000	3,462,629	29,458,890	2,717,271	22,235,795	1,690,415	3,733,391	326,523	372,021	260,864	344,120	157,542	30,830	*7,341	*27,157
$9,000 under $10,000	3,256,219	30,889,315	2,618,083	24,326,228	1,619,414	3,722,183	309,730	393,580	251,828	364,532	149,006	33,788	*19,873	*78,879
$10,000 under $11,000	2,978,825	31,236,025	2,408,823	24,107,371	1,541,782	3,578,797	365,459	541,526	287,432	513,047	136,096	31,079	*13,018	*51,027
$11,000 under $12,000	2,864,753	32,907,804	2,333,513	25,369,060	1,444,767	3,465,689	364,391	492,818	281,589	460,468	207,042	45,714	*14,358	*50,755
$12,000 under $13,000	2,718,168	33,955,577	2,292,519	27,486,762	1,451,207	3,249,700	355,615	530,720	292,136	496,509	175,422	37,426	*2,839	*7,381
$13,000 under $14,000	2,706,508	36,532,425	2,252,943	29,713,418	1,448,143	3,610,970	349,879	492,413	275,823	464,342	248,435	61,326	*14,195	*95,697
$14,000 under $15,000	2,680,264	38,819,866	2,309,278	32,280,835	1,414,349	3,154,360	334,514	502,163	255,978	471,142	261,790	71,995	29,235	143,894
$15,000 under $16,000	2,561,351	39,706,822	2,141,395	31,115,068	1,538,719	3,950,575	390,132	802,551	321,198	765,926	280,670	69,699	*15,696	*38,510
$16,000 under $17,000	2,334,042	38,518,446	2,013,914	31,712,590	1,384,651	3,277,719	403,606	770,859	315,285	735,473	285,363	86,722	*16,581	*75,947
$17,000 under $18,000	2,343,660	41,021,670	2,009,363	33,142,925	1,440,900	3,568,195	358,067	725,206	275,930	688,765	323,559	80,009	*11,519	*58,108
$18,000 under $19,000	2,198,938	40,653,596	1,926,910	34,020,552	1,342,490	3,290,049	354,738	539,422	280,011	503,384	320,498	73,464	*14,556	*111,456
$19,000 under $20,000	2,164,003	42,177,510	1,861,783	34,476,154	1,530,673	3,930,257	394,366	829,648	312,600	793,645	351,297	112,833	*11,356	*61,402
$20,000 under $25,000	8,976,271	200,868,257	7,958,284	170,059,396	6,116,542	15,483,054	1,588,302	2,918,123	1,230,156	2,768,221	1,984,248	594,044	56,905	368,674
$25,000 under $30,000	7,457,947	204,399,150	6,935,195	183,613,429	5,674,900	10,246,258	1,497,672	2,274,642	1,120,679	2,148,440	2,410,701	704,046	39,984	270,618
$30,000 under $40,000	11,635,660	402,942,962	10,849,528	361,610,873	9,559,901	20,891,910	3,133,854	5,312,027	2,382,031	5,016,612	4,697,744	1,585,156	50,632	688,936
$40,000 under $50,000	6,701,544	297,914,321	6,246,598	267,748,777	6,062,410	16,582,291	2,323,421	3,958,395	1,747,861	3,719,735	3,318,974	1,353,341	15,992	84,918
$50,000 under $75,000	5,628,639	333,710,362	5,119,110	287,327,872	5,287,849	22,980,895	2,779,480	7,671,493	2,198,661	7,341,146	2,680,330	1,535,752	14,937	185,041
$75,000 under $100,000	1,263,409	107,424,625	1,092,502	80,108,546	1,222,817	9,691,776	821,189	4,386,533	707,478	4,274,146	565,501	513,199	4,543	112,801
$100,000 under $200,000	909,357	119,200,439	755,368	80,074,972	880,810	11,904,936	677,768	7,295,067	611,416	7,196,813	402,413	603,238	3,596	129,914
$200,000 under $500,000	238,088	68,986,276	188,954	36,426,153	234,366	7,295,353	199,344	6,899,315	188,925	6,868,465	100,951	351,842	468	24,152
$500,000 under $1,000,000	41,107	27,541,427	30,924	11,025,375	40,754	3,220,258	37,207	2,595,962	36,085	2,589,549	19,033	139,127	75	3,327
$1,000,000 or more	17,312	40,099,667	14,071	8,992,007	17,208	3,945,287	15,924	3,962,892	15,544	3,960,218	8,660	183,594	50	5,355
Taxable returns, total	**82,846,420**	**2,259,015,527**	**72,354,576**	**1,853,865,448**	**56,641,531**	**167,656,765**	**18,072,116**	**54,325,042**	**14,270,179**	**52,506,163**	**18,785,777**	**8,110,922**	**380,604**	**2,646,567**
No adjusted gross income	10,928	-892,908	5,039	353,684	7,656	316,595	4,357	83,928	4,059	83,439	**1,652	**7,349	*46	*4,600
$1 under $1,000	*32	*16	*30	*9,084	*31	*778	*31	*16	*31	*13	**	**	—	—
$1,000 under $2,000	183,292	280,570	17,126	18,280	161,918	212,117	73,909	46,403	71,070	41,520	*23	*147	—	—
$2,000 under $3,000	193,747	486,103	37,602	80,515	176,712	310,564	68,830	48,855	54,008	44,728	*67	*64	*2,839	*2,981
$3,000 under $4,000	1,294,631	4,789,602	1,124,474	3,953,973	607,790	543,442	109,649	78,876	92,615	72,659	*8,527	*543	*2,839	*10,220
$4,000 under $5,000	2,169,016	9,802,926	1,873,510	8,006,274	956,597	1,001,729	188,050	172,149	157,998	160,845	*1,203	*1,860	*8,517	*10,905
$5,000 under $6,000	2,181,195	12,013,854	1,777,625	9,320,039	1,081,777	1,552,558	206,580	254,484	170,012	239,009	34,232	5,667	*7,179	*21,793
$6,000 under $7,000	2,160,975	14,028,780	1,735,476	10,883,570	1,160,101	2,094,496	265,509	269,436	209,567	251,179	56,296	7,767	*12,857	*31,127
$7,000 under $8,000	2,217,376	16,652,470	1,759,182	12,692,238	1,029,811	2,110,639	231,879	303,917	201,989	283,836	42,911	10,467	*4,339	*5,589
$8,000 under $9,000	2,692,796	22,911,862	2,095,819	17,099,822	1,394,922	3,080,035	263,961	283,510	208,194	261,018	91,709	15,543	**24,375	**100,642
$9,000 under $10,000	2,774,516	26,334,781	2,224,554	20,337,693	1,431,204	3,248,804	259,818	324,399	214,232	301,570	105,545	22,531	**	**
$10,000 under $11,000	2,722,412	28,552,866	2,231,171	22,287,951	1,394,627	3,150,547	326,449	495,169	258,151	470,062	95,596	18,212	*11,518	*42,027
$11,000 under $12,000	2,676,358	30,746,270	2,197,941	23,860,515	1,337,967	3,226,290	340,362	475,140	266,325	444,427	162,749	32,441	*12,857	*37,246
$12,000 under $13,000	2,579,792	32,222,238	2,194,745	26,057,439	1,360,794	2,964,205	335,781	507,670	275,588	475,608	158,452	29,763	*2,839	*7,381
$13,000 under $14,000	2,593,659	35,015,485	2,170,287	28,444,969	1,375,554	3,281,202	322,224	443,190	255,431	416,634	223,232	49,277	*11,356	*71,009
$14,000 under $15,000	2,580,391	37,370,643	2,224,953	30,921,106	1,355,474	2,958,404	316,273	492,165	249,804	462,314	237,360	53,697	29,235	143,894
$15,000 under $16,000	2,488,093	38,570,896	2,096,669	30,445,460	1,486,350	3,713,954	374,335	777,159	308,241	742,055	275,390	67,902	*12,857	*38,499
$16,000 under $17,000	2,264,914	37,381,737	1,963,540	30,680,698	1,334,894	3,102,999	383,041	721,760	301,841	688,659	276,122	79,595	*16,581	*75,947
$17,000 under $18,000	2,286,314	40,016,558	1,974,334	32,417,027	1,391,269	3,373,263	342,279	644,382	264,144	609,585	307,659	74,323	*11,519	*58,108
$18,000 under $19,000	2,151,361	39,771,446	1,898,483	33,462,021	1,305,487	3,147,648	343,158	480,362	270,071	446,000	309,484	69,185	*13,930	*93,127
$19,000 under $20,000	2,115,018	41,219,906	1,819,994	33,722,538	1,488,642	3,782,843	379,976	815,183	302,689	780,618	334,660	98,594	*11,356	*61,402
$20,000 under $25,000	8,826,109	197,514,567	7,850,059	167,476,365	5,999,202	14,911,782	1,535,040	2,724,013	1,188,930	2,580,091	1,931,330	558,544	54,568	331,449
$25,000 under $30,000	7,384,215	202,421,828	6,875,831	182,059,334	5,623,172	10,043,506	1,471,692	2,242,458	1,105,785	2,118,621	2,383,933	692,377	**128,872	**1,489,939
$30,000 under $40,000	11,544,233	399,798,575	10,787,755	359,619,471	9,477,469	20,567,516	3,093,898	5,136,584	2,348,979	4,844,750	4,666,396	1,561,389	**	**
$40,000 under $50,000	6,677,614	296,858,487	6,232,477	267,070,357	6,038,510	16,425,921	2,314,559	3,882,753	1,740,831	3,645,411	3,309,196	1,340,960	**	**
$50,000 under $75,000	5,615,517	332,907,760	5,108,853	286,488,070	5,274,881	22,816,636	2,773,894	7,620,108	2,194,054	7,290,471	2,677,456	1,528,694	**	**
$75,000 under $100,000	1,260,060	107,135,385	1,090,571	79,956,997	1,219,470	9,591,984	818,984	4,350,063	705,878	4,237,994	564,520	510,471	**	**
$100,000 under $200,000	905,961	118,789,867	752,967	79,802,965	877,501	11,779,406	675,590	7,266,493	609,550	7,168,497	401,568	600,107	**	**
$200,000 under $500,000	237,592	68,844,441	188,589	36,350,761	233,899	7,231,747	198,978	6,867,304	188,578	6,836,507	100,837	350,883	**	**
$500,000 under $1,000,000	41,037	27,491,537	30,880	11,015,599	40,688	3,204,187	37,148	2,581,375	36,030	2,574,969	19,022	138,998	75	3,327
$1,000,000 or more	17,266	39,976,978	14,040	8,970,636	17,162	3,910,968	15,882	3,935,741	15,504	3,933,074	8,650	183,573	50	5,355
Nontaxable returns, total	**18,813,867**	**46,935,956**	**14,843,425**	**74,335,530**	**7,884,903**	**14,452,428**	**1,644,962**	**2,679,269**	**1,257,400**	**2,540,188**	**909,936**	**442,463**	**43,823**	**237,253**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Business or profession: Net income: Number of returns	Business or profession: Net income: Amount	Business or profession: Net loss: Number of returns	Business or profession: Net loss: Amount	Sales of capital assets: Capital gain distributions reported on Form 1040: Number of returns	Sales of capital assets: Capital gain distributions reported on Form 1040: Amount	Sales of capital assets reported on Schedule D: Returns with short-term capital gain or loss: Current-year short-term gain less loss: Number of returns	Current-year short-term gain less loss: Amount	Post-1969 short-term capital loss carryover: Number of returns	Post-1969 short-term capital loss carryover: Amount	Net short-term gain after carryover: Number of returns	Net short-term gain after carryover: Amount	Net short-term loss after carryover: Number of returns	Net short-term loss after carryover: Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**6,640,701**	**98,775,563**	**3,259,640**	**20,002,986**	**1,533,622**	**583,779**	**3,251,971**	**-996,331**	**613,253**	**10,975,890**	**1,694,777**	**6,090,870**	**1,879,908**	**18,063,091**
No adjusted gross income	110,417	1,668,022	391,372	7,135,167	16,883	6,773	84,530	-802,594	37,113	1,639,844	34,685	482,870	68,501	2,925,309
$1 under $1,000	123,228	89,346	33,754	216,608	*11,378	*839	11,627	-208,811	*1,501	*10,066	*5,683	*5,208	*7,445	*224,084
$1,000 under $2,000	153,872	246,007	37,679	231,432	*14,643	*1,900	20,949	-11,180	*1,500	*459	*11,871	*1,653	9,078	13,292
$2,000 under $3,000	162,814	431,222	32,136	131,545	*8,518	*727	28,924	-26,173	18,761	110,195	*12,286	*26,515	27,300	162,883
$3,000 under $4,000	197,646	580,715	41,094	118,022	*19,087	*4,538	30,135	7,019	*5,475	*50,533	22,098	16,778	*8,484	*60,292
$4,000 under $5,000	234,349	823,925	57,352	180,404	28,553	14,755	22,788	-20,730	*239	*1,630	15,208	6,299	*7,580	*28,660
$5,000 under $6,000	259,154	997,893	37,344	149,590	25,569	3,885	25,840	6,358	*6,870	*78,042	19,755	13,991	*11,763	*85,675
$6,000 under $7,000	237,102	1,052,016	58,794	289,600	34,231	6,847	24,773	-46,899	*6,878	*92,360	*16,307	*12,716	15,336	151,975
$7,000 under $8,000	191,200	865,955	61,387	269,913	*7,179	*504	18,954	24,393	*894	*13,006	17,313	27,354	*2,088	*15,966
$8,000 under $9,000	216,696	1,118,171	44,111	213,364	41,815	24,082	26,549	-32,394	*13,989	*312,342	*10,020	*40,320	22,208	385,056
$9,000 under $10,000	177,935	1,111,545	37,065	201,823	28,554	2,466	31,430	-5,161	*10,569	*73,789	*10,843	*33,193	24,927	112,144
$10,000 under $11,000	182,341	1,084,451	56,723	138,753	38,408	7,049	26,019	-8,682	*2,540	*20,230	*14,404	*13,137	12,808	42,048
$11,000 under $12,000	195,332	1,168,613	53,705	157,796	30,039	5,282	26,772	-23,919	*85	*284	17,540	10,586	*9,317	*34,789
$12,000 under $13,000	203,453	1,345,736	66,196	157,646	29,744	8,363	24,737	-71,223	*1,192	*12,721	*10,695	*13,031	14,042	96,975
$13,000 under $14,000	165,990	1,030,543	66,145	243,646	27,214	23,970	34,789	9,855	*5,227	*57,175	*13,545	*18,692	25,276	66,013
$14,000 under $15,000	195,818	1,518,662	57,690	218,169	29,574	3,439	40,028	-31,551	*5,235	*272,047	26,361	22,183	17,401	325,782
$15,000 under $16,000	193,203	1,313,005	58,161	192,997	24,781	8,051	34,928	-5,275	*14,283	*23,148	19,923	10,427	21,573	38,850
$16,000 under $17,000	181,538	1,352,442	61,374	198,043	43,982	5,174	37,284	-64,830	13,727	121,634	16,230	31,895	28,412	218,358
$17,000 under $18,000	204,027	1,634,317	73,457	318,981	29,003	8,112	51,115	57,235	*10,060	*118,350	28,547	65,763	27,583	126,879
$18,000 under $19,000	175,002	1,476,758	60,847	172,333	57,854	16,703	54,795	-4,843	*14,269	*76,179	32,431	25,064	28,913	106,086
$19,000 under $20,000	193,766	1,582,428	71,719	269,759	46,871	36,348	62,371	47,003	*11,627	*110,726	38,119	66,580	32,503	130,303
$20,000 under $25,000	859,379	7,386,701	278,047	1,134,850	121,748	22,583	222,120	-74,213	36,686	627,565	102,472	172,528	142,005	874,307
$25,000 under $30,000	747,249	6,333,817	282,093	899,342	118,309	20,397	253,732	-291,614	31,867	502,867	98,525	163,538	171,888	958,019
$30,000 under $40,000	1,165,317	11,549,728	490,472	1,559,764	261,822	36,673	486,759	-197,021	73,434	1,138,415	272,074	322,531	261,524	1,657,967
$40,000 under $50,000	716,732	10,051,460	305,926	1,147,989	174,365	69,565	352,226	-641,758	67,667	1,118,888	204,001	278,423	192,521	2,039,070
$50,000 under $75,000	724,369	15,852,075	271,564	1,189,658	185,034	130,446	616,744	-181,403	94,643	1,203,389	321,524	761,552	342,796	2,146,344
$75,000 under $100,000	228,891	8,816,293	76,189	567,589	51,032	43,088	235,001	-127,918	53,691	1,004,670	113,108	397,980	138,470	1,530,568
$100,000 under $200,000	188,415	9,778,937	70,296	891,947	23,761	43,899	240,250	228,017	53,200	1,323,257	122,998	784,498	141,640	1,879,737
$200,000 under $500,000	41,836	3,620,373	20,340	583,845	3,243	19,206	94,842	337,002	15,574	546,844	46,958	690,124	53,569	899,965
$500,000 under $1,000,000	10,269	1,434,941	4,057	288,499	353	4,923	20,233	235,099	2,786	126,272	13,104	397,045	7,973	288,218
$1,000,000 or more	3,341	1,459,465	2,551	533,912	75	3,193	10,727	929,879	1,671	188,961	6,149	1,178,397	4,984	437,479
Taxable returns, total	**6,887,191**	**88,296,563**	**2,420,071**	**10,445,281**	**1,412,338**	**550,983**	**2,950,921**	**306,444**	**493,236**	**7,682,407**	**1,573,609**	**5,405,048**	**1,640,713**	**12,781,012**
No adjusted gross income	1,855	88,161	2,461	260,262	**	**	3,207	45,006	275	112,039	**2,384	**83,542	**863	**146,761
$1 under $1,000	*6	*1,003	*4	*838	**23	**23	*7	*4,813	—	—	**	**	**	**
$1,000 under $2,000	*1,502	*3,364	**48	**7,718	*8,517	*1,397	*5,771	*949	—	—	*2,907	*1,306	*2,864	*357
$2,000 under $3,000	*45	*5,778	**	**	*2,839	*244	*5,678	*1,130	*2,839	*1,110	*2,839	*2,243	*2,839	*2,223
$3,000 under $4,000	44,722	132,767	*7,511	*12,167	*5,678	*238	*17,049	*11,799	*6	*242	*17,034	*11,799	*15	*241
$4,000 under $5,000	66,734	275,332	14,752	30,792	*2,839	*324	*7,191	*3,346	—	—	*5,691	*3,796	*1,500	*450
$5,000 under $6,000	91,996	295,431	16,515	18,887	*18,535	*3,397	*17,198	*4,525	—	—	*15,696	*10,648	*1,502	*6,123
$6,000 under $7,000	113,741	457,311	26,098	127,520	25,714	5,836	*15,866	*12,572	*1,198	*809	*15,860	*12,589	*1,198	*826
$7,000 under $8,000	91,994	416,640	21,005	55,021	*5,678	*500	*7,741	*3,516	*447	*3,418	*7,294	*2,376	*447	*2,277
$8,000 under $9,000	130,589	638,956	20,699	90,572	**61,996	**25,477	*15,238	*-1,593	*5,679	*845	*7,179	*4,879	*10,899	*7,318
$9,000 under $10,000	116,916	701,698	28,035	122,480	**	**	19,182	16,214	*4,340	*14,158	*8,716	*32,635	*11,967	*30,579
$10,000 under $11,000	139,909	784,767	43,523	105,928	35,569	6,875	23,085	-5,979	*1,192	*4,390	*14,404	*13,137	*9,873	*23,506
$11,000 under $12,000	156,036	915,402	39,591	74,087	30,039	5,282	21,874	-13,955	—	—	17,534	10,586	*4,340	*24,541
$12,000 under $13,000	172,227	1,034,744	55,792	127,280	29,744	8,363	20,517	-66,916	*1,192	*12,721	*9,801	*4,109	*10,716	*83,746
$13,000 under $14,000	144,658	833,959	47,524	112,614	27,214	23,970	26,937	11,828	*4,032	*29,561	*10,703	*18,226	20,266	35,959
$14,000 under $15,000	173,306	1,307,650	45,275	137,442	29,127	3,438	37,857	-13,159	*4,340	*269,929	25,691	20,570	*15,005	*303,659
$15,000 under $16,000	167,391	1,074,624	54,878	169,204	21,942	6,671	32,497	-1,766	*13,045	*20,818	18,707	6,649	20,313	29,233
$16,000 under $17,000	164,020	1,185,864	60,016	194,656	41,799	5,088	36,673	-64,204	*10,734	*119,133	*15,782	*31,662	25,410	215,000
$17,000 under $18,000	187,103	1,415,271	66,585	233,405	27,810	7,293	49,874	56,236	*7,408	*103,298	27,353	64,839	24,907	111,901
$18,000 under $19,000	159,422	1,302,801	51,426	139,667	57,407	16,680	52,856	-6,134	*12,984	*55,288	31,781	22,770	27,624	84,192
$19,000 under $20,000	177,369	1,382,995	70,076	242,662	**167,991	**58,774	54,260	39,620	*8,251	*82,886	34,743	66,193	26,575	109,460
$20,000 under $25,000	818,559	6,785,165	256,556	902,565	**	**	205,637	-81,318	29,128	323,538	96,347	139,568	131,018	544,423
$25,000 under $30,000	715,266	5,889,043	271,147	759,796	114,933	20,354	244,867	-333,665	31,765	501,067	94,016	112,142	167,528	946,874
$30,000 under $40,000	1,133,080	10,901,961	476,575	1,444,691	259,375	36,637	470,348	-157,477	69,006	1,103,444	267,040	313,438	248,591	1,574,359
$40,000 under $50,000	708,010	9,809,358	301,616	1,079,548	174,365	69,565	346,561	-636,711	65,899	884,862	201,342	273,488	188,984	1,795,061
$50,000 under $75,000	720,532	15,682,232	270,216	1,172,141	184,947	130,441	614,589	-163,619	93,739	1,151,282	321,246	758,825	340,827	2,073,726
$75,000 under $100,000	227,406	8,732,482	75,569	552,805	50,986	43,029	233,417	-78,288	52,913	759,622	112,620	372,213	137,322	1,210,123
$100,000 under $200,000	187,470	9,743,652	69,756	883,521	23,607	43,863	239,453	223,315	52,886	1,291,176	122,842	778,956	140,976	1,846,819
$200,000 under $500,000	41,733	3,610,707	20,243	572,382	3,236	19,106	94,614	347,539	15,500	524,048	46,853	681,916	53,422	858,425
$500,000 under $1,000,000	10,262	1,431,781	4,037	282,250	353	4,923	20,184	233,510	2,775	125,585	13,076	389,300	7,951	281,376
$1,000,000 or more	3,332	1,455,662	2,542	532,382	75	3,193	10,693	915,312	1,663	187,137	6,128	1,159,647	4,971	431,472
Nontaxable returns, total	**1,753,510**	**10,479,000**	**838,569**	**9,557,705**	**121,284**	**32,796**	**301,050**	**-1,302,775**	**120,017**	**3,293,483**	**121,168**	**685,822**	**239,195**	**5,282,079**

Footnote(s) at end of table.

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

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

Size of adjusted gross income	Sales of capital assets—Continued													
	Sales of capital assets reported on Schedule D—Continued													
	Returns with long-term capital gain or loss								Net long-term capital gain in excess of net short-term capital loss					
	Current-year long-term gain less loss		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Total		Excluded portion		Amount included in AGI	
	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
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**10,096,910**	**161,313,232**	**547,395**	**9,893,038**	**8,208,385**	**168,725,409**	**2,070,986**	**17,305,214**	**7,967,000**	**164,946,068**	**7,967,000**	**98,970,684**	**7,949,435**	**65,975,384**
No adjusted gross income	283,291	10,588,080	27,043	1,205,845	247,989	11,314,764	40,732	1,932,529	235,094	10,495,659	235,094	6,297,483	235,091	4,198,176
$1 under $1,000	40,872	99,469	*1,501	*26,593	37,108	100,516	*5,265	*27,640	34,269	88,580	34,269	53,161	34,269	35,420
$1,000 under $2,000	73,353	146,613	*2,840	*43,648	51,487	174,766	24,705	71,800	49,986	173,762	49,986	104,269	49,986	69,493
$2,000 under $3,000	103,065	276,560	*8,670	*364,164	84,685	339,807	24,058	427,410	79,425	319,499	79,425	191,725	79,425	127,775
$3,000 under $4,000	128,439	162,818	*3,689	*64,919	91,912	223,494	36,527	125,595	91,912	223,253	91,912	133,988	91,912	89,265
$4,000 under $5,000	119,386	408,073	*1,948	*9,511	99,926	450,253	20,961	51,690	99,773	450,094	99,773	270,100	99,773	179,994
$5,000 under $6,000	148,736	356,125	*2,839	*85,857	121,340	397,794	27,396	127,527	115,110	397,088	115,110	238,296	115,110	158,791
$6,000 under $7,000	141,024	115,933	*10,112	*136,759	109,747	374,191	35,618	395,017	109,746	374,152	109,746	224,531	109,746	149,621
$7,000 under $8,000	172,185	109,146	*3,287	*2,688	141,992	473,822	33,033	367,364	140,799	473,782	140,799	284,313	140,799	189,468
$8,000 under $9,000	137,643	325,452	*7,628	*158,827	108,452	459,790	29,191	293,166	108,452	457,930	108,452	274,801	108,452	183,129
$9,000 under $10,000	126,266	394,596	*13,986	*100,921	108,393	397,823	23,998	104,147	103,605	394,612	103,605	236,805	100,766	157,807
$10,000 under $11,000	143,824	476,143	*10,709	*225,351	122,883	493,424	24,624	242,632	121,296	492,346	121,296	295,459	121,296	196,887
$11,000 under $12,000	120,540	391,666	*6,957	*251,897	87,319	403,752	36,061	263,983	87,319	379,420	87,319	227,685	87,319	151,735
$12,000 under $13,000	140,876	409,266	*7,023	*12,127	123,527	463,538	21,380	66,398	120,834	461,583	120,834	277,006	120,834	184,577
$13,000 under $14,000	143,047	458,951	*7,182	*47,440	112,565	501,479	31,984	89,969	109,724	498,672	109,724	299,243	108,223	199,429
$14,000 under $15,000	130,865	580,604	*5,832	*106,351	102,706	635,424	30,998	161,170	99,067	631,277	99,067	378,804	99,067	252,473
$15,000 under $16,000	193,074	628,218	*9,773	*112,360	165,840	692,113	30,234	176,255	164,624	680,544	164,624	408,389	164,624	272,154
$16,000 under $17,000	192,614	668,349	14,399	148,924	161,909	720,257	36,239	200,833	156,108	700,828	156,108	420,555	156,108	280,273
$17,000 under $18,000	175,478	439,916	*6,124	*35,316	143,980	572,877	34,128	168,277	138,958	571,474	138,958	342,938	138,958	228,535
$18,000 under $19,000	150,302	824,873	*12,200	*392,740	129,859	886,650	29,266	454,517	127,019	881,735	127,019	529,097	127,019	352,638
$19,000 under $20,000	189,192	578,724	19,829	150,610	136,988	661,560	56,774	233,446	127,064	647,590	127,064	388,604	127,064	258,986
$20,000 under $25,000	831,882	3,099,016	37,844	490,435	656,313	3,691,514	185,739	1,082,934	633,724	3,576,344	633,724	2,146,032	632,531	1,430,312
$25,000 under $30,000	743,899	2,887,810	23,182	426,368	588,006	3,347,812	167,220	886,369	572,806	3,199,989	572,806	1,920,214	572,806	1,279,775
$30,000 under $40,000	1,380,548	7,157,621	65,182	827,067	1,111,758	8,154,007	295,626	1,823,453	1,087,282	7,947,918	1,087,282	4,769,161	1,082,917	3,178,756
$40,000 under $50,000	1,137,669	6,224,906	46,699	1,183,074	922,181	7,659,214	229,539	2,617,381	899,013	7,532,614	899,013	4,519,914	896,383	3,012,699
$50,000 under $75,000	1,564,937	15,951,600	84,272	931,549	1,268,539	16,661,574	324,661	1,641,524	1,228,510	16,201,746	1,228,510	9,721,525	1,225,314	6,480,220
$75,000 under $100,000	588,598	9,940,515	40,461	558,477	488,039	10,406,500	111,772	1,024,462	467,332	10,041,577	467,332	6,025,126	466,453	4,016,451
$100,000 under $200,000	556,025	22,704,722	44,871	1,040,393	470,380	23,123,394	94,170	1,459,065	451,217	22,563,640	451,217	13,538,357	450,393	9,025,283
$200,000 under $500,000	186,765	24,194,182	17,489	465,845	163,755	24,244,645	25,035	516,308	159,278	23,864,619	159,278	14,318,833	159,158	9,545,786
$500,000 under $1,000,000	36,526	14,350,377	2,439	96,626	33,993	14,381,532	2,801	127,781	33,190	14,220,798	33,190	8,532,494	33,179	5,688,304
$1,000,000 or more	15,989	36,362,906	1,385	190,355	14,812	36,317,122	1,261	144,572	14,464	36,002,944	14,464	21,601,772	14,460	14,401,172
Taxable returns, total	**8,901,348**	**150,889,840**	**460,818**	**7,020,985**	**7,226,467**	**156,917,611**	**1,834,646**	**13,048,756**	**7,031,387**	**154,074,558**	**7,031,387**	**92,447,442**	**7,015,326**	**61,627,116**
No adjusted gross income	7,865	3,491,432	94	24,742	7,756	3,476,043	**110	**9,374	7,678	3,366,443	7,678	2,019,869	7,678	1,346,574
$1 under $1,000	*7	*2,633	—	—	*6	*2,655	**	**	*6	*2,644	*6	*1,586	*6	*1,058
$1,000 under $2,000	14,290	34,440	—	—	11,451	38,340	*2,839	*3,901	11,451	38,111	11,451	22,868	11,451	15,243
$2,000 under $3,000	31,923	165,136	—	—	31,923	165,136	—	—	31,923	165,136	31,923	99,095	31,923	66,041
$3,000 under $4,000	42,851	63,459	*6	*187	35,672	74,752	*7,179	*11,480	35,672	74,511	35,672	44,720	35,672	29,790
$4,000 under $5,000	44,431	140,945	—	—	37,090	161,010	*7,341	*20,065	37,090	161,010	37,090	96,623	37,090	64,387
$5,000 under $6,000	81,290	261,311	—	—	68,433	268,613	*12,857	*7,302	68,433	268,546	68,433	161,156	68,433	107,389
$6,000 under $7,000	67,671	203,198	*8,523	*130,677	53,306	222,383	*17,204	*149,863	53,306	222,383	53,306	133,450	53,306	88,932
$7,000 under $8,000	108,457	-134,353	*3,287	*2,688	83,798	217,761	27,499	354,802	83,798	217,761	83,798	130,682	83,798	87,079
$8,000 under $9,000	102,027	270,000	*4,340	*65,544	83,491	288,676	*18,536	*84,220	83,491	287,423	83,491	172,486	83,491	114,937
$9,000 under $10,000	89,311	287,808	*8,964	*27,045	76,454	291,647	*18,982	*30,884	76,007	291,157	76,007	174,721	73,168	116,436
$10,000 under $11,000	115,091	335,778	*4,340	*174,507	98,041	354,137	*18,550	*192,867	98,041	353,813	98,041	212,330	98,041	141,483
$11,000 under $12,000	105,762	311,334	*5,679	*29,615	73,819	340,247	34,783	58,528	73,819	315,916	73,819	189,577	73,819	126,339
$12,000 under $13,000	124,787	351,397	*6,870	*12,062	107,591	405,712	*21,227	*66,377	106,090	404,688	106,090	242,863	106,090	161,825
$13,000 under $14,000	118,668	345,140	**13,010	**153,680	90,569	374,626	29,600	76,824	87,730	372,117	87,730	223,304	87,730	148,813
$14,000 under $15,000	117,258	522,173	**	**	89,700	574,874	30,397	159,043	87,561	573,894	87,561	344,371	87,561	229,523
$15,000 under $16,000	177,358	581,351	*8,558	*111,971	152,072	622,343	28,286	152,963	152,071	617,207	152,071	370,381	152,071	246,825
$16,000 under $17,000	165,961	464,137	*11,399	*147,013	136,538	510,230	34,956	193,106	130,890	494,077	130,890	296,497	130,890	197,580
$17,000 under $18,000	159,297	372,833	*5,029	*24,811	129,665	483,285	31,815	135,262	124,643	481,950	124,643	289,218	124,643	192,732
$18,000 under $19,000	139,218	699,939	*10,915	*381,003	120,594	763,886	27,356	444,950	117,755	760,711	117,755	456,479	117,755	304,232
$19,000 under $20,000	171,266	519,897	18,010	101,486	126,271	629,260	49,564	210,849	118,530	620,505	118,530	372,350	118,530	248,155
$20,000 under $25,000	776,074	2,739,930	33,032	415,745	608,870	3,307,840	177,130	983,656	587,824	3,219,040	587,824	1,931,632	586,631	1,287,408
$25,000 under $30,000	729,087	2,702,082	22,726	153,016	575,820	3,217,331	164,589	668,266	560,619	3,073,220	560,619	1,844,145	560,619	1,229,074
$30,000 under $40,000	1,350,365	6,962,059	61,270	662,682	1,087,116	7,931,817	288,890	1,632,440	1,062,750	7,759,963	1,062,750	4,656,382	1,058,385	3,103,580
$40,000 under $50,000	1,124,742	6,025,383	44,871	1,153,689	911,780	7,444,081	226,991	2,572,387	889,464	7,329,355	889,464	4,397,956	886,834	2,931,398
$50,000 under $75,000	1,557,385	15,808,952	83,638	923,901	1,261,606	16,521,659	324,039	1,636,608	1,222,374	16,090,478	1,222,374	9,654,762	1,219,178	6,435,716
$75,000 under $100,000	585,923	9,891,691	40,376	556,693	486,001	10,328,955	111,088	993,957	465,959	9,996,771	465,959	5,998,242	465,080	3,998,529
$100,000 under $200,000	554,156	22,649,552	44,653	1,033,473	468,803	23,049,128	93,877	1,433,049	449,766	22,505,259	449,766	13,503,328	448,942	9,001,931
$200,000 under $500,000	186,412	24,153,667	17,423	451,368	163,494	24,200,243	24,932	497,944	159,055	23,828,499	159,055	14,297,161	158,935	9,531,338
$500,000 under $1,000,000	36,467	14,334,137	2,429	94,254	33,953	14,365,023	2,782	125,140	33,154	14,207,037	33,154	8,524,237	33,143	5,682,800
$1,000,000 or more	15,948	36,332,401	1,376	189,132	14,784	36,285,918	1,247	142,649	14,437	35,974,937	14,437	21,584,968	14,433	14,389,969
Nontaxable returns, total	**1,195,562**	**10,423,392**	**86,577**	**2,872,052**	**981,918**	**11,807,797**	**236,350**	**4,256,458**	**935,613**	**10,871,510**	**935,613**	**6,523,242**	**934,109**	**4,348,268**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Sales of capital assets—Continued				Sales of property other than capital assets				Pensions and annuities					
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income		Fully included in AGI	
	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
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**8,458,186**	**71,599,542**	**2,667,409**	**3,905,541**	**1,005,078**	**5,019,477**	**612,504**	**3,492,144**	**13,952,919**	**116,588,471**	**13,133,295**	**95,096,003**	**12,097,018**	**88,196,179**
No adjusted gross income	248,269	4,662,712	6,355	10,463	85,644	855,049	89,589	1,738,633	71,197	532,429	61,779	383,915	58,783	352,604
$1 under $1,000	37,110	40,605	*4	*( )	*927	*2,165	*5,942	*21,880	43,066	155,134	40,226	58,846	31,157	56,989
$1,000 under $2,000	52,825	70,927	*5,678	*2,178	*3,438	*2,360	*2,153	*16,096	75,159	262,788	68,855	101,865	58,836	94,269
$2,000 under $3,000	83,765	154,204	36,061	59,964	6,163	19,390	*7,921	*18,171	109,315	362,797	99,912	210,251	94,233	200,302
$3,000 under $4,000	94,751	100,978	23,510	29,020	11,373	24,630	*15,896	*60,421	176,601	502,871	166,418	349,655	153,400	327,430
$4,000 under $5,000	108,290	185,479	19,015	28,590	22,677	58,191	*3,894	*18,835	297,306	1,173,307	286,239	780,687	271,491	743,392
$5,000 under $6,000	119,450	172,782	28,569	14,681	16,208	43,575	*3,012	*19,934	332,401	1,139,261	321,045	970,258	313,866	941,533
$6,000 under $7,000	115,424	162,168	39,641	54,031	37,032	66,297	*4,348	*12,164	372,560	1,587,855	366,565	1,327,089	340,689	1,217,236
$7,000 under $8,000	152,317	216,822	34,672	30,707	30,491	35,797	*5,414	*27,847	510,229	2,297,809	496,821	1,976,144	458,387	1,860,482
$8,000 under $9,000	114,130	192,817	31,580	38,895	14,986	29,434	14,834	44,021	532,906	2,460,605	525,727	2,314,930	499,770	2,197,267
$9,000 under $10,000	103,605	187,613	36,214	54,538	25,289	25,722	*8,924	*14,667	464,749	2,575,625	459,067	2,334,043	446,518	2,236,302
$10,000 under $11,000	125,636	210,024	30,771	45,506	12,303	18,487	*5,536	*4,827	450,369	2,692,287	440,351	2,347,087	413,137	2,185,335
$11,000 under $12,000	97,661	162,322	40,867	41,966	*3,026	*1,138	*5,714	*18,115	486,929	3,100,454	474,858	2,647,922	447,254	2,466,803
$12,000 under $13,000	122,026	194,601	30,758	56,809	18,853	65,110	*11,773	*31,622	383,890	2,561,396	366,246	2,243,065	353,389	2,176,811
$13,000 under $14,000	118,924	218,025	40,155	39,344	*3,125	*12,237	*6,236	*5,492	409,467	2,861,460	405,127	2,683,757	393,770	2,576,666
$14,000 under $15,000	107,793	265,001	38,663	70,031	17,426	28,475	*11,451	*36,900	374,719	2,820,837	357,487	2,470,443	342,447	2,381,738
$15,000 under $16,000	168,656	282,540	37,851	54,328	*3,276	*14,046	10,125	4,605	446,983	3,209,404	432,788	2,902,724	405,651	2,757,592
$16,000 under $17,000	160,449	300,137	44,636	82,352	14,614	19,239	*9,060	*15,569	346,362	2,538,197	329,953	2,283,161	317,527	2,206,338
$17,000 under $18,000	151,360	255,617	43,498	68,349	11,767	61,578	*5,072	*9,295	400,911	3,036,735	388,448	2,823,475	353,828	2,661,114
$18,000 under $19,000	143,984	374,935	41,967	87,623	12,233	27,292	11,148	27,416	290,355	2,203,186	282,948	2,019,190	265,522	1,953,996
$19,000 under $20,000	143,814	310,541	72,443	119,693	29,859	39,888	*11,626	*38,925	326,299	2,663,879	309,458	2,402,843	289,559	2,292,770
$20,000 under $25,000	668,941	1,594,334	252,430	359,391	89,243	239,158	35,766	77,325	1,381,613	12,477,578	1,322,043	10,990,282	1,225,417	10,351,429
$25,000 under $30,000	609,288	1,440,296	249,605	330,628	75,645	320,617	47,356	108,731	984,463	8,522,321	922,294	7,318,021	833,300	6,877,037
$30,000 under $40,000	1,177,977	3,483,504	405,943	584,703	126,014	501,948	60,299	174,099	1,813,296	16,679,136	1,671,143	13,927,312	1,522,475	12,692,197
$40,000 under $50,000	964,778	3,258,733	306,033	405,204	82,909	374,337	60,591	146,492	1,162,785	11,339,654	1,048,032	9,301,901	923,782	8,524,138
$50,000 under $75,000	1,301,460	7,195,403	447,467	625,045	122,319	787,210	64,081	220,883	1,178,919	15,007,107	1,037,394	10,948,231	890,525	9,584,773
$75,000 under $100,000	483,868	4,363,636	157,703	275,069	51,003	305,007	28,783	146,164	286,135	4,895,868	246,014	3,442,407	212,627	3,082,473
$100,000 under $200,000	469,590	9,744,779	127,769	251,536	52,848	459,133	32,605	176,051	187,254	4,554,183	157,768	2,473,224	140,580	2,202,907
$200,000 under $500,000	163,577	10,161,556	32,309	72,153	18,240	263,614	22,852	138,540	43,367	1,680,117	36,673	761,335	32,751	718,010
$500,000 under $1,000,000	33,772	6,071,304	3,657	8,757	3,726	127,523	7,942	48,918	10,237	386,855	9,116	175,975	4,211	156,781
$1,000,000 or more	14,696	15,565,146	1,585	3,986	2,421	190,831	2,561	69,506	3,077	307,337	2,500	125,966	2,136	119,464
Taxable returns, total	**7,469,753**	**66,632,580**	**2,474,899**	**3,587,483**	**725,564**	**3,645,411**	**434,987**	**1,413,117**	**12,433,849**	**109,273,068**	**11,702,173**	**89,743,583**	**10,766,908**	**83,206,021**
No adjusted gross income	7,685	1,426,281	*86	*99	3,134	100,631	606	32,882	693	19,623	643	13,891	621	13,319
$1 under $1,000	*8	*5,860	—	—	*4	*96	—	—	—	—	—	—	—	—
$1,000 under $2,000	11,451	16,549	*2,839	*2,078	*45	*41	*24	*230	*2,839	*71,733	—	—	—	—
$2,000 under $3,000	31,923	68,284	*2,839	*1,110	—	—	*22	*14	*8,517	*39,578	*3,517	*38,321	*5,678	*31,641
$3,000 under $4,000	38,511	36,854	*4,340	*3,373	*3	*49	*6	*600	21,463	40,093	*19,959	*31,927	*19,959	*31,927
$4,000 under $5,000	39,929	68,183	*7,341	*10,402	*1,501	*3,055	*7	*46	117,600	674,978	113,567	315,106	105,050	284,683
$5,000 under $6,000	72,773	118,038	*14,358	*8,151	*3,761	*8,501	—	—	167,753	580,293	162,075	494,807	154,896	476,292
$6,000 under $7,000	58,984	101,352	*18,390	*22,473	*10,181	*18,168	*1,500	*32	205,177	725,218	205,177	675,564	200,837	651,907
$7,000 under $8,000	88,138	89,455	27,498	21,574	*15,461	*5,515	—	—	322,560	1,335,068	316,330	1,258,681	293,618	1,192,768
$8,000 under $9,000	86,330	114,982	*23,557	*22,558	*6,040	*16,623	*7,862	*33,456	431,801	1,991,521	424,622	1,876,756	403,005	1,806,710
$9,000 under $10,000	76,007	145,684	23,322	28,519	*11,616	*12,846	*3,391	*136	410,895	2,169,364	408,056	2,099,371	398,346	2,045,736
$10,000 under $11,000	102,381	154,619	24,390	38,570	*7,034	*15,246	*4,340	*4,703	400,975	2,333,083	398,136	2,120,024	372,423	1,960,589
$11,000 under $12,000	84,161	136,925	34,783	28,436	*1,502	*264	*4,208	*13,190	445,140	2,869,525	436,460	2,439,032	414,534	2,263,953
$12,000 under $13,000	107,282	162,927	29,250	52,285	*11,685	*18,057	*10,074	*28,497	364,909	2,290,741	350,104	2,109,692	**719,618	**4 599,923
$13,000 under $14,000	95,592	166,943	40,155	39,344	*1,535	*1,643	*3,683	*4,326	398,067	2,834,766	393,727	2,657,072	**	**
$14,000 under $15,000	96,241	240,438	38,214	68,794	*17,118	*27,729	*9,811	*16,488	364,951	2,712,049	348,166	2,398,377	333,126	2,309,672
$15,000 under $16,000	156,103	253,433	36,658	51,236	*1,590	*9,704	*6,690	*3,414	434,126	3,141,119	419,931	2,834,440	392,794	2,689,307
$16,000 under $17,000	135,230	217,215	43,442	79,320	10,920	12,084	*7,428	*3,689	340,847	2,476,796	326,621	2,233,766	314,195	2,156,943
$17,000 under $18,000	135,853	218,890	39,497	59,229	*9,676	*32,893	*5,025	*8,442	390,578	2,963,837	379,934	2,805,783	345,314	2,643,422
$18,000 under $19,000	134,720	326,346	40,773	84,041	*12,067	*27,029	*10,096	*12,184	280,198	2,106,638	272,791	1,924,461	**542,293	**4,062,859
$19,000 under $20,000	133,098	299,689	65,890	107,434	17,198	18,710	*11,626	*38,925	320,828	2,558,538	303,987	2,308,801	**	**
$20,000 under $25,000	618,164	1,421,051	243,062	337,306	69,277	157,083	30,429	38,885	1,366,240	12,368,742	1,307,862	10,895,042	**2,043,620	**17,130,061
$25,000 under $30,000	594,689	1,338,382	246,618	325,608	71,083	279,075	44,213	84,431	982,264	8,513,432	920,184	7,311,052	**	**
$30,000 under $40,000	1,152,162	3,400,410	396,613	564,831	112,786	430,988	57,820	169,196	1,790,016	16,385,439	1,653,448	13,748,004	1,505,974	12,540,922
$40,000 under $50,000	955,074	3,173,519	302,998	400,001	81,377	346,333	58,755	130,743	1,158,800	11,271,569	1,044,670	9,245,966	920,424	8,468,311
$50,000 under $75,000	1,295,170	7,148,274	446,119	622,073	121,857	780,646	62,914	214,978	1,177,278	14,993,085	1,035,776	10,934,783	**1,241,528	**14,853,789
$75,000 under $100,000	482,322	4,331,808	156,836	272,888	50,598	300,908	28,772	146,133	285,671	4,893,815	245,550	3,441,215	**	**
$100,000 under $200,000	468,044	9,716,082	127,563	251,347	52,223	445,273	32,408	172,691	187,044	4,541,953	157,644	2,471,453	**	**
$200,000 under $500,000	163,334	10,140,065	32,244	72,006	18,167	260,633	22,793	137,726	43,317	1,676,899	36,631	758,710	**36,925	**872,140
$500,000 under $1,000,000	33,731	6,058,711	3,644	8,722	3,710	126,471	7,931	48,548	10,231	386,554	9,111	175,841	**	**
$1,000,000 or more	14,663	15,535,331	1,580	3,974	2,415	189,117	2,553	68,535	3,071	307,019	2,494	125,647	2,130	119,146
Nontaxable returns, total	**988,433**	**4,966,962**	**192,510**	**318,058**	**279,514**	**1,374,067**	**177,517**	**2,079,027**	**1,519,070**	**7,315,403**	**1,431,122**	**5,352,420**	**1,330,110**	**4,990,159**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Pensions and annuities—Continued					Rent				Royalty			
	Partially included in AGI			Not included in AGI		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount received	Amount included in AGI	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)	(69)
All returns, total	**1,600,425**	**14,234,860**	**6,899,824**	**1,600,425**	**7,335,036**	**3,541,964**	**16,340,908**	**5,390,750**	**36,163,023**	**960,701**	**7,243,748**	**77,189**	**385,360**
No adjusted gross income	3,960	53,660	31,311	3,960	22,349	130,112	586,376	185,072	4,133,117	31,259	296,287	3,619	68,645
$1 under $1,000	*9,069	*63,362	*1,857	*9,069	*61,505	*18,593	*35,644	28,187	79,909	*6,523	*3,813	*920	*9,886
$1,000 under $2,000	*10,019	*59,927	*7,596	*10,019	*52,331	19,599	26,332	40,194	137,553	*4,895	*3,792	*492	*564
$2,000 under $3,000	*5,679	*11,289	*9,949	*5,679	*1,340	35,731	60,843	47,540	248,002	*8,878	*23,968	*2,839	*20,764
$3,000 under $4,000	*15,857	*108,331	*22,225	*15,857	*86,106	49,602	102,517	81,298	325,339	*15,865	*23,366	—	—
$4,000 under $5,000	*20,426	*51,010	*37,294	*20,426	*13,715	79,495	176,998	52,075	211,484	*8,320	*4,115	—	—
$5,000 under $6,000	*12,857	*59,389	*28,725	*12,857	*30,665	77,799	144,871	81,489	277,482	*12,071	*2,147	—	—
$6,000 under $7,000	31,554	254,188	109,853	31,554	144,334	61,591	111,875	77,312	252,221	*17,961	*30,480	*920	*316
$7,000 under $8,000	52,629	265,624	115,662	52,629	149,962	71,971	165,321	79,455	253,272	17,730	25,376	—	—
$8,000 under $9,000	33,136	172,628	117,663	33,136	54,965	93,624	182,924	56,062	364,247	17,086	36,131	*2,182	*2,810
$9,000 under $10,000	29,437	241,561	97,741	29,437	143,820	66,929	180,322	65,044	361,221	22,729	61,752	—	—
$10,000 under $11,000	42,910	327,985	161,752	42,910	166,234	81,144	181,732	60,509	225,616	*11,459	*14,632	—	—
$11,000 under $12,000	53,155	327,017	181,120	53,155	145,897	83,092	253,760	49,791	201,315	19,726	38,811	—	—
$12,000 under $13,000	27,052	158,383	66,254	27,052	92,128	68,917	212,836	97,253	383,894	21,240	82,570	—	—
$13,000 under $14,000	28,245	194,486	107,090	28,245	87,396	95,578	252,007	82,658	326,039	*20,411	*102,666	—	—
$14,000 under $15,000	25,058	181,523	88,705	25,058	92,817	67,619	122,317	94,415	547,240	25,756	94,005	*154	*5
$15,000 under $16,000	48,776	271,955	145,132	48,776	126,823	48,595	156,690	104,171	349,632	30,281	78,658	*45	*251
$16,000 under $17,000	30,960	154,204	76,823	30,960	77,382	79,119	229,029	83,208	483,105	20,810	60,470	—	—
$17,000 under $18,000	41,799	293,747	162,361	41,799	131,386	61,737	95,398	84,384	334,483	8,078	18,612	**2,270	**5,353
$18,000 under $19,000	23,104	134,862	65,194	23,104	39,668	75,528	219,998	85,887	391,699	25,309	34,528	**	**
$19,000 under $20,000	43,148	233,170	110,073	43,148	123,097	87,299	304,011	109,517	499,418	17,748	15,553	—	—
$20,000 under $25,000	141,879	1,165,234	638,853	141,879	526,381	325,604	921,792	423,619	2,010,311	70,041	161,072	*4,760	*13,693
$25,000 under $30,000	145,790	842,751	440,984	145,790	401,767	286,071	750,216	479,686	1,872,132	66,391	127,777	*4,002	*30,259
$30,000 under $40,000	256,070	2,429,760	1,235,115	256,070	1,194,645	452,088	1,219,301	834,109	4,091,690	129,022	409,347	17,850	41,715
$40,000 under $50,000	183,699	1,509,551	777,763	183,699	731,788	315,564	1,441,777	671,268	3,736,813	81,327	422,952	8,031	8,429
$50,000 under $75,000	197,179	3,079,705	1,363,458	197,179	1,716,247	364,548	2,350,305	764,374	5,749,555	117,204	808,527	10,840	41,496
$75,000 under $100,000	51,567	622,147	359,934	51,567	262,213	137,721	1,276,693	261,374	2,407,785	52,335	448,173	3,098	15,805
$100,000 under $200,000	24,504	731,757	270,317	24,504	461,440	135,232	2,119,933	226,262	3,061,610	49,886	895,478	4,366	22,028
$200,000 under $500,000	5,223	127,948	43,325	5,223	84,623	51,169	1,312,411	69,023	2,055,509	19,799	905,121	5,940	81,173
$500,000 under $1,000,000	5,198	48,814	19,194	5,198	29,620	16,144	724,029	10,187	432,164	8,051	1,547,043	4,666	11,628
$1,000,000 or more	486	58,890	6,501	486	52,389	4,149	422,654	5,327	359,167	2,510	466,525	195	10,541
Taxable returns, total	**1,468,870**	**13,242,542**	**6,537,563**	**1,468,870**	**6,704,979**	**2,983,877**	**14,610,289**	**4,625,939**	**28,479,677**	**828,390**	**6,574,011**	**65,420**	**280,872**
No adjusted gross income	29	2,469	572	29	1,897	561	17,329	3,813	313,203	**626	**10,727	70	5,017
$1 under $1,000	—	—	—	—	—	—	—	*29	*1,792	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	*25	*918	*2,908	*10,371	**	**	—	—
$2,000 under $3,000	*2,839	*7,938	*6,680	*2,839	*1,258	—	—	*67	*1,287	*2,884	*282	—	—
$3,000 under $4,000	—	—	—	—	—	*10,017	*24,875	*11,223	*25,703	*3,001	*5,390	—	—
$4,000 under $5,000	*11,356	*39,473	*30,423	*11,356	*9,051	28,718	53,422	17,028	74,044	*2,846	*2,638	—	—
$5,000 under $6,000	*10,018	*43,207	*18,516	*10,018	*24,692	27,213	57,137	31,393	39,853	*5,678	*1,522	—	—
$6,000 under $7,000	*7,179	*59,235	*23,656	*7,179	*35,579	31,722	28,756	33,955	70,520	*4,340	*18,113	—	—
$7,000 under $8,000	34,068	113,029	65,913	34,068	47,116	36,081	85,320	42,913	95,725	*8,603	*7,215	—	—
$8,000 under $9,000	25,957	117,219	70,047	25,957	47,173	69,556	112,416	33,666	194,219	*15,848	*28,886	*2,182	*2,810
$9,000 under $10,000	25,405	103,323	53,635	25,405	49,688	51,301	159,634	42,789	246,406	*15,695	*51,325	—	—
$10,000 under $11,000	38,570	323,992	159,436	38,570	164,556	59,843	137,628	46,613	148,219	*8,765	*13,058	—	—
$11,000 under $12,000	44,638	310,409	175,078	44,638	135,331	74,550	218,713	40,957	160,428	*15,609	*27,183	—	—
$12,000 under $13,000	**49,618	**335,975	**166,842	**49,618	**169,133	64,329	198,546	80,561	211,449	21,232	82,565	—	—
$13,000 under $14,000	**	**	**	**	**	79,235	203,461	71,255	244,070	*16,379	*53,030	—	—
$14,000 under $15,000	25,058	181,523	88,705	25,058	92,817	66,816	121,185	74,607	314,355	*22,012	*73,971	—	—
$15,000 under $16,000	48,776	271,955	145,132	48,776	126,823	48,146	153,458	94,356	293,139	29,833	78,551	*45	*251
$16,000 under $17,000	30,960	154,204	76,823	30,960	77,382	71,642	198,616	69,090	328,352	19,610	57,491	—	—
$17,000 under $18,000	41,799	293,747	162,361	41,799	131,386	57,311	79,428	73,846	232,370	*6,882	*11,316	**6,401	**10,570
$18,000 under $19,000	**63,412	**361,348	**170,403	**223,815	**190,945	66,277	171,582	80,330	341,206	25,309	34,528	—	—
$19,000 under $20,000	**	**	**	**	**	86,671	302,716	99,200	378,094	17,748	15,553	—	—
$20,000 under $25,000	**286,475	**2,003,171	**1,076,032	**286,475	**927,139	315,020	860,506	396,858	1,713,895	66,094	66,663	**	**
$25,000 under $30,000	**	**	**	**	**	279,449	720,091	467,327	1,744,732	64,376	125,056	*1,819	*29,768
$30,000 under $40,000	254,876	2,343,006	1,207,081	254,876	1,135,924	444,575	1,192,582	817,869	3,859,304	128,361	384,613	17,828	41,697
$40,000 under $50,000	183,695	1,508,535	777,655	183,695	730,880	309,579	1,386,667	665,501	3,595,143	78,190	384,998	8,031	8,429
$50,000 under $75,000	**274,247	**4,433,362	**1,993,661	**273,247	**2,439,702	362,574	2,310,480	757,980	5,606,084	116,637	799,298	10,836	41,474
$75,000 under $100,000	**	**	**	**	**	136,693	1,257,969	260,341	2,370,785	51,906	445,390	3,094	15,796
$100,000 under $200,000	**	**	**	**	**	134,619	2,102,512	225,193	3,040,878	49,664	888,299	4,321	21,851
$200,000 under $500,000	**10,409	**176,531	**62,411	**10,409	**114,119	51,083	1,308,722	68,809	2,040,637	19,724	898,353	5,937	81,168
$500,000 under $1,000,000	**	**	**	**	**	16,129	723,351	10,158	427,582	8,035	1,543,990	4,666	11,628
$1,000,000 or more	486	58,890	6,501	486	52,389	4,142	422,271	5,304	355,832	2,503	464,009	190	10,512
Nontaxable returns, total	**131,555**	**992,318**	**362,261**	**131,555**	**630,057**	**558,087**	**1,730,620**	**764,811**	**7,683,345**	**132,311**	**669,737**	**11,769**	**104,488**

Footnote(s) at end of table.

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

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

Size of adjusted gross income	Farm rental				Partnership				Small Business Corporation			
	Net income		Net loss		Total income		Total loss		Total income		Total 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
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**472,415**	**2,605,633**	**147,159**	**587,645**	**2,851,458**	**45,507,382**	**3,239,014**	**53,989,396**	**548,233**	**18,226,563**	**561,895**	**11,786,335**
No adjusted gross income	6,552	84,916	7,240	60,905	92,915	2,150,413	187,298	14,558,135	18,043	772,347	64,914	4,399,864
$1 under $1,000	*2,839	*2,771	—	—	14,467	19,992	19,676	162,041	*5,683	*3,396	*8,740	*27,169
$1,000 under $2,000	*11,356	*12,026	—	—	7,767	15,415	16,140	108,905	*5,682	*6,976	*50	*11,807
$2,000 under $3,000	*5,840	*11,871	—	—	28,796	96,839	18,468	161,531	*11,657	*51,960	*6,163	*107,021
$3,000 under $4,000	*2,839	*8,474	—	—	32,816	105,475	19,766	127,059	*2,849	*8,189	*2,847	*35,650
$4,000 under $5,000	*7,731	*8,437	*7,179	*13,113	28,109	70,886	21,029	117,710	*2,845	*13,854	13,055	122,208
$5,000 under $6,000	*1,501	*1,073	*3,002	*2,904	24,100	136,015	25,087	157,383	*1,501	*7,541	*1,074	*30,557
$6,000 under $7,000	*10,018	*15,832	*2,839	*6,981	37,904	124,833	23,612	160,047	*7,046	*18,750	*9,114	*112,755
$7,000 under $8,000	*21,926	*50,764	*447	*32,654	26,034	95,963	8,393	72,894	*3,637	*11,787	*4,455	*50,549
$8,000 under $9,000	*8,518	*42,134	*9,361	*10,972	44,166	356,974	18,606	138,406	*10,854	*57,247	*9,001	*131,728
$9,000 under $10,000	*14,747	*21,900	*13,907	*50,656	32,168	104,065	33,064	231,209	*5,731	*33,264	*7,341	*23,194
$10,000 under $11,000	*17,586	*55,870	*5,678	*10,274	29,476	169,595	20,569	138,656	*1,192	*6,705	*4,032	*9,195
$11,000 under $12,000	*15,696	*68,375	*6,230	*2,420	32,820	155,844	17,185	47,189	*2,925	*4,392	*4,776	*64,458
$12,000 under $13,000	*11,908	*74,850	*3,375	*18,458	15,739	75,002	19,603	160,465	*9,450	*58,211	10,217	38,305
$13,000 under $14,000	*23,427	*54,997	*2,186	*13,843	49,303	343,243	37,497	169,887	*2,188	*33,603	6,110	110,874
$14,000 under $15,000	*14,747	*87,782	—	—	34,036	175,415	20,055	163,620	*646	*7,915	*6,135	*38,699
$15,000 under $16,000	*12,569	*127,160	*2,228	*1,488	42,480	154,122	33,119	119,164	*2,886	*8,308	*4,146	*14,803
$16,000 under $17,000	*14,357	*91,487	—	—	53,305	302,787	49,391	239,657	*1,280	*3,011	*2,245	*61,017
$17,000 under $18,000	*11,358	*40,380	*5,678	*5,916	50,578	335,450	52,686	267,292	*3,047	*30,489	6,738	66,367
$18,000 under $19,000	*12,650	*36,536	*1,192	*432	38,216	192,864	17,364	250,688	*3,098	*19,241	*1,680	*34,107
$19,000 under $20,000	*9,360	*41,868	*2,229	*16,199	49,076	252,684	45,867	132,564	*6,318	*92,146	8,564	86,137
$20,000 under $25,000	38,933	211,165	12,572	73,200	196,575	1,146,339	194,431	1,413,182	39,406	297,859	26,015	230,264
$25,000 under $30,000	33,233	87,364	*11,487	*20,277	173,274	1,309,220	198,389	1,098,703	32,307	272,407	35,515	319,991
$30,000 under $40,000	63,316	370,907	9,847	41,504	296,330	2,411,537	348,183	2,089,511	66,311	686,123	56,110	421,529
$40,000 under $50,000	37,871	281,078	21,268	35,272	274,952	2,350,232	377,410	2,098,601	59,241	721,683	52,799	439,146
$50,000 under $75,000	43,788	362,676	9,840	68,340	463,674	5,032,983	592,590	5,312,004	87,351	1,246,934	80,034	660,961
$75,000 under $100,000	7,174	112,717	4,513	31,935	242,351	4,818,380	297,022	3,631,890	50,605	1,354,649	38,585	548,169
$100,000 under $200,000	7,403	101,993	3,267	39,802	288,599	8,735,025	356,707	8,095,791	59,118	2,238,226	53,329	1,074,709
$200,000 under $500,000	2,820	130,957	1,282	20,595	113,550	7,474,246	128,050	6,311,652	27,672	2,471,491	23,285	958,561
$500,000 under $1,000,000	229	3,676	222	7,432	27,122	2,798,642	29,798	2,775,644	11,853	1,888,046	10,282	537,877
$1,000,000 or more	123	3,598	90	2,072	10,760	3,996,902	11,959	3,477,916	5,811	5,799,815	4,544	1,018,662
Taxable returns, total	**416,511**	**2,433,052**	**121,809**	**446,288**	**2,499,846**	**41,256,552**	**2,790,631**	**37,342,684**	**472,079**	**17,041,647**	**415,368**	**6,404,398**
No adjusted gross income	**	**	*90	*1,172	3,354	251,645	6,217	1,716,197	646	102,332	1,674	345,206
$1 under $1,000	—	—	—	—	*7	*235	*10	*7,905	*5	*3,192	**5	**1,850
$1,000 under $2,000	—	—	—	—	*2,932	*8,457	*49	*18,576	—	—	**	**
$2,000 under $3,000	—	—	—	—	*8,539	*5,888	*2,906	*13,489	**8,530	**29,072	**679	**58,378
$3,000 under $4,000	—	—	—	—	*11,374	*7,744	*104	*17,302	**	**	**	**
$4,000 under $5,000	—	—	*2,839	*5,232	*5,711	*9,075	*2,917	*26,299	**	**	**1,509	**3,828
$5,000 under $6,000	—	—	—	—	*8,524	*27,456	*5,686	*7,956	*1,501	*7,541	**	**
$6,000 under $7,000	**2,841	**71	*2,839	*6,981	27,853	76,683	*14,265	*38,015	*5,678	*16,540	*6,307	*69,904
$7,000 under $8,000	*14,746	*25,811	—	—	12,083	27,578	*2,958	*22,100	*9	*422	*2,868	*28,052
$8,000 under $9,000	*8,518	*42,134	*6,522	*3,434	20,940	192,782	*8,084	*28,189	*8,015	*50,365	*8,553	*106,688
$9,000 under $10,000	*14,747	*21,900	*13,907	*50,656	23,484	72,142	21,174	107,737	*5,679	*30,793	*3,002	*4,093
$10,000 under $11,000	*17,586	*55,870	*5,678	*10,274	24,648	136,942	11,832	64,880	*1,192	*6,705	*2,839	*2,677
$11,000 under $12,000	*15,696	*68,375	*2,839	*2,325	30,780	146,953	15,812	19,609	—	—	*3,412	*23,319
$12,000 under $13,000	*11,908	*74,850	*1,192	*658	*15,223	*65,796	16,498	79,687	**9,452	**58,825	*10,023	*20,683
$13,000 under $14,000	**73,617	**399,747	*2,186	*13,843	37,975	233,653	30,922	58,610	**	**	*36	*5,207
$14,000 under $15,000	**	**	—	—	27,594	115,564	13,863	86,632	*469	*5,575	*5,685	*24,093
$15,000 under $16,000	**	**	*2,228	*1,488	40,620	135,405	27,933	64,724	**4,120	**8,771	*4,124	*13,606
$16,000 under $17,000	**	**	—	—	47,478	193,147	40,893	116,018	**	**	*86	*6,681
$17,000 under $18,000	**	**	*5,678	*5,916	40,861	229,763	46,469	139,653	*2,695	*11,264	*5,111	*19,159
$18,000 under $19,000	*12,650	*36,536	*1,192	*432	32,526	160,156	13,088	139,426	*4	*32	*1,078	*14,298
$19,000 under $20,000	*9,360	*41,868	*2,229	*16,199	46,160	225,020	39,747	94,771	*5,125	*76,172	*5,733	*42,219
$20,000 under $25,000	38,933	211,165	*10,753	*62,684	178,277	960,052	173,462	1,016,946	32,788	245,605	14,449	73,323
$25,000 under $30,000	33,233	87,364	*11,487	*20,277	165,051	1,134,450	187,681	927,446	27,187	233,373	31,886	262,845
$30,000 under $40,000	63,316	370,907	*9,824	*41,361	284,350	2,186,795	333,414	1,679,539	61,443	585,516	48,736	307,503
$40,000 under $50,000	37,826	280,968	21,268	35,272	266,405	2,148,215	368,343	1,814,236	56,613	647,726	50,210	369,620
$50,000 under $75,000	43,788	362,676	**17,464	**137,983	457,657	4,865,337	586,547	5,045,249	87,125	1,237,943	78,788	604,208
$75,000 under $100,000	7,174	112,717	**	**	241,030	4,783,777	295,398	3,553,369	50,347	1,344,785	38,152	510,316
$100,000 under $200,000	**10,449	**236,497	**	**	287,288	8,671,418	354,927	7,977,852	58,210	2,212,834	52,500	1,024,303
$200,000 under $500,000	**	**	1,282	20,595	113,311	7,436,605	127,753	6,242,012	27,607	2,462,329	23,141	932,263
$500,000 under $1,000,000	**	**	222	7,432	27,079	2,785,944	29,751	2,763,816	11,843	1,881,999	10,256	527,798
$1,000,000 or more	123	3,598	90	2,072	10,732	3,961,874	11,928	3,454,443	5,796	5,781,938	4,526	1,002,278
Nontaxable returns, total	**55,904**	**172,581**	**25,350**	**141,358**	**351,612**	**4,250,831**	**448,383**	**16,646,712**	**76,154**	**1,184,916**	**146,527**	**5,381,937**

Footnote(s) at end of table.

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

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

Size of adjusted gross income	Partnership and S Corporation						Estate or trust							
	Expense deduction		Net income		Net loss		Total income		Total loss		Net income		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	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**360,186**	**484,805**	**2,477,459**	**48,477,552**	**3,010,212**	**51,004,143**	**1,086,892**	**10,455,217**	**104,515**	**725,239**	**1,075,119**	**10,382,599**	**73,534**	**652,621**
No adjusted gross income	13,085	12,029	52,228	724,026	217,174	16,771,294	19,626	181,068	7,861	267,102	19,492	172,595	7,515	258,629
$1 under $1,000	*2,839	*1,420	*11,359	*8,293	28,409	175,534	*1,501	*7,499	*22	*4,248	*1,501	*7,499	*22	*4,248
$1,000 under $2,000	*5,678	*2,004	*12,903	*12,128	16,139	112,453	22,801	21,702	*3,286	*617	22,801	21,702	*3,286	*617
$2,000 under $3,000	*45	*5	39,965	133,390	19,095	253,148	27,137	42,289	—	—	27,137	42,289	—	—
$3,000 under $4,000	**449	**1,061	35,443	69,731	14,658	119,838	35,570	78,855	*2,839	*866	35,570	78,855	*2,839	*866
$4,000 under $5,000	**	**	23,197	63,165	27,394	218,344	*14,196	*44,491	*2,839	*125	*14,196	*44,491	*2,839	*125
$5,000 under $6,000	*1,825	*2,326	24,074	112,087	22,688	158,798	*25,263	*104,364	*1,501	*1,630	*25,263	*104,364	*1,501	*1,630
$6,000 under $7,000	*4,340	*2,429	40,074	126,128	28,663	257,778	*19,959	*52,637	—	—	*19,959	*52,637	—	—
$7,000 under $8,000	*470	*693	28,242	105,490	12,817	121,876	*23,159	*71,923	*894	*25,136	*23,159	*71,923	*894	*25,136
$8,000 under $9,000	*5,723	*4,372	51,785	352,238	18,965	212,522	*18,583	*65,741	*672	*24,405	*18,538	*64,033	*627	*22,697
$9,000 under $10,000	*2,839	*114	28,715	129,447	40,404	246,636	*23,118	*108,043	—	—	*23,118	*108,043	—	—
$10,000 under $11,000	*4,409	*6,080	28,885	156,964	20,259	134,594	*8,520	*16,254	*3	*( )	*8,517	*16,253	*3	*( )
$11,000 under $12,000	*1,500	*3,750	32,719	154,004	14,431	109,165	19,978	90,595	*2,839	*45	19,978	90,549	—	—
$12,000 under $13,000	—	—	*20,718	*114,756	29,515	180,314	*21,374	*93,219	—	—	*21,374	*93,219	—	—
$13,000 under $14,000	*5,047	*4,120	47,894	323,595	35,196	231,631	28,060	159,269	*2,841	*126	28,058	159,262	*2,841	*119
$14,000 under $15,000	*448	*1,120	28,937	165,867	23,196	185,977	*13,018	*63,969	**2,185	**11,598	*13,018	*63,969	**2,185	**11,597
$15,000 under $16,000	*2,863	*1,296	38,256	142,098	34,010	114,932	31,086	137,378	**	**	31,084	137,377	**	**
$16,000 under $17,000	*2,542	*2,814	38,997	238,674	40,659	236,363	*12,857	*21,215	*5,021	*1,502	*12,857	*20,400	*2,182	*687
$17,000 under $18,000	*2,989	*2,271	37,941	285,562	55,599	255,553	*6,872	*42,244	—	—	*6,872	*42,244	—	—
$18,000 under $19,000	*2,841	*452	34,961	176,109	17,060	249,252	*14,293	*128,903	—	—	*14,293	*128,903	—	—
$19,000 under $20,000	*3,823	*1,441	46,240	294,784	43,698	170,095	20,947	69,274	*2,183	*1,784	*18,764	*67,776	*2,183	*286
$20,000 under $25,000	27,846	32,270	187,624	1,159,980	175,249	1,391,497	61,480	332,935	*1,821	*2,534	61,480	332,935	*1,820	*2,534
$25,000 under $30,000	21,394	38,445	155,697	1,268,765	194,710	1,144,277	69,353	352,764	*6,119	*2,896	68,906	351,500	*1,753	*1,632
$30,000 under $40,000	58,365	95,270	280,189	2,604,213	345,816	2,112,863	134,470	865,326	12,966	6,141	132,288	864,785	*6,105	*5,600
$40,000 under $50,000	36,471	55,574	255,334	2,472,465	346,167	1,993,870	87,453	439,424	10,628	20,239	84,017	437,187	9,282	18,001
$50,000 under $75,000	58,279	76,085	381,415	5,066,690	540,111	4,835,822	145,787	1,148,745	12,146	44,969	144,960	1,140,555	8,008	36,779
$75,000 under $100,000	24,834	32,497	203,223	5,084,568	244,898	3,124,094	51,828	665,280	9,104	28,604	51,243	662,564	4,605	25,888
$100,000 under $200,000	44,652	55,187	204,544	8,550,293	284,268	6,802,729	76,858	1,026,369	10,476	116,650	75,625	1,008,538	8,128	98,819
$200,000 under $500,000	14,708	23,958	80,624	7,526,106	93,268	4,874,540	35,240	2,715,644	4,536	89,992	34,737	2,702,612	3,667	76,960
$500,000 under $1,000,000	7,597	20,685	17,245	3,207,998	18,481	1,855,515	13,211	435,799	1,056	39,715	13,104	428,382	780	32,298
$1,000,000 or more	2,285	5,039	8,031	7,647,936	7,215	2,352,838	3,294	872,001	677	34,317	3,210	865,157	469	27,472
Taxable returns, total	**311,977**	**437,408**	**2,175,235**	**45,868,635**	**2,514,603**	**31,754,926**	**968,510**	**9,850,841**	**87,145**	**428,153**	**956,922**	**9,786,834**	**56,769**	**364,146**
No adjusted gross income	605	907	648	44,607	6,174	1,752,940	584	25,091	314	18,951	579	23,193	209	17,053
$1 under $1,000	—	—	*3	*1,885	*7	*8,213	—	—	*22	*4,248	—	—	*22	*4,248
$1,000 under $2,000	—	—	*2,884	*4,786	*49	*14,905	*11,357	*16,700	—	—	*11,357	*16,700	—	—
$2,000 under $3,000	*45	*5	*11,356	*12,404	*694	*69,608	*17,034	*22,374	—	—	*17,034	*22,374	—	—
$3,000 under $4,000	—	—	*14,195	*13,536	*104	*16,639	*19,873	*38,241	—	—	*19,873	*38,241	—	—
$4,000 under $5,000	—	—	*5,678	*14,973	*4,421	*22,116	*2,840	*10,630	*2,839	*125	*2,840	*10,630	*2,839	*125
$5,000 under $6,000	—	—	*10,018	*34,503	*5,686	*7,532	*19,873	*72,156	—	—	*19,873	*72,156	—	—
$6,000 under $7,000	—	—	31,392	80,613	17,730	95,307	*19,873	*46,866	—	—	*19,873	*46,866	—	—
$7,000 under $8,000	*23	*38	*11,965	*26,850	*5,797	*49,041	*17,034	*46,330	**6,155	**11,444	*17,034	*46,330	**3,286	**11,399
$8,000 under $9,000	*45	*8	26,394	195,568	*8,621	*87,306	*18,538	*64,033	—	—	*18,538	*64,033	—	—
$9,000 under $10,000	*2,839	*114	24,375	101,361	24,175	110,370	*21,925	*107,461	—	—	*21,925	*107,461	—	—
$10,000 under $11,000	*2,909	*3,579	25,730	128,359	11,831	55,848	**25,564	**100,132	—	—	**25,564	**100,087	—	—
$11,000 under $12,000	*1,500	*3,750	27,926	141,465	11,786	41,190	**	**	**	**	**	**	—	—
$12,000 under $13,000	—	—	*20,718	*114,756	26,410	91,120	*18,535	*84,376	—	—	*18,535	*84,376	—	—
$13,000 under $14,000	*2,839	*443	35,116	229,397	25,244	59,389	*21,536	*84,573	**	**	*21,536	*84,573	**	**
$14,000 under $15,000	—	—	*23,251	*111,447	19,395	101,033	*11,518	*57,485	**2,185	**11,598	*11,518	*57,485	**2,185	**11,597
$15,000 under $16,000	**5,381	**4,072	37,808	136,878	29,271	74,586	28,247	134,496	**	**	28,245	134,496	**	**
$16,000 under $17,000	**	**	33,820	145,467	33,575	75,540	*12,857	*21,215	*5,021	*1,502	*12,857	*20,400	*2,182	*687
$17,000 under $18,000	**5,652	**1,849	29,049	205,885	49,209	125,067	*6,872	*42,244	—	—	*6,872	*42,244	—	—
$18,000 under $19,000	**	**	28,431	147,971	12,342	141,958	**35,144	**196,748	—	—	**32,961	**195,250	—	—
$19,000 under $20,000	*2,630	*348	43,227	269,839	37,036	105,985	**	**	*2,183	*1,784	**	**	*2,183	*286
$20,000 under $25,000	24,891	31,086	176,174	989,912	150,669	905,611	55,268	275,117	**7,313	**2,892	55,268	275,117	**2,946	**1,628
$25,000 under $30,000	20,508	36,357	146,066	1,142,097	184,993	1,000,923	65,973	327,733	**	**	65,526	326,469	**	**
$30,000 under $40,000	55,134	89,965	269,847	2,361,338	329,585	1,666,035	127,934	824,944	12,645	5,594	125,752	824,482	*6,097	*5,131
$40,000 under $50,000	35,681	53,737	249,501	2,352,371	339,577	1,794,023	85,111	413,999	10,541	20,232	81,675	411,762	9,195	17,995
$50,000 under $75,000	57,820	75,627	377,800	4,965,844	535,689	4,587,649	145,091	1,140,625	12,143	44,716	144,264	1,132,435	8,005	36,527
$75,000 under $100,000	24,698	32,373	202,494	5,062,844	243,241	3,030,340	51,652	661,264	9,100	28,364	51,067	658,548	4,602	25,648
$100,000 under $200,000	44,227	53,528	203,635	8,518,887	282,624	6,690,319	76,604	1,024,252	10,466	114,337	75,372	1,006,422	8,118	96,508
$200,000 under $500,000	14,676	23,910	80,504	7,510,745	93,021	4,809,996	35,180	2,711,294	4,518	88,557	34,681	2,698,438	3,654	75,702
$500,000 under $1,000,000	7,593	20,679	17,217	3,197,086	18,454	1,841,436	13,202	428,493	1,053	39,492	13,096	421,141	777	32,140
$1,000,000 or more	2,281	5,032	8,013	7,604,960	7,193	2,322,900	3,291	871,971	677	34,317	3,207	865,127	469	27,472
Nontaxable returns, total	**48,209**	**47,397**	**302,224**	**2,608,918**	**495,609**	**19,249,217**	**118,382**	**604,376**	**17,370**	**297,086**	**118,197**	**595,765**	**16,765**	**288,475**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Farm				Unemployment compensation				Social Security benefits			
	Net income		Net loss		Total		In adjusted gross income		Total		Benefits in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**891,562**	**6,493,117**	**1,729,299**	**18,498,600**	**7,865,043**	**13,118,114**	**4,771,546**	**6,355,539**	**8,641,194**	**65,017,882**	**2,956,073**	**9,594,182**
No adjusted gross income	51,230	435,936	256,284	7,382,492	62,785	185,109	*26	*24	85,685	598,611	**1,671	**906
$1 under $1,000	*10,171	*2,024	26,691	140,186	72,639	179,349	—	—	72,657	403,018	—	—
$1,000 under $2,000	28,049	28,355	17,367	111,412	109,890	206,447	—	—	98,052	611,799	**	**
$2,000 under $3,000	37,323	33,946	27,278	156,685	200,929	370,935	—	—	166,712	968,946	—	—
$3,000 under $4,000	*25,238	*48,181	16,956	157,803	200,556	436,755	*2,839	*312	184,084	1,120,194	*2,839	*2,896
$4,000 under $5,000	29,312	139,439	25,007	204,025	200,716	353,391	*2,839	*7,804	282,350	1,867,407	*1,501	*3,691
$5,000 under $6,000	36,072	158,231	41,535	321,232	280,271	504,876	*4,340	*5,435	310,680	2,058,680	*1,501	*3,512
$6,000 under $7,000	40,699	136,673	51,376	359,394	287,480	504,678	*5,678	*4,284	296,094	1,975,323	—	—
$7,000 under $8,000	29,740	112,410	22,956	167,744	266,213	537,138	*11,356	*2,819	353,530	2,533,696	—	—
$8,000 under $9,000	44,441	160,662	35,126	163,525	289,137	543,048	*15,696	*11,878	393,046	2,870,099	—	—
$9,000 under $10,000	27,789	101,410	32,832	218,016	227,151	415,243	32,729	30,381	329,594	2,484,533	—	—
$10,000 under $11,000	*23,347	*130,792	20,450	132,405	251,688	428,711	42,748	20,631	312,655	2,396,601	*5,678	*16,182
$11,000 under $12,000	*21,537	*151,303	26,724	132,940	251,378	441,293	68,136	42,048	288,738	2,133,562	—	—
$12,000 under $13,000	*22,060	*176,922	18,969	84,179	220,388	378,935	102,852	60,796	246,192	1,928,969	—	—
$13,000 under $14,000	*8,283	*36,749	41,785	230,300	260,015	360,767	135,113	85,487	252,016	1,751,143	—	—
$14,000 under $15,000	*13,328	*95,856	37,205	221,750	241,556	357,551	124,832	105,807	240,194	1,979,172	—	—
$15,000 under $16,000	24,539	157,521	40,788	152,842	239,991	372,295	128,332	145,996	241,088	1,944,179	—	—
$16,000 under $17,000	28,818	262,489	29,508	228,480	180,076	299,414	119,060	134,503	203,104	1,501,584	—	—
$17,000 under $18,000	*15,064	*58,000	31,222	160,719	201,114	359,700	178,239	200,182	198,445	1,627,093	*7,179	*13,639
$18,000 under $19,000	17,075	101,053	28,453	211,687	194,587	289,234	190,248	182,493	196,540	1,559,434	—	—
$19,000 under $20,000	*19,589	*192,585	42,283	268,594	169,718	297,441	169,718	195,916	185,502	1,369,322	*8,704	*3,436
$20,000 under $25,000	68,521	545,986	178,455	1,064,161	900,882	1,402,947	900,882	1,265,604	713,365	5,363,828	125,127	88,459
$25,000 under $30,000	77,858	421,258	156,101	758,167	729,107	1,154,679	729,107	1,115,029	512,968	3,788,633	330,743	510,765
$30,000 under $40,000	69,128	834,650	207,562	1,219,905	1,099,803	1,671,231	1,099,803	1,671,231	968,713	6,841,176	961,963	2,355,435
$40,000 under $50,000	46,490	485,041	121,676	710,465	436,022	621,396	436,022	621,396	549,355	4,242,077	549,355	2,045,146
$50,000 under $75,000	43,092	490,535	112,653	1,132,156	230,268	356,159	230,268	356,159	583,897	5,110,754	583,897	2,554,607
$75,000 under $100,000	12,620	349,087	33,870	504,488	24,369	44,195	24,369	44,195	175,433	1,750,560	175,433	875,268
$100,000 under $200,000	12,328	344,106	31,773	835,282	12,961	42,520	12,961	42,519	141,413	1,538,363	141,413	769,501
$200,000 under $500,000	2,558	129,382	12,124	559,027	3,250	2,441	3,250	2,375	49,285	578,445	49,262	290,380
$500,000 under $1,000,000	4,946	130,504	2,728	236,118	77	207	77	207	6,210	75,581	6,210	37,819
$1,000,000 or more	317	42,032	1,562	271,622	26	28	26	28	3,597	45,101	3,597	22,541
Taxable returns, total	**514,925**	**4,316,939**	**1,159,633**	**8,963,994**	**6,513,496**	**10,364,796**	**4,712,602**	**6,308,096**	**7,207,082**	**54,948,127**	**2,933,311**	**9,544,461**
No adjusted gross income	17	2,373	3,314	290,935	**	**	—	—	410	3,221	**15	**60
$1 under $1,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	**1,503	**6,001	—	—	*2,840	*2,108	**	**
$2,000 under $3,000	—	—	—	—	*2,839	*8,389	—	—	*11,356	*42,423	—	—
$3,000 under $4,000	—	—	—	—	55,443	127,135	*2,839	*312	*22,712	*100,762	—	—
$4,000 under $5,000	*3,391	*15,080	*1,508	*23,476	96,688	133,526	*2,839	*7,804	88,197	524,409	*1,501	*3,691
$5,000 under $6,000	*10,172	*24,927	*9,206	*28,059	155,297	252,458	*4,340	*5,435	157,736	927,631	*1,501	*3,512
$6,000 under $7,000	*10,173	*42,449	*17,228	*111,800	142,112	243,486	*2,839	*2,839	186,294	1,146,395	—	—
$7,000 under $8,000	*16,955	*47,281	*11,673	*83,711	162,147	273,346	*5,678	*673	225,481	1,482,695	—	—
$8,000 under $9,000	*20,347	*67,273	19,721	65,386	189,422	315,125	*10,018	*9,576	329,372	2,371,922	—	—
$9,000 under $10,000	*12,724	*53,123	23,560	188,403	175,882	332,793	32,729	30,381	287,692	2,113,569	—	—
$10,000 under $11,000	*8,283	*42,902	*13,137	*61,689	223,466	379,403	42,748	20,631	271,390	2,028,146	*5,678	*16,182
$11,000 under $12,000	*7,973	*35,860	*14,898	*85,458	228,648	396,746	68,136	42,048	270,635	2,020,676	—	—
$12,000 under $13,000	*18,669	*135,860	*9,476	*30,136	211,707	358,400	102,852	60,796	224,629	1,725,317	—	—
$13,000 under $14,000	*8,283	*36,749	28,566	163,182	247,758	333,240	132,420	82,365	236,465	1,653,275	—	—
$14,000 under $15,000	*9,784	*39,499	29,915	178,692	236,330	348,437	119,606	100,473	222,238	1,856,488	—	—
$15,000 under $16,000	*21,146	*108,041	32,506	138,045	235,959	362,267	125,493	145,658	233,461	1,906,756	—	—
$16,000 under $17,000	22,036	218,562	24,971	211,496	176,044	293,617	115,028	130,923	200,265	1,487,140	—	—
$17,000 under $18,000	*13,563	*43,242	28,383	116,360	198,931	355,216	176,056	199,228	189,804	1,560,969	*7,179	*13,639
$18,000 under $19,000	*12,869	*50,835	22,335	154,191	193,086	285,199	188,747	180,707	191,150	1,544,154	—	—
$19,000 under $20,000	*12,806	*92,947	33,561	126,092	166,257	292,189	166,257	192,506	181,115	1,320,239	*8,704	*3,436
$20,000 under $25,000	54,571	392,401	166,127	925,866	888,747	1,388,279	888,747	1,255,914	696,893	5,257,942	120,761	86,813
$25,000 under $30,000	70,534	402,578	152,869	686,584	727,287	1,153,938	727,287	1,114,287	510,313	3,769,309	328,111	505,163
$30,000 under $40,000	**105,134	**982,368	204,329	1,145,044	1,091,572	1,660,842	1,091,572	1,660,842	961,359	6,801,073	954,609	2,336,332
$40,000 under $50,000	**	**	118,717	667,240	436,022	621,396	436,022	621,396	547,836	4,231,457	547,836	2,039,894
$50,000 under $75,000	43,087	489,911	111,998	1,102,577	229,820	354,003	229,820	354,002	582,543	5,097,231	582,543	2,547,845
$75,000 under $100,000	12,420	346,990	33,848	497,743	24,369	44,195	24,369	44,195	174,632	1,737,981	174,632	868,979
$100,000 under $200,000	12,174	344,022	31,445	825,932	**16,057	**44,936	**16,057	**44,869	141,229	1,536,248	141,229	768,443
$200,000 under $500,000	2,551	129,131	12,073	555,434	**	**	**	**	49,240	578,009	49,217	290,162
$500,000 under $1,000,000	4,946	130,504	2,716	232,209	77	207	77	207	6,201	75,500	6,201	37,779
$1,000,000 or more	317	42,032	1,553	268,255	26	28	26	28	3,594	45,081	3,594	22,531
Nontaxable returns, total	**376,637**	**2,176,178**	**569,666**	**9,534,607**	**1,351,547**	**2,753,318**	**58,944**	**47,443**	**1,434,112**	**10,069,755**	**22,762**	**49,721**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Windfall profit tax refunds		Windfall profit tax withheld		Other income				Statutory adjustments			
					Net income		Net loss		Total		Moving expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	**152,284**	**137,421**	**424,676**	**346,484**	**4,999,521**	**11,510,688**	**697,411**	**30,937,152**	**37,763,418**	**95,082,299**	**1,764,400**	**4,555,422**
No adjusted gross income	**7,155	**8,154	**9,264	**18,344	70,751	384,771	274,964	22,133,495	113,395	470,081	5,384	8,667
$1 under $1,000	**	**	**	**	*7,344	*5,928	12,199	314,045	21,161	29,874	*1,501	*1,147
$1,000 under $2,000	—	—	*450	*17	48,914	60,830	15,607	285,822	54,006	116,036	*2,138	*2,055
$2,000 under $3,000	*2,839	*15,282	*10,786	*18,819	79,240	93,199	20,979	338,078	87,170	153,471	*7,816	*18,281
$3,000 under $4,000	*1,502	*518	*4,340	*149	61,328	72,185	11,905	235,792	117,654	130,900	*13,077	*9,606
$4,000 under $5,000	**2,847	**8	*2,849	*6	77,387	109,817	10,014	103,965	136,816	193,214	17,300	31,849
$5,000 under $6,000	—	—	*2,840	*6	101,859	137,806	*9,647	*113,081	256,654	315,907	25,714	54,688
$6,000 under $7,000	—	—	*2,846	*223	88,367	99,881	14,325	254,169	310,421	386,859	29,266	21,140
$7,000 under $8,000	—	—	*2,779	*178	71,829	104,509	*3,781	*144,881	280,270	362,593	23,321	41,029
$8,000 under $9,000	**	**	*46	*258	72,225	123,274	*10,068	*30,880	407,493	460,920	56,960	66,038
$9,000 under $10,000	*2,839	*253	*11,686	*1,790	92,124	156,928	*7,964	*304,069	459,252	634,704	56,386	98,139
$10,000 under $11,000	*86	*30	*2,931	*89	76,750	129,277	15,501	146,392	448,104	596,299	47,105	66,247
$11,000 under $12,000	*2,839	*474	*2,842	*513	91,495	152,782	*4,856	*154,714	542,687	602,322	42,283	46,671
$12,000 under $13,000	*22	*1	*5,700	*17,264	82,237	134,419	*6,313	*393,222	608,614	806,035	39,060	55,428
$13,000 under $14,000	*86	*9	*5,680	*55	73,182	71,549	*7,176	*512,713	583,535	864,998	57,786	66,693
$14,000 under $15,000	*2,992	*1,086	*154	*1	110,814	157,523	13,940	280,632	647,199	911,522	50,034	70,879
$15,000 under $16,000	*3	*5	*4,581	*218	96,852	137,199	*3,191	*32,857	680,561	930,644	35,959	45,127
$16,000 under $17,000	*4,041	*818	10,564	1,750	99,632	145,062	8,172	214,701	728,877	1,052,037	65,026	120,638
$17,000 under $18,000	—	—	*5,048	*718	93,327	258,437	11,476	46,910	779,516	1,105,632	56,569	56,190
$18,000 under $19,000	—	—	*5,770	*89	94,428	131,458	7,671	24,744	746,171	1,105,968	36,725	38,723
$19,000 under $20,000	*2,183	*382	*9,116	*555	148,822	171,632	*9,341	*246,582	802,522	1,226,666	53,448	97,391
$20,000 under $25,000	*6,798	*646	19,362	6,307	454,287	714,477	37,265	1,291,977	4,156,144	6,615,061	147,136	296,070
$25,000 under $30,000	9,397	10,931	16,792	8,983	422,029	656,057	22,425	213,637	4,424,428	7,928,390	185,876	398,781
$30,000 under $40,000	23,990	2,965	39,942	4,303	803,931	1,312,485	44,394	610,255	8,131,275	17,548,607	281,855	790,470
$40,000 under $50,000	9,671	1,408	43,913	6,474	561,323	1,098,093	30,675	328,913	5,437,688	15,399,356	166,725	578,692
$50,000 under $75,000	31,690	23,284	76,989	58,650	622,840	1,597,286	48,234	856,628	4,797,546	20,509,318	173,773	844,567
$75,000 under $100,000	13,365	18,948	34,451	12,693	183,282	682,908	14,310	282,910	1,053,241	6,406,975	48,328	350,317
$100,000 under $200,000	13,865	19,052	48,249	34,724	151,610	1,270,263	13,053	392,495	732,467	5,724,061	33,895	243,235
$200,000 under $500,000	6,971	8,891	30,865	50,637	48,516	738,917	6,157	346,636	174,547	1,692,511	3,494	32,011
$500,000 under $1,000,000	5,953	16,653	9,802	38,926	8,033	283,308	999	84,410	32,408	585,828	305	3,004
$1,000,000 or more	1,150	7,624	4,039	63,746	4,763	318,429	809	217,548	11,596	215,509	155	1,647
Taxable returns, total	**139,678**	**109,215**	**385,448**	**307,681**	**4,426,854**	**10,132,532**	**296,563**	**6,295,596**	**36,039,195**	**91,984,462**	**1,647,826**	**4,313,268**
No adjusted gross income	**4,429	**852	422	2,056	**1,713	**23,478	2,382	706,969	3,028	26,645	*611	*3,009
$1 under $1,000	**	**	**3	**()	**	**	*7	*3,868	*26	*154	—	—
$1,000 under $2,000	—	—	**	**	*2,864	*601	*22	*450	*2,841	*123	—	—
$2,000 under $3,000	—	—	*2,839	*60	*2,861	*1,151	*2,839	*8,659	*5,745	*20,846	—	—
$3,000 under $4,000	**	**	*1,501	*50	25,722	30,318	*5	*1,453	35,686	46,276	*2,839	*292
$4,000 under $5,000	**	**	*2,846	*6	34,438	50,412	*2,852	*762	27,692	32,341	*5,841	*3,319
$5,000 under $6,000	—	—	—	—	49,765	67,616	*3,058	*46,630	91,994	163,082	*20,036	*42,151
$6,000 under $7,000	—	—	*6	*()	58,621	79,328	**7,123	**145,475	163,835	216,519	*20,035	*15,290
$7,000 under $8,000	—	—	*86	*6	39,697	57,524	**	**	168,237	201,695	**68,461	**77,329
$8,000 under $9,000	—	—	—	—	50,804	102,544	*6,016	*16,007	250,564	343,329	**	**
$9,000 under $10,000	*2,839	*253	*8,679	*1,749	72,352	116,356	*2,183	*19,647	361,601	490,190	43,592	54,133
$10,000 under $11,000	**2,947	**505	**17,061	**17,879	66,565	112,959	*9,788	*70,105	386,868	539,251	43,073	61,732
$11,000 under $12,000	**	**	**	**	80,753	99,179	*3,333	*143,892	491,269	525,827	40,783	44,835
$12,000 under $13,000	**	**	**	**	70,956	90,293	*2,672	*219,155	560,062	710,141	34,721	51,389
$13,000 under $14,000	—	—	**	**	65,326	57,501	*4,904	*299,629	538,826	794,706	57,786	66,693
$14,000 under $15,000	*2,839	*1,084	**	**	86,280	126,242	*11,853	*221,492	603,943	816,911	48,841	68,649
$15,000 under $16,000	*3	*5	*4,428	*217	92,314	134,144	*1,998	*25,878	651,370	875,547	35,959	45,127
$16,000 under $17,000	*4,032	*795	*9,362	*1,719	92,652	126,570	*5,873	*32,918	698,710	962,111	54,982	81,984
$17,000 under $18,000	—	—	*5,026	*718	87,679	206,958	*11,026	*39,731	756,508	1,011,630	54,386	54,806
$18,000 under $19,000	—	—	*5,766	*72	92,073	119,331	**14,302	**259,344	724,260	1,024,061	36,725	38,723
$19,000 under $20,000	*2,183	*382	*8,489	*554	135,540	164,717	**	**	774,318	1,163,646	51,266	90,010
$20,000 under $25,000	*5,558	*610	17,877	6,240	439,829	667,431	34,452	1,087,016	4,072,717	6,445,874	144,326	286,571
$25,000 under $30,000	9,396	10,925	16,613	8,809	415,307	621,961	21,747	183,229	4,374,744	7,804,527	181,625	394,845
$30,000 under $40,000	**33,410	**4,103	38,731	3,572	789,623	1,248,484	40,968	553,929	8,082,184	17,386,345	279,470	787,575
$40,000 under $50,000	**	**	42,618	5,891	557,665	1,009,782	27,304	276,916	5,423,039	15,316,858	165,445	575,305
$50,000 under $75,000	31,217	23,261	76,645	58,189	620,543	1,556,489	45,773	644,937	4,788,500	20,466,861	170,879	839,696
$75,000 under $100,000	12,915	14,282	33,809	12,475	182,857	681,387	13,887	266,990	1,051,746	6,394,066	48,328	350,317
$100,000 under $200,000	13,862	19,031	48,037	34,645	150,910	1,254,077	12,337	386,056	730,604	5,714,310	33,895	243,235
$200,000 under $500,000	6,950	8,861	30,791	50,252	48,376	729,011	6,070	339,621	174,317	1,689,870	**3,766	**34,605
$500,000 under $1,000,000	**7,098	**24,264	**13,903	**102,521	8,016	279,889	987	81,130	32,384	585,476	**	**
$1,000,000 or more	**	**	**	**	4,753	316,801	802	213,708	11,577	215,245	155	1,647
Nontaxable returns, total	**12,808**	**28,206**	**39,228**	**38,803**	**572,687**	**1,378,158**	**400,848**	**24,641,556**	**1,724,223**	**3,097,837**	**118,574**	**242,154**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Statutory adjustments—Continued											
	Employee business expense		Payments to an IRA		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Deduction for working married couple	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)
All returns, total	**7,291,253**	**18,318,344**	**16,205,846**	**38,211,574**	**675,822**	**5,181,993**	**782,432**	**156,044**	**555,804**	**3,923,021**	**24,835,278**	**24,614,983**
No adjusted gross income	27,725	196,001	30,217	76,990	6,416	33,830	11,158	2,821	**5,692	**81,131	44,244	31,685
$1 under $1,000	*8,536	*15,542	*7,363	*12,520	—	—	*2,839	*457	**	**	*2,443	*170
$1,000 under $2,000	*10,638	*59,989	17,147	23,965	*2,840	*22,373	*16,890	*6,495	—	—	8,263	1,082
$2,000 under $3,000	21,014	40,861	28,187	46,838	*45	*4,050	*7,947	*546	*8,679	*26,517	22,796	1,616
$3,000 under $4,000	24,566	37,412	43,873	65,777	*1,947	*1,434	*18,697	*2,219	*3,005	*9,514	24,711	4,938
$4,000 under $5,000	36,653	65,959	32,658	55,176	*4,339	*4,346	*7,179	*5,295	*2,839	*20,781	56,645	9,808
$5,000 under $6,000	62,800	139,100	49,767	91,875	*1,501	*901	*11,519	*552	*1,193	*5,731	137,599	23,060
$6,000 under $7,000	75,026	136,822	113,487	174,640	*453	*3,577	*7,179	*564	*5,622	*27,696	111,676	20,619
$7,000 under $8,000	58,312	136,797	96,393	145,530	*2,839	*1,420	19,145	6,265	*2,395	*10,170	103,701	21,382
$8,000 under $9,000	90,777	172,265	109,945	174,109	*4,097	*4,962	*11,909	*562	*3	*32	181,162	42,952
$9,000 under $10,000	96,056	240,432	120,898	211,237	**1,195	**5,850	*21,535	*3,008	*7,179	*23,334	218,277	52,734
$10,000 under $11,000	87,277	220,511	143,626	221,658	**	**	*19,874	*2,362	*4,032	*20,384	214,457	61,656
$11,000 under $12,000	111,475	224,783	145,246	244,667	*4,342	*749	27,123	1,535	*1,502	*1,226	285,107	81,341
$12,000 under $13,000	129,855	304,980	183,859	317,288	*2,388	*3,825	*17,197	*1,824	*8,965	*18,394	305,323	104,294
$13,000 under $14,000	137,991	380,260	150,245	270,382	*1,215	*5,493	*17,690	*663	*5,027	*26,344	324,263	115,162
$14,000 under $15,000	137,004	314,739	199,162	350,883	*4,195	*8,727	*10,018	*2,124	*7,739	*33,778	332,073	130,392
$15,000 under $16,000	111,067	267,273	233,819	437,564	*2,694	*1,195	*8,680	*313	*6,689	*41,559	376,506	137,613
$16,000 under $17,000	152,928	323,834	221,493	377,864	**4,181	**15,859	20,134	1,834	*12,906	*37,483	389,887	174,560
$17,000 under $18,000	187,546	372,471	264,124	454,983	**	**	*13,557	*2,356	*8,400	*25,326	420,090	194,270
$18,000 under $19,000	108,234	314,072	268,002	461,272	7,461	51,547	*13,864	*1,205	*4,332	*32,496	443,795	206,654
$19,000 under $20,000	177,707	348,801	247,025	469,855	9,566	23,123	*4,569	*262	*12,152	*44,569	484,932	242,483
$20,000 under $25,000	729,937	1,568,980	1,429,656	2,797,831	31,813	79,837	70,301	15,468	46,296	168,492	2,679,590	1,680,097
$25,000 under $30,000	807,978	1,616,526	1,644,357	3,259,146	30,756	87,856	74,792	13,095	50,835	227,840	2,942,653	2,325,147
$30,000 under $40,000	1,420,975	3,091,876	3,172,544	6,947,155	88,019	283,394	142,895	23,101	107,234	561,494	5,922,434	5,840,961
$40,000 under $50,000	972,162	2,133,297	2,573,624	6,554,381	86,823	361,274	104,262	20,537	62,569	318,773	4,161,111	5,420,413
$50,000 under $75,000	1,008,110	3,142,133	2,991,185	8,678,965	151,482	1,196,877	70,907	14,691	88,617	695,966	3,556,901	5,925,393
$75,000 under $100,000	274,739	1,065,087	855,886	2,685,152	86,509	815,617	17,065	15,952	37,939	389,604	629,490	1,073,326
$100,000 under $200,000	185,234	1,029,312	635,788	2,003,107	101,422	1,368,107	10,618	6,817	36,005	517,014	365,252	552,811
$200,000 under $500,000	33,787	276,384	157,349	480,943	27,120	555,534	2,312	1,840	10,444	239,136	71,656	103,586
$500,000 under $1,000,000	3,733	46,783	29,265	90,273	8,132	157,038	373	851	6,311	259,977	13,679	27,469
$1,000,000 or more	1,411	35,060	9,656	29,549	2,032	83,197	204	427	1,203	58,259	4,562	7,307
Taxable returns, total	**6,974,444**	**17,168,427**	**15,796,033**	**37,317,092**	**638,760**	**5,042,986**	**696,058**	**135,437**	**527,103**	**3,693,197**	**23,774,576**	**24,247,176**
No adjusted gross income	**930	**7,084	**1,127	**4,957	**265	**3,884	117	84	**	**	**3,689	**1,154
$1 under $1,000	**	**	**	**	—	—	—	—	**	**	**	**
$1,000 under $2,000	—	—	**	**	**	**	*2,839	*68	—	—	—	—
$2,000 under $3,000	*22	*199	*22	*88	*45	*4,050	—	—	**3,247	**23,192	**	**
$3,000 under $4,000	*12,863	*17,652	17,150	24,461	—	—	*2,840	*156	*1,504	*3,660	*85	*55
$4,000 under $5,000	*10,224	*10,187	14,673	18,835	—	—	—	—	—	—	—	—
$5,000 under $6,000	45,748	84,455	28,878	34,722	*1,501	*901	*7,179	*124	—	—	*4,348	*729
$6,000 under $7,000	43,592	53,516	86,400	127,667	*6	*1	*2,839	*432	*5,021	*13,677	22,337	4,136
$7,000 under $8,000	37,395	62,765	64,892	90,550	—	—	*18,698	*6,173	**14,663	**54,123	33,059	7,652
$8,000 under $9,000	71,095	131,047	89,195	135,332	**9,470	**14,111	*11,908	*561	**	**	65,406	20,692
$9,000 under $10,000	87,376	201,317	103,233	169,411	**	**	*18,696	*2,869	**	**	**307,013	**78,327
$10,000 under $11,000	79,312	211,458	131,396	194,852	**	**	*17,035	*2,325	**	**	**	**
$11,000 under $12,000	96,875	176,571	137,574	230,338	**	**	*26,676	*1,518	**	**	249,005	69,265
$12,000 under $13,000	119,268	261,719	171,397	286,784	**	**	*14,358	*1,222	**13,542	**39,593	276,281	91,671
$13,000 under $14,000	130,601	355,793	141,910	242,760	*1,193	*2,386	*16,497	*636	**	**	**589,976	**214,031
$14,000 under $15,000	130,643	279,464	190,794	327,741	*3,002	*3,955	**49,549	**5,693	*5,022	*22,285	**	**
$15,000 under $16,000	**253,827	**551,471	225,394	420,383	*1,501	*158	**	**	*6,219	*40,258	353,471	129,305
$16,000 under $17,000	**	**	**466,227	**772,469	**3,734	**10,332	**	**	*12,903	*37,182	370,107	165,243
$17,000 under $18,000	177,841	324,993	**	**	**	**	**	**	*8,400	*25,326	402,869	185,748
$18,000 under $19,000	103,308	262,427	260,090	439,147	*5,667	*47,479	*13,864	*1,205	*4,332	*32,496	429,772	202,584
$19,000 under $20,000	168,466	323 292	238,997	452,297	*8,373	*17,806	*4,569	*262	*12,152	*44,569	469,431	235,410
$20,000 under $25,000	721,636	1,543,718	1,410,151	2,740,902	28,822	76,769	67,826	15,040	42,730	140,325	**5,516,330	**3,934,959
$25,000 under $30,000	799,674	1,562,690	1,624,493	3,222,572	30,315	83,342	72,241	12,939	**155,380	**753,830	**	**
$30,000 under $40,000	1,411,566	3,063,009	3,152,453	6,897,864	84,340	268,919	142,696	23,067	**	**	5,888,405	5,809,367
$40,000 under $50,000	967,839	2,105,918	2,565,933	6,529,966	84,546	342,288	**175,164	**35,226	62,523	318,049	4,155,876	5,412,810
$50,000 under $75,000	1,006,336	3,130,743	2,987,852	8,670,395	150,861	1,189,624	**	**	**125,601	**1,072,852	3,553,950	5,921,528
$75,000 under $100,000	274,323	1,063,411	855,215	2,683,034	86,446	813,879	16,979	15,915	**	**	628,841	1,072,226
$100,000 under $200,000	184,807	1,025,923	634,479	1,999,477	101,407	1,367,654	10,608	6,817	35,941	515,492	364,521	552,055
$200,000 under $500,000	**37,472	**322,649	157,213	480,335	**37,266	**795,449	2,304	1,829	10,415	238,399	71,577	103,476
$500,000 under $1,000,000	**	**	29,248	90,230	**	**	373	851	**7,508	**317,890	13,672	27,463
$1,000,000 or more	1,405	34,955	9,647	29,525	**	**	203	426	**	**	4,555	7,290
Nontaxable returns, total	**316,809**	**1,149,917**	**409,813**	**894,482**	**37,062**	**139,007**	**86,374**	**20,606**	**28,701**	**229,824**	**1,060,702**	**367,806**

Footnote(s) at end of table

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Statutory adjustments—Continued: Other adjustments: Number of returns	Statutory adjustments—Continued: Other adjustments: Amount	Excess itemized deductions: Number of returns	Excess itemized deductions: Amount	Unused zero bracket amount: Number of returns	Unused zero bracket amount: Amount	Contributions deduction for nonitemizers: Number of returns	Contributions deduction for nonitemizers: Amount	Exemptions: Number of exemptions	Exemptions: Amount	Taxable income: Number of returns	Taxable income: Amount
	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)
All returns, total	**47,710**	**120,700**	**39,271,148**	**278,802,507**	**804,226**	**1,611,024**	**25,359,085**	**4,715,619**	**244,180,202**	**253,720,447**	**96,124,046**	**1,820,740,833**
No adjusted gross income	**	**	—	—	—	—	—	—	2,650,537	2,741,127	—	—
$1 under $1,000	—	—	21,312	178,434	*4,340	*8,447	108,193	6,244	2,983,117	3,097,035	*4,340	*6,856
$1,000 under $2,000	**	**	30,011	142,116	187,374	433,285	286,512	22,088	4,441,234	4,614,585	2,598,105	1,662,549
$2,000 under $3,000	**	**	45,578	234,970	181,696	400,183	480,030	38,588	5,064,650	5,262,390	2,981,526	4,285,404
$3,000 under $4,000	—	—	96,610	394,189	153,160	296,619	614,289	49,857	4,978,696	5,172,159	3,043,151	6,855,843
$4,000 under $5,000	—	—	141,878	537,183	73,888	145,530	878,965	112,587	5,683,113	5,904,911	3,188,810	9,193,170
$5,000 under $6,000	—	—	215,696	667,953	45,424	70,822	999,021	134,402	6,004,514	6,239,654	3,183,000	11,508,364
$6,000 under $7,000	**12,033	**94,546	218,138	638,314	42,585	71,742	1,117,582	180,108	6,304,862	6,550,492	3,203,998	14,171,661
$7,000 under $8,000	—	—	304,739	1,368,345	*22,712	*39,547	1,161,929	201,855	6,350,692	6,595,940	3,133,791	16,547,048
$8,000 under $9,000	—	—	389,720	1,119,364	*19,873	*31,473	1,266,369	208,431	7,128,826	7,406,300	3,422,623	20,997,383
$9,000 under $10,000	—	—	315,242	1,174,504	*17,034	*21,264	1,283,340	228,775	6,831,568	7,096,244	3,210,042	22,751,575
$10,000 under $11,000	*2,839	*3,449	414,245	1,370,853	*12,857	*20,404	1,243,984	216,280	6,393,377	6,644,832	2,936,306	23,284,567
$11,000 under $12,000	**1,501	**1,352	470,658	1,617,353	*9,929	*13,967	1,110,778	191,482	6,316,192	6,561,220	2,832,396	24,738,772
$12,000 under $13,000	**	**	512,016	1,519,506	*5,678	*8,778	1,088,930	186,498	5,829,450	6,057,350	2,704,817	26,277,320
$13,000 under $14,000	—	—	549,561	1,832,861	*7,178	*14,216	1,043,751	181,003	6,152,005	6,390,174	2,685,130	28,315,493
$14,000 under $15,000	—	—	615,720	1,961,674	*5,678	*11,345	994,161	198,678	6,007,570	6,241,681	2,663,115	30,569,082
$15,000 under $16,000	—	—	641,651	1,978,398	—	—	1,025,758	210,145	6,083,752	6,320,162	2,546,873	31,279,047
$16,000 under $17,000	—	—	714,682	2,406,810	—	—	884,292	158,297	5,443,265	5,656,536	2,318,872	30,429,130
$17,000 under $18,000	—	—	731,016	2,502,661	—	—	925,920	195,944	5,583,888	5,802,535	2,328,506	32,644,862
$18,000 under $19,000	—	—	652,465	2,156,233	—	—	856,364	174,046	5,391,658	5,603,976	2,183,507	32,817,472
$19,000 under $20,000	*1,193	*180	791,107	2,716,656	—	—	752,981	137,998	5,183,961	5,387,009	2,158,808	34,000,873
$20,000 under $25,000	*4,366	*8,287	4,009,935	14,283,477	*6,549	*10,337	2,974,751	641,753	23,446,876	24,362,496	8,956,004	161,717,718
$25,000 under $30,000	—	—	4,559,737	18,602,183	**8,271	**13,066	1,828,252	398,130	20,755,801	21,569,501	7,445,292	164,077,077
$30,000 under $40,000	*8,957	*10,157	9,073,965	45,811,936	**	**	1,680,058	398,819	35,409,204	36,799,335	11,624,980	320,091,716
$40,000 under $50,000	*9,053	*11,988	6,006,497	42,095,222	—	—	503,199	155,067	21,316,648	22,156,967	6,692,661	233,646,097
$50,000 under $75,000	4,890	10,665	5,336,586	55,508,770	**	**	209,388	71,578	18,298,291	19,020,024	5,616,567	259,467,072
$75,000 under $100,000	2,058	11,918	1,229,157	20,911,301	—	—	25,430	9,355	4,140,732	4,303,002	1,260,999	82,293,087
$100,000 under $200,000	634	3,593	889,971	25,483,459	**	**	13,011	5,574	3,019,322	3,137,730	904,831	90,834,865
$200,000 under $500,000	116	3,041	235,249	15,358,240	**	**	1,663	933	798,391	829,693	236,918	52,919,889
$500,000 under $1,000,000	56	397	40,777	6,184,205	**	**	149	101	131,957	137,141	40,907	21,269,595
$1,000,000 or more	*14	*40	17,229	8,045,337	**	**	35	1,003	56,053	58,247	17,171	32,087,247
Taxable returns, total	**35,985**	**66,659**	**37,162,676**	**260,559,704**	**784,278**	**1,574,417**	**22,450,204**	**4,239,779**	**202,318,055**	**210,242,652**	**82,800,627**	**1,787,293,215**
No adjusted gross income	**	**	—	—	—	—	—	—	27,438	28,480	—	—
$1 under $1,000	—	—	*32	*1,965	—	—	—	—	*100	*104	—	—
$1,000 under $2,000	—	—	*2,934	*3,510	178,857	413,784	—	—	186,480	193,939	181,696	501,194
$2,000 under $3,000	—	—	*6,372	*17,475	178,857	396,898	—	—	202,066	209,808	187,375	672,019
$3,000 under $4,000	—	—	*19	*1,918	153,160	296,619	267,601	15,899	1,300,433	1,350,727	1,294,612	3,719,592
$4,000 under $5,000	—	—	14,439	14,209	73,888	145,530	616,039	59,901	2,353,515	2,445,772	2,167,742	7,433,678
$5,000 under $6,000	—	—	59,700	64,804	45,424	70,822	764,531	78,515	2,586,059	2,687,611	2,181,186	9,254,157
$6,000 under $7,000	**1,503	**1,801	79,685	116,078	42,585	71,742	839,188	124,866	2,761,450	2,868,753	2,158,127	10,995,627
$7,000 under $8,000	—	—	98,229	138,986	*22,712	*39,547	844,270	140,959	3,099,624	3,218,319	2,217,257	13,195,938
$8,000 under $9,000	—	—	194,946	292,962	*19,873	*31,473	1,065,206	165,258	4,344,083	4,513,434	2,692,572	17,978,112
$9,000 under $10,000	—	—	201,893	348,411	*17,034	*21,264	1,114,774	177,474	4,920,085	5,110,425	2,773,915	20,729,315
$10,000 under $11,000	*2,839	*3,449	303,470	504,661	*12,857	*20,404	1,184,436	202,534	5,441,091	5,654,875	2,722,100	22,218,949
$11,000 under $12,000	**30,823	**54,337	357,744	768,867	*9,929	*13,967	1,067,250	185,062	5,622,660	5,840,889	2,676,319	23,967,741
$12,000 under $13,000	**	**	429,720	929,869	*5,678	*8,778	1,054,382	182,127	5,297,910	5,505,209	2,579,763	25,615,750
$13,000 under $14,000	—	—	481,337	1,150,837	*7,178	*14,216	1,025,553	175,154	5,762,792	5,986,255	2,593,618	27,718,362
$14,000 under $15,000	—	—	551,037	1,324,463	*5,678	*11,345	982,398	193,313	5,664,171	5,884,763	2,579,765	30,005,534
$15,000 under $16,000	—	—	584,904	1,416,571	—	—	1,018,479	203,340	5,819,988	6,046,308	2,488,079	30,905,139
$16,000 under $17,000	—	—	657,777	1,790,156	—	—	876,562	156,103	5,177,791	5,380,911	2,264,801	30,059,060
$17,000 under $18,000	—	—	678,312	1,807,736	—	—	921,278	195,420	5,385,902	5,596,934	2,285,773	32,417,893
$18,000 under $19,000	—	—	618,545	1,690,574	—	—	847,210	171,807	5,241,360	5,447,738	2,150,489	32,471,586
$19,000 under $20,000	—	—	751,809	2,285,380	—	—	749,590	135,604	5,020,628	5,217,476	2,114,858	33,586,673
$20,000 under $25,000	**	**	3,880,395	12,782,471	*6,549	*10,337	2,961,840	639,911	22,911,221	23,805,947	8,825,593	160,304,808
$25,000 under $30,000	—	—	4,500,328	17,664,185	**4,019	**7,692	1,825,713	397,024	20,482,041	21,285,023	7,381,601	163,121,693
$30,000 under $40,000	**	**	8,997,011	44,300,681	—	—	1,671,042	395,903	35,101,720	36,479,744	11,542,962	318,646,388
$40,000 under $50,000	**	**	5,982,567	41,339,476	—	—	503,199	155,067	21,235,139	22,072,391	6,675,784	233,355,660
$50,000 under $75,000	**	**	5,324,091	54,896,040	**	**	209,388	71,578	18,251,904	18,971,920	5,607,677	259,215,293
$75,000 under $100,000	**	**	1,226,117	20,639,432	—	—	25,430	9,355	4,128,121	4,290,038	1,258,897	82,235,948
$100,000 under $200,000	634	3,593	886,576	25,015,657	**	**	13,011	5,574	3,007,912	3,125,880	903,290	90,772,450
$200,000 under $500,000	116	3,041	234,793	15,192,832	**	**	**1,799	**1,029	796,726	827,968	236,738	52,887,207
$500,000 under $1,000,000	56	397	40,710	6,126,677	**	**	**	**	131,737	136,913	40,885	21,257,242
$1,000,000 or more	*14	*40	17,184	7,932,821	**	**	35	1,003	55,908	58,097	17,153	32,050,207
Nontaxable returns, total	**11,725**	**54,040**	**2,108,472**	**18,242,803**	***19,948**	***36,607**	**2,908,881**	**475,839**	**41,862,147**	**43,477,795**	**13,323,419**	**33,447,619**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Income tax before credits		Tax credits									
			Total		Total personal credits							
							Child care credit		Credit for the elderly and disabled		Residential energy credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(144)	(145)	(148)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)
All returns, total	**85,994,216**	**332,165,333**	**20,995,285**	**10,248,044**	**15,041,372**	**4,282,205**	**8,417,522**	**3,127,702**	**462,548**	**108,642**	**2,978,881**	**811,675**
No adjusted gross income	4,329	7,429	1,416	6,237	**1,043	**98	*4	*2	39	25	*3	*1
$1 under $1,000	—	—	—	—	**	**	—	—	—	—	—	—
$1,000 under $2,000	183,198	9,856	*4,341	*504	*2,840	*207	—	—	—	—	*2,839	*207
$2,000 under $3,000	196,519	29,869	*14,822	*3,413	*8,517	*2,410	*2,839	*2,126	—	—	—	—
$3,000 under $4,000	1,313,636	74,770	24,949	554	*10,106	*232	—	—	—	—	*2,839	*125
$4,000 under $5,000	2,334,137	279,773	198,022	12,388	86,525	4,644	29,891	2,672	31,229	1,218	*5,678	*88
$5,000 under $6,000	2,476,948	526,822	346,285	33,948	157,023	13,390	73,977	7,108	45,976	4,560	*7,179	*583
$6,000 under $7,000	2,651,970	773,960	588,022	88,129	217,907	30,075	98,026	17,668	60,723	9,802	27,767	1,635
$7,000 under $8,000	2,730,865	1,070,426	654,630	140,210	248,981	45,413	126,579	28,789	49,925	12,628	*24,213	*2,285
$8,000 under $9,000	3,204,111	1,520,589	841,273	194,324	333,906	74,382	187,701	52,599	68,139	18,016	29,105	2,558
$9,000 under $10,000	3,105,259	1,831,600	878,046	196,805	329,368	86,458	210,573	68,889	38,408	12,582	*15,696	*2,112
$10,000 under $11,000	2,872,298	2,002,656	829,984	160,685	343,728	113,755	220,446	94,378	39,909	11,794	36,284	4,849
$11,000 under $12,000	2,765,152	2,251,836	438,215	130,588	349,903	94,917	202,380	79,821	*19,873	*4,679	52,011	6,430
$12,000 under $13,000	2,648,733	2,543,547	374,393	118,968	304,275	92,607	189,191	79,596	*14,357	*5,096	40,946	4,462
$13,000 under $14,000	2,660,106	2,880,771	493,522	163,505	392,992	130,150	263,842	109,114	31,085	10,874	38,263	7,477
$14,000 under $15,000	2,639,425	3,248,333	479,740	185,630	406,846	144,840	277,628	126,941	*11,356	*4,474	67,838	10,850
$15,000 under $16,000	2,523,695	3,408,028	454,911	153,787	362,845	108,018	227,665	94,040	*10,018	*2,016	54,157	8,203
$16,000 under $17,000	2,302,390	3,416,964	402,446	140,842	324,842	107,659	201,802	91,833	*16,539	*5,675	37,810	7,131
$17,000 under $18,000	2,311,192	3,812,770	424,778	154,691	340,466	119,078	220,679	106,884	*7,861	*931	65,349	8,405
$18,000 under $19,000	2,177,447	3,960,582	385,863	146,557	319,296	109,601	219,134	96,310	*1,192	*584	39,380	10,819
$19,000 under $20,000	2,145,816	4,189,095	376,570	139,789	299,241	90,461	203,592	74,579	*9,362	*1,995	28,873	10,421
$20,000 under $25,000	8,935,254	21,110,963	1,930,561	726,370	1,571,781	474,200	996,644	382,137	*6,548	*1,692	260,685	71,449
$25,000 under $30,000	7,435,713	23,536,408	1,816,358	651,735	1,498,922	415,296	934,722	319,187	—	—	339,097	80,052
$30,000 under $40,000	11,609,480	50,988,673	3,303,222	1,314,166	2,761,670	792,399	1,581,040	544,408	—	—	747,654	213,988
$40,000 under $50,000	6,690,033	42,328,445	2,227,073	979,392	1,840,989	566,046	1,022,989	376,545	—	—	451,882	161,453
$50,000 under $75,000	5,617,088	56,916,608	2,154,565	1,231,405	1,679,398	460,882	740,016	293,047	—	—	437,473	129,343
$75,000 under $100,000	1,260,372	21,940,871	595,877	478,472	400,537	94,729	115,322	44,833	—	—	91,940	34,952
$100,000 under $200,000	904,095	29,796,999	535,573	1,060,423	323,141	69,696	61,249	29,186	—	—	61,747	24,737
$200,000 under $500,000	236,867	22,084,949	170,625	732,823	95,509	16,666	8,538	4,394	—	—	10,259	5,902
$500,000 under $1,000,000	40,915	9,872,905	34,100	324,699	19,579	2,635	746	437	**9	**1	1,322	822
$1,000,000 or more	17,173	15,748,835	15,103	577,003	9,196	1,259	307	178	**	**	592	336
Taxable returns, total	**82,815,131**	**330,800,733**	**17,816,200**	**8,883,444**	**13,660,515**	**3,787,721**	**7,459,996**	**2,813,378**	**264,033**	**65,232**	**2,809,895**	**697,849**
No adjusted gross income	3,368	5,871	455	4,680	**932	**87	*4	*2	39	25	*3	*1
$1 under $1,000	—	—	—	—	**	**	—	—	—	—	—	—
$1,000 under $2,000	183,198	9,856	*4,341	*504	*2,840	*207	—	—	—	—	*2,839	*207
$2,000 under $3,000	193,680	27,059	*11,983	*602	*5,678	*284	—	—	—	—	—	—
$3,000 under $4,000	1,294,612	74,293	*5,925	*77	*4,428	*53	—	—	—	—	—	—
$4,000 under $5,000	2,168,980	273,453	32,865	6,067	*18,227	*2,280	*2,839	*1,669	—	—	*2,839	*51
$5,000 under $6,000	2,180,267	496,845	49,604	3,971	34,783	1,490	*2,839	*102	*9,069	*440	*1,501	*50
$6,000 under $7,000	2,160,966	695,263	97,018	9,432	71,300	5,313	*2,839	*392	*22,712	*2,808	*17,197	*1,285
$7,000 under $8,000	2,217,258	955,342	141,023	25,126	69,637	6,375	—	—	*21,373	*4,206	*11,356	*784
$8,000 under $9,000	2,692,572	1,404,135	329,734	77,870	115,922	13,444	*18,535	*4,704	31,229	5,579	*20,036	*2,023
$9,000 under $10,000	2,773,915	1,737,792	546,702	102,997	139,924	22,132	48,425	10,443	27,052	8,301	*10,018	*937
$10,000 under $11,000	2,722,100	1,946,008	679,786	104,037	240,629	67,798	142,275	54,458	32,730	8,714	*18,535	*2,145
$11,000 under $12,000	2,676,318	2,209,695	349,381	88,447	296,715	75,472	160,809	62,516	*17,034	*3,708	43,233	5,262
$12,000 under $13,000	2,579,763	2,507,060	305,423	82,480	256,475	68,958	154,962	57,909	*11,518	*4,380	33,215	3,413
$13,000 under $14,000	2,593,618	2,839,913	427,034	122,647	358,748	109,862	236,468	93,665	29,893	10,055	32,585	3,457
$14,000 under $15,000	2,579,766	3,204,747	420,081	142,044	363,690	117,469	243,007	104,720	*11,356	*4,474	60,496	5,762
$15,000 under $16,000	2,488,079	3,382,310	419,295	128,069	351,316	102,381	220,486	89,895	*8,517	*1,664	51,308	7,062
$16,000 under $17,000	2,264,801	3,390,082	364,857	113,959	301,087	97,558	181,439	81,967	*16,539	*5,675	34,419	6,910
$17,000 under $18,000	2,285,773	3,798,774	399,359	140,695	329,172	115,605	211,770	104,188	*7,861	*931	60,270	7,630
$18,000 under $19,000	2,150,489	3,937,103	358,905	123,078	311,072	103,235	215,390	95,332	*1,192	*584	35,348	5,476
$19,000 under $20,000	2,114,326	4,154,327	345,080	105,022	292,325	82,191	201,041	73,702	*9,362	*1,995	24,508	3,156
$20,000 under $25,000	8,825,508	20,979,639	1,820,815	595,047	1,522,949	435,478	970,407	371,308	*6,548	*1,692	241,256	43,821
$25,000 under $30,000	7,381,017	23,426,217	1,761,662	541,545	1,473,353	385,141	926,206	316,450	—	—	320,675	52,673
$30,000 under $40,000	11,542,682	50,805,470	3,236,424	1,130,962	2,739,955	770,560	1,572,868	542,170	—	—	736,192	194,727
$40,000 under $50,000	6,675,047	42,289,653	2,212,087	940,599	1,833,794	560,260	1,021,786	375,931	—	—	449,461	156,422
$50,000 under $75,000	5,610,961	56,863,467	2,148,438	1,178,265	1,678,732	460,577	739,839	292,986	—	—	**529,088	**164,078
$75,000 under $100,000	1,258,330	21,931,855	593,835	469,456	400,002	94,701	115,322	44,833	—	—	**	**
$100,000 under $200,000	902,973	29,785,722	534,451	1,049,146	322,585	68,254	**69,387	**33,422	—	—	**71,603	**29,358
$200,000 under $500,000	236,715	22,071,129	170,473	719,003	95,477	16,663	**	**	—	—	**	**
$500,000 under $1,000,000	40,893	9,867,064	34,078	318,858	19,575	2,635	746	437	**9	**1	1,322	822
$1,000,000 or more	17,156	15,730,591	15,086	558,759	9,193	1,258	307	178	**	**	592	336
Nontaxable returns, total	**3,179,085**	**1,364,600**	**3,179,085**	**1,364,600**	**1,380,857**	**474,484**	**957,526**	**314,324**	**198,515**	**43,410**	**168,986**	**113,825**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Tax credits—Continued											
	Total personal credits—Continued		Total non-personal credits									
	Political contribution credit				Foreign tax credit		Total business credits					
									Investment credit		Alcohol fuel credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)
All returns, total	**4,290,354**	**214,189**	**4,957,997**	**5,608,852**	**453,863**	**782,561**	**4,614,307**	**4,791,132**	**4,980,112**	**6,968,070**	**1,694**	**551**
No adjusted gross income	1,030	70	31,749	6,942	—	—	31,749	6,942	339,045	950,667	*17	*3
$1 under $1,000	**3	**()	*4,339	*103	—	—	*4,339	*103	32,968	15,083	—	—
$1,000 under $2,000	**	**	*4,197	*72	—	—	*4,197	*72	21,439	26,051	—	—
$2,000 under $3,000	*5,678	*284	*14,880	*448	—	—	*14,880	*448	55,137	30,727	—	—
$3,000 under $4,000	*7,267	*107	23,119	431	—	—	23,119	431	63,805	33,920	—	—
$4,000 under $5,000	*19,727	*667	28,065	3,629	*4,251	*13	23,814	3,617	58,049	38,493	—	—
$5,000 under $6,000	29,891	1,140	20,485	1,248	*4,251	*123	16,234	1,124	49,902	22,466	—	—
$6,000 under $7,000	31,391	970	60,021	9,279	—	—	60,021	9,279	77,763	60,389	—	—
$7,000 under $8,000	48,264	1,712	64,373	12,110	—	—	64,373	12,110	86,327	65,324	—	—
$8,000 under $9,000	48,961	1,209	80,496	14,657	—	—	80,496	14,657	87,469	91,035	—	—
$9,000 under $10,000	67,530	2,874	82,430	24,754	*4,252	*136	78,178	24,618	77,450	33,525	—	—
$10,000 under $11,000	58,445	2,737	75,981	15,062	*8,502	*30	67,479	15,032	65,928	26,031	—	—
$11,000 under $12,000	84,156	3,987	95,899	35,672	**8,503	**149	87,397	35,523	79,392	70,786	—	—
$12,000 under $13,000	79,815	3,454	82,556	26,412	—	—	82,556	26,412	68,332	37,468	—	—
$13,000 under $14,000	71,158	2,685	111,932	33,355	**	**	111,932	33,355	102,945	51,517	—	—
$14,000 under $15,000	68,559	2,575	95,799	40,791	—	—	95,799	40,791	93,506	77,922	—	—
$15,000 under $16,000	84,707	3,759	98,965	45,789	*4,251	*5,284	94,714	40,505	91,659	66,463	—	—
$16,000 under $17,000	80,494	3,020	97,154	33,218	*4,251	*1,258	92,903	31,960	79,910	42,055	—	—
$17,000 under $18,000	67,498	2,857	97,070	35,646	—	—	97,070	35,646	94,710	68,770	—	—
$18,000 under $19,000	61,975	1,888	76,880	36,963	*4,252	*38	72,628	36,925	72,712	62,904	—	—
$19,000 under $20,000	70,832	3,465	88,688	49,330	*10,640	*2,422	82,299	46,908	74,541	65,470	—	—
$20,000 under $25,000	402,033	18,922	443,470	252,220	40,425	20,203	411,547	232,017	374,730	261,811	—	—
$25,000 under $30,000	341,425	16,056	399,713	236,439	*29,759	*31,351	369,955	205,080	359,765	223,440	—	—
$30,000 under $40,000	702,091	34,003	740,774	521,852	76,545	50,032	674,847	471,579	656,659	1,205,556	—	—
$40,000 under $50,000	547,825	28,048	527,839	413,400	*29,758	*13,548	501,707	399,572	484,991	430,828	**1,074	**45
$50,000 under $75,000	707,235	38,492	688,143	770,568	89,331	210,186	629,482	558,054	608,524	605,263	**	**
$75,000 under $100,000	250,232	14,944	296,087	383,756	40,404	17,127	262,664	362,638	257,906	361,368	*171	*31
$100,000 under $200,000	240,806	15,773	352,199	990,734	53,435	209,132	315,365	777,922	303,999	769,680	*199	*80
$200,000 under $500,000	84,062	6,370	131,817	716,160	28,308	97,355	120,594	609,804	119,174	574,964	152	57
$500,000 under $1,000,000	18,473	1,375	29,415	322,065	9,453	26,487	29,230	291,778	28,840	243,570	34	21
$1,000,000 or more	8,791	744	13,462	575,745	3,292	97,687	12,739	466,229	12,535	354,527	47	313
Taxable returns, total	**4,208,431**	**211,262**	**4,231,318**	**4,920,399**	**430,295**	**643,084**	**3,911,171**	**4,242,385**	**3,717,266**	**4,049,506**	**1,677**	**548**
No adjusted gross income	919	59	**692	**4,664	—	—	**692	**4,664	4,969	43,063	—	—
$1 under $1,000	**3	**()	—	—	—	—	—	—	*8	*21	—	—
$1,000 under $2,000	**	**	**	**	—	—	**	**	*93	*193	—	—
$2,000 under $3,000	*5,678	*284	*6,305	*318	—	—	*6,305	*318	*6,372	*11,505	—	—
$3,000 under $4,000	*4,428	*53	*1,500	*24	—	—	*1,500	*24	*1,519	*910	—	—
$4,000 under $5,000	*12,549	*559	*14,638	*2,226	*4,251	*13	*10,387	*2,213	8,917	2,094	—	—
$5,000 under $6,000	*21,374	*898	*9,143	*507	*4,251	*123	*4,892	*384	*7,319	*1,449	—	—
$6,000 under $7,000	28,552	828	25,724	3,694	—	—	25,724	3,694	22,889	2,755	—	—
$7,000 under $8,000	36,908	1,385	19,572	2,659	—	—	19,572	2,659	19,689	3,112	—	—
$8,000 under $9,000	46,122	1,138	30,599	7,255	—	—	30,599	7,255	26,318	6,531	—	—
$9,000 under $10,000	57,268	2,452	45,151	12,823	**80,823	**22,178	**992,971	**330,229	36,254	10,015	—	—
$10,000 under $11,000	52,767	2,482	47,579	6,300	**	**	**	**	34,932	6,547	—	—
$11,000 under $12,000	84,156	3,987	**257,699	**63,861	**	**	**	**	38,202	11,346	—	—
$12,000 under $13,000	71,136	3,255	**	**	—	—	**	**	41,085	7,719	—	—
$13,000 under $14,000	71,158	2,685	**	**	—	—	**	**	68,920	10,476	—	—
$14,000 under $15,000	67,366	2,512	**	**	—	—	**	**	67,836	22,801	—	—
$15,000 under $16,000	84,707	3,759	74,725	25,688	**	**	**	**	69,196	22,185	—	—
$16,000 under $17,000	80,046	3,005	**152,528	**41,492	**	**	**	**	64,115	13,448	—	—
$17,000 under $18,000	66,305	2,856	**	**	—	—	**	**	69,165	25,286	—	—
$18,000 under $19,000	61,527	1,843	56,504	19,843	**	**	**	**	51,068	20,010	—	—
$19,000 under $20,000	68,649	3,339	61,563	22,832	**	**	**	**	51,976	21,272	—	—
$20,000 under $25,000	397,675	18,657	365,292	159,569	**	**	**	**	307,397	129,332	—	—
$25,000 under $30,000	340,408	16,017	362,038	156,404	*21,257	*2,636	340,782	153,761	325,344	152,688	—	—
$30,000 under $40,000	695,836	33,663	681,131	360,402	68,043	16,130	623,706	344,031	602,066	317,371	—	—
$40,000 under $50,000	544,254	27,907	517,283	380,394	*29,758	*13,548	491,151	366,566	471,471	370,454	**1,074	**45
$50,000 under $75,000	**956,614	**53,382	681,756	717,721	**181,029	**404,411	**886,217	**890,878	602,923	566,239	**	**
$75,000 under $100,000	**	**	294,406	374,758	**	**	**	**	255,148	347,007	*171	*31
$100,000 under $200,000	240,737	15,769	351,009	980,898	**	**	314,176	768,108	301,830	754,175	*199	*80
$200,000 under $500,000	84,032	6,368	131,648	702,342	28,174	83,945	120,539	609,607	118,935	572,605	152	57
$500,000 under $1,000,000	18,469	1,375	29,389	316,224	9,434	20,656	29,222	291,767	28,800	243,349	34	21
$1,000,000 or more	8,788	744	13,444	557,501	3,275	79,444	12,736	466,228	12,510	353,549	47	313
Nontaxable returns, total	**61,923**	**2,928**	**726,879**	**688,452**	**23,568**	**139,477**	**703,136**	**548,747**	**1,282,846**	**2,918,564**	***17**	***3**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Tax credits—Continued: Other tax credits: Number of returns	Tax credits—Continued: Other tax credits: Amount	Tax credits—Continued: Earned income credit used to offset income tax before credits: Number of returns	Tax credits—Continued: Earned income credit used to offset income tax before credits: Amount	Income tax after personal credits: Number of returns	Income tax after personal credits: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Alternative minimum tax preferences (Form 6251): Number of returns	Alternative minimum tax preferences (Form 6251): Amount	Alternative minimum tax preference for returns with alternative minimum tax: Number of returns	Alternative minimum tax preference for returns with alternative minimum tax: Amount
	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)
All returns, total	**13,385**	**12,281**	**2,688,925**	**379,571**	**84,930,534**	**327,903,320**	**82,762,130**	**321,817,289**	**19,873,099**	**111,286,623**	**409,666**	**43,251,161**
No adjusted gross income	—	—	—	—	4,328	7,409	3,045	1,192	371,476	7,206,327	7,831	2,174,896
$1 under $1,000	—	—	—	—	—	—	—	—	84,879	72,675	*32	*4,248
$1,000 under $2,000	—	—	*1,501	*296	183,198	9,648	183,197	9,351	178,436	125,637	*95	*13,869
$2,000 under $3,000	—	—	*2,839	*684	196,519	27,459	193,053	26,457	207,645	213,973	*694	*53,821
$3,000 under $4,000	—	—	*2,839	*99	1,307,873	74,539	1,294,527	74,216	263,403	171,709	*104	*20,219
$4,000 under $5,000	—	—	95,502	4,337	2,270,178	275,129	2,168,980	267,386	299,137	329,648	*166	*24,675
$5,000 under $6,000	—	—	182,347	19,467	2,360,386	513,432	2,180,267	492,874	330,509	269,728	*928	*85,562
$6,000 under $7,000	—	—	338,653	48,859	2,528,075	743,884	2,160,340	685,831	362,601	258,103	*638	*30,948
$7,000 under $8,000	—	—	407,143	82,894	2,609,802	1,025,013	2,217,258	930,216	355,771	322,445	*118	*12,846
$8,000 under $9,000	—	—	505,905	105,306	3,049,300	1,446,207	2,692,571	1,326,265	344,444	356,895	*225	*21,753
$9,000 under $10,000	—	—	589,073	85,638	2,976,002	1,745,142	2,773,869	1,634,795	318,983	307,965	*647	*33,663
$10,000 under $11,000	—	—	563,123	31,990	2,797,589	1,888,900	2,722,100	1,841,971	352,106	340,360	*313	*28,132
$11,000 under $12,000	—	—	—	—	2,718,049	2,156,920	2,676,318	2,121,248	375,100	270,471	*40	*13,078
$12,000 under $13,000	—	—	—	—	2,607,325	2,450,940	2,579,678	2,424,580	367,080	368,492	*114	*9,903
$13,000 under $14,000	—	—	—	—	2,627,362	2,750,622	2,593,617	2,717,266	340,102	388,733	*42	*6,324
$14,000 under $15,000	—	—	—	—	2,603,692	3,103,493	2,577,215	3,062,703	344,325	422,076	*3,022	*113,582
$15,000 under $16,000	—	—	—	—	2,512,319	3,300,031	2,488,034	3,254,241	402,893	474,340	145	11,907
$16,000 under $17,000	—	—	—	—	2,283,974	3,309,305	2,264,801	3,276,123	406,746	487,671	*560	*32,827
$17,000 under $18,000	—	—	—	—	2,304,976	3,693,692	2,285,619	3,658,079	374,975	414,602	696	36,331
$18,000 under $19,000	—	—	—	—	2,169,671	3,850,981	2,150,489	3,814,025	360,326	553,091	3,503	136,249
$19,000 under $20,000	—	—	—	—	2,141,451	4,098,634	2,113,132	4,049,305	386,417	505,665	4,069	132,316
$20,000 under $25,000	—	—	—	—	8,900,629	20,636,763	8,823,368	20,384,592	1,628,975	2,551,941	16,594	555,563
$25,000 under $30,000	*22	*8	—	—	7,418,043	23,121,112	7,380,317	22,884,673	1,453,886	2,198,484	13,408	446,675
$30,000 under $40,000	*2,163	*154	—	—	11,599,904	50,196,275	11,537,312	49,674,507	3,031,904	5,422,478	33,664	1,237,377
$40,000 under $50,000	*2,183	*190	—	—	6,684,978	41,762,453	6,661,020	41,349,053	2,275,374	5,281,004	47,229	1,613,407
$50,000 under $75,000	*1,797	*630	—	—	5,616,459	56,455,751	5,598,939	55,685,202	2,778,446	11,264,822	92,566	3,663,747
$75,000 under $100,000	1,664	439	—	—	1,259,813	21,846,148	1,251,250	21,462,399	875,994	6,956,458	54,630	2,712,030
$100,000 under $200,000	2,825	1,378	—	—	903,737	29,727,307	897,817	28,736,576	729,279	15,420,053	85,546	6,795,541
$200,000 under $500,000	1,959	5,639	—	—	236,816	22,068,285	236,024	21,352,126	215,351	15,920,848	31,913	7,846,447
$500,000 under $1,000,000	474	1,362	—	—	40,913	9,870,271	40,835	9,548,206	39,651	9,680,027	6,159	4,224,298
$1,000,000 or more	298	2,481	—	—	17,173	15,747,577	17,138	15,171,832	16,885	22,729,901	3,975	11,158,927
Taxable returns, total	**13,361**	**12,056**	**1,187,942**	**175,498**	**82,812,776**	**327,013,185**	**82,762,130**	**321,817,289**	**17,881,252**	**103,635,897**	**409,666**	**43,251,161**
No adjusted gross income	—	—	—	—	3,367	5,852	3,045	1,192	8,035	2,190,710	7,831	2,174,896
$1 under $1,000	—	—	—	—	—	—	—	—	*32	*4,248	*32	*4,248
$1,000 under $2,000	—	—	*1,501	*296	183,198	9,648	183,197	9,351	59,714	32,226	*95	*13,869
$2,000 under $3,000	—	—	—	—	193,680	26,775	193,053	26,457	63,152	106,700	*694	*53,821
$3,000 under $4,000	—	—	—	—	1,294,527	74,240	1,294,527	74,216	94,116	55,516	*104	*20,219
$4,000 under $5,000	—	—	*2,839	*1,561	2,168,980	271,173	2,168,980	267,386	138,354	111,208	*166	*24,675
$5,000 under $6,000	—	—	*5,678	*1,973	2,180,267	495,355	2,180,267	492,874	205,478	182,465	*928	*85,562
$6,000 under $7,000	—	—	*1,501	*425	2,160,966	689,950	2,160,340	685,831	240,369	162,493	*638	*30,948
$7,000 under $8,000	—	—	51,815	16,092	2,217,258	948,967	2,217,258	930,216	243,719	157,979	*118	*12,846
$8,000 under $9,000	—	—	194,732	57,171	2,692,572	1,390,691	2,692,571	1,326,265	278,770	235,035	*225	*21,753
$9,000 under $10,000	—	—	415,893	68,042	2,773,915	1,715,660	2,773,869	1,634,795	250,967	237,132	*647	*33,663
$10,000 under $11,000	—	—	513,983	29,938	2,722,100	1,878,210	2,722,100	1,841,971	306,977	250,512	*313	*28,132
$11,000 under $12,000	—	—	—	—	2,676,318	2,134,224	2,676,318	2,121,248	344,992	228,744	*40	*13,078
$12,000 under $13,000	—	—	—	—	2,579,763	2,438,102	2,579,678	2,424,580	336,005	325,580	*114	*9,903
$13,000 under $14,000	—	—	—	—	2,593,618	2,730,052	2,593,617	2,717,266	303,727	299,924	*42	*6,324
$14,000 under $15,000	—	—	—	—	2,579,766	3,087,278	2,577,215	3,062,703	319,350	379,084	*3,022	*113,582
$15,000 under $16,000	—	—	—	—	2,488,079	3,279,930	2,488,034	3,254,241	378,967	428,935	145	11,907
$16,000 under $17,000	—	—	—	—	2,264,801	3,292,524	2,264,801	3,276,123	377,284	353,764	*560	*32,827
$17,000 under $18,000	—	—	—	—	2,285,773	3,683,169	2,285,619	3,658,079	351,776	351,624	696	36,331
$18,000 under $19,000	—	—	—	—	2,150,489	3,833,868	2,150,489	3,814,025	340,252	472,952	3,503	136,249
$19,000 under $20,000	—	—	—	—	2,114,326	4,072,136	2,113,132	4,049,305	366,929	481,607	4,069	132,316
$20,000 under $25,000	—	—	—	—	8,825,508	20,544,161	8,823,368	20,384,592	1,550,313	2,286,168	16,594	555,563
$25,000 under $30,000	*22	*8	—	—	7,380,368	23,041,077	7,380,317	22,884,673	1,422,412	2,128,735	13,408	446,675
$30,000 under $40,000	*2,163	*154	—	—	11,542,681	50,034,909	11,537,312	49,674,507	2,980,265	5,278,270	33,664	1,237,377
$40,000 under $50,000	*2,183	*190	—	—	6,674,444	41,729,446	6,661,020	41,349,053	2,258,153	5,125,492	47,229	1,613,407
$50,000 under $75,000	*1,797	*630	—	—	5,610,332	56,402,913	5,598,939	55,685,202	2,769,429	11,188,513	92,566	3,663,747
$75,000 under $100,000	**6,424	**7,232	—	—	1,258,218	21,837,154	1,251,250	21,462,399	873,331	6,921,457	54,630	2,712,030
$100,000 under $200,000	**	**	—	—	902,749	29,717,472	897,817	28,736,576	727,011	15,380,760	85,546	6,795,541
$200,000 under $500,000	**	**	—	—	236,666	22,054,467	236,024	21,352,126	214,940	15,894,755	31,913	7,846,447
$500,000 under $1,000,000	474	1,362	—	—	40,891	9,864,429	40,835	9,548,206	39,589	9,670,726	6,159	4,224,298
$1,000,000 or more	298	2,481	—	—	17,156	15,729,333	17,138	15,171,832	16,844	22,712,585	3,975	11,158,927
Nontaxable returns, total	***24**	***224**	**1,500,983**	**204,072**	**2,117,758**	**890,155**	**—**	**—**	**2,011,847**	**7,650,726**	**—**	**—**

Footnote(s) at end of table.

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

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

Size of adjusted gross income	Alternative minimum tax		Total income tax		Self-employment tax		Penalty tax on individual retirement arrangements		Earned income credit used to offset all other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)
All returns, total	**427,688**	**3,791,672**	**82,846,420**	**325,710,254**	**9,661,418**	**11,526,572**	**281,657**	**89,954**	**774,579**	**209,212**	**84,889,726**	**338,764,670**
No adjusted gross income	7,878	183,927	10,928	185,398	193,227	157,459	3,649	1,115	66,707	16,619	209,417	454,412
$1 under $1,000	*32	*524	*32	*524	69,543	9,965	—	—	*13,278	*2,387	66,866	8,267
$1,000 under $2,000	*95	*1,839	183,292	11,190	173,581	35,369	—	—	40,326	6,486	367,025	40,566
$2,000 under $3,000	*694	*4,051	193,747	30,508	192,196	65,607	—	—	58,831	12,777	382,416	84,036
$3,000 under $4,000	*104	*2,980	1,294,631	77,196	226,909	78,127	*4,340	*882	50,975	14,668	1,473,661	142,655
$4,000 under $5,000	*166	*3,297	2,169,016	270,682	269,304	116,585	—	—	77,695	25,918	2,317,174	363,441
$5,000 under $6,000	*928	*12,727	2,181,195	505,602	288,148	144,766	*3,001	*846	117,971	44,992	2,333,770	607,666
$6,000 under $7,000	*638	*1,610	2,160,975	687,441	282,739	156,933	*2,694	*367	98,634	36,373	2,293,009	812,182
$7,000 under $8,000	*118	*1,598	2,217,376	931,813	219,753	117,640	*1,501	*42	74,912	21,617	2,309,739	1,028,890
$8,000 under $9,000	*225	*1,685	2,692,796	1,327,950	270,743	187,240	*5,678	*1,752	93,534	19,822	2,805,765	1,500,338
$9,000 under $10,000	*647	*1,736	2,774,516	1,636,531	228,584	167,051	*2,839	*480	44,448	5,594	2,856,962	1,804,091
$10,000 under $11,000	*313	*2,277	2,722,412	1,844,248	231,438	179,743	*5,843	*644	37,268	1,960	2,779,121	2,025,224
$11,000 under $12,000	*40	*1,940	2,676,358	2,123,188	221,664	190,089	*11,518	*3,107	—	—	2,734,264	2,319,833
$12,000 under $13,000	*114	*1,076	2,579,792	2,425,656	233,435	195,376	—	—	—	—	2,611,460	2,627,659
$13,000 under $14,000	*668	*2,407	2,593,659	2,719,674	178,094	159,394	*1,501	*321	—	—	2,621,434	2,881,044
$14,000 under $15,000	*3,176	*7,119	2,580,391	3,069,821	220,892	226,810	*6,871	*2,110	—	—	2,608,192	3,304,026
$15,000 under $16,000	145	1,666	2,488,093	3,255,908	237,903	200,957	—	—	—	—	2,520,482	3,459,891
$16,000 under $17,000	*560	*2,331	2,264,914	3,278,453	218,917	242,413	*8,517	*1,462	—	—	2,293,035	3,527,201
$17,000 under $18,000	696	3,271	2,286,314	3,661,350	226,394	245,940	*2,848	*900	—	—	2,309,737	3,912,539
$18,000 under $19,000	3,503	6,687	2,151,361	3,820,712	194,786	217,992	*6,126	*856	—	—	2,173,113	4,044,912
$19,000 under $20,000	4,069	8,678	2,115,018	4,057,983	234,615	246,636	*4,364	*1,176	—	—	2,141,392	4,309,719
$20,000 under $25,000	16,594	35,894	8,826,109	20,420,486	971,940	1,070,175	26,804	7,840	—	—	8,892,774	21,538,185
$25,000 under $30,000	13,408	32,178	7,384,215	22,916,851	805,062	930,547	33,967	8,407	—	—	7,417,240	23,880,300
$30,000 under $40,000	34,111	119,250	11,544,233	49,793,757	1,254,149	1,690,944	59,771	17,678	—	—	11,594,690	51,568,159
$40,000 under $50,000	50,192	152,612	6,677,614	41,501,665	734,411	1,289,699	39,505	13,683	—	—	6,690,507	42,889,442
$50,000 under $75,000	98,744	379,579	5,615,517	56,064,781	736,402	1,620,369	35,326	13,839	—	—	5,620,555	57,829,175
$75,000 under $100,000	58,260	332,257	1,260,060	21,794,656	251,991	720,672	10,466	4,750	—	—	1,262,192	22,604,285
$100,000 under $200,000	89,012	919,634	905,961	29,656,937	218,442	628,040	3,798	6,574	—	—	907,596	30,506,264
$200,000 under $500,000	32,385	680,776	237,592	22,032,978	60,586	163,356	618	800	—	—	237,791	22,379,218
$500,000 under $1,000,000	6,190	329,850	41,037	9,878,188	11,638	59,376	72	93	—	—	41,061	10,063,763
$1,000,000 or more	3,983	556,217	17,266	15,728,128	3,932	11,300	40	229	—	—	17,286	16,247,288
Taxable returns, total	**427,688**	**3,791,672**	**82,846,420**	**325,710,254**	**7,551,837**	**10,021,492**	**262,622**	**83,987**	***6**	***3**	**82,846,420**	**337,330,493**
No adjusted gross income	7,878	183,927	10,928	185,398	**1,908	**3,442	*27	*98	*6	*3	10,928	256,148
$1 under $1,000	*32	*524	*32	*524	**	**	—	—	—	—	*32	*566
$1,000 under $2,000	*95	*1,839	183,292	11,190	*1,504	*331	—	—	—	—	183,292	11,652
$2,000 under $3,000	*694	*4,051	193,747	30,508	*45	*210	—	—	—	—	193,747	30,772
$3,000 under $4,000	*104	*2,980	1,294,631	77,196	47,392	16,099	—	—	—	—	1,294,631	93,687
$4,000 under $5,000	*166	*3,297	2,169,016	270,682	89,799	33,277	—	—	—	—	2,169,016	304,179
$5,000 under $6,000	*928	*12,727	2,181,195	505,602	96,951	41,892	*3,001	*846	—	—	2,181,195	548,947
$6,000 under $7,000	*638	*1,610	2,160,975	687,441	132,018	67,718	—	—	—	—	2,160,975	756,256
$7,000 under $8,000	*118	*1,598	2,217,376	931,813	109,303	55,256	*1,501	*42	—	—	2,217,376	987,844
$8,000 under $9,000	*225	*1,685	2,692,796	1,327,950	149,928	105,281	*5,678	*1,752	—	—	2,692,796	1,435,331
$9,000 under $10,000	*647	*1,736	2,774,516	1,636,531	146,038	104,853	*2,839	*480	—	—	2,774,516	1,747,276
$10,000 under $11,000	*313	*2,277	2,722,412	1,844,248	174,235	131,026	*4,341	*229	—	—	2,722,412	1,976,777
$11,000 under $12,000	*40	*1,940	2,676,358	2,123,188	172,833	143,049	**28,414	**7,721	—	—	2,676,358	2,270,814
$12,000 under $13,000	*114	*1,076	2,579,792	2,425,656	201,820	154,613	—	—	—	—	2,579,792	2,584,968
$13,000 under $14,000	*668	*2,407	2,593,659	2,719,674	151,820	130,226	**	**	—	—	2,593,659	2,851,577
$14,000 under $15,000	*3,176	*7,119	2,580,391	3,069,821	193,091	194,643	**	**	—	—	2,580,391	3,271,144
$15,000 under $16,000	145	1,666	2,488,093	3,255,908	207,551	160,013	—	—	—	—	2,488,093	3,418,540
$16,000 under $17,000	*560	*2,331	2,264,914	3,278,453	192,986	202,625	**	**	—	—	2,264,914	3,486,998
$17,000 under $18,000	696	3,271	2,286,314	3,661,350	203,441	212,256	**	**	—	—	2,286,314	3,878,077
$18,000 under $19,000	3,503	6,687	2,151,361	3,820,712	174,924	189,424	*5,678	*832	—	—	2,151,361	4,015,701
$19,000 under $20,000	4,069	8,678	2,115,018	4,057,983	211,106	207,466	*4,364	*1,176	—	—	2,115,018	4,269,801
$20,000 under $25,000	16,594	35,894	8,826,109	20,420,486	910,762	985,438	26,804	7,840	—	—	8,826,109	21,450,653
$25,000 under $30,000	13,408	32,178	7,384,215	22,916,851	772,397	870,142	33,520	8,201	—	—	7,384,215	23,817,094
$30,000 under $40,000	34,111	119,250	11,544,233	49,793,757	1,208,567	1,569,895	**96,228	**28,583	—	—	11,544,233	51,439,165
$40,000 under $50,000	50,192	152,612	6,677,614	41,501,665	724,180	1,261,220	**	**	—	—	6,677,614	42,854,583
$50,000 under $75,000	98,744	379,579	5,615,517	56,064,781	733,081	1,606,748	35,321	13,762	—	—	5,615,517	57,805,870
$75,000 under $100,000	58,260	332,257	1,260,060	21,794,656	250,595	715,628	10,466	4,750	—	—	1,260,060	22,591,180
$100,000 under $200,000	89,012	919,634	905,961	29,656,937	217,548	625,053	3,713	6,556	—	—	905,961	30,489,235
$200,000 under $500,000	32,385	680,776	237,592	22,032,978	60,468	163,048	615	796	—	—	237,592	22,377,415
$500,000 under $1,000,000	6,190	329,850	41,037	9,878,188	**15,546	**70,620	72	93	—	—	41,037	10,063,239
$1,000,000 or more	3,983	556,217	17,266	15,728,128	**	**	40	229	—	—	17,266	16,245,004
Nontaxable returns, total	—	—	—	—	**2,109,581**	**1,505,080**	**19,035**	**5,966**	**774,573**	**209,209**	**2,043,306**	**1,434,177**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Taxpayments: Total: Number of returns	Taxpayments: Total: Amount	Income tax withheld: Number of returns	Income tax withheld: Amount	Estimated tax payments: Number of returns	Estimated tax payments: Amount	Windfall profit tax overpayment: Number of returns	Windfall profit tax overpayment: Amount	All other taxpayments[1]: Number of returns	All other taxpayments[1]: Amount	Earned income credit refundable portion: Number of returns	Earned income credit refundable portion: Amount
	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(203)
All returns, total	**93,979,989**	**374,657,500**	**86,796,750**	**299,184,608**	**11,794,640**	**64,406,134**	**122,281**	**85,381**	**2,713,115**	**10,981,377**	**4,743,200**	**1,498,875**
No adjusted gross income	540,787	1,174,423	337,872	622,166	121,399	388,288	7,877	7,791	167,618	156,178	33,908	10,776
$1 under $1,000	1,713,542	144,339	1,668,888	130,494	28,400	12,831	—	—	19,286	1,014	208,141	14,448
$1,000 under $2,000	2,620,815	335,651	2,543,850	291,703	60,028	39,186	—	—	33,533	4,762	325,085	52,553
$2,000 under $3,000	2,742,368	596,834	2,667,221	498,138	62,020	89,966	*5,022	*266	26,308	8,464	445,759	116,945
$3,000 under $4,000	2,679,402	768,242	2,547,058	699,115	126,490	62,021	**1,502	**50	34,496	7,056	404,356	150,208
$4,000 under $5,000	2,615,262	945,189	2,486,977	869,343	116,947	62,932	—	—	26,535	12,914	553,749	250,011
$5,000 under $6,000	2,660,829	1,213,405	2,480,855	1,131,162	171,529	70,398	—	—	49,852	11,845	589,877	282,242
$6,000 under $7,000	2,711,516	1,595,633	2,486,621	1,389,604	249,041	167,823	—	—	37,590	38,206	706,971	308,071
$7,000 under $8,000	2,687,174	1,880,129	2,461,288	1,677,070	264,733	166,410	—	—	43,629	36,650	573,864	170,110
$8,000 under $9,000	3,016,886	2,377,619	2,722,291	2,124,968	321,401	239,572	**	**	48,450	13,078	496,710	100,884
$9,000 under $10,000	2,960,272	2,781,100	2,653,245	2,461,238	362,767	301,555	—	—	47,685	18,307	291,634	37,045
$10,000 under $11,000	2,749,945	2,914,414	2,443,702	2,573,209	356,399	325,143	*1,279	*35	38,531	16,026	113,146	5,584
$11,000 under $12,000	2,686,401	3,126,301	2,397,733	2,759,857	401,820	358,173	*2,839	*9	20,023	8,263	—	—
$12,000 under $13,000	2,584,781	3,431,981	2,319,680	3,042,537	340,838	343,058	—	—	45,157	46,386	—	—
$13,000 under $14,000	2,612,089	3,848,226	2,320,001	3,376,186	385,284	459,422	*2,841	*122	23,875	12,496	—	—
$14,000 under $15,000	2,588,194	4,279,535	2,374,671	3,888,248	311,849	375,374	*2,839	*142	29,835	15,771	—	—
$15,000 under $16,000	2,485,545	4,407,390	2,212,166	3,844,559	424,957	539,665	*22	*1	34,813	23,165	—	—
$16,000 under $17,000	2,269,817	4,511,534	2,077,072	4,026,723	308,010	471,337	*9	*11	25,749	13,462	—	—
$17,000 under $18,000	2,268,220	4,907,947	2,075,334	4,347,905	318,128	545,741	*1,194	*48	17,762	14,253	—	—
$18,000 under $19,000	2,146,340	4,943,174	1,979,257	4,428,988	298,865	499,136	—	—	35,265	15,049	—	—
$19,000 under $20,000	2,122,822	5,356,673	1,905,584	4,687,731	316,062	639,962	*2,885	*329	39,675	28,651	—	—
$20,000 under $25,000	8,869,051	26,232,380	8,167,079	23,381,017	1,275,651	2,728,455	9,966	760	165,937	122,149	—	—
$25,000 under $30,000	7,400,268	29,021,054	7,037,458	26,797,634	781,399	2,093,495	*2,444	*54	117,826	129,872	—	—
$30,000 under $40,000	11,557,185	61,289,308	10,988,711	55,720,581	1,320,502	5,264,962	20,535	5,573	234,628	298,191	—	—
$40,000 under $50,000	6,659,972	48,835,410	6,278,330	43,961,275	904,564	4,582,585	6,249	956	342,770	290,593	—	—
$50,000 under $75,000	5,583,778	62,017,694	5,122,388	51,815,621	1,139,776	9,015,220	17,144	23,595	546,667	1,163,258	—	—
$75,000 under $100,000	1,253,870	22,362,727	1,080,573	16,078,313	432,698	5,728,328	8,818	6,569	182,758	549,516	—	—
$100,000 under $200,000	898,077	28,243,600	739,830	17,850,076	404,315	9,048,726	16,736	12,816	185,044	1,331,982	—	—
$200,000 under $500,000	236,741	19,710,241	178,355	9,126,076	144,096	8,954,376	5,458	7,046	66,333	1,622,742	—	—
$500,000 under $1,000,000	40,806	8,968,469	29,564	3,122,074	30,861	4,710,137	5,676	13,204	17,036	1,123,053	—	—
$1,000,000 or more	17,234	12,436,879	13,096	2,460,997	13,811	6,121,856	946	6,003	8,449	3,848,024	—	—
Taxable returns, total	**79,407,480**	**367,383,152**	**73,247,130**	**293,566,479**	**10,921,224**	**63,013,503**	**105,706**	**76,921**	**2,145,918**	**10,726,249**	**—**	**—**
No adjusted gross income	7,036	194,664	4,128	38,548	**23,904	**76,888	**1,646	**605	**19,473	**87,092	—	—
$1 under $1,000	*30	*1,028	*28	*797	**	**	—	—	**	**	—	—
$1,000 under $2,000	29,985	4,506	*8,565	*678	**	**	—	—	**	**	—	—
$2,000 under $3,000	43,280	10,854	31,924	8,371	**	**	—	—	**	**	—	—
$3,000 under $4,000	1,062,339	310,970	1,012,089	285,231	60,353	23,815	**	**	**	**	—	—
$4,000 under $5,000	1,838,430	677,397	1,770,983	641,269	73,398	30,256	—	—	*1,572	*5,871	—	—
$5,000 under $6,000	1,828,677	868,474	1,716,819	820,150	120,546	43,610	—	—	*10,570	*4,714	—	—
$6,000 under $7,000	1,847,544	1,156,136	1,684,511	1,009,361	185,521	116,906	—	—	*10,739	*29,869	—	—
$7,000 under $8,000	1,948,729	1,428,129	1,766,433	1,285,581	218,211	126,210	—	—	*14,408	*16,338	—	—
$8,000 under $9,000	2,380,718	1,961,001	2,148,500	1,770,823	264,975	182,364	—	—	21,467	7,815	—	—
$9,000 under $10,000	2,551,542	2,488,060	2,285,421	2,212,120	322,994	264,564	—	—	24,300	11,375	—	—
$10,000 under $11,000	2,552,781	2,724,298	2,273,529	2,428,563	**1,023,125	**940,641	**5,764	**141	**79,062	**59,479	—	—
$11,000 under $12,000	2,544,737	2,974,484	2,280,874	2,631,693	**	**	**	**	**	**	—	—
$12,000 under $13,000	2,476,131	3,285,302	2,232,566	2,931,124	**	**	—	—	**	**	—	—
$13,000 under $14,000	2,521,017	3,707,042	2,251,436	3,284,864	365,626	414,623	**	**	**	**	—	—
$14,000 under $15,000	2,496,534	4,125,378	2,289,306	3,761,198	300,898	351,607	*2,839	*142	23,434	12,430	—	—
$15,000 under $16,000	2,428,552	4,319,724	2,171,802	3,790,105	405,319	509,583	—	—	34,364	20,036	—	—
$16,000 under $17,000	2,212,915	4,393,302	2,037,312	3,933,901	292,958	447,028	—	—	21,267	12,373	—	—
$17,000 under $18,000	2,228,864	4,779,263	2,044,257	4,273,659	299,956	491,614	*1,194	*48	15,065	13,942	—	—
$18,000 under $19,000	2,113,403	4,864,688	1,955,782	4,369,801	290,759	483,740	—	—	30,472	11,148	—	—
$19,000 under $20,000	2,083,648	5,224,690	1,877,303	4,605,386	306,896	594,439	*2,885	*329	30,725	24,536	—	—
$20,000 under $25,000	8,736,080	25,838,440	8,067,958	23,114,094	1,240,468	2,624,540	**10,586	**290	**245,180	**218,069	—	—
$25,000 under $30,000	7,333,822	28,773,365	6,980,060	26,622,819	769,800	2,031,993	**	**	**	**	—	—
$30,000 under $40,000	11,483,738	60,968,096	10,936,789	55,493,433	1,297,410	5,177,453	19,815	5,294	221,294	291,916	—	—
$40,000 under $50,000	6,640,462	48,730,460	6,264,685	43,902,789	898,839	4,557,880	**23,388	**24,541	**884,239	**1,428,633	—	—
$50,000 under $75,000	5,575,689	61,932,416	5,116,460	51,755,389	1,136,387	8,993,644	**	**	**	**	—	—
$75,000 under $100,000	1,250,974	22,329,332	1,078,675	16,061,144	431,179	5,713,879	8,813	6,547	182,307	547,762	—	—
$100,000 under $200,000	895,494	28,213,280	738,222	17,831,983	403,158	9,038,153	16,725	12,771	184,281	1,330,372	—	—
$200,000 under $500,000	236,379	19,697,904	178,115	9,120,947	143,922	8,948,105	**11,109	**20,213	**83,264	**2,744,843	—	—
$500,000 under $1,000,000	40,754	8,965,961	29,527	3,120,756	30,835	4,709,001	**	**	**	**	—	—
$1,000,000 or more	17,196	12,434,509	13,071	2,459,903	13,787	6,120,967	942	6,001	8,435	3,847,637	—	—
Nontaxable returns, total	**14,572,509**	**7,274,349**	**13,549,620**	**5,618,129**	**873,416**	**1,392,630**	**16,575**	**8,461**	**567,197**	**255,128**	**4,743,200**	**1,498,875**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 1986 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(204)	(205)	(206)	(207)	(208)	(209)	(210)	(211)	(212)	(213)
All returns, total	**77,424,003**	**76,220,146**	**74,914,665**	**68,933,993**	**3,948,303**	**7,286,170**	**21,210,194**	**39,091,228**	**2,035,658**	**262,232**
No adjusted gross income	493,883	958,672	462,535	848,481	43,934	110,191	113,750	229,244	**12,518	**1,346
$1 under $1,000	1,752,750	157,189	1,746,742	154,055	9,386	3,134	56,429	6,670	**	**
$1,000 under $2,000	2,644,243	376,950	2,622,689	368,581	32,199	8,369	306,507	29,454	*3,027	*142
$2,000 under $3,000	2,740,275	690,764	2,726,721	622,820	33,924	67,944	314,468	61,022	*22	*2
$3,000 under $4,000	2,607,662	843,620	2,568,602	827,804	54,637	15,816	431,457	68,040	*6,086	*214
$4,000 under $5,000	2,453,436	949,350	2,427,218	941,628	39,562	7,722	626,194	118,391	19,871	800
$5,000 under $6,000	2,475,130	1,077,538	2,424,391	1,061,013	70,049	16,524	657,854	191,908	23,053	2,351
$6,000 under $7,000	2,480,670	1,275,727	2,421,124	1,213,106	102,141	62,621	638,612	185,602	34,750	1,396
$7,000 under $8,000	2,456,904	1,199,089	2,397,182	1,170,039	91,566	29,050	565,727	178,684	27,135	944
$8,000 under $9,000	2,671,893	1,241,955	2,600,350	1,205,424	114,252	36,531	720,773	266,389	48,928	2,598
$9,000 under $10,000	2,669,376	1,255,414	2,575,884	1,200,827	160,669	54,587	562,792	244,241	61,519	2,882
$10,000 under $11,000	2,369,417	1,126,013	2,266,313	1,080,984	136,223	45,029	563,184	233,272	47,847	2,034
$11,000 under $12,000	2,273,292	1,086,874	2,170,584	1,035,080	149,101	51,793	568,410	283,101	49,755	2,696
$12,000 under $13,000	2,157,936	1,106,926	2,085,539	1,075,818	96,889	31,108	531,534	306,290	58,242	3,686
$13,000 under $14,000	2,133,707	1,227,270	2,061,254	1,187,407	105,452	39,864	551,811	262,230	44,460	2,141
$14,000 under $15,000	2,136,031	1,304,986	2,072,795	1,249,430	91,388	55,556	535,716	333,319	79,591	3,843
$15,000 under $16,000	2,050,726	1,241,222	1,957,731	1,188,196	128,054	53,026	504,947	297,273	64,126	3,549
$16,000 under $17,000	1,864,212	1,312,343	1,801,566	1,254,742	105,347	57,600	459,260	330,399	43,436	2,389
$17,000 under $18,000	1,833,814	1,335,393	1,745,375	1,278,918	113,664	56,476	499,662	344,197	70,012	4,211
$18,000 under $19,000	1,718,461	1,196,936	1,666,077	1,154,265	75,466	42,670	471,621	300,537	37,031	1,863
$19,000 under $20,000	1,705,490	1,380,380	1,627,778	1,296,924	112,707	83,456	452,833	336,974	48,450	3,547
$20,000 under $25,000	6,950,384	6,361,002	6,719,938	6,059,735	365,403	301,267	2,012,391	1,681,340	218,803	14,464
$25,000 under $30,000	5,896,157	6,589,915	5,737,450	6,366,136	249,856	223,779	1,555,726	1,463,462	150,103	14,300
$30,000 under $40,000	8,984,095	12,864,570	8,713,959	12,332,488	442,732	532,082	2,629,821	3,170,316	258,668	26,781
$40,000 under $50,000	4,960,970	8,676,112	4,760,370	8,282,491	287,591	393,621	1,736,824	2,752,171	185,119	22,027
$50,000 under $75,000	3,738,235	9,284,952	3,521,963	8,465,173	380,957	819,779	1,881,328	5,135,750	226,256	39,202
$75,000 under $100,000	673,192	2,855,237	610,349	2,333,094	141,832	522,143	588,670	3,117,032	87,046	20,184
$100,000 under $200,000	405,738	3,210,568	345,456	2,367,425	133,007	843,142	502,077	5,515,355	98,725	42,124
$200,000 under $500,000	97,999	2,137,831	65,483	872,604	57,835	1,265,237	139,450	4,830,935	24,914	24,042
$500,000 under $1,000,000	20,949	1,050,808	7,682	220,014	16,992	830,795	20,095	2,154,984	4,298	8,881
$1,000,000 or more	6,976	844,542	3,565	219,289	5,488	625,259	10,271	4,662,647	1,867	7,593
Taxable returns, total	**62,891,515**	**68,108,562**	**60,559,789**	**61,227,167**	**3,587,545**	**6,881,411**	**19,879,279**	**38,310,496**	**1,909,490**	**254,049**
No adjusted gross income	4,864	62,418	3,796	42,481	2,317	19,938	6,061	124,187	**713	**285
$1 under $1,000	*27	*695	*23	*605	*5	*89	*5	*233	**	**
$1,000 under $2,000	*14,218	*1,325	*8,539	*698	*5,679	*626	166,235	8,473	*25	*2
$2,000 under $3,000	*14,890	*3,918	*9,212	*3,336	*5,678	*582	176,018	23,836	—	—
$3,000 under $4,000	980,926	255,411	955,041	250,491	31,725	4,920	310,866	38,173	*1,585	*46
$4,000 under $5,000	1,664,138	455,485	1,643,762	453,293	23,215	2,191	504,878	82,870	12,082	603
$5,000 under $6,000	1,632,960	470,225	1,598,568	463,136	48,751	7,090	544,844	152,743	*15,857	*2,045
$6,000 under $7,000	1,602,673	550,475	1,556,762	501,598	76,808	48,877	552,624	151,536	24,861	941
$7,000 under $8,000	1,707,891	594,793	1,655,288	580,799	75,750	13,994	505,145	155,205	20,685	696
$8,000 under $9,000	2,033,652	755,746	1,972,127	734,373	88,903	21,373	654,804	232,221	39,602	2,146
$9,000 under $10,000	2,264,639	939,920	2,172,648	888,708	143,292	51,213	509,877	201,461	49,377	2,324
$10,000 under $11,000	2,184,667	957,916	2,084,257	918,512	123,494	39,404	532,768	211,941	39,458	1,546
$11,000 under $12,000	2,143,887	951,985	2,045,683	907,557	140,401	44,429	532,471	250,643	43,750	2,327
$12,000 under $13,000	2,063,964	984,121	1,992,914	954,584	91,858	29,536	510,850	287,019	53,449	3,232
$13,000 under $14,000	2,051,334	1,098,141	1,983,533	1,063,861	95,775	34,280	535,452	244,662	41,135	1,986
$14,000 under $15,000	2,054,497	1,167,170	1,996,055	1,126,706	83,590	40,464	523,055	316,740	79,143	3,803
$15,000 under $16,000	2,005,123	1,171,985	1,912,597	1,130,517	124,576	41,469	482,970	274,064	59,484	3,262
$16,000 under $17,000	1,822,302	1,212,414	1,760,851	1,160,080	101,149	52,333	441,112	308,415	40,741	2,305
$17,000 under $18,000	1,798,972	1,220,680	1,715,068	1,176,661	107,179	44,019	487,342	323,280	65,775	3,786
$18,000 under $19,000	1,692,563	1,131,669	1,642,419	1,093,406	72,149	38,263	458,798	284,400	35,289	1,718
$19,000 under $20,000	1,672,404	1,268,763	1,597,230	1,190,513	108,622	78,250	439,775	317,311	46,064	3,438
$20,000 under $25,000	6,840,691	6,020,322	6,618,721	5,746,529	346,740	273,793	1,983,234	1,646,718	215,358	14,113
$25,000 under $30,000	5,837,025	6,386,645	5,682,056	6,181,991	242,167	204,654	1,544,381	1,444,156	146,070	13,781
$30,000 under $40,000	8,925,597	12,614,661	8,661,922	12,098,072	430,055	516,588	2,607,721	3,112,033	254,250	26,189
$40,000 under $50,000	4,945,733	8,589,682	4,746,360	8,204,270	283,916	385,412	1,730,806	2,735,578	183,434	21,772
$50,000 under $75,000	3,731,481	9,212,622	3,515,546	8,402,960	379,768	809,662	1,878,668	5,125,133	224,803	38,940
$75,000 under $100,000	671,271	2,828,250	608,606	2,308,503	141,388	519,747	587,442	3,110,329	86,949	20,176
$100,000 under $200,000	403,608	3,184,518	343,822	2,345,790	132,394	838,728	501,351	5,502,548	98,495	42,075
$200,000 under $500,000	97,675	2,125,991	65,206	861,821	57,740	1,264,180	139,374	4,829,625	24,896	24,036
$500,000 under $1,000,000	20,902	1,048,342	7,640	217,924	16,985	830,418	20,086	2,154,501	4,295	8,881
$1,000,000 or more	6,941	842,271	3,537	217,388	5,476	624,889	10,266	4,660,462	1,865	7,593
Nontaxable returns, total	**14,532,488**	**8,111,584**	**14,354,876**	**7,706,825**	**360,758**	**404,759**	**1,330,915**	**780,733**	**126,168**	**8,182**

*Estimate should be used with caution because of the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
( ) Less than $500
[1] Consists of excess social security tax withheld, payments with request for extension of filing time, credit for tax on certain gasoline, fuel, and oil, credit from regulated investment companies, and other taxpayments.
NOTE: Detail may not add to total because of rounding

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Domestic and foreign dividends received				State income tax refunds		Alimony received	
							Total		Dividends in AGI					
			Number of returns	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)	(14)
All returns, total	**0.02**	**0.26**	**0.19**	**0.26**	**0.35**	**1.16**	**0.85**	**3.16**	**0.98**	**3.27**	**0.80**	**1.16**	**7.30**	**9.70**
No adjusted gross income	3.98	1.90	6.10	5.48	4.80	3.96	7.69	7.52	8.81	7.65	10.90	9.43	67.88	54.79
$1 under $1,000	3.42	3.78	3.85	10.72	6.39	15.64	16.14	52.55	17.00	56.15	34.93	47.66	70.68	91.68
$1,000 under $2,000	2.80	2.85	3.11	4.65	4.70	7.57	11.66	16.50	12.59	17.65	24.87	29.12	0.00	0.00
$2,000 under $3,000	2.74	2.76	3.02	3.77	4.37	8.14	11.34	21.20	13.01	22.40	31.50	45.31	76.36	89.86
$3,000 under $4,000	2.79	2.80	3.09	3.75	4.24	8.12	10.01	16.80	11.14	17.60	23.24	30.48	70.70	70.99
$4,000 under $5,000	2.76	2.77	3.13	3.29	4.16	7.00	9.02	14.32	10.02	15.02	24.16	40.02	45.67	59.82
$5,000 under $6,000	2.79	2.79	3.17	3.32	4.09	7.02	9.28	14.94	10.41	15.66	16.16	21.53	45.67	48.71
$6,000 under $7,000	2.80	2.80	3.17	3.32	4.06	7.82	8.54	15.70	9.64	16.64	15.57	29.10	36.28	46.59
$7,000 under $8,000	2.84	2.84	3.24	3.41	4.17	6.93	9.11	16.68	10.14	17.46	14.34	23.50	59.00	72.14
$8,000 under $9,000	2.72	2.73	3.11	3.23	3.93	6.63	8.97	15.15	10.07	15.90	12.50	18.79	52.41	56.07
$9,000 under $10,000	2.82	2.82	3.18	3.38	4.04	7.01	9.15	17.33	10.18	18.18	13.13	18.59	37.78	43.91
$10,000 under $11,000	2.95	2.95	3.30	3.41	4.13	7.39	8.54	15.04	9.64	15.47	13.72	20.81	42.71	42.58
$11,000 under $12,000	3.01	3.01	3.35	3.49	4.27	7.53	8.61	16.68	9.84	17.48	11.21	16.39	42.21	46.66
$12,000 under $13,000	3.08	3.08	3.38	3.60	4.22	7.81	8.60	15.57	9.50	16.29	11.97	15.57	99.98	99.98
$13,000 under $14,000	3.09	3.09	3.40	3.55	4.23	8.13	8.61	15.40	9.78	15.98	10.14	13.02	44.71	52.01
$14,000 under $15,000	3.10	3.10	3.36	3.48	4.27	8.24	8.81	16.79	10.09	17.52	9.85	13.67	30.50	41.12
$15,000 under $16,000	3.17	3.17	3.49	3.60	4.10	7.95	8.13	15.83	8.96	16.31	9.63	20.31	41.55	55.45
$16,000 under $17,000	3.31	3.31	3.58	3.72	4.29	8.75	8.06	16.10	9.12	16.61	9.43	12.89	39.60	43.24
$17,000 under $18,000	3.29	3.29	3.57	3.68	4.19	8.40	8.36	15.48	9.58	15.97	8.75	11.56	46.48	47.74
$18,000 under $19,000	3.39	3.39	3.64	3.73	4.30	9.25	8.27	15.13	9.37	15.79	8.74	10.61	38.33	42.33
$19,000 under $20,000	3.35	3.35	3.61	3.74	3.98	8.75	7.83	16.87	8.80	17.41	8.08	12.03	49.99	66.53
$20,000 under $25,000	1.31	1.31	1.41	1.51	1.66	3.95	3.53	7.80	4.04	8.09	3.11	5.82	19.54	25.40
$25,000 under $30,000	1.47	1.48	1.54	1.59	1.73	4.72	3.63	8.89	4.24	9.28	2.80	3.84	22.35	36.40
$30,000 under $40,000	1.09	1.09	1.14	1.18	1.25	3.60	2.43	6.48	2.82	6.78	1.94	2.71	20.11	25.43
$40,000 under $50,000	1.46	1.45	1.52	1.53	1.54	4.21	2.56	7.75	2.98	8.15	2.17	3.00	34.80	59.32
$50,000 under $75,000	0.69	0.71	0.75	0.86	0.74	2.86	1.33	3.85	1.58	3.99	1.29	2.89	19.68	33.01
$75,000 under $100,000	2.03	2.01	2.23	2.26	2.07	4.41	2.68	5.80	2.96	5.92	2.96	4.05	30.55	54.47
$100,000 under $200,000	1.69	1.76	1.76	1.77	1.69	5.98	2.26	7.72	2.50	7.80	3.01	2.78	15.97	27.52
$200,000 under $500,000	4.42	5.32	4.11	2.35	4.49	11.45	5.27	22.13	5.56	22.22	6.43	9.36	21.12	39.23
$500,000 under $1,000,000	14.58	14.26	13.78	13.22	14.70	22.64	16.10	20.40	16.60	20.41	22.37	13.27	18.07	34.14
$1,000,000 or more	0.42	0.58	0.52	0.91	0.42	1.17	0.45	1.46	0.46	1.46	0.76	1.71	12.48	38.68
Taxable returns, total	**0.22**	**0.27**	**0.29**	**0.27**	**0.39**	**1.25**	**0.88**	**3.31**	**1.02**	**3.41**	**0.81**	**1.18**	**7.70**	**10.23**
No adjusted gross income	28.63	3.93	21.61	9.75	16.95	6.49	13.38	12.00	14.13	12.05	20.06	11.85	98.89	98.89
$1 under $1,000	69.25	64.55	73.95	56.58	71.52	34.69	71.52	25.67	71.52	20.09	0.00	0.00	0.00	0.00
$1,000 under $2,000	12.39	12.57	40.59	45.77	13.21	13.93	19.57	25.70	19.96	26.84	93.52	9.33	0.00	0.00
$2,000 under $3,000	12.06	12.14	27.26	39.80	12.63	14.26	20.21	31.44	22.90	33.10	73.72	69.81	99.98	99.98
$3,000 under $4,000	4.58	4.58	4.94	5.06	6.70	11.69	15.91	24.95	17.28	26.17	57.65	63.37	99.98	99.98
$4,000 under $5,000	3.51	3.51	3.80	3.89	5.33	9.70	12.08	18.31	13.23	18.96	99.17	96.57	57.72	66.30
$5,000 under $6,000	3.50	3.50	3.90	4.01	5.02	8.55	11.65	17.36	12.86	17.90	28.18	42.43	59.69	59.13
$6,000 under $7,000	3.50	3.50	3.94	4.10	4.80	8.85	10.04	19.21	11.31	20.21	22.05	34.24	45.67	48.37
$7,000 under $8,000	3.46	3.47	3.92	4.04	5.12	8.63	10.88	18.01	11.65	18.70	24.84	44.15	73.98	89.28
$8,000 under $9,000	3.12	3.13	3.57	3.68	4.37	7.27	10.08	16.98	11.37	17.84	16.85	28.45	57.70	65.44
$9,000 under $10,000	3.08	3.08	3.47	3.58	4.33	7.50	10.17	19.54	11.19	20.47	15.77	22.75	37.78	43.91
$10,000 under $11,000	3.10	3.10	3.45	3.55	4.36	7.89	9.14	15.83	10.26	16.25	16.86	25.53	46.48	47.07
$11,000 under $12,000	3.12	3.12	3.47	3.61	4.45	7.88	8.95	17.17	10.16	17.98	12.85	18.78	45.67	52.24
$12,000 under $13,000	3.17	3.17	3.46	3.66	4.38	8.08	8.90	16.11	9.84	16.84	12.66	17.03	99.98	99.98
$13,000 under $14,000	3.17	3.17	3.48	3.60	4.37	8.42	9.05	16.43	10.22	17.10	10.83	14.27	49.99	60.87
$14,000 under $15,000	3.17	3.17	3.43	3.55	4.39	8.53	9.14	17.11	10.29	17.83	10.43	14.67	30.50	41.12
$15,000 under $16,000	3.23	3.23	3.53	3.64	4.18	8.20	8.34	16.23	9.20	16.72	9.75	20.78	45.67	55.47
$16,000 under $17,000	3.37	3.37	3.64	3.75	4.39	8.98	8.29	16.86	9.34	17.41	9.65	13.45	39.60	43.24
$17,000 under $18,000	3.34	3.34	3.61	3.72	4.29	8.65	8.59	15.63	9.83	16.15	9.01	12.06	46.48	47.74
$18,000 under $19,000	3.44	3.44	3.68	3.77	4.38	9.52	8.47	15.90	9.61	16.66	8.95	10.95	39.80	46.69
$19,000 under $20,000	3.40	3.40	3.66	3.79	4.05	8.91	8.02	17.14	9.00	17.67	8.34	11.98	49.99	66.53
$20,000 under $25,000	1.32	1.33	1.43	1.52	1.69	4.02	3.60	8.13	4.13	8.44	3.16	5.86	19.98	26.09
$25,000 under $30,000	1.48	1.48	1.55	1.59	1.75	4.78	3.67	9.01	4.28	9.40	2.82	3.88	22.89	37.21
$30,000 under $40,000	1.09	1.10	1.15	1.19	1.26	3.63	2.45	6.58	2.85	6.89	1.95	2.73	20.11	25.43
$40,000 under $50,000	1.47	1.45	1.52	1.53	1.55	4.24	2.57	7.78	2.99	8.19	2.18	3.02	34.80	59.32
$50,000 under $75,000	0.69	0.71	0.75	0.86	0.74	2.87	1.34	3.87	1.58	4.01	1.29	2.90	19.68	33.01
$75,000 under $100,000	2.04	2.02	2.23	2.26	2.08	4.45	2.69	5.84	2.97	5.96	2.97	4.06	30.55	54.47
$100,000 under $200,000	1.70	1.77	1.77	1.77	1.70	6.04	2.27	7.75	2.50	7.83	3.01	2.79	15.97	27.52
$200,000 under $500,000	4.43	5.33	4.12	2.35	4.50	11.55	5.28	22.24	5.58	22.32	6.44	9.39	21.21	39.55
$500,000 under $1,000,000	14.60	14.29	13.80	13.23	14.72	22.76	16.12	20.52	16.62	20.53	22.38	13.28	18.07	34.14
$1,000,000 or more	0.42	0.58	0.52	0.92	0.42	1.18	0.45	1.47	0.47	1.47	0.76	1.71	12.48	38.68
Nontaxable returns, total	**0.98**	**3.07**	**1.17**	**1.79**	**1.64**	**3.03**	**3.64**	**6.25**	**4.19**	**6.49**	**4.75**	**6.04**	**23.10**	**29.50**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Business or profession				Sales of capital assets									
	Net income		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D							
							Returns with short-term capital gain or loss							
							Current-year short-term gain less loss		Post-1969 short-term capital loss carryover		Net short-term gain after carryover		Net short-term loss after carryover	
	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
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**0.65**	**1.36**	**1.61**	**2.37**	**3.55**	**10.93**	**2.06**	**87.64**	**4.81**	**7.71**	**2.98**	**3.10**	**2.69**	**6.91**
No adjusted gross income	9.11	6.90	5.54	4.72	31.11	32.87	12.50	52.47	19.40	22.24	19.21	10.13	13.91	22.47
$1 under $1,000	10.89	19.75	20.74	34.14	49.89	54.17	46.94	96.41	99.97	99.97	70.64	14.51	53.59	90.21
$1,000 under $2,000	9.68	13.93	19.36	26.58	43.45	58.24	33.80	77.37	99.97	99.97	47.97	55.05	46.36	64.78
$2,000 under $3,000	9.38	14.55	21.54	35.91	57.71	64.47	29.85	133.13	35.19	41.39	45.46	84.03	30.15	34.33
$3,000 under $4,000	8.49	10.38	18.65	29.09	38.51	62.82	29.36	134.75	65.90	84.95	35.33	44.55	49.32	72.60
$4,000 under $5,000	7.76	9.92	15.87	25.62	30.73	47.57	33.63	107.49	73.23	98.21	43.58	50.90	50.81	77.07
$5,000 under $6,000	7.37	9.15	19.51	29.14	31.42	42.90	31.55	139.51	60.95	76.23	36.25	45.77	47.54	69.89
$6,000 under $7,000	7.74	9.96	15.63	20.55	28.18	41.69	30.99	111.95	60.87	87.51	38.38	70.88	39.83	63.14
$7,000 under $8,000	8.63	10.41	15.32	21.18	59.69	97.97	35.94	65.52	70.62	78.17	38.65	56.33	64.61	66.77
$8,000 under $9,000	8.09	9.86	17.92	28.31	25.14	67.30	30.33	200.59	43.59	65.59	51.30	88.37	33.25	53.80
$9,000 under $10,000	8.93	11.34	19.39	27.90	30.73	41.34	28.12	607.68	51.70	63.68	47.78	65.27	31.48	46.71
$10,000 under $11,000	8.85	11.29	16.06	20.06	26.92	44.42	31.88	167.83	66.64	79.84	46.31	49.02	39.61	52.73
$11,000 under $12,000	8.55	11.11	16.26	23.92	31.73	53.21	29.34	111.84	99.41	99.41	34.98	50.30	52.65	75.34
$12,000 under $13,000	8.37	10.66	14.80	22.48	29.77	50.95	28.88	69.98	99.96	99.96	47.67	70.73	35.64	53.42
$13,000 under $14,000	9.28	12.24	14.44	20.73	31.00	79.67	26.64	155.91	63.17	62.54	44.78	80.45	30.28	56.45
$14,000 under $15,000	8.47	10.67	15.50	25.35	27.61	46.15	23.87	98.22	62.50	98.57	29.97	36.54	35.11	82.81
$15,000 under $16,000	8.55	11.37	15.43	25.73	31.82	49.95	24.41	243.41	39.33	53.05	33.64	46.15	30.34	40.96
$16,000 under $17,000	8.77	11.38	14.82	22.25	25.23	54.04	25.90	114.07	41.12	55.39	40.28	66.52	29.05	45.64
$17,000 under $18,000	8.26	10.75	13.32	19.45	29.18	59.71	21.50	72.06	45.14	59.89	28.95	62.18	28.15	56.74
$18,000 under $19,000	8.70	11.66	14.57	22.82	21.11	36.57	21.43	394.22	43.51	45.91	28.75	34.57	27.95	35.26
$19,000 under $20,000	8.41	11.94	12.93	18.26	22.17	75.13	18.19	76.33	39.22	55.89	22.97	48.90	25.14	45.85
$20,000 under $25,000	3.39	4.93	6.33	10.25	12.98	25.04	9.46	110.75	21.15	41.69	14.45	28.70	11.41	28.62
$25,000 under $30,000	3.68	5.65	6.37	9.75	13.59	22.97	8.86	39.18	24.40	35.05	14.03	25.20	10.88	22.93
$30,000 under $40,000	2.85	4.48	4.64	6.53	8.70	16.06	6.24	64.19	15.54	29.87	8.56	16.85	8.25	22.58
$40,000 under $50,000	3.43	5.16	5.07	13.34	9.57	29.51	6.30	96.82	12.60	26.85	8.77	19.41	7.75	33.76
$50,000 under $75,000	2.10	5.01	4.25	9.10	6.00	30.90	3.44	125.24	9.62	13.75	4.83	11.28	4.74	12.80
$75,000 under $100,000	4.10	4.72	6.27	8.00	9.75	29.24	5.61	82.36	15.41	28.43	7.10	11.16	7.82	20.08
$100,000 under $200,000	4.91	3.68	7.19	8.09	6.49	28.28	4.25	37.76	8.90	10.44	6.44	7.76	5.66	8.15
$200,000 under $500,000	10.43	2.89	3.99	4.40	9.38	32.72	9.21	22.41	3.95	10.93	12.90	8.13	12.00	7.50
$500,000 under $1,000,000	41.48	29.68	2.91	2.18	9.91	29.00	21.03	9.07	3.12	8.73	32.46	4.23	1.77	6.03
$1,000,000 or more	1.15	0.22	1.41	0.52	10.21	64.96	0.64	3.28	2.02	6.36	0.93	2.35	1.10	4.15
Taxable returns, total	**0.87**	**1.51**	**1.87**	**2.75**	**3.67**	**11.48**	**2.13**	**223.59**	**5.17**	**7.91**	**3.07**	**3.20**	**2.83**	**7.29**
No adjusted gross income	22.03	14.43	29.09	6.21	49.90	49.90	29.99	18.06	30.59	30.89	40.13	9.06	14.66	23.70
$1 under $1,000	32.92	5.40	20.31	9.43	97.73	97.73	24.40	14.45	0.00	0.00	15.63	14.41	70.18	70.18
$1,000 under $2,000	99.90	80.05	94.71	83.97	57.72	72.74	69.57	94.89	0.00	0.00	97.67	67.55	99.11	38.85
$2,000 under $3,000	98.89	98.89	0.00	0.00	99.98	99.98	70.70	221.55	99.98	99.98	99.98	99.98	99.98	99.98
$3,000 under $4,000	18.18	21.28	44.63	72.31	70.70	73.53	40.77	55.97	91.88	91.88	40.81	55.97	54.68	90.52
$4,000 under $5,000	13.01	16.87	31.52	45.35	99.98	99.98	59.59	80.51	0.00	0.00	70.54	70.01	99.97	99.97
$5,000 under $6,000	12.62	14.94	30.08	41.35	38.37	48.00	38.91	182.98	0.00	0.00	41.55	53.11	99.90	98.86
$6,000 under $7,000	11.33	14.26	23.58	31.56	32.29	47.64	39.35	71.69	99.42	95.07	39.36	71.59	99.42	93.11
$7,000 under $8,000	12.62	14.96	26.66	34.83	70.70	98.85	55.68	49.72	99.89	99.89	58.77	55.73	99.89	99.89
$8,000 under $9,000	10.53	12.95	26.70	48.60	28.48	70.37	41.12	363.72	70.68	86.53	59.69	78.61	49.37	60.54
$9,000 under $10,000	11.11	14.66	22.64	35.69	30.73	41.34	37.16	166.58	73.98	79.84	56.43	66.37	44.90	61.42
$10,000 under $11,000	10.17	12.91	18.48	22.78	27.96	45.47	34.95	241.18	99.96	99.96	46.31	49.02	47.54	58.12
$11,000 under $12,000	9.61	12.71	19.21	27.37	31.73	53.21	31.66	178.49	0.00	0.00	34.99	50.30	73.98	99.11
$12,000 under $13,000	9.13	11.89	16.17	25.69	29.77	50.95	33.26	71.87	99.96	99.96	51.62	75.02	42.75	60.75
$13,000 under $14,000	9.97	13.43	17.35	26.21	31.00	79.67	30.92	129.12	76.36	77.10	50.09	82.47	34.94	63.82
$14,000 under $15,000	9.09	11.49	17.75	26.31	27.99	46.16	24.89	179.81	73.98	99.34	30.70	38.91	39.25	88.60
$15,000 under $16,000	9.23	12.49	16.02	28.20	33.53	56.63	25.72	565.05	42.08	57.93	35.26	44.87	31.68	43.95
$16,000 under $17,000	9.28	12.16	15.03	22.63	26.03	54.92	26.30	115.07	45.43	56.54	41.32	67.00	30.50	46.34
$17,000 under $18,000	8.67	11.59	14.13	19.60	30.13	65.46	21.90	73.32	53.43	67.47	29.90	63.05	29.86	63.29
$18,000 under $19,000	9.18	12.62	15.91	25.48	21.26	36.61	22.07	312.33	46.93	52.24	29.27	36.91	28.93	38.52
$19,000 under $20,000	8.86	12.82	13.11	17.76	22.43	75.45	19.45	87.40	46.33	67.50	24.17	49.18	27.67	52.20
$20,000 under $25,000	3.49	5.14	6.63	10.93	12.98	25.04	9.99	87.88	24.36	35.46	15.07	33.33	12.07	23.64
$25,000 under $30,000	3.77	5.85	6.54	10.03	13.82	23.01	9.09	32.89	24.47	35.18	14.53	23.11	11.06	23.19
$30,000 under $40,000	2.89	4.61	4.72	6.63	8.76	16.08	6.39	79.43	16.17	30.78	8.69	17.29	8.52	23.72
$40,000 under $50,000	3.46	5.25	5.12	13.95	9.57	29.51	6.39	97.52	12.87	24.42	8.87	19.74	7.87	36.66
$50,000 under $75,000	2.11	5.06	4.27	9.23	6.00	30.90	3.45	138.88	9.69	13.92	4.84	11.32	4.77	13.12
$75,000 under $100,000	4.12	4.76	6.31	8.14	9.76	29.28	5.64	126.85	15.61	21.80	7.13	11.40	7.88	14.81
$100,000 under $200,000	4.94	3.69	7.23	8.17	6.50	28.30	4.27	38.26	8.95	10.62	6.45	7.81	5.68	8.26
$200,000 under $500,000	10.45	2.90	4.01	4.49	9.40	32.90	9.23	21.73	3.97	11.41	12.93	8.23	12.03	7.86
$500,000 under $1,000,000	41.51	29.74	2.92	2.23	9.91	29.00	21.08	9.13	3.13	8.77	32.53	4.31	1.78	6.18
$1,000,000 or more	1.16	0.22	1.41	0.52	10.21	64.96	0.64	3.33	2.03	6.43	0.94	2.38	1.10	4.21
Nontaxable returns, total	**2.42**	**3.46**	**3.74**	**4.06**	**14.05**	**25.17**	**7.73**	**36.92**	**12.40**	**17.89**	**12.51**	**11.22**	**8.65**	**15.71**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets—continued													
	Sales of capital assets reported on Schedule D—continued													
	Returns with long-term capital gain or loss								Net long-term capital gain in excess of net short-term capital loss					
	Current-year long-term gain less loss		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Total		Excluded portion		Amount included in AGI	
	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
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**1.18**	**1.91**	**5.31**	**9.37**	**1.33**	**1.67**	**2.80**	**8.85**	**1.36**	**1.69**	**1.36**	**1.69**	**1.36**	**1.69**
No adjusted gross income	7.21	5.66	22.94	29.88	7.82	3.26	17.42	33.69	8.02	3.12	8.02	3.12	8.02	3.12
$1 under $1,000	25.49	48.57	99.97	99.97	26.91	48.05	63.45	96.23	27.93	42.49	27.93	42.49	27.93	42.50
$1,000 under $2,000	18.77	35.98	99.95	99.85	22.22	29.22	33.10	63.42	22.69	29.23	22.69	29.23	22.69	29.23
$2,000 under $3,000	15.87	39.37	56.73	90.41	17.43	29.25	33.74	77.73	18.11	30.85	18.11	30.85	18.11	30.86
$3,000 under $4,000	14.26	37.73	71.77	93.14	17.13	20.99	25.63	39.55	17.13	21.00	17.13	21.00	17.13	21.01
$4,000 under $5,000	14.32	33.49	80.36	86.24	15.79	29.93	32.33	46.23	15.81	29.94	15.81	29.94	15.81	29.95
$5,000 under $6,000	13.49	43.85	99.98	99.98	15.12	38.83	29.69	68.40	15.48	38.90	15.48	38.89	15.48	38.91
$6,000 under $7,000	13.52	195.34	50.84	90.89	15.35	25.14	26.67	60.07	15.35	25.14	15.35	25.14	15.35	25.14
$7,000 under $8,000	12.29	312.94	87.41	90.30	13.54	21.42	28.18	88.89	13.63	21.42	13.63	21.42	13.63	21.43
$8,000 under $9,000	13.83	49.21	56.49	65.40	15.69	22.17	29.24	42.99	15.69	22.22	15.69	22.21	15.69	22.22
$9,000 under $10,000	14.28	24.08	43.60	74.45	15.52	23.37	31.89	58.37	15.93	23.55	15.93	23.55	16.14	23.55
$10,000 under $11,000	13.23	20.30	46.29	67.10	14.48	18.37	29.42	55.73	14.62	18.41	14.62	18.41	14.62	18.41
$11,000 under $12,000	14.49	31.39	60.20	66.74	16.82	28.71	27.45	58.31	16.82	29.07	16.82	29.07	16.82	29.07
$12,000 under $13,000	13.48	27.26	59.65	73.71	14.39	23.43	34.45	40.62	14.63	23.53	14.63	23.53	14.63	23.54
$13,000 under $14,000	13.56	33.86	59.68	96.97	15.38	30.78	27.76	57.09	15.57	30.94	15.57	30.93	15.73	30.94
$14,000 under $15,000	13.62	31.12	68.87	72.76	15.41	28.25	27.97	50.25	15.76	28.43	15.76	28.42	15.76	28.43
$15,000 under $16,000	11.43	23.44	42.02	65.93	12.39	20.88	27.65	45.24	12.46	21.18	12.46	21.17	12.46	21.18
$16,000 under $17,000	11.43	20.32	39.02	59.08	12.48	18.55	25.93	45.68	12.74	18.97	12.74	18.97	12.74	18.98
$17,000 under $18,000	11.60	28.03	59.80	54.03	12.80	19.75	26.21	31.18	13.01	19.80	13.01	19.79	13.01	19.80
$18,000 under $19,000	12.44	25.59	41.18	70.45	13.62	23.42	25.60	61.27	13.74	23.54	13.74	23.53	13.74	23.54
$19,000 under $20,000	10.74	26.83	32.38	42.57	12.67	22.14	19.29	28.17	13.19	22.57	13.19	22.57	13.19	22.58
$20,000 under $25,000	4.86	13.97	23.20	33.38	5.46	10.06	10.55	28.37	5.57	10.22	5.57	10.21	5.58	10.22
$25,000 under $30,000	5.16	13.16	28.67	65.56	5.76	9.98	11.29	31.70	5.84	10.23	5.84	10.23	5.84	10.23
$30,000 under $40,000	3.70	9.79	16.59	28.93	4.13	7.65	8.12	20.06	4.19	7.80	4.19	7.80	4.19	7.80
$40,000 under $50,000	3.59	17.87	16.09	36.29	4.03	7.85	7.74	39.22	4.11	7.94	4.11	7.94	4.11	7.94
$50,000 under $75,000	1.95	4.71	10.65	20.25	2.18	4.45	4.85	12.60	2.22	4.45	2.22	4.45	2.23	4.45
$75,000 under $100,000	3.26	7.61	13.99	18.99	3.56	7.12	7.92	17.36	3.59	7.26	3.59	7.26	3.59	7.26
$100,000 under $200,000	2.71	4.61	10.40	13.09	3.08	4.48	5.44	11.26	3.20	4.57	3.20	4.57	3.21	4.57
$200,000 under $500,000	5.63	8.47	24.52	18.82	6.28	8.45	9.06	14.27	6.46	8.48	6.46	8.48	6.46	8.48
$500,000 under $1,000,000	16.40	6.44	3.43	7.81	17.63	6.42	2.90	9.44	18.06	6.49	18.06	6.49	18.06	6.49
$1,000,000 or more	0.45	0.98	2.23	10.06	0.49	0.98	2.34	6.59	0.50	0.99	0.50	0.99	0.50	0.99
Taxable returns, total	**1.24**	**2.00**	**5.69**	**9.77**	**1.40**	**1.78**	**2.94**	**9.85**	**1.43**	**1.79**	**1.43**	**1.79**	**1.43**	**1.80**
No adjusted gross income	16.58	4.82	25.75	9.41	16.78	4.84	78.85	44.14	16.93	4.96	16.93	4.96	16.93	4.96
$1 under $1,000	24.40	33.28	0.00	0.00	28.99	32.92	0.00	0.00	28.99	32.99	28.99	32.99	28.99	32.99
$1,000 under $2,000	44.41	51.65	0.00	0.00	49.58	45.27	99.98	99.98	49.58	45.53	49.58	45.52	49.58	45.53
$2,000 under $3,000	29.55	52.63	0.00	0.00	29.55	52.63	0.00	0.00	29.55	52.63	29.55	52.63	29.55	52.64
$3,000 under $4,000	25.27	38.09	91.88	91.88	27.87	30.62	59.69	68.42	27.87	30.66	27.87	30.65	27.87	30.67
$4,000 under $5,000	23.77	41.64	0.00	0.00	26.52	34.82	52.41	86.46	26.52	34.82	26.52	34.81	26.52	34.82
$5,000 under $6,000	18.80	56.24	0.00	0.00	20.62	54.69	45.67	58.46	20.62	54.70	20.62	54.69	20.62	54.72
$6,000 under $7,000	19.43	41.88	57.68	95.01	21.89	36.68	38.90	79.86	21.89	36.68	21.89	36.68	21.89	36.69
$7,000 under $8,000	15.89	245.99	87.41	90.30	18.10	22.79	31.48	92.00	18.10	22.79	18.10	22.79	18.10	22.79
$8,000 under $9,000	16.30	27.50	73.98	93.07	18.02	25.04	38.37	69.86	18.02	25.06	18.02	25.06	18.02	25.06
$9,000 under $10,000	17.12	26.60	55.07	51.71	18.47	26.23	37.54	44.58	18.57	26.27	18.57	26.26	18.90	26.27
$10,000 under $11,000	15.04	24.84	73.96	84.31	16.43	21.69	35.20	67.74	16.43	21.71	16.43	21.70	16.43	21.71
$11,000 under $12,000	15.59	37.90	70.68	73.06	18.36	32.86	28.25	43.40	18.36	33.55	18.36	33.55	18.36	33.56
$12,000 under $13,000	14.47	31.16	60.95	74.11	15.60	26.25	34.70	40.63	15.76	26.32	15.76	26.31	15.76	26.33
$13,000 under $14,000	15.12	38.74	59.69	97.11	17.48	35.52	29.07	64.86	17.75	35.74	17.75	35.73	17.75	35.74
$14,000 under $15,000	14.63	34.14	68.88	72.76	16.82	30.80	28.48	50.91	17.06	30.85	17.06	30.85	17.06	30.85
$15,000 under $16,000	12.01	24.47	45.91	66.16	13.01	22.57	29.03	50.88	13.01	22.72	13.01	22.71	13.01	22.72
$16,000 under $17,000	12.44	22.11	42.52	59.83	13.73	19.61	26.66	47.40	14.05	20.12	14.05	20.12	14.05	20.13
$17,000 under $18,000	12.31	31.11	71.21	67.63	13.61	22.18	27.76	34.62	13.87	22.24	13.87	22.24	13.87	22.25
$18,000 under $19,000	13.08	28.70	44.70	72.57	14.27	25.86	26.94	62.57	14.42	25.95	14.42	25.94	14.42	25.95
$19,000 under $20,000	11.30	29.12	34.86	51.76	13.23	23.15	20.53	30.25	13.69	23.45	13.69	23.45	13.69	23.46
$20,000 under $25,000	5.07	15.42	25.23	37.65	5.72	10.88	10.91	30.80	5.82	11.05	5.82	11.05	5.83	11.05
$25,000 under $30,000	5.24	13.76	29.17	39.69	5.85	10.25	11.44	27.15	5.94	10.51	5.94	10.51	5.94	10.51
$30,000 under $40,000	3.75	10.02	17.16	30.68	4.19	7.83	8.24	21.06	4.25	7.97	4.25	7.97	4.26	7.97
$40,000 under $50,000	3.62	18.43	16.61	37.18	4.07	8.03	7.82	39.88	4.14	8.11	4.14	8.11	4.15	8.11
$50,000 under $75,000	1.95	4.74	10.71	20.41	2.19	4.48	4.85	12.64	2.23	4.47	2.23	4.47	2.24	4.47
$75,000 under $100,000	3.27	7.64	14.02	19.05	3.58	7.17	7.96	17.79	3.60	7.29	3.60	7.29	3.60	7.29
$100,000 under $200,000	2.72	4.62	10.45	13.17	3.09	4.49	5.46	11.34	3.21	4.58	3.21	4.58	3.22	4.58
$200,000 under $500,000	5.64	8.48	24.62	19.42	6.29	8.46	9.10	14.80	6.47	8.50	6.47	8.50	6.47	8.50
$500,000 under $1,000,000	16.42	6.45	3.44	8.01	17.65	6.43	2.92	9.64	18.08	6.50	18.08	6.50	18.08	6.50
$1,000,000 or more	0.46	0.99	2.24	10.13	0.49	0.98	2.36	6.68	0.50	0.99	0.50	0.99	0.50	0.99
Nontaxable returns, total	**4.05**	**6.72**	**14.53**	**21.69**	**4.48**	**3.77**	**9.15**	**19.62**	**4.60**	**3.72**	**4.60**	**3.72**	**4.61**	**3.72**

Footnote(s) at end of table.

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets—continued				Sales of property other than capital assets				Pensions and annuities					
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income		Fully included in AGI	
	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
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**1.31**	**1.59**	**2.41**	**3.00**	**3.86**	**5.63**	**4.80**	**6.38**	**1.16**	**1.65**	**1.21**	**1.61**	**1.27**	**1.67**
No adjusted gross income	7.87	3.07	52.74	65.33	12.54	8.37	13.41	11.02	15.06	13.93	16.20	16.39	16.92	17.50
$1 under $1,000	26.90	37.69	82.44	0.00	99.26	85.82	62.21	78.97	25.59	46.22	26.48	36.62	29.77	37.71
$1,000 under $2,000	22.13	28.70	70.70	95.53	98.61	98.10	75.53	97.94	19.26	34.39	20.18	31.36	21.94	33.50
$2,000 under $3,000	17.59	31.75	27.29	32.16	55.92	45.89	45.39	54.48	15.59	27.57	16.37	22.06	16.83	22.86
$3,000 under $4,000	16.88	20.18	32.04	38.85	44.49	60.93	41.12	51.97	12.20	16.54	12.62	14.64	13.21	15.25
$4,000 under $5,000	15.26	29.12	34.68	43.89	32.02	53.89	57.96	58.21	9.52	29.47	9.74	11.10	9.98	11.38
$5,000 under $6,000	15.16	36.06	29.08	39.19	37.37	55.00	59.69	98.07	9.04	11.66	9.19	11.46	9.30	11.63
$6,000 under $7,000	15.00	24.24	25.19	34.51	27.10	35.52	56.07	80.89	8.46	10.97	8.55	9.97	8.89	10.32
$7,000 under $8,000	13.07	20.06	27.10	37.57	29.46	39.63	60.99	92.65	7.32	9.15	7.41	8.66	7.72	8.99
$8,000 under $9,000	15.32	21.69	28.45	32.59	39.52	50.82	37.36	63.41	7.18	8.42	7.23	8.57	7.42	8.75
$9,000 under $10,000	15.93	23.44	26.92	32.08	33.49	32.20	54.01	89.03	7.71	9.94	7.76	9.11	7.88	9.19
$10,000 under $11,000	14.34	17.79	26.37	35.82	37.03	70.62	61.86	91.14	7.79	10.26	7.88	9.26	8.15	9.56
$11,000 under $12,000	15.69	27.39	25.85	37.95	70.11	72.12	50.02	54.27	7.51	9.58	7.61	9.04	7.84	9.31
$12,000 under $13,000	14.52	23.18	27.93	29.79	34.58	44.41	42.70	84.71	8.38	10.84	8.59	10.21	8.75	10.36
$13,000 under $14,000	15.00	29.13	24.72	36.54	67.95	77.68	58.96	72.26	8.12	9.83	8.17	9.82	8.28	9.98
$14,000 under $15,000	15.08	27.18	25.32	31.10	37.86	46.38	43.61	51.40	8.49	10.11	8.70	10.31	8.90	10.54
$15,000 under $16,000	12.29	20.77	24.87	28.97	60.12	68.67	47.36	54.05	7.81	9.60	7.93	9.69	8.20	9.98
$16,000 under $17,000	12.55	18.20	23.45	26.77	36.40	36.90	44.40	73.84	8.75	10.95	8.99	11.11	9.19	11.34
$17,000 under $18,000	12.46	18.59	22.51	26.55	41.31	54.21	70.61	88.90	8.16	10.05	8.31	10.30	8.68	10.63
$18,000 under $19,000	13.04	22.29	22.29	24.68	42.57	45.41	34.44	59.60	9.44	11.51	9.59	11.96	9.92	12.24
$19,000 under $20,000	12.41	21.14	16.73	19.35	28.50	39.32	39.22	61.00	8.65	10.81	8.90	11.35	9.23	11.66
$20,000 under $25,000	5.42	9.99	8.87	11.58	13.95	24.84	21.28	37.48	3.80	5.03	3.90	5.02	4.06	5.17
$25,000 under $30,000	5.67	9.75	9.09	11.80	15.21	20.85	19.11	27.67	4.54	6.58	4.70	6.59	4.93	6.88
$30,000 under $40,000	4.02	7.42	6.79	8.59	11.97	28.48	15.84	26.52	3.28	5.24	3.43	4.98	3.60	5.16
$40,000 under $50,000	3.97	7.56	6.44	7.54	11.24	17.27	15.02	21.41	3.73	5.90	3.97	6.24	4.25	6.56
$50,000 under $75,000	2.14	4.32	4.04	5.30	8.62	23.02	8.82	14.56	2.34	4.62	2.52	4.08	2.66	3.90
$75,000 under $100,000	3.50	6.82	6.70	9.63	11.58	15.26	10.72	18.13	4.55	7.44	5.04	7.85	5.51	8.38
$100,000 under $200,000	3.08	4.34	4.23	5.91	9.13	9.35	5.09	9.84	4.93	7.80	5.77	9.11	6.42	10.12
$200,000 under $500,000	6.29	8.00	7.13	9.36	4.09	9.11	26.30	8.16	10.06	17.17	11.85	19.62	13.24	20.80
$500,000 under $1,000,000	17.75	6.10	2.57	2.79	2.80	5.99	53.51	10.05	41.53	6.77	46.66	6.19	2.60	6.12
$1,000,000 or more	0.50	0.95	2.06	2.20	1.56	2.62	1.56	9.02	1.48	5.35	1.66	7.63	1.82	8.01
Taxable returns, total	**1.38**	**1.69**	**2.47**	**3.08**	**4.40**	**7.19**	**5.50**	**6.56**	**1.22**	**1.72**	**1.28**	**1.68**	**1.35**	**1.74**
No adjusted gross income	16.91	4.91	99.41	99.41	34.73	16.84	31.69	38.26	29.02	18.51	31.05	22.19	32.10	23.02
$1 under $1,000	21.07	17.32	0.00	0.00	20.31	30.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	49.58	42.62	99.98	99.98	98.89	98.89	93.52	97.59	99.98	99.98	0.00	0.00	0.00	0.00
$2,000 under $3,000	29.55	51.05	99.98	99.98	0.00	0.00	97.73	97.73	57.72	65.57	57.72	66.80	70.70	78.10
$3,000 under $4,000	26.85	29.75	73.98	91.04	82.44	82.44	91.88	91.88	35.68	41.32	37.62	46.32	37.62	46.32
$4,000 under $5,000	25.64	33.15	52.41	82.74	99.97	99.97	91.88	91.88	15.47	50.21	15.79	17.59	16.42	18.43
$5,000 under $6,000	19.89	50.15	42.21	61.10	79.35	87.95	0.00	0.00	12.85	15.30	13.06	14.72	13.39	15.06
$6,000 under $7,000	20.92	34.10	36.96	54.94	46.97	71.77	99.97	99.97	11.55	14.56	11.55	13.64	11.69	13.87
$7,000 under $8,000	17.59	22.41	31.48	48.98	42.66	56.13	0.00	0.00	9.29	10.76	9.37	10.89	9.72	11.26
$8,000 under $9,000	17.73	25.05	33.80	41.24	58.72	70.57	58.12	81.11	8.01	9.27	8.09	9.42	8.30	9.56
$9,000 under $10,000	18.57	26.33	33.51	40.48	49.76	47.17	99.99	99.99	8.22	9.60	8.24	9.68	8.35	9.71
$10,000 under $11,000	16.04	20.71	30.45	38.69	53.14	84.44	73.96	93.51	8.28	10.00	8.31	9.76	8.60	10.10
$11,000 under $12,000	16.92	31.22	28.25	42.45	99.90	98.87	57.84	66.36	7.85	10.06	7.94	9.42	8.14	9.71
$12,000 under $13,000	15.62	26.15	28.92	31.21	42.88	50.19	47.60	93.71	8.60	10.46	8.80	10.52	8.97	10.66
$13,000 under $14,000	16.97	33.11	24.72	36.54	97.75	58.04	71.89	87.71	8.26	9.90	8.31	9.90	8.43	10.07
$14,000 under $15,000	16.22	29.54	25.59	31.61	38.52	47.58	49.22	56.23	8.63	10.29	8.84	10.45	9.05	10.69
$15,000 under $16,000	12.82	22.26	25.47	30.12	94.49	95.96	50.70	65.74	7.93	9.71	8.06	9.81	8.33	10.10
$16,000 under $17,000	13.81	19.19	23.94	27.53	42.24	43.99	52.03	87.70	8.84	11.03	9.05	11.14	9.25	11.38
$17,000 under $18,000	13.30	20.67	23.93	28.38	48.26	66.08	71.26	97.44	8.29	10.15	8.41	10.36	8.80	10.70
$18,000 under $19,000	13.61	24.38	22.76	25.38	43.14	45.85	37.47	58.25	9.65	11.82	9.81	12.30	10.11	12.57
$19,000 under $20,000	12.93	21.83	17.56	20.43	36.73	40.38	39.22	61.00	8.72	10.88	8.98	11.46	9.33	11.78
$20,000 under $25,000	5.68	10.90	9.10	12.12	16.10	33.26	23.90	47.93	3.83	5.06	3.92	5.05	4.09	5.19
$25,000 under $30,000	5.77	10.05	9.18	11.93	15.90	22.82	19.83	29.44	4.55	6.58	4.71	6.60	4.94	6.88
$30,000 under $40,000	4.08	7.58	6.90	8.80	12.78	32.35	16.36	27.26	3.30	5.29	3.45	5.01	3.62	5.19
$40,000 under $50,000	4.01	7.73	6.50	7.61	11.42	18.28	15.41	21.81	3.74	5.93	3.98	6.27	4.26	6.59
$50,000 under $75,000	2.15	4.34	4.05	5.32	8.65	23.22	8.95	14.91	2.34	4.63	2.52	4.08	2.66	3.91
$75,000 under $100,000	3.51	6.86	6.73	9.69	11.67	15.43	10.72	18.13	4.56	7.44	5.05	7.86	5.52	8.39
$100,000 under $200,000	3.09	4.35	4.23	5.92	9.22	9.50	5.12	9.96	4.93	7.82	5.77	9.12	6.43	10.13
$200,000 under $500,000	6.30	8.01	7.15	9.38	4.11	9.21	26.37	8.21	10.07	17.20	11.86	19.69	13.25	20.87
$500,000 under $1,000,000	17.77	6.11	2.57	2.81	2.81	6.04	53.58	10.13	41.56	6.78	46.69	6.19	2.61	6.12
$1,000,000 or more	0.50	0.95	2.07	2.21	1.57	2.64	1.56	9.15	1.48	5.35	1.67	7.65	1.82	8.03
Nontaxable returns, total	**4.49**	**3.61**	**10.57**	**12.31**	**8.21**	**7.79**	**9.74**	**9.76**	**4.06**	**6.12**	**4.20**	**5.53**	**4.36**	**5.74**

Footnote(s) at end of table.

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities—continued					Rent				Royalty			
	Partially included in AGI			Not included in AGI		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount received	Amount included in AGI	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)	(69)
All returns, total	**3.54**	**5.35**	**5.91**	**3.54**	**7.24**	**2.25**	**3.51**	**1.63**	**2.61**	**4.20**	**16.49**	**14.50**	**21.37**
No adjusted gross income	33.25	28.71	34.96	33.25	28.56	11.62	10.57	9.00	6.36	20.82	13.31	60.93	53.34
$1 under $1,000	57.94	96.33	87.64	57.94	96.61	36.94	54.44	28.40	37.98	59.52	75.38	99.95	99.95
$1,000 under $2,000	51.30	54.23	63.47	51.30	53.37	33.71	33.70	23.76	29.86	75.75	90.82	91.16	86.67
$2,000 under $3,000	70.68	76.31	74.73	70.68	94.04	27.32	28.95	22.67	40.14	51.16	84.89	99.98	99.98
$3,000 under $4,000	39.37	50.62	48.93	39.37	52.67	22.65	34.03	17.55	26.53	37.08	51.60	0.00	0.00
$4,000 under $5,000	37.87	46.42	49.06	37.87	42.94	17.11	22.53	21.15	26.61	47.18	66.54	0.00	0.00
$5,000 under $6,000	45.67	52.79	48.28	45.67	66.80	17.99	23.62	17.20	24.52	46.94	63.99	0.00	0.00
$6,000 under $7,000	28.61	40.28	37.65	28.61	46.02	19.39	32.27	18.04	24.26	38.35	62.26	99.95	99.95
$7,000 under $8,000	22.99	36.65	30.23	22.99	46.62	18.37	25.39	17.85	27.12	37.83	42.24	0.00	0.00
$8,000 under $9,000	28.61	35.33	40.24	28.61	37.66	17.18	24.64	20.56	32.71	38.81	56.81	99.98	99.98
$9,000 under $10,000	29.92	52.71	41.71	29.92	66.92	19.63	32.96	18.72	22.73	33.07	55.78	0.00	0.00
$10,000 under $11,000	24.85	34.20	32.84	24.85	40.80	18.01	27.45	19.42	27.97	43.01	69.06	0.00	0.00
$11,000 under $12,000	23.09	30.96	34.60	23.09	37.29	17.81	25.04	21.34	26.31	39.19	66.39	0.00	0.00
$12,000 under $13,000	31.96	47.03	57.90	31.96	49.03	18.35	23.81	15.84	21.70	34.68	52.38	0.00	0.00
$13,000 under $14,000	30.90	43.64	46.36	30.90	51.64	16.29	26.45	16.76	27.75	36.17	60.37	0.00	0.00
$14,000 under $15,000	32.33	41.51	42.47	32.33	43.97	19.83	33.17	15.64	21.75	32.22	42.57	99.67	99.67
$15,000 under $16,000	23.84	28.62	28.00	23.84	44.68	22.45	37.89	14.90	20.68	29.30	52.82	98.89	98.89
$16,000 under $17,000	28.73	34.77	36.11	28.73	44.88	18.19	30.25	16.06	20.33	34.85	54.20	0.00	0.00
$17,000 under $18,000	26.03	31.98	36.99	26.03	35.28	20.44	27.59	15.64	20.27	47.30	51.07	96.28	98.27
$18,000 under $19,000	33.02	37.34	48.52	33.02	37.08	17.56	29.61	15.08	21.56	31.17	49.59	0.00	0.00
$19,000 under $20,000	23.88	28.85	30.08	23.88	38.99	16.61	24.36	12.96	18.03	34.68	39.98	0.00	0.00
$20,000 under $25,000	11.89	16.67	20.06	11.89	22.71	7.80	11.81	6.59	8.64	16.82	39.01	55.49	66.71
$25,000 under $30,000	12.16	16.89	18.71	12.16	22.97	8.20	13.62	6.25	8.37	17.11	36.87	64.08	69.82
$30,000 under $40,000	8.96	15.40	14.80	8.96	23.09	6.59	11.12	4.62	5.52	12.37	22.09	31.99	44.81
$40,000 under $50,000	9.54	14.91	16.64	9.54	20.72	7.09	13.80	3.98	4.31	13.24	26.55	42.57	48.21
$50,000 under $75,000	6.72	14.24	17.88	6.72	18.21	4.24	12.78	2.95	8.04	7.05	14.33	22.30	31.38
$75,000 under $100,000	12.66	16.06	19.67	12.66	18.71	7.71	10.49	4.17	3.55	9.70	18.80	31.60	31.91
$100,000 under $200,000	6.28	16.12	11.01	6.28	22.06	5.15	4.91	2.83	2.59	9.63	9.50	14.92	22.56
$200,000 under $500,000	6.90	21.08	14.40	6.90	28.62	11.94	5.34	8.82	29.26	4.95	8.21	71.66	75.79
$500,000 under $1,000,000	81.80	20.26	25.76	81.80	21.21	37.11	38.82	1.59	2.41	52.81	75.20	91.10	20.00
$1,000,000 or more	3.92	19.89	11.11	3.92	22.46	1.23	2.42	1.04	2.64	1.56	3.90	5.40	7.95
Taxable returns, total	**3.65**	**5.51**	**6.14**	**3.65**	**7.53**	**2.42**	**3.82**	**1.73**	**3.04**	**4.49**	**18.10**	**15.68**	**24.80**
No adjusted gross income	26.60	44.39	36.07	26.60	53.95	29.34	10.76	17.42	13.90	52.17	7.39	44.73	71.43
$1 under $1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74.78	44.32	0.00	0.00	0.00	0.00
$1,000 under $2,000	0.00	0.00	0.00	0.00	0.00	89.66	96.90	97.61	72.52	0.00	0.00	0.00	0.00
$2,000 under $3,000	99.98	99.98	99.98	99.98	99.98	0.00	0.00	73.72	88.84	98.42	70.76	0.00	0.00
$3,000 under $4,000	0.00	0.00	0.00	0.00	0.00	51.31	56.51	47.01	65.96	70.68	95.06	0.00	0.00
$4,000 under $5,000	49.99	55.86	57.60	49.99	53.43	29.84	36.08	38.94	44.80	99.76	99.68	0.00	0.00
$5,000 under $6,000	51.31	62.15	50.72	51.31	79.36	31.00	40.12	29.37	47.53	70.70	85.46	0.00	0.00
$6,000 under $7,000	59.69	83.28	73.36	59.69	90.83	27.83	35.61	28.17	37.51	73.98	98.38	0.00	0.00
$7,000 under $8,000	28.85	36.52	38.82	28.85	39.60	26.03	36.44	24.84	37.90	57.16	62.14	0.00	0.00
$8,000 under $9,000	32.59	43.36	51.12	32.59	42.12	20.15	30.24	26.75	42.98	41.16	67.56	99.98	99.98
$9,000 under $10,000	32.48	39.61	47.87	32.48	49.24	22.45	36.81	24.03	28.99	41.55	65.81	0.00	0.00
$10,000 under $11,000	26.36	34.61	33.30	26.36	41.21	20.97	31.53	22.78	29.81	51.81	76.60	0.00	0.00
$11,000 under $12,000	25.19	32.46	35.73	25.19	39.88	18.93	27.46	24.09	30.63	45.43	86.23	0.00	0.00
$12,000 under $13,000	35.82	51.68	63.59	35.82	54.14	19.24	25.18	17.73	23.93	34.69	52.39	0.00	0.00
$13,000 under $14,000	30.90	43.65	46.37	30.90	51.65	17.88	29.56	18.56	27.05	40.97	70.07	0.00	0.00
$14,000 under $15,000	32.33	41.51	42.47	32.33	43.97	20.05	33.47	17.91	23.00	35.47	47.46	0.00	0.00
$15,000 under $16,000	23.84	28.62	28.00	23.84	44.68	22.64	38.63	15.73	23.12	29.71	52.89	98.89	98.89
$16,000 under $17,000	28.73	34.77	36.11	28.73	44.88	19.29	33.58	18.08	22.66	36.48	56.81	0.00	0.00
$17,000 under $18,000	26.03	31.98	36.99	26.03	35.28	21.29	29.13	16.89	20.72	52.75	56.53	96.28	98.27
$18,000 under $19,000	34.94	38.93	51.80	34.94	37.98	18.89	30.14	15.83	24.08	31.17	49.59	0.00	0.00
$19,000 under $20,000	23.88	28.85	30.08	23.88	38.99	16.72	24.46	13.74	19.72	34.68	39.98	0.00	0.00
$20,000 under $25,000	11.96	16.73	20.17	11.96	22.75	7.97	12.03	6.89	9.32	17.60	31.10	62.08	63.36
$25,000 under $30,000	12.16	16.89	18.71	12.16	22.97	8.35	13.90	6.38	8.80	17.54	37.66	74.02	70.95
$30,000 under $40,000	8.98	15.54	14.97	8.98	23.73	6.68	11.33	4.68	5.69	12.42	23.14	32.03	44.83
$40,000 under $50,000	9.54	14.92	16.64	9.54	20.75	7.18	14.26	4.01	4.38	13.67	28.28	42.57	48.21
$50,000 under $75,000	6.72	14.24	17.88	6.72	18.21	4.25	12.98	2.96	8.20	7.08	14.47	22.31	31.40
$75,000 under $100,000	12.66	16.06	19.67	12.66	18.71	7.76	10.61	4.18	3.57	9.78	18.92	31.64	31.93
$100,000 under $200,000	6.28	16.12	11.01	6.28	22.07	5.17	4.93	2.83	2.60	9.67	9.55	15.04	22.73
$200,000 under $500,000	6.91	21.12	14.43	6.91	28.66	11.96	5.35	8.85	29.48	4.97	8.27	71.70	75.79
$500,000 under $1,000,000	81.82	20.27	25.79	81.82	21.21	37.15	38.85	1.59	2.44	52.91	75.35	91.10	20.00
$1,000,000 or more	3.92	19.89	11.11	3.92	22.46	1.23	2.42	1.04	2.67	1.57	3.92	5.49	7.97
Nontaxable returns, total	**14.02**	**22.02**	**19.93**	**14.02**	**25.90**	**6.18**	**7.56**	**4.98**	**5.03**	**11.96**	**14.89**	**37.99**	**42.06**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental				Partnership				Small Business Corporation			
	Net income		Net loss		Total income		Total loss		Total income		Total 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
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**6.96**	**11.67**	**11.49**	**13.28**	**2.16**	**3.03**	**1.88**	**1.26**	**4.75**	**2.33**	**4.61**	**2.89**
No adjusted gross income	52.68	58.03	55.92	45.27	10.98	4.37	8.60	2.24	18.26	6.69	13.33	4.97
$1 under $1,000	99.98	99.98	0.00	0.00	42.52	48.52	37.10	65.23	70.64	65.83	53.09	70.91
$1,000 under $2,000	49.99	57.11	0.00	0.00	55.49	47.63	36.11	39.25	70.64	74.20	88.99	91.87
$2,000 under $3,000	60.67	64.83	0.00	0.00	31.22	49.90	35.20	36.56	45.42	51.41	59.43	65.16
$3,000 under $4,000	99.98	99.98	0.00	0.00	27.72	33.37	35.61	31.16	99.61	83.03	99.69	95.21
$4,000 under $5,000	60.40	58.84	59.69	64.60	28.05	34.46	30.71	30.11	99.77	98.96	42.05	71.77
$5,000 under $6,000	99.97	99.97	70.68	86.37	32.36	38.08	31.45	33.86	99.97	99.97	71.56	98.36
$6,000 under $7,000	51.31	65.79	99.98	99.98	25.53	32.66	32.53	53.92	59.46	76.10	49.29	51.31
$7,000 under $8,000	35.93	46.86	99.89	99.89	30.17	37.32	48.71	37.29	60.81	66.30	72.10	54.98
$8,000 under $9,000	57.71	60.09	51.37	71.12	24.61	36.19	34.17	42.57	49.57	60.41	48.71	44.10
$9,000 under $10,000	44.84	66.67	44.75	61.37	27.48	44.08	27.73	32.65	70.05	72.32	52.41	78.57
$10,000 under $11,000	40.91	60.35	70.70	70.79	27.63	34.97	32.30	34.39	99.96	99.96	76.34	76.61
$11,000 under $12,000	41.55	53.38	70.98	96.14	27.51	35.44	37.80	39.21	97.10	93.89	57.81	56.65
$12,000 under $13,000	50.15	56.36	73.67	96.48	42.20	60.33	31.66	31.44	50.90	62.88	50.45	39.88
$13,000 under $14,000	34.24	47.81	99.83	99.82	23.28	29.99	25.49	26.34	99.78	98.09	54.64	55.65
$14,000 under $15,000	44.84	60.39	0.00	0.00	26.67	43.90	32.43	30.24	58.98	72.04	56.35	53.73
$15,000 under $16,000	45.65	59.49	97.97	75.54	23.76	38.76	24.74	25.57	98.34	74.41	74.26	65.07
$16,000 under $17,000	42.21	53.72	0.00	0.00	21.14	31.92	21.30	25.28	93.36	74.49	67.14	60.23
$17,000 under $18,000	49.98	77.82	70.70	71.78	21.23	31.89	20.41	26.33	63.30	47.81	54.85	41.50
$18,000 under $19,000	48.14	91.50	99.96	99.96	24.14	36.80	28.48	27.02	83.62	89.30	53.66	60.25
$19,000 under $20,000	51.37	66.99	97.97	93.39	20.51	34.48	20.68	30.36	44.58	44.91	46.85	56.41
$20,000 under $25,000	25.03	36.78	36.23	43.79	10.43	17.19	9.95	14.68	22.26	31.74	25.22	24.80
$25,000 under $30,000	27.15	35.37	42.32	46.96	10.43	16.19	9.49	10.85	24.42	31.33	22.05	25.63
$30,000 under $40,000	18.54	32.83	42.06	45.02	7.83	13.58	6.87	7.18	15.91	20.56	15.95	15.40
$40,000 under $50,000	22.54	41.43	27.46	36.11	6.68	12.00	5.81	6.66	15.35	21.63	12.58	13.62
$50,000 under $75,000	14.89	39.88	24.01	29.37	3.75	6.57	3.23	5.50	7.98	11.40	9.37	9.09
$75,000 under $100,000	26.84	34.26	26.94	41.50	5.13	8.17	4.47	4.66	12.06	16.35	13.58	7.96
$100,000 under $200,000	16.20	46.53	18.20	20.34	3.01	3.82	3.17	3.20	8.11	6.22	8.83	5.53
$200,000 under $500,000	24.55	74.71	16.01	20.67	6.54	13.33	5.80	1.91	2.97	4.00	3.17	3.71
$500,000 under $1,000,000	11.16	20.77	13.53	22.81	22.10	16.60	20.11	6.65	35.94	2.63	41.39	15.47
$1,000,000 or more	8.25	25.88	9.76	18.28	0.65	1.69	0.59	1.12	0.98	1.61	1.10	2.38
Taxable returns, total	**7.37**	**12.28**	**12.41**	**13.77**	**2.26**	**3.29**	**1.97**	**1.48**	**5.00**	**2.42**	**5.17**	**3.16**
No adjusted gross income	0.00	0.00	93.92	61.92	17.27	5.82	19.70	4.27	17.92	8.77	15.10	7.50
$1 under $1,000	0.00	0.00	0.00	0.00	24.40	7.64	22.30	26.45	35.72	69.96	46.49	48.74
$1,000 under $2,000	0.00	0.00	0.00	0.00	96.84	67.29	63.49	55.66	0.00	0.00	0.00	0.00
$2,000 under $3,000	0.00	0.00	0.00	0.00	57.57	62.24	97.67	69.39	99.98	99.98	93.42	99.58
$3,000 under $4,000	0.00	0.00	0.00	0.00	49.90	64.26	80.98	58.62	99.65	84.06	79.49	91.46
$4,000 under $5,000	0.00	0.00	99.98	99.98	70.29	62.15	97.32	56.01	99.84	99.07	99.49	50.87
$5,000 under $6,000	0.00	0.00	0.00	0.00	57.68	66.58	70.60	66.73	99.97	99.97	0.00	0.00
$6,000 under $7,000	99.98	99.98	99.98	99.98	30.37	37.70	42.56	56.69	70.70	85.73	64.41	64.45
$7,000 under $8,000	44.84	53.94	0.00	0.00	44.47	51.11	96.03	56.26	67.44	82.79	98.99	80.67
$8,000 under $9,000	57.71	60.09	59.52	59.01	35.53	58.90	56.54	46.47	57.03	67.30	50.99	49.14
$9,000 under $10,000	44.84	66.67	44.75	61.37	32.29	51.39	35.29	40.20	70.68	77.64	70.65	72.01
$10,000 under $11,000	40.91	60.35	70.70	70.79	31.31	40.72	45.27	37.34	99.96	99.96	99.98	99.98
$11,000 under $12,000	41.55	53.38	99.98	99.98	28.90	37.28	40.38	50.64	0.00	0.00	72.91	54.51
$12,000 under $13,000	50.15	56.36	99.96	99.96	43.53	67.93	36.51	39.55	50.90	62.88	51.42	50.63
$13,000 under $14,000	36.44	49.51	99.83	99.82	26.56	36.01	28.92	39.50	70.26	70.26	67.96	56.91
$14,000 under $15,000	44.84	60.39	0.00	0.00	30.41	59.33	40.76	43.72	74.09	97.41	60.29	62.42
$15,000 under $16,000	45.65	59.49	97.97	75.54	24.65	43.13	28.24	38.14	99.87	92.29	74.66	70.31
$16,000 under $17,000	42.21	53.72	0.00	0.00	22.48	37.04	24.11	31.15	93.51	98.17	98.27	98.98
$17,000 under $18,000	49.99	77.82	70.70	71.78	24.49	40.55	22.28	32.22	71.09	65.36	70.08	59.39
$18,000 under $19,000	48.14	91.50	99.96	99.96	27.22	43.34	34.84	38.20	62.44	82.05	71.28	91.80
$19,000 under $20,000	51.37	66.99	97.97	93.39	21.54	38.34	22.50	34.00	49.80	50.12	57.71	50.66
$20,000 under $25,000	25.03	36.78	40.47	49.59	11.17	18.87	10.79	19.05	24.40	36.73	35.99	45.90
$25,000 under $30,000	27.15	35.37	42.32	46.96	10.81	17.86	9.83	12.13	27.38	35.72	24.03	29.87
$30,000 under $40,000	18.54	32.83	42.16	45.17	8.05	14.25	7.12	7.89	16.92	22.92	17.76	17.75
$40,000 under $50,000	22.57	41.45	27.46	36.11	6.85	12.38	5.93	6.89	15.94	23.21	13.07	14.98
$50,000 under $75,000	14.89	39.88	24.34	30.13	3.79	6.72	3.26	5.72	8.00	11.48	9.51	9.64
$75,000 under $100,000	26.84	34.26	26.94	41.50	5.16	8.22	4.49	4.74	12.12	16.47	13.73	8.15
$100,000 under $200,000	16.20	46.53	18.21	20.36	3.02	3.84	3.18	3.25	8.21	6.28	8.94	5.69
$200,000 under $500,000	24.57	74.71	16.01	20.67	6.55	13.40	5.82	1.93	2.97	4.02	3.19	3.82
$500,000 under $1,000,000	11.21	21.54	13.53	22.81	22.13	16.67	20.14	6.67	35.97	2.64	41.50	15.77
$1,000,000 or more	8.25	25.88	9.76	18.28	0.65	1.70	0.60	1.13	0.99	1.62	1.11	2.42
Nontaxable returns, total	**21.28**	**32.37**	**29.92**	**34.01**	**7.09**	**6.06**	**5.98**	**2.47**	**14.55**	**8.48**	**9.89**	**5.12**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Partnership and S Corporation						Estate or trust							
	Expense deduction		Net income		Net loss		Total income		Total loss		Net income		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	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**6.15**	**7.64**	**2.44**	**2.67**	**2.01**	**1.37**	**4.15**	**17.75**	**11.48**	**10.68**	**4.18**	**17.88**	**13.27**	**11.74**
No adjusted gross income	29.41	21.84	16.42	11.84	8.13	2.28	23.94	13.83	41.07	25.01	24.11	14.40	42.94	25.81
$1 under $1,000	99.98	99.98	49.97	47.91	30.45	56.60	99.97	99.97	97.73	97.73	99.97	99.97	97.73	97.73
$1,000 under $2,000	70.70	97.19	45.51	51.01	36.11	38.30	33.34	40.87	87.44	84.57	33.34	40.87	87.44	84.57
$2,000 under $3,000	98.89	98.89	26.09	39.42	34.20	36.67	31.86	39.95	0.00	0.00	31.86	39.95	0.00	0.00
$3,000 under $4,000	99.89	99.89	26.89	32.75	41.35	41.33	27.96	31.19	99.98	99.98	27.96	31.19	99.98	99.98
$4,000 under $5,000	0.00	0.00	31.60	39.73	28.35	41.93	44.71	55.04	99.98	99.98	44.71	55.04	99.98	99.98
$5,000 under $6,000	73.76	74.56	32.79	37.40	32.51	34.78	33.34	35.73	99.97	99.97	33.34	35.73	99.97	99.97
$6,000 under $7,000	73.98	71.12	25.65	30.87	29.13	40.09	37.52	44.55	0.00	0.00	37.62	44.55	0.00	0.00
$7,000 under $8,000	95.27	94.68	28.57	34.74	40.56	32.24	34.71	45.21	70.62	70.98	34.71	45.21	70.62	70.98
$8,000 under $9,000	70.14	83.27	23.00	35.73	32.66	34.75	38.27	52.84	93.28	93.13	38.36	54.19	99.76	99.90
$9,000 under $10,000	99.98	99.98	29.84	39.88	24.61	31.19	34.47	45.79	0.00	0.00	34.47	45.79	0.00	0.00
$10,000 under $11,000	72.80	71.38	28.02	35.57	32.49	34.85	57.70	63.45	82.44	0.00	57.72	63.45	82.44	0.00
$11,000 under $12,000	99.97	99.97	27.60	35.70	37.21	37.71	37.59	48.86	99.98	99.98	37.59	48.88	0.00	0.00
$12,000 under $13,000	0.00	0.00	35.91	50.17	27.33	28.28	35.82	45.65	0.00	0.00	35.82	45.65	0.00	0.00
$13,000 under $14,000	70.94	88.90	23.65	31.47	25.64	30.59	29.85	37.28	99.91	74.87	29.85	37.28	99.91	78.10
$14,000 under $15,000	99.89	99.89	29.45	45.62	29.29	28.64	42.71	55.45	99.98	99.98	42.71	55.45	99.98	99.98
$15,000 under $16,000	99.14	97.69	25.82	40.78	25.07	25.09	29.52	42.99	70.26	70.26	29.52	42.99	70.26	70.26
$16,000 under $17,000	66.60	60.60	24.98	36.94	23.20	27.31	45.67	70.75	71.30	70.95	45.67	71.79	99.98	99.98
$17,000 under $18,000	76.13	55.68	24.08	33.40	20.17	25.31	60.93	71.17	0.00	0.00	60.93	71.17	0.00	0.00
$18,000 under $19,000	99.91	99.28	26.13	38.73	28.37	28.18	44.41	50.72	0.00	0.00	44.41	50.72	0.00	0.00
$19,000 under $20,000	66.09	79.29	21.06	31.92	21.10	32.13	34.64	39.63	99.98	99.98	36.88	40.44	99.98	99.98
$20,000 under $25,000	26.09	42.54	10.61	15.68	10.32	14.47	18.55	27.82	73.94	98.46	18.55	27.82	73.98	98.46
$25,000 under $30,000	27.84	38.07	11.13	16.82	9.62	11.63	17.51	26.28	54.57	45.04	17.61	26.37	72.77	62.15
$30,000 under $40,000	16.83	19.68	8.13	13.12	6.91	7.24	12.52	18.20	38.98	50.35	12.62	18.21	54.72	54.93
$40,000 under $50,000	19.56	20.81	7.30	11.92	5.94	6.54	13.78	22.26	36.56	42.77	14.06	22.38	41.02	47.40
$50,000 under $75,000	13.43	16.59	4.07	6.57	3.49	5.91	7.34	10.99	20.92	29.59	7.37	11.06	25.26	31.88
$75,000 under $100,000	13.26	14.35	5.72	8.13	4.65	5.11	10.17	20.93	28.36	25.14	10.27	20.92	23.69	27.05
$100,000 under $200,000	13.99	8.28	3.55	3.73	3.65	3.69	11.32	11.66	8.96	12.52	11.50	11.84	10.26	12.33
$200,000 under $500,000	4.31	6.19	9.18	12.35	6.56	1.68	20.80	67.07	7.53	9.79	21.10	67.39	8.33	10.66
$500,000 under $1,000,000	56.10	68.64	24.70	8.98	23.04	4.08	45.34	19.91	5.07	8.34	45.71	20.23	5.98	9.32
$1,000,000 or more	1.69	2.24	0.82	1.40	0.85	1.61	1.40	6.28	3.20	6.46	1.42	6.33	3.80	7.41
Taxable returns, total	**6.46**	**8.24**	**2.54**	**2.78**	**2.13**	**1.65**	**4.36**	**18.82**	**12.25**	**7.20**	**4.40**	**18.95**	**14.24**	**7.88**
No adjusted gross income	32.24	43.67	32.77	20.53	19.82	4.27	27.20	28.06	41.78	46.13	27.43	29.78	47.34	51.01
$1 under $1,000	0.00	0.00	46.56	70.14	24.40	29.76	0.00	0.00	97.73	97.73	0.00	0.00	97.73	97.73
$1,000 under $2,000	0.00	0.00	98.42	96.88	63.49	56.88	49.98	49.70	0.00	0.00	49.98	49.70	0.00	0.00
$2,000 under $3,000	98.89	98.89	49.99	64.39	90.48	82.12	40.81	49.63	0.00	0.00	40.81	49.63	0.00	0.00
$3,000 under $4,000	0.00	0.00	44.71	61.93	80.98	60.00	37.78	43.44	0.00	0.00	37.78	43.44	0.00	0.00
$4,000 under $5,000	0.00	0.00	70.70	91.95	72.63	59.70	99.95	99.57	99.98	99.98	99.95	99.57	99.98	99.98
$5,000 under $6,000	0.00	0.00	51.31	57.23	70.60	65.72	37.78	39.79	0.00	0.00	37.78	39.79	0.00	0.00
$6,000 under $7,000	0.00	0.00	29.37	33.83	37.97	50.64	37.78	48.50	0.00	0.00	37.78	48.50	0.00	0.00
$7,000 under $8,000	97.73	97.73	44.90	52.51	69.27	53.48	40.81	53.44	99.89	99.89	40.81	53.44	99.89	99.89
$8,000 under $9,000	98.89	98.89	32.02	56.93	50.59	46.73	38.36	54.19	0.00	0.00	38.36	54.19	0.00	0.00
$9,000 under $10,000	99.98	99.98	32.60	43.49	32.13	39.28	35.93	46.03	0.00	0.00	35.93	46.03	0.00	0.00
$10,000 under $11,000	97.57	99.12	30.35	41.05	45.28	39.27	70.70	82.10	0.00	0.00	70.70	82.10	0.00	0.00
$11,000 under $12,000	99.97	99.97	30.18	38.43	43.24	40.97	37.76	48.89	99.98	99.98	37.76	48.91	0.00	0.00
$12,000 under $13,000	0.00	0.00	35.91	50.17	30.01	35.51	38.37	49.34	0.00	0.00	38.37	49.34	0.00	0.00
$13,000 under $14,000	99.98	99.98	27.56	36.65	31.66	39.22	34.46	35.52	99.98	99.98	34.46	35.52	99.98	99.98
$14,000 under $15,000	0.00	0.00	33.56	61.49	34.07	40.05	46.48	60.67	99.98	99.98	46.48	60.67	99.98	99.98
$15,000 under $16,000	99.91	99.88	26.09	42.16	28.18	33.55	30.89	43.86	70.26	70.26	30.90	43.86	70.26	70.26
$16,000 under $17,000	66.67	60.86	26.79	45.48	26.55	32.46	45.67	70.75	71.30	70.95	45.67	71.79	99.98	99.98
$17,000 under $18,000	80.73	71.64	28.52	42.64	22.01	30.65	60.93	71.17	0.00	0.00	60.93	71.17	0.00	0.00
$18,000 under $19,000	99.95	99.32	29.81	44.45	35.84	40.98	44.70	51.29	0.00	0.00	44.70	51.29	0.00	0.00
$19,000 under $20,000	84.70	96.07	22.15	34.43	22.90	28.36	34.64	39.63	99.98	99.98	36.88	40.44	99.98	99.98
$20,000 under $25,000	27.77	44.12	11.05	16.57	11.43	20.20	19.80	30.37	99.79	86.16	19.80	30.37	99.87	86.40
$25,000 under $30,000	28.87	40.00	11.62	18.15	9.95	12.86	18.02	27.53	54.58	45.68	18.13	27.63	72.81	63.72
$30,000 under $40,000	17.59	20.50	8.33	13.77	7.19	7.92	12.91	18.81	39.89	54.49	13.02	18.82	54.79	59.08
$40,000 under $50,000	19.92	21.32	7.44	12.27	6.04	6.96	13.92	23.14	36.86	42.79	14.22	23.26	41.40	47.42
$50,000 under $75,000	13.53	16.68	4.09	6.64	3.51	6.16	7.37	11.06	20.92	29.76	7.40	11.12	25.27	32.11
$75,000 under $100,000	13.33	14.40	5.74	8.16	4.68	5.24	10.20	21.05	28.37	25.34	10.31	21.04	23.70	27.29
$100,000 under $200,000	14.10	8.03	3.57	3.74	3.67	3.74	11.35	11.68	8.97	12.72	11.53	11.86	10.28	12.55
$200,000 under $500,000	4.32	6.20	9.19	12.37	6.58	1.71	20.83	67.17	7.58	9.95	21.13	67.50	8.36	10.83
$500,000 under $1,000,000	56.13	68.66	24.74	9.01	23.07	4.11	45.37	20.25	5.09	8.39	45.74	20.58	6.00	9.37
$1,000,000 or more	1.69	2.24	0.82	1.41	0.85	1.63	1.40	6.28	3.20	6.46	1.42	6.33	3.80	7.41
Nontaxable returns, total	**19.08**	**18.31**	**8.25**	**8.93**	**5.75**	**2.47**	**13.53**	**15.40**	**31.56**	**24.04**	**13.55**	**15.62**	**32.65**	**24.74**

Footnote(s) at end of table.

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm				Unemployment compensation				Social Security benefits			
	Net income		Net loss		Total		In adjusted gross income		Total		Benefits in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**4.13**	**6.58**	**2.36**	**3.21**	**1.66**	**2.31**	**2.03**	**2.72**	**1.55**	**1.73**	**2.26**	**2.44**
No adjusted gross income	19.61	22.86	8.74	6.81	18.89	26.58	83.02	64.81	15.64	17.59	89.99	50.82
$1 under $1,000	57.49	68.11	32.66	43.75	19.46	22.49	0.00	0.00	19.01	21.20	0.00	0.00
$1,000 under $2,000	33.85	40.93	39.40	57.15	15.48	20.37	0.00	0.00	16.31	18.74	0.00	0.00
$2,000 under $3,000	27.35	36.74	32.10	43.14	11.68	14.79	0.00	0.00	12.77	13.93	0.00	0.00
$3,000 under $4,000	35.60	41.31	40.05	43.93	11.77	14.88	99.98	99.98	11.99	13.47	99.98	99.98
$4,000 under $5,000	31.65	52.50	30.36	36.94	11.72	14.55	99.98	99.98	9.68	11.92	99.97	99.97
$5,000 under $6,000	29.22	41.45	24.46	30.08	9.84	12.23	73.98	94.54	9.26	11.43	99.97	99.97
$6,000 under $7,000	28.20	33.60	22.96	33.30	9.77	13.38	70.70	74.34	9.56	10.24	0.00	0.00
$7,000 under $8,000	31.45	37.12	35.85	39.99	9.80	13.35	49.99	59.70	8.77	9.58	0.00	0.00
$8,000 under $9,000	26.59	36.36	26.80	36.63	9.60	12.61	41.55	49.97	8.35	9.11	0.00	0.00
$9,000 under $10,000	33.61	51.36	28.95	38.33	10.98	14.47	29.12	45.34	9.23	10.05	0.00	0.00
$10,000 under $11,000	36.36	44.31	32.86	48.00	10.32	13.45	25.33	32.59	9.35	10.18	70.70	74.53
$11,000 under $12,000	38.56	42.07	32.68	36.81	10.38	14.03	20.40	27.08	9.71	10.51	0.00	0.00
$12,000 under $13,000	37.79	41.27	39.31	40.14	10.92	14.18	16.13	21.22	10.34	11.12	0.00	0.00
$13,000 under $14,000	60.54	65.11	24.65	34.54	10.19	14.55	14.21	19.26	10.33	11.48	0.00	0.00
$14,000 under $15,000	46.69	53.98	26.57	32.59	10.59	16.02	14.61	18.42	10.60	11.66	0.00	0.00
$15,000 under $16,000	34.92	47.63	25.26	30.42	10.52	13.91	14.60	18.19	10.59	12.17	0.00	0.00
$16,000 under $17,000	31.99	39.64	26.95	39.85	12.02	18.60	14.81	19.44	11.51	13.23	0.00	0.00
$17,000 under $18,000	45.83	56.01	27.73	30.17	11.41	15.30	12.11	16.39	11.63	12.71	59.69	65.19
$18,000 under $19,000	40.00	46.72	27.40	38.22	11.56	15.42	11.71	14.90	11.74	13.09	0.00	0.00
$19,000 under $20,000	39.29	45.80	22.84	31.17	11.64	15.66	11.64	14.68	11.90	12.96	51.16	84.99
$20,000 under $25,000	18.68	23.56	10.38	15.09	4.73	6.28	4.73	6.00	5.42	6.18	13.17	16.83
$25,000 under $30,000	16.38	30.24	11.32	14.81	5.30	7.46	5.30	7.12	6.37	7.22	8.01	9.87
$30,000 under $40,000	17.04	23.00	9.25	11.08	4.27	5.79	4.27	5.79	4.60	5.22	4.62	5.28
$40,000 under $50,000	20.34	31.94	10.79	14.11	6.22	8.60	6.22	8.60	5.81	6.70	5.81	6.55
$50,000 under $75,000	13.08	24.36	7.91	9.94	5.33	7.23	5.33	7.23	3.44	3.83	3.44	3.84
$75,000 under $100,000	23.44	32.86	11.80	14.66	14.07	18.40	14.07	18.40	5.98	6.61	5.98	6.61
$100,000 under $200,000	13.19	21.73	7.08	8.97	33.60	60.85	33.60	60.85	5.71	9.04	5.71	9.03
$200,000 under $500,000	15.42	29.98	6.13	6.62	65.98	23.46	65.98	23.67	13.11	17.82	13.12	17.76
$500,000 under $1,000,000	85.96	50.82	4.31	4.84	19.28	32.43	19.28	32.43	2.13	2.48	2.13	2.48
$1,000,000 or more	5.26	13.93	2.01	3.48	16.12	20.68	16.12	20.68	1.36	1.56	1.36	1.56
Taxable returns, total	**6.14**	**8.20**	**3.10**	**3.75**	**1.81**	**2.51**	**2.05**	**2.74**	**1.69**	**1.86**	**2.26**	**2.45**
No adjusted gross income	17.74	27.75	36.27	25.19	29.38	13.02	0.00	0.00	48.26	45.37	44.69	32.66
$1 under $1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	0.00	0.00	0.00	0.00	99.97	99.97	0.00	0.00	99.95	99.35	0.00	0.00
$2,000 under $3,000	0.00	0.00	0.00	0.00	99.98	99.98	0.00	0.00	49.99	51.69	0.00	0.00
$3,000 under $4,000	0.00	0.00	0.00	0.00	22.47	25.06	99.98	99.98	35.34	39.86	0.00	0.00
$4,000 under $5,000	99.99	99.99	99.54	94.53	16.99	21.62	99.98	99.98	17.49	18.36	99.97	99.97
$5,000 under $6,000	57.49	70.49	55.39	56.37	13.28	16.45	73.98	94.54	13.27	14.81	99.97	99.97
$6,000 under $7,000	57.49	63.37	39.99	67.29	14.04	17.93	99.98	99.98	12.11	12.75	0.00	0.00
$7,000 under $8,000	44.35	55.89	51.72	56.08	13.09	17.19	70.70	87.88	11.07	11.79	0.00	0.00
$8,000 under $9,000	40.39	64.26	37.41	49.18	12.02	16.06	51.31	59.12	9.15	9.92	0.00	0.00
$9,000 under $10,000	50.14	60.96	35.95	43.70	12.48	16.37	29.12	45.34	9.89	10.77	0.00	0.00
$10,000 under $11,000	60.54	70.74	40.58	46.59	11.04	14.51	25.33	32.59	10.08	10.91	70.70	74.53
$11,000 under $12,000	61.84	71.79	42.65	49.40	10.93	15.05	20.40	27.08	10.06	10.83	0.00	0.00
$12,000 under $13,000	40.93	44.59	54.39	54.43	11.16	14.64	16.13	21.22	10.85	11.73	0.00	0.00
$13,000 under $14,000	60.54	65.11	29.80	43.32	10.50	15.22	14.43	19.79	10.70	11.90	0.00	0.00
$14,000 under $15,000	53.50	55.52	29.68	37.85	10.73	16.36	15.00	18.95	11.10	12.14	0.00	0.00
$15,000 under $16,000	37.36	52.53	27.79	32.78	10.62	14.09	14.76	18.23	10.79	12.36	0.00	0.00
$16,000 under $17,000	36.03	43.33	30.47	42.66	12.17	18.91	15.09	19.80	11.58	13.32	0.00	0.00
$17,000 under $18,000	49.68	66.94	29.88	33.50	11.48	15.44	12.19	16.46	11.91	13.07	59.69	65.19
$18,000 under $19,000	47.82	61.40	30.83	47.38	11.63	15.57	11.77	15.02	11.90	13.19	0.00	0.00
$19,000 under $20,000	47.32	56.66	26.18	33.59	11.79	15.87	11.79	14.87	12.08	13.12	51.16	84.99
$20,000 under $25,000	21.14	27.71	10.81	16.23	4.77	6.29	4.77	6.02	5.49	6.25	13.40	17.06
$25,000 under $30,000	17.44	31.47	11.52	15.54	5.31	7.46	5.31	7.12	6.39	7.25	8.05	9.93
$30,000 under $40,000	18.58	24.82	9.37	11.47	4.29	5.81	4.29	5.81	4.62	5.24	4.64	5.30
$40,000 under $50,000	20.34	31.94	11.01	14.74	6.22	8.60	6.22	8.60	5.82	6.71	5.82	6.57
$50,000 under $75,000	13.08	24.39	7.95	10.11	5.34	7.25	5.34	7.25	3.45	3.84	3.45	3.84
$75,000 under $100,000	23.78	33.06	11.81	14.81	14.07	18.40	14.07	18.40	6.00	6.64	6.00	6.64
$100,000 under $200,000	13.30	21.74	7.12	9.04	33.98	60.88	33.98	60.88	5.71	9.05	5.71	9.04
$200,000 under $500,000	15.46	30.04	6.16	6.67	66.00	23.48	66.00	23.69	13.12	17.83	13.13	17.77
$500,000 under $1,000,000	85.96	50.82	4.33	4.93	19.28	32.43	19.28	32.43	2.13	2.48	2.13	2.48
$1,000,000 or more	5.26	13.93	2.02	3.52	16.12	20.68	16.12	20.68	1.36	1.56	1.36	1.56
Nontaxable returns, total	**7.51**	**12.07**	**5.66**	**5.73**	**4.38**	**5.76**	**18.69**	**24.18**	**4.19**	**4.90**	**27.39**	**28.94**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Windfall profit tax refunds		Windfall profit tax withheld		Other income				Statutory adjustments			
					Net income		Net loss		Total		Moving expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	**9.74**	**18.37**	**5.72**	**9.92**	**1.86**	**3.15**	**3.97**	**2.84**	**0.49**	**0.78**	**3.30**	**3.77**
No adjusted gross income	46.70	32.99	25.43	19.31	15.66	14.59	7.14	2.79	10.15	16.25	56.01	40.83
$1 under $1,000	50.55	0.00	50.55	0.00	52.39	69.53	40.09	45.67	30.68	37.61	99.97	99.97
$1,000 under $2,000	0.00	0.00	99.22	99.30	22.91	40.76	38.12	47.84	20.41	31.53	99.98	99.98
$2,000 under $3,000	99.98	99.98	49.88	83.27	18.59	24.66	32.22	38.39	16.98	25.23	58.18	61.66
$3,000 under $4,000	99.88	99.96	73.98	74.55	20.56	29.89	39.81	76.88	14.26	18.30	43.15	53.77
$4,000 under $5,000	99.76	92.36	99.65	89.15	18.02	24.80	49.02	66.80	12.77	20.43	35.08	47.87
$5,000 under $6,000	0.00	0.00	99.95	90.63	16.19	26.61	47.95	54.72	9.71	18.23	32.29	40.73
$6,000 under $7,000	0.00	0.00	99.72	89.20	16.79	28.10	40.52	45.86	8.81	13.20	29.96	39.23
$7,000 under $8,000	0.00	0.00	69.02	83.74	19.28	30.64	65.82	82.77	9.28	13.30	33.51	35.55
$8,000 under $9,000	0.00	0.00	96.75	98.82	19.06	38.82	45.88	55.81	7.90	11.86	21.47	31.20
$9,000 under $10,000	99.98	99.98	42.88	80.78	17.00	29.02	50.28	64.64	7.44	12.26	21.67	33.08
$10,000 under $11,000	99.41	99.41	96.90	98.77	18.29	36.36	37.33	42.06	7.44	12.52	23.21	30.99
$11,000 under $12,000	99.98	99.98	99.88	99.67	16.96	36.49	59.12	90.38	6.78	10.38	25.30	33.71
$12,000 under $13,000	97.73	97.73	70.42	99.83	17.60	34.07	53.68	66.23	6.43	9.23	25.77	37.34
$13,000 under $14,000	99.41	99.41	70.67	56.14	17.38	35.91	51.69	55.05	6.48	10.73	21.64	28.32
$14,000 under $15,000	94.99	99.83	99.03	97.92	15.08	27.35	39.40	62.92	6.21	9.26	22.59	27.55
$15,000 under $16,000	46.64	69.65	70.18	64.64	16.20	28.56	61.68	60.70	6.05	9.25	26.77	35.62
$16,000 under $17,000	76.20	78.17	46.89	68.66	15.54	29.32	48.76	78.45	5.81	9.37	19.98	24.96
$17,000 under $18,000	0.00	0.00	70.93	97.92	16.63	32.97	42.39	47.54	5.61	7.75	20.89	24.70
$18,000 under $19,000	0.00	0.00	69.58	54.43	16.23	28.05	50.44	67.49	5.59	9.70	25.55	28.47
$19,000 under $20,000	99.98	99.98	48.32	64.53	13.03	34.38	43.92	72.76	5.10	7.86	19.94	30.62
$20,000 under $25,000	51.72	59.07	30.86	88.18	6.57	15.76	22.37	41.94	2.06	3.12	11.68	16.93
$25,000 under $30,000	43.81	62.04	33.50	47.72	6.80	15.07	25.46	37.26	2.00	2.91	10.69	13.61
$30,000 under $40,000	30.60	43.38	20.60	34.36	4.93	12.42	19.33	36.43	1.38	1.98	8.29	10.59
$40,000 under $50,000	36.30	47.43	17.21	28.01	5.24	10.86	19.88	45.16	1.62	1.74	9.00	10.16
$50,000 under $75,000	18.04	34.81	11.04	33.08	2.96	7.72	16.01	34.64	0.81	2.25	6.60	9.02
$75,000 under $100,000	17.68	38.55	15.54	26.11	6.15	11.16	23.98	61.83	2.23	2.26	8.92	9.30
$100,000 under $200,000	8.07	41.04	9.74	15.62	2.39	6.72	18.12	41.54	1.71	1.89	13.45	7.55
$200,000 under $500,000	6.29	11.56	19.53	9.80	9.02	6.52	35.13	49.59	3.75	3.14	8.58	10.69
$500,000 under $1,000,000	71.51	76.54	43.41	27.30	1.84	4.96	5.18	5.61	18.48	40.67	9.75	13.02
$1,000,000 or more	2.36	11.74	1.19	3.43	1.12	3.81	2.70	2.18	0.62	2.16	7.11	9.90
Taxable returns, total	**10.10**	**17.70**	**5.96**	**9.87**	**1.94**	**3.34**	**6.61**	**11.09**	**0.50**	**0.79**	**3.40**	**3.85**
No adjusted gross income	19.91	6.47	19.39	55.05	54.64	16.89	15.63	5.61	21.47	16.55	77.40	83.17
$1 under $1,000	50.55	0.00	50.55	0.00	50.55	50.55	28.17	29.74	83.35	74.23	0.00	0.00
$1,000 under $2,000	0.00	0.00	0.00	0.00	99.14	74.24	97.73	97.73	99.91	55.46	0.00	0.00
$2,000 under $3,000	0.00	0.00	99.98	99.98	99.21	98.62	99.98	99.98	69.87	80.17	0.00	0.00
$3,000 under $4,000	99.97	99.97	99.97	99.97	32.28	37.36	50.24	15.12	26.72	31.28	99.98	99.98
$4,000 under $5,000	99.76	92.36	99.76	96.85	27.47	38.27	99.54	56.44	28.90	39.96	60.67	75.55
$5,000 under $6,000	0.00	0.00	0.00	0.00	23.70	39.59	76.09	88.05	16.58	23.30	36.28	46.31
$6,000 under $7,000	0.00	0.00	91.88	0.00	20.77	33.92	58.03	65.64	12.29	17.80	36.28	48.94
$7,000 under $8,000	0.00	0.00	99.41	99.41	26.44	36.77	0.00	0.00	12.37	16.78	38.37	43.30
$8,000 under $9,000	0.00	0.00	0.00	0.00	22.61	45.84	58.96	58.65	10.28	14.04	23.32	36.41
$9,000 under $10,000	99.98	99.98	52.31	82.65	19.47	35.81	99.98	99.98	8.45	12.89	24.73	31.82
$10,000 under $11,000	99.41	99.41	99.95	99.94	19.84	40.94	48.47	66.58	8.10	13.43	24.36	32.83
$11,000 under $12,000	99.98	99.98	99.88	99.67	17.99	41.08	73.46	97.01	7.20	10.88	25.97	34.85
$12,000 under $13,000	97.73	97.73	70.42	99.83	18.87	30.82	81.80	91.00	6.75	9.62	27.48	39.83
$13,000 under $14,000	0.00	0.00	70.70	82.45	18.85	41.48	62.58	64.63	6.80	11.39	21.64	28.32
$14,000 under $15,000	99.98	99.98	0.00	0.00	17.28	32.19	44.92	78.05	6.48	9.58	23.01	28.26
$15,000 under $16,000	46.64	69.65	72.53	64.83	16.64	29.16	78.37	72.20	6.22	9.60	26.77	35.62
$16,000 under $17,000	76.36	80.18	51.36	69.81	16.09	31.61	57.21	61.99	5.95	9.75	21.77	27.96
$17,000 under $18,000	0.00	0.00	71.24	97.96	17.21	33.14	43.94	54.24	5.72	7.90	21.35	25.19
$18,000 under $19,000	0.00	0.00	69.62	67.21	16.58	29.45	58.56	97.00	5.70	9.61	25.55	28.47
$19,000 under $20,000	99.98	99.98	51.36	64.67	13.63	35.75	43.93	73.66	5.21	8.10	20.35	32.11
$20,000 under $25,000	59.52	62.43	32.74	89.12	6.71	16.39	23.48	47.68	2.09	3.17	11.80	17.32
$25,000 under $30,000	43.81	62.07	33.85	48.66	6.88	15.51	26.16	42.02	2.01	2.92	10.69	13.71
$30,000 under $40,000	30.91	46.76	21.15	38.66	4.99	12.89	20.66	39.94	1.39	1.99	8.34	10.63
$40,000 under $50,000	36.30	47.44	17.66	29.80	5.27	10.98	21.66	53.09	1.62	1.75	9.04	10.21
$50,000 under $75,000	18.26	34.85	11.09	33.41	2.97	7.70	16.29	34.73	0.81	2.25	6.60	9.07
$75,000 under $100,000	17.97	39.42	15.78	26.53	6.17	11.18	24.66	65.47	2.23	2.27	8.92	9.30
$100,000 under $200,000	8.[illegible]7	41.08	9.78	15.66	2.39	6.78	18.94	42.25	1.72	1.89	13.45	7.55
$200,000 under $500,000	6.31	11.60	19.58	9.88	9.05	6.60	35.63	50.62	3.76	3.15	8.66	10.82
$500,000 under $1,000,000	71.56	76.60	43.48	27.35	1.84	5.02	5.24	5.84	18.49	40.69	9.79	13.02
$1,000,000 or more	2.36	11.74	1.19	3.44	1.12	3.83	2.72	2.22	0.62	2.16	7.11	9.90
Nontaxable returns, total	**36.44**	**57.41**	**20.33**	**41.64**	**6.34**	**9.56**	**5.90**	**3.14**	**3.41**	**5.41**	**14.13**	**18.36**

Footnote(s) at end of table.

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments—continued											
	Employee business expense		Payments to an IRA		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Deduction for working married couple	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)
All returns, total	**1.46**	**2.08**	**0.86**	**0.85**	**3.43**	**6.84**	**5.04**	**10.36**	**5.07**	**7.08**	**0.67**	**0.73**
No adjusted gross income	21.29	33.45	15.72	17.28	34.80	24.12	34.86	31.03	22.17	17.24	14.96	15.32
$1 under $1,000	47.19	52.71	52.26	56.92	0.00	0.00	99.98	99.98	70.18	70.18	72.03	65.97
$1,000 under $2,000	42.01	44.09	34.29	37.48	99.95	99.75	39.25	75.57	0.00	0.00	41.29	77.50
$2,000 under $3,000	33.99	48.47	30.09	30.88	98.89	98.89	57.51	74.31	52.31	65.76	32.97	36.37
$3,000 under $4,000	31.42	33.40	23.06	24.62	80.36	71.03	36.67	51.67	70.60	72.20	31.24	45.20
$4,000 under $5,000	24.15	30.34	24.15	24.94	73.98	72.33	59.69	95.86	99.98	99.98	20.21	24.85
$5,000 under $6,000	20.27	26.35	22.39	36.41	99.97	99.97	46.48	71.09	99.87	99.80	13.03	15.47
$6,000 under $7,000	18.14	26.27	14.48	15.71	98.48	99.86	59.69	79.98	64.23	51.02	14.42	17.13
$7,000 under $8,000	20.02	24.97	15.96	17.24	99.98	99.98	35.89	53.11	67.96	80.40	14.78	17.57
$8,000 under $9,000	16.89	21.66	15.24	16.59	72.23	75.02	50.15	67.43	82.44	82.44	11.69	14.25
$9,000 under $10,000	16.35	22.98	14.25	15.92	99.87	99.44	34.46	51.96	59.69	78.65	10.70	13.23
$10,000 under $11,000	16.82	25.01	13.19	14.84	0.00	0.00	37.78	64.10	76.34	76.04	10.57	12.17
$11,000 under $12,000	14.71	18.93	13.36	15.09	73.95	68.03	33.21	48.41	99.90	97.93	9.24	10.75
$12,000 under $13,000	13.99	17.04	11.71	12.48	70.55	81.20	38.91	57.14	55.06	58.22	9.01	10.11
$13,000 under $14,000	13.52	19.67	12.73	13.96	98.14	70.33	36.95	46.76	71.23	83.44	8.62	10.03
$14,000 under $15,000	13.24	18.74	11.00	11.60	58.02	64.64	51.31	58.63	52.48	58.99	8.63	11.96
$15,000 under $16,000	14.60	21.15	10.38	10.97	71.11	87.73	52.30	73.67	56.82	59.41	8.09	9.77
$16,000 under $17,000	12.51	22.31	10.50	11.28	50.68	51.94	35.49	45.94	44.97	49.28	7.84	9.28
$17,000 under $18,000	11.15	16.25	9.62	10.26	0.00	0.00	39.75	54.13	51.90	51.42	7.62	8.77
$18,000 under $19,000	14.10	25.85	8.90	9.60	37.25	49.89	39.42	51.72	53.08	65.51	7.41	8.70
$19,000 under $20,000	10.86	16.21	8.99	9.70	35.23	39.42	60.37	68.92	41.33	52.02	6.60	7.63
$20,000 under $25,000	5.20	8.13	3.65	4.02	20.60	24.34	16.91	29.61	20.30	23.17	2.60	3.05
$25,000 under $30,000	4.94	7.67	3.42	3.80	20.57	23.57	16.22	47.14	19.69	25.19	2.49	2.89
$30,000 under $40,000	3.65	5.63	2.40	2.65	12.32	15.25	12.22	22.41	13.59	15.74	1.68	1.97
$40,000 under $50,000	3.79	4.74	2.28	2.34	9.61	10.02	12.74	22.06	12.94	13.34	1.88	2.07
$50,000 under $75,000	2.43	4.53	1.23	1.38	5.99	28.05	10.70	19.40	9.06	20.06	1.03	1.25
$75,000 under $100,000	4.61	4.44	2.54	2.71	5.67	6.32	16.59	51.47	9.48	9.28	2.95	3.32
$100,000 under $200,000	3.85	4.40	1.75	1.93	6.64	4.25	9.90	31.25	4.96	5.70	2.46	3.34
$200,000 under $500,000	2.71	4.93	4.16	3.23	15.93	6.78	11.26	40.56	5.05	6.26	1.75	2.30
$500,000 under $1,000,000	2.86	5.15	20.46	21.02	52.32	23.36	9.26	59.88	67.42	73.71	31.12	46.42
$1,000,000 or more	2.23	7.25	0.72	1.70	1.75	3.18	5.77	15.90	2.36	4.67	1.17	1.49
Taxable returns, total	**1.49**	**2.11**	**0.86**	**0.86**	**3.43**	**7.01**	**5.29**	**10.64**	**5.22**	**7.44**	**0.68**	**0.73**
No adjusted gross income	40.02	24.96	18.68	12.12	34.45	31.05	55.03	64.12	45.14	34.96	26.38	27.58
$1 under $1,000	70.18	70.18	97.73	97.73	0.00	0.00	0.00	0.00	70.18	70.18	97.73	97.73
$1,000 under $2,000	0.00	0.00	0.00	0.00	0.00	0.00	99.98	99.98	0.00	0.00	0.00	0.00
$2,000 under $3,000	97.73	97.73	97.73	97.73	98.89	98.89	0.00	0.00	99.98	99.98	97.67	95.62
$3,000 under $4,000	45.65	49.22	37.06	40.53	0.00	0.00	99.95	99.96	99.76	98.34	99.41	99.41
$4,000 under $5,000	46.76	75.93	39.25	39.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $6,000	24.11	31.02	28.94	32.29	99.97	99.97	59.69	60.63	0.00	0.00	73.86	86.08
$6,000 under $7,000	24.73	44.82	16.75	18.25	91.88	91.88	99.98	99.98	71.30	72.78	32.25	36.00
$7,000 under $8,000	25.93	36.07	20.02	22.20	0.00	0.00	36.67	53.88	80.36	88.49	27.68	30.57
$8,000 under $9,000	19.38	24.61	17.13	18.76	97.08	94.38	50.15	67.49	82.44	82.44	19.81	22.91
$9,000 under $10,000	17.21	23.58	15.62	17.47	99.87	99.44	36.68	54.26	59.69	78.65	13.20	16.78
$10,000 under $11,000	17.94	25.97	13.88	15.55	0.00	0.00	40.81	65.10	76.34	76.04	12.43	14.20
$11,000 under $12,000	16.02	20.12	13.78	15.64	73.95	68.03	33.73	48.95	99.97	99.97	9.99	11.82
$12,000 under $13,000	14.68	17.89	12.19	13.15	70.58	81.84	42.21	69.63	57.72	70.52	9.57	10.82
$13,000 under $14,000	14.00	20.66	13.21	14.47	99.96	99.96	38.96	48.58	71.25	84.41	9.20	10.72
$14,000 under $15,000	13.69	19.21	11.36	12.12	70.68	76.15	59.69	69.23	71.30	82.40	9.13	12.65
$15,000 under $16,000	15.19	22.77	10.63	11.25	99.97	99.97	52.30	73.67	60.68	61.26	8.41	10.10
$16,000 under $17,000	12.74	23.00	10.77	11.63	55.47	59.12	35.49	45.94	44.98	49.69	8.06	9.53
$17,000 under $18,000	11.53	17.47	9.91	10.65	0.00	0.00	39.76	54.14	51.90	51.42	7.82	9.06
$18,000 under $19,000	14.59	27.39	9.09	9.88	43.52	53.88	39.42	51.72	53.08	65.51	7.56	8.84
$19,000 under $20,000	11.18	16.97	9.19	9.93	37.65	41.61	60.37	68.92	41.33	52.02	6.75	7.76
$20,000 under $25,000	5.24	8.23	3.69	4.07	21.92	25.24	17.35	30.36	21.58	25.66	2.65	3.10
$25,000 under $30,000	4.96	7.73	3.44	3.83	20.86	24.63	16.42	47.70	19.70	25.23	2.51	2.91
$30,000 under $40,000	3.66	5.67	2.41	2.66	12.56	15.93	12.23	22.45	13.88	16.36	1.68	1.97
$40,000 under $50,000	3.80	4.77	2.28	2.34	9.80	10.26	12.74	22.06	12.95	13.37	1.89	2.07
$50,000 under $75,000	2.43	4.54	1.23	1.38	6.01	28.22	10.70	19.40	9.12	20.24	1.03	1.25
$75,000 under $100,000	4.62	4.45	2.54	2.71	5.67	6.33	16.67	51.59	9.53	9.38	2.96	3.32
$100,000 under $200,000	3.85	4.41	1.75	1.94	6.64	4.25	9.91	31.26	4.97	5.72	2.46	3.34
$200,000 under $500,000	2.71	4.94	4.16	3.23	15.94	6.78	11.30	40.82	5.06	6.28	1.75	2.30
$500,000 under $1,000,000	2.86	5.15	20.47	21.03	52.32	23.36	9.26	59.88	67.47	73.79	31.14	46.43
$1,000,000 or more	2.24	7.27	0.72	1.70	1.75	3.18	5.80	15.93	2.36	4.67	1.17	1.50
Nontaxable returns, total	**7.76**	**10.46**	**8.69**	**7.43**	**20.23**	**20.67**	**16.42**	**35.60**	**20.83**	**17.20**	**4.38**	**5.37**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments—continued: Other adjustments: Number of returns	Statutory adjustments—continued: Other adjustments: Amount	Excess itemized deductions: Number of returns	Excess itemized deductions: Amount	Unused zero bracket amount: Number of returns	Unused zero bracket amount: Amount	Contributions deduction for nonitemizers: Number of returns	Contributions deduction for nonitemizers: Amount	Exemptions: Number of exemptions	Exemptions: Amount	Taxable income: Number of returns	Taxable income: Amount
	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)
All returns, total	**19.53**	**30.10**	**0.46**	**0.86**	**5.89**	**6.11**	**0.84**	**1.53**	**0.27**	**0.27**	**0.12**	**0.26**
No adjusted gross income	66.79	77.39	0.00	0.00	0.00	0.00	0.00	0.00	4.56	4.55	0.00	0.00
$1 under $1,000	0.00	0.00	30.13	47.52	73.98	82.69	15.81	37.44	4.07	4.06	73.98	83.18
$1,000 under $2,000	99.98	99.98	23.88	29.15	12.28	12.29	9.76	21.17	3.25	3.25	3.20	4.67
$2,000 under $3,000	99.98	99.98	21.36	25.14	12.48	12.59	7.53	12.96	3.28	3.28	2.97	3.35
$3,000 under $4,000	0.00	0.00	15.96	26.97	13.53	14.12	6.61	10.56	3.36	3.35	2.92	3.13
$4,000 under $5,000	0.00	0.00	12.76	19.21	19.77	20.68	5.51	10.17	3.30	3.30	2.84	3.05
$5,000 under $6,000	0.00	0.00	10.67	21.75	24.99	27.93	5.20	9.60	3.31	3.31	2.84	3.03
$6,000 under $7,000	99.97	99.97	10.70	22.44	25.81	26.87	4.88	8.22	3.32	3.32	2.83	2.98
$7,000 under $8,000	0.00	0.00	8.96	28.56	35.34	38.29	4.82	7.74	3.38	3.38	2.87	3.01
$8,000 under $9,000	0.00	0.00	8.01	12.24	37.78	41.15	4.61	7.61	3.24	3.24	2.74	2.86
$9,000 under $10,000	0.00	0.00	8.82	15.36	40.81	45.64	4.59	8.86	3.40	3.40	2.85	2.94
$10,000 under $11,000	99.98	99.98	7.80	12.54	45.67	51.05	4.66	7.44	3.49	3.49	2.97	3.06
$11,000 under $12,000	99.97	99.97	7.26	10.72	58.88	57.86	4.92	7.44	3.56	3.56	3.03	3.12
$12,000 under $13,000	0.00	0.00	6.97	9.50	70.70	70.86	4.95	8.27	3.66	3.66	3.08	3.18
$13,000 under $14,000	0.00	0.00	6.76	9.67	59.69	63.72	5.07	7.78	3.62	3.62	3.10	3.18
$14,000 under $15,000	0.00	0.00	6.34	8.21	70.70	71.21	5.20	8.24	3.66	3.66	3.11	3.19
$15,000 under $16,000	0.00	0.00	6.24	8.50	0.00	0.00	5.11	8.38	3.73	3.73	3.18	3.26
$16,000 under $17,000	0.00	0.00	5.92	8.51	0.00	0.00	5.47	9.08	3.81	3.81	3.33	3.41
$17,000 under $18,000	0.00	0.00	5.80	8.87	0.00	0.00	5.33	8.58	3.81	3.81	3.30	3.38
$18,000 under $19,000	0.00	0.00	6.09	8.17	0.00	0.00	5.53	8.81	3.96	3.96	3.41	3.47
$19,000 under $20,000	99.96	99.96	5.38	7.30	0.00	0.00	5.81	8.71	3.79	3.79	3.35	3.44
$20,000 under $25,000	70.69	70.79	2.11	2.81	57.72	69.03	2.54	4.03	1.55	1.55	1.31	1.34
$25,000 under $30,000	0.00	0.00	1.96	2.65	99.98	99.98	3.30	5.38	1.71	1.71	1.47	1.51
$30,000 under $40,000	46.21	62.50	1.29	1.67	99.99	99.99	3.45	5.31	1.25	1.25	1.09	1.12
$40,000 under $50,000	43.97	54.31	1.55	1.83	0.00	0.00	5.99	9.90	1.61	1.61	1.46	1.48
$50,000 under $75,000	34.08	45.58	0.73	1.27	70.65	97.31	5.71	7.73	0.80	0.80	0.69	0.73
$75,000 under $100,000	45.63	47.25	2.04	2.26	0.00	0.00	21.13	24.09	2.11	2.11	2.04	2.08
$100,000 under $200,000	34.20	66.39	1.71	2.76	46.15	49.14	18.87	22.42	1.60	1.60	1.70	1.77
$200,000 under $500,000	38.29	28.92	4.47	9.14	55.58	56.66	15.54	20.83	4.45	4.45	4.44	4.71
$500,000 under $1,000,000	35.84	56.14	14.69	21.53	31.15	33.62	16.22	28.93	13.62	13.63	14.65	13.44
$1,000,000 or more	24.25	40.51	0.42	0.87	0.00	0.00	14.84	69.44	0.50	0.50	0.42	0.59
Taxable returns, total	**21.30**	**20.98**	**0.46**	**0.87**	**5.96**	**6.19**	**0.91**	**1.58**	**0.33**	**0.33**	**0.22**	**0.27**
No adjusted gross income	70.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.26	20.29	0.00	0.00
$1 under $1,000	0.00	0.00	69.25	48.31	0.00	0.00	0.00	0.00	66.44	66.44	0.00	0.00
$1,000 under $2,000	0.00	0.00	96.77	49.15	12.57	12.58	0.00	0.00	12.39	12.39	12.48	12.63
$2,000 under $3,000	0.00	0.00	63.76	63.34	12.57	12.67	0.00	0.00	12.32	12.32	12.28	12.42
$3,000 under $4,000	0.00	0.00	45.30	44.08	13.53	14.12	10.16	14.82	4.59	4.59	4.58	4.69
$4,000 under $5,000	0.00	0.00	41.97	40.34	19.77	20.68	6.67	11.79	3.63	3.63	3.51	3.56
$5,000 under $6,000	0.00	0.00	20.75	25.28	24.99	27.93	5.99	9.03	3.72	3.72	3.50	3.54
$6,000 under $7,000	99.97	99.97	18.11	22.06	25.81	26.87	5.67	9.93	3.80	3.80	3.50	3.54
$7,000 under $8,000	0.00	0.00	16.06	18.52	35.34	38.29	5.69	9.40	3.87	3.86	3.46	3.51
$8,000 under $9,000	0.00	0.00	11.49	14.27	37.78	41.15	5.04	8.44	3.60	3.60	3.13	3.18
$9,000 under $10,000	0.00	0.00	11.29	13.53	40.81	45.64	4.94	7.40	3.56	3.56	3.08	3.13
$10,000 under $11,000	99.98	99.98	9.23	11.88	45.67	51.05	4.77	7.54	3.64	3.64	3.10	3.16
$11,000 under $12,000	99.97	99.97	8.44	10.60	58.88	57.86	5.02	7.62	3.70	3.70	3.12	3.19
$12,000 under $13,000	0.00	0.00	7.71	9.65	70.70	70.86	5.03	8.42	3.73	3.73	3.17	3.23
$13,000 under $14,000	0.00	0.00	7.33	9.17	59.69	63.72	5.12	7.93	3.72	3.72	3.17	3.23
$14,000 under $15,000	0.00	0.00	6.79	8.21	70.70	71.21	5.23	8.34	3.76	3.76	3.17	3.23
$15,000 under $16,000	0.00	0.00	6.57	8.09	0.00	0.00	5.13	8.28	3.80	3.80	3.23	3.28
$16,000 under $17,000	0.00	0.00	6.22	7.92	0.00	0.00	5.49	9.16	3.89	3.89	3.37	3.44
$17,000 under $18,000	0.00	0.00	6.07	7.79	0.00	0.00	5.35	8.60	3.89	3.89	3.34	3.40
$18,000 under $19,000	0.00	0.00	6.31	7.69	0.00	0.00	5.56	8.88	4.04	4.04	3.44	3.50
$19,000 under $20,000	0.00	0.00	5.55	6.85	0.00	0.00	5.82	8.68	3.85	3.85	3.40	3.47
$20,000 under $25,000	70.69	70.79	2.15	2.81	57.72	69.03	2.55	4.04	1.57	1.57	1.32	1.35
$25,000 under $30,000	0.00	0.00	1.98	2.57	99.98	99.98	3.30	5.39	1.73	1.73	1.48	1.51
$30,000 under $40,000	46.21	62.50	1.30	1.65	0.00	0.00	3.46	5.33	1.25	1.25	1.09	1.12
$40,000 under $50,000	43.98	54.31	1.56	1.83	0.00	0.00	5.99	9.90	1.62	1.62	1.47	1.48
$50,000 under $75,000	34.08	45.58	0.73	1.27	70.65	97.31	5.71	7.73	0.80	0.80	0.69	0.73
$75,000 under $100,000	45.65	47.37	2.05	2.27	0.00	0.00	21.13	24.09	2.12	2.12	2.04	2.08
$100,000 under $200,000	34.20	66.39	1.72	2.78	46.15	49.14	18.87	22.42	1.60	1.60	1.70	1.77
$200,000 under $500,000	38.29	28.92	4.48	9.24	56.42	57.07	15.65	20.92	4.46	4.46	4.44	4.71
$500,000 under $1,000,000	35.84	56.14	14.72	21.74	31.15	33.62	16.33	29.07	13.64	13.65	14.65	13.45
$1,000,000 or more	24.25	40.51	0.42	0.88	0.00	0.00	14.84	69.44	0.50	0.50	0.42	0.59
Nontaxable returns, total	**45.17**	**62.16**	**3.14**	**4.40**	**39.02**	**40.08**	**2.95**	**5.87**	**1.22**	**1.22**	**1.25**	**1.96**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Income tax before credits		Tax credits									
			Total		Total personal credits							
							Child care credit		Credit for the elderly and disabled		Residential energy credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(144)	(145)	(146)	(147)	(149)	(149)	(150)	(151)	(152)	(153)	(154)	(155)
All returns, total	**0.20**	**0.55**	**0.85**	**2.08**	**1.04**	**1.67**	**1.49**	**1.84**	**7.70**	**9.77**	**2.38**	**4.99**
No adjusted gross income	67.30	58.47	46.06	68.99	32.90	26.89	49.65	49.66	55.62	62.83	82.44	82.44
$1 under $1,000	0.00	0.00	0.00	0.00	70.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	12.40	17.92	73.96	71.58	99.95	99.93	0.00	0.00	0.00	0.00	99.98	99.98
$2,000 under $3,000	11.98	15.16	43.03	82.87	57.72	88.60	99.98	99.98	0.00	0.00	0.00	0.00
$3,000 under $4,000	4.54	7.54	29.02	35.59	50.87	60.74	0.00	0.00	0.00	0.00	99.98	99.98
$4,000 under $5,000	3.37	4.90	11.71	30.08	17.88	38.41	30.44	64.20	30.14	33.30	70.70	71.61
$5,000 under $6,000	3.27	6.22	8.93	11.09	13.33	15.72	19.39	21.07	25.01	30.12	59.69	70.04
$6,000 under $7,000	3.15	3.45	6.80	8.01	11.33	13.81	16.94	18.33	21.84	25.50	31.11	39.97
$7,000 under $8,000	3.10	3.39	6.37	7.63	10.55	13.22	14.83	16.43	23.32	28.14	33.73	40.43
$8,000 under $9,000	2.85	3.17	5.64	6.61	9.11	11.60	12.18	13.70	20.39	25.67	30.81	41.86
$9,000 under $10,000	2.90	3.19	5.52	6.82	9.11	11.42	11.47	12.94	26.92	32.44	41.55	48.04
$10,000 under $11,000	3.01	3.28	5.68	8.56	8.91	10.99	11.16	12.41	26.18	32.22	27.39	34.99
$11,000 under $12,000	3.07	3.34	7.72	10.47	8.74	11.49	11.61	13.14	37.78	46.26	21.53	25.78
$12,000 under $13,000	3.12	3.35	8.25	10.75	9.35	12.37	11.91	13.83	42.21	42.97	24.66	31.75
$13,000 under $14,000	3.12	3.36	7.19	9.38	8.25	10.45	10.08	11.69	29.52	30.18	26.47	42.99
$14,000 under $15,000	3.13	3.34	7.33	10.15	8.15	11.10	9.91	12.16	49.99	57.90	19.79	32.49
$15,000 under $16,000	3.20	3.40	7.50	10.14	8.55	11.56	10.89	12.88	51.31	59.09	21.56	30.08
$16,000 under $17,000	3.34	3.56	7.92	11.12	8.97	12.14	11.37	13.55	38.94	48.70	26.48	37.88
$17,000 under $18,000	3.32	3.52	7.62	10.76	8.75	12.78	10.93	14.01	58.12	69.02	19.23	23.52
$18,000 under $19,000	3.41	3.62	7.98	10.40	8.99	12.05	10.99	12.77	99.96	99.96	24.11	44.04
$19,000 under $20,000	3.37	3.60	7.89	11.28	9.00	12.44	11.07	12.98	51.37	70.36	27.71	51.75
$20,000 under $25,000	1.31	1.41	3.14	4.77	3.53	5.11	4.47	5.47	57.72	58.89	8.66	16.44
$25,000 under $30,000	1.48	1.57	3.22	5.74	3.58	5.52	4.59	5.69	0.00	0.00	7.60	16.36
$30,000 under $40,000	1.09	1.17	2.33	4.45	2.59	4.31	3.49	4.32	0.00	0.00	5.12	11.33
$40,000 under $50,000	1.47	1.51	2.62	5.53	2.94	5.12	4.00	4.81	0.00	0.00	5.94	13.61
$50,000 under $75,000	0.69	1.04	1.62	8.77	1.76	3.44	2.80	3.53	0.00	0.00	3.83	8.93
$75,000 under $100,000	2.04	2.14	3.23	7.07	3.54	6.52	6.98	7.26	0.00	0.00	7.03	14.53
$100,000 under $200,000	1.70	1.88	2.84	12.41	3.01	4.46	4.02	4.66	0.00	0.00	7.88	10.56
$200,000 under $500,000	4.44	4.94	6.15	10.84	6.42	5.20	5.58	6.35	0.00	0.00	5.13	10.95
$500,000 under $1,000,000	14.64	13.40	17.57	7.49	21.74	8.81	6.23	6.80	91.88	91.88	4.73	10.43
$1,000,000 or more	0.42	0.59	0.48	1.60	0.73	2.32	4.96	5.39	70.26	0.00	3.59	7.70
Taxable returns, total	**0.22**	**0.55**	**0.90**	**2.30**	**1.07**	**1.73**	**1.55**	**1.92**	**10.16**	**12.62**	**2.43**	**5.13**
No adjusted gross income	84.87	71.72	71.40	89.09	35.50	28.33	49.65	49.66	55.62	62.83	82.44	82.44
$1 under $1,000	0.00	0.00	0.00	0.00	70.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000 under $2,000	12.40	17.92	73.96	71.58	99.95	99.93	0.00	0.00	0.00	0.00	99.98	99.98
$2,000 under $3,000	12.07	13.12	47.66	52.65	70.70	70.70	0.00	0.00	0.00	0.00	0.00	0.00
$3,000 under $4,000	4.58	7.58	59.81	56.75	72.53	68.52	0.00	0.00	0.00	0.00	0.00	0.00
$4,000 under $5,000	3.51	5.00	28.40	58.81	38.70	74.13	99.98	99.98	0.00	0.00	99.98	99.98
$5,000 under $6,000	3.50	6.57	24.22	43.09	28.25	30.26	99.98	99.98	57.94	63.36	99.97	99.97
$6,000 under $7,000	3.50	3.73	16.34	20.52	19.54	25.08	99.98	99.98	35.34	38.21	38.91	48.31
$7,000 under $8,000	3.46	3.67	13.88	18.03	20.07	28.82	0.00	0.00	35.82	41.01	49.99	57.49
$8,000 under $9,000	3.13	3.37	9.03	10.38	15.31	25.14	38.37	47.73	30.14	41.10	36.28	50.10
$9,000 under $10,000	3.08	3.32	7.00	8.38	13.86	19.92	23.84	27.34	31.96	39.09	51.31	60.54
$10,000 under $11,000	3.10	3.35	6.32	9.95	10.69	13.60	13.96	15.65	29.12	37.21	38.37	50.66
$11,000 under $12,000	3.12	3.39	8.69	12.25	9.54	12.95	13.12	15.00	40.81	52.17	23.87	29.11
$12,000 under $13,000	3.17	3.39	9.16	12.08	10.19	13.49	13.15	15.25	46.48	47.25	26.95	36.54
$13,000 under $14,000	3.17	3.39	7.81	10.45	8.67	11.22	10.70	12.59	30.44	31.60	28.54	37.99
$14,000 under $15,000	3.17	3.37	7.86	10.85	8.63	11.78	10.56	12.85	49.99	57.90	21.26	28.01
$15,000 under $16,000	3.23	3.42	7.87	10.88	8.72	11.80	11.08	13.05	57.72	68.40	22.45	32.65
$16,000 under $17,000	3.37	3.59	8.35	12.01	9.34	12.71	12.07	14.32	38.94	48.70	27.37	38.96
$17,000 under $18,000	3.34	3.53	7.94	11.49	8.94	13.10	11.22	14.32	58.12	69.02	20.42	25.27
$18,000 under $19,000	3.44	3.63	8.37	10.84	9.13	12.04	11.11	12.88	99.96	99.96	25.40	32.68
$19,000 under $20,000	3.40	3.62	8.29	11.26	9.11	12.04	11.14	13.08	51.37	70.36	30.12	43.56
$20,000 under $25,000	1.32	1.42	3.25	4.73	3.59	5.08	4.54	5.56	57.72	58.89	9.01	16.22
$25,000 under $30,000	1.48	1.58	3.28	4.93	3.62	5.34	4.61	5.72	0.00	0.00	7.66	16.16
$30,000 under $40,000	1.09	1.17	2.36	4.02	2.60	4.26	3.50	4.33	0.00	0.00	5.17	11.54
$40,000 under $50,000	1.47	1.51	2.64	5.65	2.94	5.10	4.01	4.81	0.00	0.00	5.96	13.74
$50,000 under $75,000	0.69	1.04	1.62	8.72	1.77	3.44	2.80	3.53	0.00	0.00	3.83	8.95
$75,000 under $100,000	2.04	2.14	3.24	7.15	3.55	6.52	6.98	7.26	0.00	0.00	7.03	14.53
$100,000 under $200,000	1.70	1.89	2.85	12.52	3.01	4.09	4.02	4.87	0.00	0.00	7.91	9.79
$200,000 under $500,000	4.44	4.94	6.15	11.05	6.43	5.20	5.58	6.35	0.00	0.00	5.13	10.95
$500,000 under $1,000,000	14.65	13.40	17.58	7.63	21.74	8.81	6.23	6.80	91.88	91.88	4.73	10.43
$1,000,000 or more	0.42	0.59	0.48	1.65	0.73	2.32	4.96	5.39	70.26	0.00	3.59	7.70
Nontaxable returns, total	**2.77**	**5.06**	**2.77**	**5.06**	**4.34**	**6.07**	**5.26**	**6.44**	**11.67**	**15.47**	**11.61**	**16.74**

Footnote(s) at end of table.

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued											
	Total personal credits—continued		Total non-personal credits									
	Political contribution credit				Foreign tax credit		Total business credits					
									Investment credit		Alcohol fuel credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)
All returns, total	**1.92**	**2.15**	**1.44**	**3.58**	**1.82**	**23.04**	**1.59**	**1.91**	**1.52**	**10.09**	**46.59**	**19.19**
No adjusted gross income	33.27	27.36	21.43	61.82	0.00	0.00	21.43	61.82	6.55	11.68	42.48	76.18
$1 under $1,000	70.18	0.00	73.98	71.04	0.00	0.00	73.98	71.04	26.56	33.99	0.00	0.00
$1,000 under $2,000	0.00	0.00	57.99	58.48	0.00	0.00	57.99	58.48	29.48	49.72	0.00	0.00
$2,000 under $3,000	70.70	70.70	41.02	57.78	0.00	0.00	41.02	57.78	20.68	41.86	0.00	0.00
$3,000 under $4,000	58.98	60.81	27.27	31.78	0.00	0.00	27.27	31.78	18.19	26.42	0.00	0.00
$4,000 under $5,000	36.55	40.60	29.23	45.07	99.99	99.99	29.46	45.23	18.23	28.91	0.00	0.00
$5,000 under $6,000	30.44	33.03	36.08	45.64	99.99	99.99	37.25	49.44	20.74	29.60	0.00	0.00
$6,000 under $7,000	29.37	33.58	19.51	23.93	0.00	0.00	19.51	23.93	16.74	28.75	0.00	0.00
$7,000 under $8,000	24.24	28.06	18.27	27.52	0.00	0.00	18.27	27.52	15.59	31.12	0.00	0.00
$8,000 under $9,000	23.42	26.99	16.97	20.32	0.00	0.00	16.97	20.32	16.05	36.42	0.00	0.00
$9,000 under $10,000	19.83	24.07	16.43	20.03	99.96	99.87	16.45	20.14	16.45	28.79	0.00	0.00
$10,000 under $11,000	21.62	25.18	17.77	23.66	70.34	71.07	17.94	23.71	18.19	25.97	0.00	0.00
$11,000 under $12,000	17.96	20.50	15.72	22.96	70.34	94.39	15.83	23.05	16.57	36.07	0.00	0.00
$12,000 under $13,000	18.51	22.86	15.80	20.86	0.00	0.00	15.80	20.86	17.07	31.49	0.00	0.00
$13,000 under $14,000	19.54	23.56	13.47	21.12	0.00	0.00	13.47	21.12	13.68	25.55	0.00	0.00
$14,000 under $15,000	19.80	21 25	14.52	23.68	0.00	0.00	14.52	23.68	14.51	31 46	0.00	0.00
$15,000 under $16,000	17.55	19.82	14.88	20.37	99.99	99.99	14.88	18.98	14.86	26.69	0.00	0.00
$16,000 under $17,000	18.25	20.69	15.06	25.58	99.99	99.99	15.07	26.30	16.19	36.18	0.00	0.00
$17,000 under $18,000	19.98	24.74	13.85	17.88	0.00	0.00	13.85	17.88	13.82	21.54	0.00	0.00
$18,000 under $19,000	20.24	24.54	15.52	20.54	99.99	99 99	15.35	20.56	15.37	22.29	0.00	0.00
$19,000 under $20,000	18.01	21.86	15.10	21.78	59.69	97.38	15.23	22.34	15.77	25.30	0.00	0.00
$20,000 under $25,000	7.17	8.60	6.31	9 63	30.06	51.93	6.29	9.43	6.56	12.47	0.00	0.00
$25,000 under $30,000	7.58	9.09	6.68	12.37	36.63	66.01	6.59	10.07	6.67	11.12	0.00	0.00
$30,000 under $40,000	5.28	6.47	4.77	8.98	21.33	51.09	4.74	8.30	4.80	56.75	0.00	0.00
$40,000 under $50,000	5.40	6.41	4.99	10.88	36.63	65.81	4.85	11.04	4.89	11.75	71.62	98.40
$50,000 under $75,000	2.97	3.54	3.52	13.86	19.34	48.32	3.22	5.93	3.29	7.78	0.00	0.00
$75,000 under $100,000	4.43	5.42	5.23	8 62	30.72	80.02	4.19	8.17	4.24	8.00	70.29	84.23
$100,000 under $200,000	3.53	3.16	4.24	13.26	26.29	61.29	3.10	3.69	2.90	4.66	61 29	59.03
$200,000 under $500,000	7.28	7.61	7.94	11.09	36.63	78.61	7.05	3.47	7.13	3.87	32.60	32.09
$500,000 under $1,000,000	23.04	15.51	20.36	7.53	63.27	37.93	20.49	6.97	20.76	8.32	20.13	38.30
$1,000,000 or more	0.75	0.79	0.52	1.61	0.80	5.38	0.56	1.61	0.57	1.97	12.44	25.00
Taxable returns, total	**1.93**	**2.16**	**1.54**	**3.94**	**2.85**	**27.41**	**1.70**	**1.95**	**1.74**	**2.34**	**47.05**	**19.27**
No adjusted gross income	35.95	28.42	48 66	89.08	0.00	0.00	48.66	89.08	23.04	13.81	0.00	0.00
$1 under $1,000	70.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.42	25.66	0.00	0.00
$1,000 under $2,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.59	68.10	0.00	0.00
$2,000 under $3,000	70.70	70.70	64.44	77.12	0.00	0.00	64.44	77.12	63.76	98.23	0.00	0.00
$3,000 under $4,000	72.53	68.52	99.97	99.97	0.00	0.00	99.97	99.97	98.65	69.85	0.00	0.00
$4,000 under $5,000	46.22	46 48	41.76	67.09	99 99	99.99	42.29	67.47	46.31	70.53	0.00	0.00
$5,000 under $6,000	35.82	37.38	61.69	67.59	99.99	99.99	75.78	83.31	56.06	55.69	0.00	0.00
$6,000 under $7,000	30.73	35.41	29.44	36.03	0.00	0.00	29.44	36.03	30.68	37.34	0.00	0.00
$7,000 under $8,000	27.72	32.27	33.63	47.74	0.00	0.00	33.63	47.74	33.43	41.65	0.00	0.00
$8,000 under $9,000	24.08	27.99	26.37	31.90	0.00	0.00	26.37	31.90	29.04	33.61	0.00	0.00
$9,000 under $10,000	21.41	25.51	22.03	27 47	99.99	99.99	21.98	27.74	23.04	30.23	0.00	0.00
$10,000 under $11,000	22.71	26.79	23.07	33.64	70.34	71.07	23.55	33.80	25.42	33.13	0.00	0.00
$11,000 under $12,000	17.96	20.50	20.57	36.08	70.34	94.39	20.58	36.48	23.00	40.49	0.00	0.00
$12,000 under $13,000	19.76	23.96	19.35	26.11	0.00	0 00	19.35	26.11	22.09	28.06	0.00	0.00
$13,000 under $14,000	19.54	23.56	16.23	27.14	0.00	0.00	16.23	27.14	17.18	24.84	0.00	0.00
$14,000 under $15,000	20.07	21.64	16.60	27.04	0.00	0.00	16.60	27.04	17.18	26.37	0.00	0.00
$15,000 under $16,000	17.55	19.82	17.19	26.95	99.99	99.99	17.20	21.93	17.26	20.73	0.00	0.00
$16,000 under $17,000	18.34	20.79	16.89	35.12	99.99	99.99	16.89	37.12	18.06	40.47	0.00	0.00
$17,000 under $18,000	20.26	24.75	16.20	22.07	0.00	0.00	16.20	22.07	16.78	21.98	0.00	0.00
$18,000 under $19,000	20.37	25.02	18.62	24.38	99.99	99.99	18.42	24.42	18.70	24.16	0.00	0.00
$19,000 under $20,000	18.31	22.37	18.09	28.17	59.69	97.38	18.28	29.31	18.81	28.47	0.00	0.00
$20,000 under $25,000	7.22	8.68	7.00	10.59	31.78	58.44	6.99	10.29	7.32	11.48	0.00	0.00
$25,000 under $30,000	7.60	9.11	7.03	10 67	43.80	74.41	6.95	10.78	7.13	12.79	0.00	0.00
$30,000 under $40,000	5.31	6.52	5.01	8.49	22.85	43.75	4.98	8.59	5.07	8.92	0.00	0.00
$40,000 under $50,000	5.41	6.44	5.08	11.60	36.63	65.81	4.94	11.78	5.01	13.15	71.62	98.40
$50,000 under $75,000	2.97	3.54	3.53	14.14	19.67	54.19	3.23	5.83	3.31	7.96	0.00	0.00
$75,000 under $100,000	4.44	5.43	5.26	8.76	30.72	80.02	4.21	8.30	4.28	8.18	70.29	84.23
$100,000 under $200,000	3.53	3.16	4.25	13.38	26.29	61.29	3.11	3.67	2.92	4.68	61.29	59.03
$200,000 under $500,000	7.28	7.62	7.95	11.30	36.80	91.17	7.05	3.47	7.14	3.88	32.60	32.09
$500,000 under $1,000,000	23.04	15.52	20.38	7.67	63.39	48.53	20.49	6.97	20.79	8.33	20.13	38.30
$1,000,000 or more	0.75	0.80	0.52	1.66	0.80	6.57	0.56	1.61	0.57	1.98	12.44	25.00
Nontaxable returns, total	**16.86**	**18.74**	**5.05**	**8.91**	**40.53**	**32.74**	**5.04**	**7.46**	**3.56**	**23.86**	**42.48**	**76.18**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued: Other tax credits: Number of returns	Tax credits—continued: Other tax credits: Amount	Tax credits—continued: Earned income credit used to offset income tax before credits: Number of returns	Tax credits—continued: Earned income credit used to offset income tax before credits: Amount	Income tax after personal credits: Number of returns	Income tax after personal credits: Amount	Income tax after credits: Number of returns	Income tax after credits: Amount	Alternative minimum tax preferences (Form 6251): Number of returns	Alternative minimum tax preferences (Form 6251): Amount	Alternative minimum tax preferences for returns with alternative minimum tax: Number of returns	Alternative minimum tax preferences for returns with alternative minimum tax: Amount
	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)
All returns, total	**24.53**	**12.50**	**3.12**	**3.89**	**0.21**	**0.56**	**0.22**	**0.56**	**0.84**	**1.61**	**4.51**	**3.25**
No adjusted gross income	0.00	0.00	0.00	0.00	67.32	58.43	93.31	52.38	6.39	2.97	16.71	4.87
$1 under $1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.53	39.46	69.25	50.06
$1,000 under $2,000	0.00	0.00	99.97	99.97	12.40	17.42	12.40	16.30	12.35	25.33	57.35	55.94
$2,000 under $3,000	0.00	0.00	99.98	99.98	11.98	13.11	12.10	13.22	11.34	28.04	90.48	90.90
$3,000 under $4,000	0.00	0.00	99.98	99.98	4.55	7.56	4.58	7.59	10.09	17.90	80.98	43.86
$4,000 under $5,000	0.00	0.00	17.02	38.85	3.42	4.75	3.51	4.58	9.34	25.04	59.25	62.78
$5,000 under $6,000	0.00	0.00	12.26	15.68	3.35	6.36	3.50	6.59	9.03	34.54	99.15	99.09
$6,000 under $7,000	0.00	0.00	9.03	10.59	3.22	3.54	3.50	3.75	8.47	21.66	97.95	93.00
$7,000 under $8,000	0.00	0.00	8.14	9.65	3.17	3.48	3.46	3.72	8.63	19.27	75.02	57.78
$8,000 under $9,000	0.00	0.00	7.31	8.13	2.92	3.27	3.13	3.47	8.76	19.48	71.16	71.95
$9,000 under $10,000	0.00	0.00	6.80	7.38	2.96	3.29	3.08	3.43	9.05	19.48	73.30	60.98
$10,000 under $11,000	0.00	0.00	6.96	8.14	3.05	3.39	3.10	3.44	8.62	16.48	58.03	52.60
$11,000 under $12,000	0.00	0.00	0.00	0.00	3.10	3.42	3.12	3.45	8.47	24.65	62.63	70.59
$12,000 under $13,000	0.00	0.00	0.00	0.00	3.15	3.42	3.17	3.45	8.43	20.17	76.38	62.31
$13,000 under $14,000	0.00	0.00	0.00	0.00	3.14	3.43	3.17	3.46	8.74	25.25	58.59	45.16
$14,000 under $15,000	0.00	0.00	0.00	0.00	3.15	3.41	3.17	3.43	8.62	25.96	85.15	74.77
$15,000 under $16,000	0.00	0.00	0.00	0.00	3.21	3.44	3.23	3.47	8.01	18.63	65.88	51.57
$16,000 under $17,000	0.00	0.00	0.00	0.00	3.36	3.61	3.37	3.63	7.98	16.77	81.15	71.86
$17,000 under $18,000	0.00	0.00	0.00	0.00	3.32	3.56	3.34	3.59	8.10	17.00	69.01	57.69
$18,000 under $19,000	0.00	0.00	0.00	0.00	3.42	3.65	3.44	3.67	8.15	19.28	66.23	52.98
$19,000 under $20,000	0.00	0.00	0.00	0.00	3.37	3.62	3.40	3.65	7.82	19.89	62.15	56.47
$20,000 under $25,000	0.00	0.00	0.00	0.00	1.32	1.42	1.32	1.43	3.45	9.20	36.31	27.68
$25,000 under $30,000	97.73	97.73	0.00	0.00	1.48	1.59	1.48	1.59	3.67	9.64	34.75	30.37
$30,000 under $40,000	98.91	98.56	0.00	0.00	1.09	1.17	1.09	1.18	2.45	6.98	18.77	18.12
$40,000 under $50,000	99.98	99.98	0.00	0.00	1.47	1.52	1.47	1.53	2.56	7.38	16.58	17.60
$50,000 under $75,000	51.17	55.86	0.00	0.00	0.69	1.05	0.69	1.04	1.32	4.20	8.20	8.17
$75,000 under $100,000	34.95	42.85	0.00	0.00	2.04	2.14	2.05	2.15	2.55	6.52	10.55	12.93
$100,000 under $200,000	16.16	26.48	0.00	0.00	1.70	1.89	1.71	1.83	2.11	4.24	8.99	6.40
$200,000 under $500,000	11.36	24.87	0.00	0.00	4.44	4.94	4.46	5.04	4.78	7.74	13.55	14.90
$500,000 under $1,000,000	7.39	8.99	0.00	0.00	14.65	13.40	14.67	13.61	15.11	8.21	2.03	2.21
$1,000,000 or more	4.61	10.72	0.00	0.00	0.42	0.59	0.42	0.61	0.43	0.95	1.20	1.55
Taxable returns, total	**24.58**	**12.73**	**4.77**	**5.91**	**0.22**	**0.56**	**0.22**	**0.56**	**0.88**	**1.71**	**4.51**	**3.25**
No adjusted gross income	0.00	0.00	0.00	0.00	84.91	71.70	93.31	52.38	16.34	4.84	16.71	4.87
$1 under $1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69.25	50.06	69.25	50.06
$1,000 under $2,000	0.00	0.00	99.97	99.97	12.40	17.42	12.40	16.30	21.77	34.55	57.35	55.94
$2,000 under $3,000	0.00	0.00	0.00	0.00	12.07	13.20	12.10	13.22	21.09	49.48	90.48	90.90
$3,000 under $4,000	0.00	0.00	0.00	0.00	4.58	7.58	4.58	7.59	17.08	26.19	80.98	43.86
$4,000 under $5,000	0.00	0.00	99.98	99.98	3.51	4.80	3.51	4.58	14.04	30.80	59.25	62.78
$5,000 under $6,000	0.00	0.00	70.70	81.83	3.50	6.58	3.50	6.59	11.69	48.44	99.15	99.09
$6,000 under $7,000	0.00	0.00	99.97	99.97	3.50	3.74	3.50	3.75	10.51	30.49	97.95	93.00
$7,000 under $8,000	0.00	0.00	23.22	24.51	3.46	3.69	3.46	3.72	10.61	19.65	75.02	57.78
$8,000 under $9,000	0.00	0.00	11.90	12.12	3.13	3.39	3.13	3.47	9.81	21.72	71.16	71.95
$9,000 under $10,000	0.00	0.00	8.11	8.49	3.08	3.33	3.08	3.43	10.35	21.39	73.30	60.98
$10,000 under $11,000	0.00	0.00	7.30	8.49	3.10	3.40	3.10	3.44	9.34	18.87	58.03	52.60
$11,000 under $12,000	0.00	0.00	0.00	0.00	3.12	3.44	3.12	3.45	8.88	28.01	62.63	70.59
$12,000 under $13,000	0.00	0.00	0.00	0.00	3.17	3.44	3.17	3.45	8.86	22.34	76.38	62.31
$13,000 under $14,000	0.00	0.00	0.00	0.00	3.17	3.45	3.17	3.46	9.34	28.66	58.59	45.16
$14,000 under $15,000	0.00	0.00	0.00	0.00	3.17	3.42	3.17	3.43	9.04	28.46	85.15	74.77
$15,000 under $16,000	0.00	0.00	0.00	0.00	3.23	3.46	3.23	3.47	8.28	20.05	65.88	51.57
$16,000 under $17,000	0.00	0.00	0.00	0.00	3.37	3.62	3.37	3.63	8.34	17.44	81.15	71.86
$17,000 under $18,000	0.00	0.00	0.00	0.00	3.34	3.57	3.34	3.59	8.42	18.94	69.01	57.69
$18,000 under $19,000	0.00	0.00	0.00	0.00	3.44	3.66	3.44	3.67	8.47	21.00	66.23	52.98
$19,000 under $20,000	0.00	0.00	0.00	0.00	3.40	3.64	3.40	3.65	8.07	20.78	62.15	56.47
$20,000 under $25,000	0.00	0.00	0.00	0.00	1.32	1.43	1.32	1.43	3.55	10.00	36.31	27.68
$25,000 under $30,000	97.73	97.73	0.00	0.00	1.48	1.59	1.48	1.59	3.72	9.87	34.75	30.37
$30,000 under $40,000	98.91	98.56	0.00	0.00	1.09	1.18	1.09	1.18	2.48	7.14	18.77	18.12
$40,000 under $50,000	99.98	99.98	0.00	0.00	1.47	1.52	1.47	1.53	2.58	7.56	16.58	17.60
$50,000 under $75,000	51.17	55.86	0.00	0.00	0.69	1.05	0.69	1.04	1.32	4.23	8.20	8.17
$75,000 under $100,000	35.39	44.42	0.00	0.00	2.04	2.14	2.05	2.15	2.56	6.55	10.55	12.93
$100,000 under $200,000	16.16	26.48	0.00	0.00	1.70	1.89	1.71	1.83	2.11	4.25	8.99	6.40
$200,000 under $500,000	11.37	25.82	0.00	0.00	4.44	4.94	4.46	5.04	4.79	7.75	13.55	14.90
$500,000 under $1,000,000	7.39	8.99	0.00	0.00	14.65	13.41	14.67	13.61	15.13	8.21	2.03	2.21
$1,000,000 or more	4.61	10.72	0.00	0.00	0.42	0.59	0.42	0.61	0.43	0.95	1.20	1.55
Nontaxable returns, total	**89.66**	**7.51**	**4.21**	**5.22**	**3.38**	**6.99**	**0.00**	**0.00**	**3.22**	**3.39**	**0.00**	**0.00**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alternative minimum tax		Total income tax		Self-employment tax		Penalty tax on individual retirement arrangements		Earned income credit used to offset all other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)
All returns, total	**4.36**	**2.17**	**0.22**	**0.55**	**0.88**	**1.33**	**7.69**	**9.55**	**4.67**	**5.33**	**0.21**	**0.54**
No adjusted gross income	16.62	4.43	28.63	4.41	8.76	9.39	46.71	31.26	15.30	16.95	8.33	4.16
$1 under $1,000	69.25	25.36	69.25	25.36	16.56	20.54	0.00	0.00	38.08	42.60	16.65	21.69
$1,000 under $2,000	57.35	56.01	12.39	16.43	10.08	13.00	0.00	0.00	21.95	24.95	7.99	11.58
$2,000 under $3,000	90.48	91.14	12.06	16.67	9.73	14.65	0.00	0.00	18.33	21.38	7.84	12.42
$3,000 under $4,000	80.98	39.25	4.58	7.45	8.72	10.06	73.98	86.31	19.81	20.94	4.20	6.52
$4,000 under $5,000	59.25	75.81	3.51	4.68	7.82	9.54	0.00	0.00	14.46	15.70	3.35	4.61
$5,000 under $6,000	99.15	99.51	3.50	6.90	7.65	9.56	70.68	87.98	12.41	13.22	3.34	6.14
$6,000 under $7,000	97.95	81.64	3.50	3.75	7.94	9.09	71.15	79.87	13.88	14.69	3.36	3.66
$7,000 under $8,000	75.02	56.56	3.46	3.71	8.78	10.19	99.97	99.97	15.05	16.79	3.37	3.61
$8,000 under $9,000	71.16	75.01	3.12	3.47	8.32	10.56	70.70	81.79	14.11	14.79	3.04	3.43
$9,000 under $10,000	73.30	67.23	3.08	3.43	8.90	10.59	99.98	99.98	20.45	22.17	3.02	3.33
$10,000 under $11,000	58.03	49.45	3.10	3.44	8.76	10.89	60.65	71.37	24.07	27.54	3.06	3.36
$11,000 under $12,000	62.63	77.98	3.12	3.45	8.90	10.41	46.48	50.63	0.00	0.00	3.08	3.35
$12,000 under $13,000	76.38	65.12	3.17	3.44	8.66	10.19	0.00	0.00	0.00	0.00	3.14	3.36
$13,000 under $14,000	93.66	65.95	3.17	3.45	9.58	11.44	99.97	99.97	0.00	0.00	3.14	3.38
$14,000 under $15,000	81.17	71.19	3.17	3.43	8.66	10.57	60.95	69.50	0.00	0.00	3.14	3.34
$15,000 under $16,000	65.88	50.54	3.23	3.47	8.66	10.74	0.00	0.00	0.00	0.00	3.20	3.39
$16,000 under $17,000	81.15	71.23	3.37	3.63	8.81	11.17	57.72	68.79	0.00	0.00	3.35	3.55
$17,000 under $18,000	69.01	52.44	3.34	3.58	8.43	10.52	99.69	67.46	0.00	0.00	3.31	3.50
$18,000 under $19,000	66.23	51.23	3.44	3.67	9.00	11.29	65.94	71.25	0.00	0.00	3.41	3.59
$19,000 under $20,000	62.15	64.68	3.40	3.65	8.52	11.17	70.69	85.23	0.00	0.00	3.37	3.56
$20,000 under $25,000	36.31	28.83	1.32	1.43	3.58	4.77	26.74	30.70	0.00	0.00	1.32	1.41
$25,000 under $30,000	34.75	40.16	1.48	1.59	3.91	5.45	22.09	27.99	0.00	0.00	1.48	1.57
$30,000 under $40,000	18.57	19.01	1.09	1.18	3.03	4.43	17.81	30.13	0.00	0.00	1.09	1.17
$40,000 under $50,000	15.78	14.97	1.47	1.52	3.70	4.88	19.06	21.60	0.00	0.00	1.46	1.50
$50,000 under $75,000	7.90	8.13	0.69	1.03	2.51	3.79	12.67	17.39	0.00	0.00	0.69	1.02
$75,000 under $100,000	10.04	8.65	2.04	2.14	4.44	4.44	21.27	29.17	0.00	0.00	2.03	2.11
$100,000 under $200,000	8.66	5.80	1.70	1.79	3.91	3.88	15.72	38.06	0.00	0.00	1.69	1.78
$200,000 under $500,000	13.36	3.40	4.43	4.91	12.17	12.60	21.38	47.10	0.00	0.00	4.42	4.87
$500,000 under $1,000,000	2.03	2.38	14.60	13.15	36.62	67.02	20.06	38.28	0.00	0.00	14.59	13.32
$1,000,000 or more	1.20	1.41	0.42	0.59	1.22	1.49	13.34	39.98	0.00	0.00	0.42	0.60
Taxable returns, total	**4.36**	**2.17**	**0.22**	**0.55**	**1.06**	**1.48**	**7.98**	**9.88**	**91.88**	**91.88**	**0.22**	**0.54**
No adjusted gross income	16.62	4.43	28.63	4.41	20.45	19.38	48.88	59.64	91.88	91.88	28.63	4.11
$1 under $1,000	69.25	25.36	69.25	25.36	0.00	0.00	0.00	0.00	0.00	0.00	69.25	24.47
$1,000 under $2,000	57.35	56.01	12.39	16.43	99.77	95.78	0.00	0.00	0.00	0.00	12.39	17.01
$2,000 under $3,000	90.48	91.14	12.06	16.67	98.89	98.89	0.00	0.00	0.00	0.00	12.06	16.56
$3,000 under $4,000	80.98	39.25	4.58	7.45	18.61	20.73	0.00	0.00	0.00	0.00	4.58	7.27
$4,000 under $5,000	59.25	75.81	3.51	4.68	13.47	15.23	0.00	0.00	0.00	0.00	3.51	4.61
$5,000 under $6,000	99.15	99.51	3.50	6.90	13.17	14.80	70.68	87.98	0.00	0.00	3.50	6.53
$6,000 under $7,000	97.95	81.64	3.50	3.75	11.56	13.20	0.00	0.00	0.00	0.00	3.50	3.76
$7,000 under $8,000	75.02	56.56	3.46	3.71	12.74	14.51	99.97	99.97	0.00	0.00	3.46	3.69
$8,000 under $9,000	71.16	75.01	3.12	3.47	11.02	15.23	70.70	81.79	0.00	0.00	3.12	3.52
$9,000 under $10,000	73.30	67.23	3.08	3.43	11.14	13.23	99.98	99.98	0.00	0.00	3.08	3.39
$10,000 under $11,000	58.03	49.45	3.10	3.44	10.05	12.78	73.96	86.73	0.00	0.00	3.10	3.41
$11,000 under $12,000	62.63	77.98	3.12	3.45	9.95	11.76	52.31	53.33	0.00	0.00	3.12	3.39
$12,000 under $13,000	76.38	65.12	3.17	3.44	9.39	11.19	0.00	0.00	0.00	0.00	3.17	3.40
$13,000 under $14,000	93.66	65.95	3.17	3.45	10.44	12.57	99.97	99.97	0.00	0.00	3.17	3.40
$14,000 under $15,000	81.17	71.19	3.17	3.43	9.27	11.45	60.95	69.50	0.00	0.00	3.17	3.36
$15,000 under $16,000	65.88	50.54	3.23	3.47	9.36	11.73	0.00	0.00	0.00	0.00	3.23	3.42
$16,000 under $17,000	81.15	71.23	3.37	3.63	9.36	11.98	57.72	68.79	0.00	0.00	3.37	3.58
$17,000 under $18,000	69.01	52.44	3.34	3.58	9.00	11.50	99.76	67.66	0.00	0.00	3.34	3.53
$18,000 under $19,000	66.23	51.23	3.44	3.67	9.57	12.31	70.70	73.22	0.00	0.00	3.44	3.61
$19,000 under $20,000	62.15	64.68	3.40	3.65	8.95	11.85	70.69	85.23	0.00	0.00	3.40	3.58
$20,000 under $25,000	36.31	28.83	1.32	1.43	3.70	4.98	26.74	30.70	0.00	0.00	1.32	1.41
$25,000 under $30,000	34.75	40.16	1.48	1.59	4.02	5.66	22.34	28.58	0.00	0.00	1.48	1.57
$30,000 under $40,000	18.57	19.01	1.09	1.18	3.09	4.52	18.56	33.09	0.00	0.00	1.09	1.17
$40,000 under $50,000	15.78	14.97	1.47	1.52	3.74	4.96	19.06	21.60	0.00	0.00	1.47	1.51
$50,000 under $75,000	7.90	8.13	0.69	1.03	2.52	3.82	12.67	17.56	0.00	0.00	0.69	1.02
$75,000 under $100,000	10.04	8.65	2.04	2.14	4.46	4.46	21.27	29.17	0.00	0.00	2.04	2.11
$100,000 under $200,000	8.66	5.80	1.70	1.79	3.92	3.89	15.92	38.16	0.00	0.00	1.70	1.78
$200,000 under $500,000	13.36	3.40	4.43	4.91	12.20	12.62	21.48	47.38	0.00	0.00	4.43	4.87
$500,000 under $1,000,000	2.03	2.38	14.60	13.15	36.66	67.04	20.06	38.28	0.00	0.00	14.60	13.32
$1,000,000 or more	1.20	1.41	0.42	0.59	1.22	1.49	13.34	39.98	0.00	0.00	0.42	0.60
Nontaxable returns, total	**0.00**	**0.00**	**0.00**	**0.00**	**2.57**	**3.63**	**28.78**	**37.43**	**4.67**	**5.33**	**2.66**	**3.85**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Taxpayments										Earned income credit, refundable portion	
	Total		Income tax withheld		Estimated tax payments		Windfall profit tax overpayment		All other taxpayments[1]			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(192)	(193)	(194)	(195)	(196)	(197)	(198)	(199)	(200)	(201)	(202)	(203)
All returns, total	**0.14**	**0.61**	**0.19**	**0.34**	**1.18**	**3.31**	**11.02**	**17.00**	**2.18**	**3.39**	**2.31**	**2.65**
No adjusted gross income	5.51	4.78	6.91	5.98	10.83	9.97	39.66	32.97	10.89	6.28	22.32	28.03
$1 under $1,000	3.98	15.07	4.04	16.23	26.96	38.14	0.00	0.00	37.95	39.85	11.52	12.71
$1,000 under $2,000	3.19	6.34	3.24	5.06	18.25	38.16	0.00	0.00	27.91	33.11	9.15	9.56
$2,000 under $3,000	3.11	11.01	3.16	5.54	18.55	65.24	71.30	71.30	32.06	50.22	7.87	8.08
$3,000 under $4,000	3.14	4.43	3.23	4.64	13.58	16.05	99.97	99.97	28.13	31.44	8.27	8.48
$4,000 under $5,000	3.17	3.78	3.27	3.81	14.26	18.27	0.00	0.00	30.81	45.27	7.01	7.27
$5,000 under $6,000	3.14	3.62	3.26	3.77	11.69	13.19	0.00	0.00	22.72	33.14	6.78	7.08
$6,000 under $7,000	3.10	4.09	3.26	3.74	9.78	13.10	0.00	0.00	27.08	69.51	6.21	6.50
$7,000 under $8,000	3.12	3.59	3.28	3.65	9.74	11.19	0.00	0.00	23.15	45.89	6.88	7.65
$8,000 under $9,000	2.94	3.34	3.11	3.54	8.97	10.33	0.00	0.00	23.07	33.17	7.42	8.41
$9,000 under $10,000	2.97	3.33	3.16	3.53	8.42	9.88	0.00	0.00	23.60	39.95	9.84	11.19
$10,000 under $11,000	3.07	3.37	3.28	3.58	8.46	10.27	93.51	76.56	22.61	39.13	15.54	19.02
$11,000 under $12,000	3.12	3.35	3.31	3.58	8.06	9.13	99.98	99.98	35.40	43.94	0.00	0.00
$12,000 under $13,000	3.16	3.49	3.36	3.63	8.54	9.42	0.00	0.00	23.22	55.65	0.00	0.00
$13,000 under $14,000	3.15	3.40	3.36	3.62	8.24	9.84	99.91	99.97	29.43	46.88	0.00	0.00
$14,000 under $15,000	3.16	3.34	3.32	3.52	8.96	10.15	99.98	99.98	27.14	32.59	0.00	0.00
$15,000 under $16,000	3.23	3.42	3.43	3.70	7.70	8.56	97.73	97.73	26.95	39.69	0.00	0.00
$16,000 under $17,000	3.37	3.56	3.53	3.78	8.87	9.98	70.04	69.44	30.42	39.85	0.00	0.00
$17,000 under $18,000	3.35	3.55	3.52	3.75	8.71	10.75	99.87	99.93	35.04	77.73	0.00	0.00
$18,000 under $19,000	3.44	3.60	3.60	3.84	8.97	9.79	0.00	0.00	25.51	42.57	0.00	0.00
$19,000 under $20,000	3.39	3.58	3.58	3.81	8.69	10.11	98.42	87.57	22.64	29.52	0.00	0.00
$20,000 under $25,000	1.32	1.45	1.39	1.53	3.82	4.90	49.41	68.82	10.89	16.98	0.00	0.00
$25,000 under $30,000	1.48	1.57	1.53	1.64	4.79	5.63	69.02	49.54	12.41	17.23	0.00	0.00
$30,000 under $40,000	1.09	1.18	1.13	1.22	3.68	4.55	30.23	64.04	8.65	33.75	0.00	0.00
$40,000 under $50,000	1.47	1.49	1.52	1.57	4.15	4.94	41.07	50.02	6.36	10.77	0.00	0.00
$50,000 under $75,000	0.69	1.00	0.73	0.83	2.38	3.02	18.03	39.65	3.47	28.66	0.00	0.00
$75,000 under $100,000	2.04	2.06	2.24	2.34	3.69	4.06	21.14	31.94	5.78	8.81	0.00	0.00
$100,000 under $200,000	1.66	2.03	1.80	2.48	2.86	3.91	26.37	19.05	4.63	4.23	0.00	0.00
$200,000 under $500,000	4.44	6.59	3.67	1.49	7.14	14.27	7.59	11.97	7.39	4.50	0.00	0.00
$500,000 under $1,000,000	14.68	19.56	14.41	16.04	19.41	35.06	74.88	71.64	24.97	2.77	0.00	0.00
$1,000,000 or more	0.42	0.66	0.56	0.98	0.52	0.90	2.53	9.64	0.77	1.27	0.00	0.00
Taxable returns, total	**0.24**	**0.62**	**0.28**	**0.35**	**1.24**	**3.38**	**11.80**	**18.56**	**2.36**	**3.47**	**0.00**	**0.00**
No adjusted gross income	18.33	4.52	25.74	10.70	22.39	7.44	24.11	25.71	30.21	5.51	0.00	0.00
$1 under $1,000	73.72	63.73	79.08	76.54	15.63	4.22	0.00	0.00	83.09	48.77	0.00	0.00
$1,000 under $2,000	30.34	29.59	57.40	67.53	41.36	39.40	0.00	0.00	70.67	51.64	0.00	0.00
$2,000 under $3,000	25.43	43.74	29.55	54.04	70.42	63.99	0.00	0.00	70.42	64.43	0.00	0.00
$3,000 under $4,000	5.08	5.60	5.21	5.81	20.62	21.52	99.97	99.97	73.66	47.89	0.00	0.00
$4,000 under $5,000	3.84	4.30	3.91	4.33	19.25	22.42	0.00	0.00	95.46	89.98	0.00	0.00
$5,000 under $6,000	3.84	4.21	3.97	4.35	14.59	16.84	0.00	0.00	51.70	61.90	0.00	0.00
$6,000 under $7,000	3.80	4.94	4.00	4.34	11.75	15.16	0.00	0.00	47.76	87.80	0.00	0.00
$7,000 under $8,000	3.71	4.12	3.91	4.27	10.98	11.96	0.00	0.00	44.69	77.45	0.00	0.00
$8,000 under $9,000	3.34	3.66	3.53	3.88	9.99	11.05	0.00	0.00	33.75	47.18	0.00	0.00
$9,000 under $10,000	3.22	3.56	3.42	3.77	9.00	10.48	0.00	0.00	32.60	50.43	0.00	0.00
$10,000 under $11,000	3.20	3.45	3.41	3.67	8.86	10.25	99.41	99.41	28.52	47.81	0.00	0.00
$11,000 under $12,000	3.21	3.45	3.41	3.68	8.38	9.50	99.98	99.98	39.64	49.20	0.00	0.00
$12,000 under $13,000	3.24	3.57	3.43	3.69	8.90	9.73	0.00	0.00	27.21	67.05	0.00	0.00
$13,000 under $14,000	3.22	3.46	3.42	3.68	8.48	9.82	99.98	99.98	39.41	68.16	0.00	0.00
$14,000 under $15,000	3.23	3.41	3.39	3.60	9.20	10.53	99.98	99.98	30.50	38.82	0.00	0.00
$15,000 under $16,000	3.27	3.47	3.47	3.74	7.93	8.85	0.00	0.00	27.27	43.16	0.00	0.00
$16,000 under $17,000	3.42	3.62	3.57	3.83	9.17	10.33	0.00	0.00	33.80	42.74	0.00	0.00
$17,000 under $18,000	3.39	3.59	3.55	3.78	9.03	10.96	99.87	99.93	39.31	79.44	0.00	0.00
$18,000 under $19,000	3.48	3.65	3.63	3.88	9.16	10.04	0.00	0.00	27.96	54.47	0.00	0.00
$19,000 under $20,000	3.43	3.61	3.62	3.85	8.89	10.19	98.42	87.57	25.00	33.10	0.00	0.00
$20,000 under $25,000	1.33	1.46	1.40	1.54	3.89	5.01	58.16	52.26	12.20	19.21	0.00	0.00
$25,000 under $30,000	1.49	1.57	1.54	1.64	4.84	5.74	69.08	55.70	12.95	18.35	0.00	0.00
$30,000 under $40,000	1.10	1.18	1.14	1.22	3.73	4.61	31.16	67.30	8.94	34.46	0.00	0.00
$40,000 under $50,000	1.47	1.50	1.52	1.57	4.17	4.96	41.09	50.26	6.42	10.47	0.00	0.00
$50,000 under $75,000	0.69	1.00	0.73	0.83	2.39	3.03	18.03	39.66	3.48	28.74	0.00	0.00
$75,000 under $100,000	2.05	2.06	2.25	2.35	3.70	4.07	21.16	32.05	5.79	8.84	0.00	0.00
$100,000 under $200,000	1.66	2.03	1.80	2.48	2.87	3.91	26.39	19.12	4.65	4.23	0.00	0.00
$200,000 under $500,000	4.45	6.59	3.68	1.49	7.14	14.28	7.62	12.03	7.40	4.50	0.00	0.00
$500,000 under $1,000,000	14.70	19.57	14.43	16.05	19.43	35.07	74.91	71.66	25.00	2.77	0.00	0.00
$1,000,000 or more	0.42	0.66	0.56	0.98	0.52	0.90	2.54	9.64	0.77	1.27	0.00	0.00
Nontaxable returns, total	**1.18**	**2.25**	**1.24**	**2.23**	**4.52**	**7.03**	**30.89**	**31.19**	**5.91**	**9.96**	**2.31**	**2.65**

Footnote(s) at end of table

Table 1.4CV—Coefficient of Variation for Sources of Income and Adjustments by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Overpayment: Total: Number of returns	Overpayment: Total: Amount	Overpayment: Refunded: Number of returns	Overpayment: Refunded: Amount	Overpayment: Credited to 1986 estimated tax: Number of returns	Overpayment: Credited to 1986 estimated tax: Amount	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount	Predetermined estimated tax penalty: Number of returns	Predetermined estimated tax penalty: Amount
	(204)	(205)	(206)	(207)	(208)	(209)	(210)	(211)	(212)	(213)
All returns, total	**0.25**	**0.95**	**0.27**	**0.61**	**2.14**	**8.31**	**0.86**	**1.42**	**2.71**	**3.01**
No adjusted gross income	5.80	5.69	6.05	6.18	16.31	12.10	11.50	5.81	24.51	19.72
$1 under $1,000	3.93	13.86	3.94	14.09	41.51	53.64	18.06	23.42	0.00	0.00
$1,000 under $2,000	3.17	5.88	3.19	5.88	25.33	28.94	8.83	13.23	70.11	69.92
$2,000 under $3,000	3.11	9.64	3.12	4.94	24.72	86.83	8.77	13.69	97.73	97.73
$3,000 under $4,000	3.19	4.43	3.22	4.48	20.56	29.16	7.48	9.80	49.27	58.74
$4,000 under $5,000	3.29	4.13	3.31	4.13	24.76	36.43	6.26	8.74	28.89	35.81
$5,000 under $6,000	3.27	4.14	3.31	4.19	18.13	24.00	6.15	17.84	30.48	67.83
$6,000 under $7,000	3.26	4.76	3.31	4.26	15.05	50.77	6.29	8.02	23.46	27.75
$7,000 under $8,000	3.28	4.40	3.33	4.39	16.60	21.97	6.67	8.14	25.44	29.18
$8,000 under $9,000	3.14	4.26	3.19	4.31	15.08	22.06	5.95	8.80	19.54	20.47
$9,000 under $10,000	3.15	4.36	3.21	4.45	12.58	16.40	6.75	8.81	18.68	20.51
$10,000 under $11,000	3.34	4.51	3.42	4.56	13.74	20.06	6.72	9.25	21.05	25.24
$11,000 under $12,000	3.42	4.32	3.50	4.41	13.41	19.12	6.64	8.55	19.76	23.05
$12,000 under $13,000	3.50	5.38	3.56	5.49	15.97	19.14	6.84	8.89	18.77	23.33
$13,000 under $14,000	3.52	4.71	3.59	4.75	15.63	21.05	6.77	9.18	22.35	26.16
$14,000 under $15,000	3.51	4.42	3.57	4.49	16.11	22.04	6.85	9.22	16.51	18.84
$15,000 under $16,000	3.59	4.58	3.68	4.66	13.87	17.73	7.03	9.82	18.80	22.53
$16,000 under $17,000	3.75	4.94	3.82	5.03	15.14	19.86	7.33	10.44	21.75	26.35
$17,000 under $18,000	3.76	5.15	3.87	5.25	14.50	19.88	6.98	10.60	17.86	24.48
$18,000 under $19,000	3.88	4.87	3.94	4.95	17.77	23.17	7.19	9.74	24.50	32.42
$19,000 under $20,000	3.81	4.97	3.91	4.99	14.75	20.90	7.13	10.31	19.24	22.80
$20,000 under $25,000	1.55	2.42	1.58	2.46	7.22	9.72	3.04	4.53	8.85	11.77
$25,000 under $30,000	1.71	2.26	1.74	2.30	8.37	10.71	3.46	5.19	10.58	15.24
$30,000 under $40,000	1.30	2.02	1.33	2.06	6.50	8.72	2.64	4.23	8.00	11.02
$40,000 under $50,000	1.75	2.13	1.79	2.18	7.25	8.76	3.00	4.53	8.49	11.28
$50,000 under $75,000	1.02	1.58	1.05	1.63	4.56	5.64	1.66	2.90	5.18	8.43
$75,000 under $100,000	2.78	3.53	2.96	3.71	6.22	7.31	3.16	5.54	8.40	10.49
$100,000 under $200,000	2.45	5.56	2.82	6.35	4.14	5.24	2.62	3.50	8.00	9.08
$200,000 under $500,000	7.87	20.26	6.73	3.29	13.25	34.17	5.36	8.83	3.20	5.99
$500,000 under $1,000,000	28.58	39.55	1.83	3.28	35.23	50.02	1.05	1.57	2.63	5.38
$1,000,000 or more	0.88	1.28	1.32	2.33	1.01	1.43	0.68	1.19	1.92	3.25
Taxable returns, total	**0.36**	**1.05**	**0.38**	**0.66**	**2.26**	**8.75**	**0.90**	**1.45**	**2.82**	**3.09**
No adjusted gross income	25.43	7.29	30.17	9.14	44.52	9.67	47.43	5.96	34.19	18.30
$1 under $1,000	82.05	77.30	93.52	86.40	35.72	35.25	27.82	31.54	0.00	0.00
$1,000 under $2,000	44.64	41.85	57.57	53.53	70.68	65.39	13.01	17.01	89.66	46.01
$2,000 under $3,000	42.83	41.26	53.80	45.71	70.70	92.06	12.68	13.62	0.00	0.00
$3,000 under $4,000	5.29	5.91	5.37	5.98	27.82	37.06	9.31	13.09	94.73	98.85
$4,000 under $5,000	4.05	4.56	4.07	4.58	35.44	43.26	7.22	9.59	35.09	44.23
$5,000 under $6,000	4.09	4.74	4.13	4.78	23.04	31.22	6.96	21.70	39.37	77.46
$6,000 under $7,000	4.11	7.41	4.17	5.16	18.24	64.31	6.88	8.57	29.12	30.89
$7,000 under $8,000	3.99	5.53	4.05	5.60	18.87	21.82	7.21	8.81	30.01	35.44
$8,000 under $9,000	3.64	4.91	3.70	5.00	17.35	21.92	6.33	9.66	22.37	22.87
$9,000 under $10,000	3.44	4.85	3.52	4.97	13.53	17.28	7.19	9.59	21.71	23.81
$10,000 under $11,000	3.50	4.44	3.59	4.48	14.67	22.11	6.95	9.72	24.01	27.10
$11,000 under $12,000	3.53	4.46	3.62	4.54	14.02	20.87	6.89	9.00	21.42	25.46
$12,000 under $13,000	3.59	5.56	3.65	5.68	16.55	19.93	7.01	9.20	19.92	25.23
$13,000 under $14,000	3.60	4.73	3.67	4.79	16.38	23.08	6.91	9.46	23.66	27.70
$14,000 under $15,000	3.59	4.52	3.65	4.59	17.21	23.63	6.95	9.46	16.60	19.01
$15,000 under $16,000	3.63	4.66	3.73	4.74	14.18	16.55	7.24	10.23	19.83	23.99
$16,000 under $17,000	3.80	5.01	3.87	5.09	15.61	21.07	7.51	10.82	22.71	27.18
$17,000 under $18,000	3.81	5.04	3.91	5.12	15.15	19.93	7.11	11.08	18.74	26.64
$18,000 under $19,000	3.92	4.95	3.98	5.02	18.45	25.15	7.32	10.07	25.36	34.69
$19,000 under $20,000	3.86	4.86	3.96	4.87	15.19	21.85	7.23	10.55	19.90	23.37
$20,000 under $25,000	1.56	2.45	1.59	2.49	7.46	10.24	3.06	4.60	8.96	11.99
$25,000 under $30,000	1.72	2.26	1.75	2.29	8.57	10.94	3.48	5.24	10.77	15.69
$30,000 under $40,000	1.31	2.04	1.34	2.08	6.62	8.92	2.65	4.28	8.11	11.24
$40,000 under $50,000	1.75	2.13	1.79	2.19	7.33	8.89	3.01	4.55	8.56	11.39
$50,000 under $75,000	1.02	1.58	1.05	1.63	4.57	5.69	1.66	2.91	5.21	8.48
$75,000 under $100,000	2.79	3.56	2.97	3.74	6.24	7.34	3.17	5.55	8.41	10.49
$100,000 under $200,000	2.46	5.60	2.84	6.41	4.16	5.27	2.62	3.51	8.01	9.09
$200,000 under $500,000	7.89	20.38	6.76	3.33	13.27	34.19	5.36	8.83	3.20	5.99
$500,000 under $1,000,000	28.64	39.64	1.84	3.31	35.24	50.04	1.05	1.57	2.63	5.38
$1,000,000 or more	0.88	1.28	1.33	2.35	1.02	1.43	0.68	1.19	1.93	3.25
Nontaxable returns, total	**1.18**	**2.08**	**1.20**	**2.00**	**6.72**	**16.03**	**3.44**	**5.23**	**10.03**	**11.06**

[1] Consists of excess social security tax withheld, payment with request for extension of filing time, credit for tax on certain gasoline, fuel, and oil, credit from regulated investment companies, and other taxpayments

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Interest received		Dividends in AGI		Unemployment compensation in AGI	
			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)
All returns, total	**18,124,702**	**238,521,921**	**17,795,378**	**236,143,871**	**6,506,388**	**4,997,438**	**683,511**	**309,115**	**968,672**	**951,617**
Under $1,000	437,206	256,992	352,036	211,188	113,560	41,486	*19,873	*4,318	—	—
$1,000 under $2,000	638,775	947,965	599,029	852,203	161,823	86,220	31,229	13,800	—	—
$2,000 under $3,000	814,793	2,051,078	777,886	1,856,198	232,798	195,738	*14,195	*5,763	—	—
$3,000 under $4,000	735,301	2,579,459	712,589	2,408,999	195,891	167,524	*19,873	*11,092	*2,839	*312
$4,000 under $5,000	894,285	4,014,142	846,022	3,654,755	258,349	327,161	51,102	33,236	*2,839	*7,804
$5,000 under $6,000	826,149	4,529,508	786,403	4,164,316	261,188	341,753	28,390	27,902	*2,839	*5,130
$6,000 under $7,000	914,158	5,938,879	891,446	5,648,318	269,705	311,765	*22,712	*12,917	*5,678	*4,284
$7,000 under $8,000	851,703	6,381,545	834,669	6,106,872	232,798	286,679	39,746	28,012	—	—
$8,000 under $9,000	931,195	7,912,354	925,517	7,662,284	278,222	309,349	*17,034	*9,911	*2,839	*633
$9,000 under $10,000	885,768	8,423,191	882,929	8,299,615	244,154	174,391	*8,517	*105	*8,517	*3,708
$10,000 under $11,000	817,633	8,572,388	814,794	8,426,477	252,671	200,081	*25,551	*8,077	*19,873	*12,290
$11,000 under $12,000	823,310	9,450,988	817,632	9,265,380	266,866	235,992	*17,034	*2,791	34,068	17,528
$12,000 under $13,000	658,650	8,[illegible]3,958	658,650	8,177,585	204,408	91,529	*19,873	*6,209	36,907	20,361
$13,000 under $14,000	738,140	9,954,423	738,140	9,863,288	229,959	99,178	*17,034	*3,253	70,975	47,670
$14,000 under $15,000	695,555	10,075,392	695,555	10,036,938	229,959	91,089	*25,551	*14,382	62,458	37,560
$15,000 under $16,000	660,831	10,231,956	660,831	10,182,615	280,405	147,160	*11,356	*5,005	62,458	60,031
$16,000 under $17,000	536,571	8,834,721	536,571	8,741,741	190,213	110,091	31,229	15,382	39,746	57,053
$17,000 under $18,000	507,525	8,884,310	507,525	8,753,565	195,235	200,230	*8,517	*3,943	48,263	42,914
$18,000 under $19,000	532,191	9,845,103	532,191	9,766,005	226,235	129,341	37,778	25,026	62,458	59,616
$19,000 under $20,000	467,951	9,105,348	467,951	9,064,888	236,050	100,835	26,421	4,754	54,369	54,499
$20,000 under $25,000	1,709,144	38,110,942	1,709,144	38,068,526	755,255	458,402	72,031	27,252	244,481	311,229
$25,000 under $30,000	1,025,911	27,978,404	1,025,911	28,265,234	545,698	367,117	54,572	16,532	102,597	104,420
$30,000 under $40,000	864,386	29,248,248	864,386	29,563,252	532,601	416,705	63,299	18,247	82,946	81,413
$40,000 or more	157,571	6,970,630	157,571	7,103,629	112,345	107,622	20,594	11,203	21,522	23,163
Taxable returns, total	**13,003,146**	**214,850,833**	**12,886,747**	**213,269,980**	**5,455,958**	**4,186,208**	**561,434**	**258,387**	**962,994**	**949,539**
Under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*2,839	*8,347	*2,839	*8,347	—	—	—	—	—	—
$3,000 under $4,000	184,535	688,540	173,179	622,022	82,331	70,561	*5,678	*2,742	*2,839	*312
$4,000 under $5,000	383,265	1,730,646	360,553	1,522,996	167,501	175,507	39,746	29,347	*2,839	*7,804
$5,000 under $6,000	357,714	1,967,719	320,807	1,641,853	181,696	297,397	*22,712	*25,378	*2,839	*5,130
$6,000 under $7,000	377,587	2,453,935	360,553	2,219,825	190,213	253,506	*17,034	*9,445	*2,839	*2,839
$7,000 under $8,000	400,302	3,010,667	388,946	2,851,396	139,111	175,950	*25,551	*20,446	—	—
$8,000 under $9,000	607,549	5,151,952	601,871	4,909,558	238,476	288,601	*14,195	*9,332	—	—
$9,000 under $10,000	655,809	6,245,519	652,970	6,118,616	218,603	170,658	*8,517	*105	*8,517	*3,708
$10,000 under $11,000	743,819	7,803,266	740,980	7,653,605	244,154	199,752	*25,551	*8,077	*19,873	*12,290
$11,000 under $12,000	792,081	9,092,428	786,403	8,906,244	264,027	235,958	*14,195	*2,325	34,068	17,528
$12,000 under $13,000	630,260	7,868,083	630,260	7,821,004	195,891	90,550	*19,873	*6,209	36,907	20,361
$13,000 under $14,000	726,784	9,803,470	726,784	9,709,286	229,959	99,178	*17,034	*3,253	70,975	47,670
$14,000 under $15,000	684,199	9,908,164	684,199	9,868,412	229,959	91,089	*25,551	*14,382	62,458	37,560
$15,000 under $16,000	657,992	10,186,605	657,992	10,137,265	280,405	147,160	*11,356	*5,005	62,458	60,031
$16,000 under $17,000	533,732	8,788,508	533,732	8,694,452	190,213	110,091	31,229	15,382	39,746	57,053
$17,000 under $18,000	507,525	8,884,310	507,525	8,753,565	195,235	200,230	*8,517	*3,943	48,263	42,914
$18,000 under $19,000	532,191	9,845,103	532,191	9,766,005	226,235	129,341	37,778	25,026	62,458	59,616
$19,000 under $20,000	467,951	9,105,348	467,951	9,064,888	236,050	100,835	26,421	4,754	54,369	54,499
$20,000 under $25,000	1,709,144	38,110,942	1,709,144	38,068,526	755,255	458,402	72,031	27,252	244,481	311,229
$25,000 under $30,000	1,025,911	27,978,404	1,025,911	28,265,234	545,698	367,117	54,572	16,532	102,597	104,420
$30,000 under $40,000	864,386	29,248,248	864,386	29,563,252	532,601	416,705	63,299	18,247	82,946	81,413
$40,000 or more	157,571	6,970,630	157,571	7,103,629	112,345	107,622	20,594	11,203	21,522	23,163
Nontaxable returns, total	**5,121,558**	**23,671,088**	**4,908,631**	**22,873,891**	**1,050,430**	**811,230**	**122,077**	**50,727**	***5,878**	***2,078**

Footnote(s) at end of table

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments						Contributions deduction for nonitemizers		Zero bracket amount	
	Total		Payments to an IRA		Deduction for working married couple		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)
All returns, total	**4,151,333**	**3,880,119**	**1,091,427**	**1,748,350**	**3,310,202**	**2,131,769**	**7,123,334**	**1,196,247**	**16,929,483**	**44,816,851**
Under $1,000	—	—	—	—	—	—	*19,873	*994	—	—
$1,000 under $2,000	*5,678	*4,259	*5,678	*4,259	—	—	*25,551	*786	309,451	141,939
$2,000 under $3,000	*14,195	*6,621	*2,839	*5,678	*11,356	*943	116,399	6,612	576,317	649,061
$3,000 under $4,000	*17,034	*8,469	*5,678	*7,098	*11,356	*1,371	113,560	7,609	644,453	1,059,827
$4,000 under $5,000	31,229	8,815	*5,678	*5,008	*25,551	*3,807	193,052	25,108	843,183	1,680,095
$5,000 under $6,000	51,102	9,593	*2,839	*1,420	48,263	8,173	244,154	27,464	792,081	1,761,696
$6,000 under $7,000	65,297	38,406	*25,551	*30,292	39,746	8,114	309,451	37,651	908,480	2,187,907
$7,000 under $8,000	56,780	40,019	*22,712	*32,367	34,068	7,651	312,290	47,110	846,025	2,123,003
$8,000 under $9,000	119,238	69,822	36,907	53,356	82,331	16,466	346,361	47,142	931,195	2,478,332
$9,000 under $10,000	116,399	54,628	31,229	35,752	85,170	18,877	340,680	65,956	882,929	2,366,403
$10,000 under $11,000	127,755	74,538	45,424	51,074	82,331	23,464	346,359	52,428	817,633	2,270,828
$11,000 under $12,000	119,238	70,702	34,068	47,707	88,009	22,996	349,197	56,485	823,310	2,284,603
$12,000 under $13,000	139,111	71,727	34,068	39,241	107,882	32,487	303,773	48,169	658,650	1,817,592
$13,000 under $14,000	119,238	58,966	*25,551	*23,592	93,687	35,374	312,290	49,248	738,140	2,038,970
$14,000 under $15,000	170,340	104,577	31,229	44,714	141,950	59,863	295,256	57,493	695,555	1,979,209
$15,000 under $16,000	186,718	162,855	58,963	109,775	132,777	53,081	325,829	48,921	660,831	1,889,389
$16,000 under $17,000	144,789	89,545	39,746	42,446	105,043	47,099	249,832	29,815	536,571	1,538,057
$17,000 under $18,000	146,972	116,342	30,573	54,695	121,421	61,647	280,405	60,612	507,525	1,477,535
$18,000 under $19,000	197,189	134,886	43,883	61,275	155,489	73,610	260,089	46,097	532,191	1,570,242
$19,000 under $20,000	161,339	119,628	31,870	42,919	131,652	76,709	260,287	43,526	467,951	1,407,412
$20,000 under $25,000	820,745	754,466	183,357	274,879	681,043	479,588	912,417	175,121	1,709,144	5,335,835
$25,000 under $30,000	635,189	774,898	178,989	326,490	532,599	448,409	589,355	122,795	1,025,911	3,319,242
$30,000 under $40,000	578,440	831,369	157,162	316,538	493,311	514,830	515,140	116,834	864,386	2,886,897
$40,000 or more	127,318	274,988	57,433	137,777	105,167	137,211	101,734	22,272	157,571	552,780
Taxable returns, total	**3,884,467**	**3,813,280**	**1,080,071**	**1,732,025**	**3,054,692**	**2,081,255**	**6,180,788**	**1,064,203**	**13,003,146**	**37,388,230**
Under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	*2,839	*5,025
$3,000 under $4,000	*5,678	*7,098	*5,678	*7,098	—	—	42,585	2,183	184,535	432,465
$4,000 under $5,000	*5,678	*5,008	*5,678	*5,008	—	—	119,238	11,759	383,265	901,155
$5,000 under $6,000	*5,678	*2,038	*2,839	*1,420	*2,839	*619	147,628	16,719	357,714	861,012
$6,000 under $7,000	34,068	31,680	*25,551	*30,292	*8,517	*1,388	178,857	21,426	377,587	937,409
$7,000 under $8,000	39,746	37,126	*22,712	*32,367	*17,034	*4,758	150,467	24,336	400,302	1,009,783
$8,000 under $9,000	62,458	55,539	34,068	46,968	28,390	8,571	252,674	33,046	607,549	1,569,406
$9,000 under $10,000	88,009	47,567	31,229	35,752	56,780	11,816	255,510	37,463	655,809	1,731,393
$10,000 under $11,000	116,399	70,458	45,424	51,074	70,975	19,385	317,969	47,939	743,819	2,079,172
$11,000 under $12,000	113,560	69,626	34,068	47,707	82,331	21,920	329,324	52,499	792,081	2,203,121
$12,000 under $13,000	136,272	70,041	34,068	39,241	105,043	30,800	286,739	46,227	630,260	1,743,633
$13,000 under $14,000	113,560	55,917	*25,551	*23,592	88,009	32,325	312,290	49,248	726,784	2,005,299
$14,000 under $15,000	167,501	103,280	31,229	44,714	139,111	58,566	292,417	55,363	684,199	1,948,803
$15,000 under $16,000	186,718	162,855	58,963	109,775	132,777	53,081	325,829	48,921	657,992	1,882,603
$16,000 under $17,000	141,950	88,469	39,746	42,446	102,204	46,023	249,832	29,815	533,732	1,528,007
$17,000 under $18,000	146,972	116,342	30,573	54,695	121,421	61,647	280,405	60,612	507,525	1,477,535
$18,000 under $19,000	197,189	134,886	43,883	61,275	155,489	73,610	260,089	46,097	532,191	1,570,242
$19,000 under $20,000	161,339	119,628	31,870	42,919	131,652	76,709	260,287	43,526	467,951	1,407,412
$20,000 under $25,000	820,745	754,466	183,357	274,879	681,043	479,588	912,417	175,121	1,709,144	5,335,835
$25,000 under $30,000	635,189	774,898	178,989	326,490	532,599	448,409	589,355	122,795	1,025,911	3,319,242
$30,000 under $40,000	578,440	831,369	157,162	316,538	493,311	514,830	515,140	116,834	864,386	2,886,897
$40,000 or more	127,318	274,988	57,433	137,777	105,167	137,211	101,734	22,272	157,571	552,780
Nontaxable returns, total	**266,866**	**66,838**	***11,356**	***16,324**	**255,510**	**50,514**	**942,548**	**132,045**	**3,926,337**	**7,428,621**

Footnote(s) at end of table

Table 1.5—Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Contributions deduction for nonitemizers	
			Number of returns	Amount	Number of retume	Amount	Number of retums	Amount
	(1)	(2)	(3)	(4)	(S)	(6)	(7)	(6)
All retume, totel	**16,529,160**	**129,165,574**	**16,480,897**	**128,710,873**	**5,338,209**	**454,701**	**4,508,801**	**502,808**
Under $1,000	1,277,550	741,419	1,232,126	724,856	224,281	16,563	59,619	1,794
$1,000 under $2,000	1,689,205	2,546,821	1,689,205	2,517,412	437,206	29,409	181,696	7,864
$2,000 under $3,000	1,533,060	3,802,162	1,533,060	3,773,204	465,596	28,958	204,408	10,765
$3,000 under $4,000	1,388,271	4,835,109	1,388,?71	4,798,594	457,079	36,515	269,705	13,962
$4,000 under $5,000	1,149,795	5,173,413	1,149,795	5,149,478	371,909	23,936	300,934	25,426
$5,000 under $6,000	985,133	5,412,091	985,133	5,384,743	309,451	27,348	312,290	26,423
$6,000 under $7,000	868,734	5,650,411	868,734	5,630,617	281,061	19,794	232,798	31,561
$7,000 under $8,000	885,768	6,633,437	885,768	6,621,655	224,281	11,782	281,061	33,710
$8,000 under $9,000	891,446	7,597,655	891,446	7,576,999	266,866	20,657	300,934	30,303
$9,000 under $10,000	843,189	7,975,408	843,189	7,959,155	289,578	16,253	269,708	26,724
$10,000 under $11,000	715,430	7,495,787	715,430	7,478,285	255,510	17,502	281,061	36,453
$11,000 under $12,000	550,766	6,318,067	550,766	6,305,243	158,984	12,824	207,247	26,065
$12,000 under $13,000	559,285	6,998,719	559,285	6,982,690	201,569	16,029	181,698	18,936
$13,000 under $14,000	451,401	6,091,353	451,401	6,078,756	141,950	12,597	184,535	18,326
$14,000 under $15,000	488,308	7,078,391	485,469	7,020,980	178,857	57,410	181,696	25,449
$15,000 under $16,000	360,553	5,593,213	360,553	5,579,918	173,179	13,295	173,179	30,959
$16,000 under $17,000	266,866	4,405,941	266,866	4,396,399	88,009	9,542	110,721	9,857
$17,000 under $18,000	272,544	4,763,004	272,544	4,750,487	124,916	12,517	141,950	17,659
$18,000 under $19,000	306,612	5,670,102	306,612	5,656,248	144,789	13,854	119,238	15,325
$19,000 under $20,000	215,764	4,197,663	215,764	4,187,511	102,204	10,152	90,848	11,717
$20,000 under $25,000	539,162	11,858,962	539,162	11,828,562	288,133	30,400	272,857	40,800
$25,000 under $30,000	224,831	6,117,370	224,831	6,104,824	113,508	12,547	117,874	33,703
$30,0000 under $40,000	61,122	2,020,603	61,122	2,016,082	37,110	4,521	32,744	9,026
$40,000 or more	*4,365	*188,472	*4,365	*188,175	*2,183	*297	—	—
Taxeble retums, totel	**11,333,790**	**119,819,595**	**11,330,951**	**119,458,481**	**3,986,845**	**361,114**	**3,960,874**	**477,092**
Under $1,000	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—
$3,000 under $4,000	692,716	2,579,532	692,716	2,561,675	232,798	17,857	167,501	8,670
$4,000 under $5,000	1,149,795	5,173,413	1,149,795	5,149,478	371,909	23,936	300,934	25,426
$5,000 under $6,000	985,133	5,412,091	985,133	5,384,743	309,451	27,348	312,290	26,423
$6,000 under $7,000	868,734	5,650,411	868,734	5,630,617	281,061	19,794	232,798	31,561
$7,000 under $8,000	885,768	6,633,437	885,768	6,621,655	224,281	11,782	281,061	33,710
$8,000 under $9,000	891,446	7,597,655	891,446	7,576,999	266,866	20,657	300,934	30,303
$9,000 under $10,000	843,189	7,975,408	843,189	7,959,155	289,578	16,253	269,708	26,724
$10,000 under $11,000	715,430	7,495,787	715,430	7,478,285	255,510	17,502	281,061	36,453
$11,000 under $12,000	550,766	6,318,067	550,766	6,305,243	158,984	12,824	207,247	26,065
$12,000 under $13,000	559,285	6,998,719	559,285	6,982,690	201,569	16,029	181,698	18,936
$13,000 under $14,000	451,401	6,091,353	451,401	6,078,756	141,950	12,597	184,535	18,326
$14,000 under $15,000	488,308	7,078,391	485,469	7,020,980	178,857	57,410	181,696	25,449
$15,000 under $16,000	360,553	5,593,213	360,553	5,579,918	173,179	13,295	173,179	30,959
$16,000 under $17,000	266,866	4,405,941	266,866	4,396,399	88,009	9,542	110,721	9,857
$17,000 under $18,000	272,544	4,763,004	272,544	4,750,487	124,916	12,517	141,950	17,659
$18,000 under $19,000	306,612	5,670,102	306,612	5,656,248	144,789	13,854	119,238	15,325
$19,000 under $20,000	215,764	4,197,663	215,764	4,187,511	102,204	10,152	90,848	11,717
$20,000 under $25,000	539,162	11,858,962	539,162	11,828,562	288,133	30,400	272,857	40,800
$25,000 under $30,000	224,831	6,117,370	224,831	6,104,824	113,508	12,547	117,874	33,703
$30,0000 under $40,000	61,122	2,020,603	61,122	2,016,082	37,110	4,521	32,744	9,026
$40,000 or more	*4,365	*188,472	*4,365	*188,175	*2,183	*297	—	—
Nontaxable retume, total	**5,195,370**	**9,345,979**	**5,149,946**	**9,252,392**	**1,351,364**	**93,588**	**547,927**	**25,716**

Footnote(s) at end of table

Table 1.5—Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable income		Total income tax		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**15,197,669**	**112,067,711**	**11,333,790**	**12,410,905**	**18,067,059**	**16,220,838**	**15,481,607**	**4,003,945**	**772,170**	**194,013**
Under $1,000	—	—	—	—	1,169,668	52,025	1,169,668	52,025	—	—
$1,000 under $2,000	1,635,264	784,078	—	—	1,621,069	162,814	1,621,069	162,814	—	—
$2,000 under $3,000	1,533,060	2,197,241	—	—	1,462,085	258,536	1,462,085	258,536	—	—
$3,000 under $4,000	1,388,271	3,377,800	692,716	21,557	1,317,296	347,800	1,297,423	328,069	68,136	1,825
$4,000 under $5,000	1,149,795	3,952,655	1,149,795	133,799	1,101,532	412,825	1,044,752	287,838	105,043	8,812
$5,000 under $6,000	985,133	4,361,471	985,133	231,361	956,743	480,362	919,836	260,368	65,297	11,367
$6,000 under $7,000	868,734	4,715,593	868,734	322,124	860,217	560,771	817,632	245,784	48,263	7,137
$7,000 under $8,000	885,768	5,678,982	885,768	450,458	865,895	663,577	820,471	233,488	65,297	20,370
$8,000 under $9,000	891,446	6,640,702	891,446	588,408	880,090	810,586	823,310	240,020	68,136	17,843
$9,000 under $10,000	843,189	7,072,222	843,189	675,383	834,672	898,802	814,799	233,256	28,390	9,837
$10,000 under $11,000	715,430	6,715,514	715,430	684,110	712,591	890,148	678,523	210,476	34,068	4,437
$11,000 under $12,000	550,766	5,719,205	550,766	614,326	547,927	779,277	533,732	169,446	*17,034	*4,494
$12,000 under $13,000	559,285	6,398,240	559,285	721,872	556,446	887,699	533,734	174,837	*25,551	*9,011
$13,000 under $14,000	451,401	5,603,683	451,401	660,970	445,723	776,677	408,816	133,379	42,585	17,673
$14,000 under $15,000	488,308	6,545,329	488,308	803,252	485,469	963,906	462,757	167,535	*25,551	*6,882
$15,000 under $16,000	360,553	5,187,279	360,553	662,864	360,553	781,409	337,841	123,076	*22,712	*4,531
$16,000 under $17,000	266,866	4,118,543	266,866	546,854	266,866	642,383	258,349	98,735	*8,517	*3,205
$17,000 under $18,000	272,544	4,461,900	272,544	615,225	272,544	704,021	249,832	90,953	*22,712	*2,158
$18,000 under $19,000	306,612	5,335,901	306,612	764,810	306,612	882,617	292,417	123,218	*14,195	*5,411
$19,000 under $20,000	215,764	3,961,893	215,764	587,693	215,764	658,719	190,213	80,710	*25,551	*9,684
$20,000 under $25,000	539,162	11,257,695	539,162	1,808,903	536,979	1,999,595	493,321	208,500	45,841	17,808
$25,000 under $30,000	224,831	5,849,843	224,831	1,069,026	224,831	1,154,839	203,003	99,793	21,828	13,980
$30,0000 under $40,000	61,122	1,948,010	61,122	402,797	61,122	412,247	45,842	20,441	*15,280	*10,991
$40,000 or more	*4,365	*183,933	*4,365	*45,112	*4,365	*39,205	*2,182	*648	*2,183	*6,556
Taxable returns, total	**11,333,790**	**107,559,484**	**11,333,790**	**12,410,905**	**11,138,555**	**15,583,644**	**10,553,103**	**3,388,752**	**772,170**	**194,013**
Under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	692,716	1,850,892	692,716	21,557	641,614	183,981	621,741	164,250	68,136	1,825
$4,000 under $5,000	1,149,795	3,952,655	1,149,795	133,799	1,101,532	412,825	1,044,752	287,838	105,043	8,812
$5,000 under $6,000	985,133	4,361,471	985,133	231,361	956,743	480,362	919,836	260,368	65,297	11,367
$6,000 under $7,000	868,734	4,715,593	868,734	322,124	860,217	560,771	817,632	245,784	48,263	7,137
$7,000 under $8,000	885,768	5,678,982	885,768	450,458	865,895	663,577	820,471	233,488	65,297	20,370
$8,000 under $9,000	891,446	6,640,702	891,446	588,408	880,090	810,586	823,310	240,020	68,136	17,843
$9,000 under $10,000	843,189	7,072,222	843,189	675,383	834,672	898,802	814,799	233,256	28,390	9,837
$10,000 under $11,000	715,430	6,715,514	715,430	684,110	712,591	890,148	678,523	210,476	34,068	4,437
$11,000 under $12,000	550,766	5,719,205	550,766	614,326	547,927	779,277	533,732	169,446	*17,034	*4,494
$12,000 under $13,000	559,285	6,398,240	559,285	721,872	556,446	887,699	533,734	174,837	*25,551	*9,011
$13,000 under $14,000	451,401	5,603,683	451,401	660,970	445,723	776,677	408,816	133,379	42,585	17,673
$14,000 under $15,000	488,308	6,545,329	488,308	803,252	485,469	963,906	462,757	167,535	*25,551	*6,882
$15,000 under $16,000	360,553	5,187,279	360,553	662,864	360,553	781,409	337,841	123,076	*22,712	*4,531
$16,000 under $17,000	266,866	4,118,543	266,866	546,854	266,866	642,383	258,349	98,735	*8,517	*3,205
$17,000 under $18,000	272,544	4,461,900	272,544	615,225	272,544	704,021	249,832	90,953	*22,712	*2,158
$18,000 under $19,000	306,612	5,335,901	306,612	764,810	306,612	882,617	292,417	123,218	*14,195	*5,411
$19,000 under $20,000	215,764	3,961,893	215,764	587,693	215,764	658,719	190,213	80,710	*25,551	*9,684
$20,000 under $25,000	539,162	11,257,695	539,162	1,808,903	536,979	1,999,595	493,321	208,500	45,841	17,808
$25,000 under $30,000	224,831	5,849,843	224,831	1,069,026	224,831	1,154,839	203,003	99,793	21,828	13,980
$30,0000 under $40,000	61,122	1,948,010	61,122	402,797	61,122	412,247	45,842	20,441	*15,280	*10,991
$40,000 or more	*4,365	*183,933	*4,365	*45,112	*4,365	*39,205	*2,182	*648	*2,183	*6,556
Nontaxable returns, total	**3,863,879**	**4,508,227**	—	—	**4,928,504**	**637,194**	**4,928,504**	**637,194**	—	—

*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 total because of rounding.

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions		Taxable income		Child care credit		Political contributions credit		Earned income credit used to offset income tax before credits	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**46,503,197**	**48,333,295**	**16,929,483**	**190,585,103**	**2,345,275**	**965,845**	**454,805**	**22,309**	**1,842,511**	**260,498**
Under $1,000	803,437	833,758	—	—	—	—	—	—	—	—
$1,000 under $2,000	1,223,609	1,270,736	309,451	141,939	—	—	—	—	—	—
$2,000 under $3,000	1,635,264	1,699,198	576,317	649,430	—	—	—	—	—	—
$3,000 under $4,000	1,527,382	1,587,342	644,453	1,122,484	—	—	—	—	—	—
$4,000 under $5,000	1,904,969	1,980,032	843,183	2,069,500	*19,873	*829	*14,195	*511	70,975	2,246
$5,000 under $6,000	1,913,486	1,989,003	792,081	2,541,507	53,941	5,235	*11,356	*568	133,433	12,889
$6,000 under $7,000	2,257,005	2,344,333	908,480	3,564,981	76,653	13,894	*17,034	*568	258,349	36,263
$7,000 under $8,000	2,126,420	2,210,228	846,025	4,134,283	105,043	24,660	*25,551	*767	286,739	59,057
$8,000 under $9,000	2,214,423	2,300,729	931,195	5,564,483	144,789	43,161	*17,034	*383	329,324	73,556
$9,000 under $10,000	2,390,438	2,484,579	882,929	5,872,860	144,789	49,120	*19,873	*889	383,265	55,346
$10,000 under $11,000	2,197,390	2,284,150	817,633	6,235,810	156,145	68,951	28,391	1,349	380,426	21,142
$11,000 under $12,000	2,157,640	2,242,469	823,310	7,152,034	127,755	58,259	28,390	1,522	—	—
$12,000 under $13,000	1,754,506	1,824,346	658,650	6,351,443	88,009	42,909	34,068	1,769	—	—
$13,000 under $14,000	2,004,334	2,082,804	738,140	7,822,371	153,306	66,381	*17,034	*707	—	—
$14,000 under $15,000	1,879,418	1,953,573	695,555	8,064,327	136,272	68,471	*14,195	*653	—	—
$15,000 under $16,000	1,787,258	1,858,294	660,831	8,324,740	116,399	50,358	*25,551	*968	—	—
$16,000 under $17,000	1,396,788	1,452,432	536,571	7,352,473	76,653	45,407	*17,034	*539	—	—
$17,000 under $18,000	1,448,761	1,506,371	507,525	7,317,327	102,204	58,617	*22,712	*1,261	—	—
$18,000 under $19,000	1,499,634	1,558,597	532,191	8,240,408	110,721	48,260	*5,678	*213	—	—
$19,000 under $20,000	1,239,406	1,288,528	467,951	7,773,294	91,276	38,074	*14,195	*1,110	—	—
$20,000 under $25,000	4,913,525	5,108,320	1,709,144	32,827,501	325,251	137,723	76,403	4,610	—	—
$25,000 under $30,000	3,064,644	3,185,746	1,025,911	24,669,864	161,524	70,805	26,195	1,401	—	—
$30,000 under $40,000	2,647,721	2,751,360	864,386	26,380,053	133,147	61,533	32,742	1,967	—	—
$40,000 or more	515,739	536,369	157,571	6,411,990	21,525	13,198	*7,174	*555	—	—
Taxable returns, total	**32,441,630**	**33,719,940**	**13,003,148**	**180,066,690**	**1,715,017**	**761,985**	**417,898**	**20,881**	**777,886**	**114,454**
Under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*2,839	*2,953	*2,839	*5,394	—	—	—	—	—	—
$3,000 under $4,000	184,535	191,235	184,535	495,122	—	—	—	—	—	—
$4,000 under $5,000	440,045	457,193	383,265	1,261,694	—	—	*11,356	*440	—	—
$5,000 under $6,000	457,079	475,249	357,714	1,475,752	*2,839	*102	*8,517	*426	—	—
$6,000 under $7,000	553,605	574,727	377,587	1,857,782	—	—	*14,195	*426	—	—
$7,000 under $8,000	607,555	630,608	400,302	2,355,723	—	—	*14,195	*440	28,390	9,752
$8,000 under $9,000	1,053,272	1,094,722	607,549	4,024,184	*17,034	*4,676	*14,195	*312	136,272	41,347
$9,000 under $10,000	1,388,271	1,442,326	655,809	4,765,730	28,390	7,186	*14,195	*576	264,027	43,533
$10,000 under $11,000	1,904,973	1,980,036	743,819	5,775,290	99,365	38,610	*22,713	*1,093	349,197	19,822
$11,000 under $12,000	2,001,495	2,080,079	792,081	6,959,851	99,365	45,503	28,390	1,522	—	—
$12,000 under $13,000	1,601,200	1,664,907	630,260	6,156,948	68,136	28,132	31,229	1,661	—	—
$13,000 under $14,000	1,944,715	2,020,800	726,784	7,733,422	141,950	59,872	*17,034	*707	—	—
$14,000 under $15,000	1,822,638	1,894,521	684,199	7,958,279	124,916	58,861	*14,195	*653	—	—
$15,000 under $16,000	1,770,224	1,840,579	657,992	8,297,106	113,560	47,695	*25,551	*968	—	—
$16,000 under $17,000	1,379,754	1,434,717	533,732	7,323,976	73,814	43,139	*17,034	*539	—	—
$17,000 under $18,000	1,448,761	1,506,371	507,525	7,317,327	102,204	58,617	*22,712	*1,261	—	—
$18,000 under $19,000	1,499,634	1,558,597	532,191	8,240,408	110,721	48,260	*5,678	*213	—	—
$19,000 under $20,000	1,239,406	1,288,528	467,951	7,773,294	91,276	38,074	*14,195	*1,110	—	—
$20,000 under $25,000	4,913,525	5,108,320	1,709,144	32,827,501	325,251	137,723	76,403	4,610	—	—
$25,000 under $30,000	3,064,644	3,185,746	1,025,911	24,669,864	161,524	70,805	26,195	1,401	—	—
$30,000 under $40,000	2,647,721	2,751,360	864,386	26,380,053	133,147	61,533	32,742	1,967	—	—
$40,000 or more	515,739	536,369	157,571	6,411,990	21,525	13,198	*7,174	*555	—	—
Nontaxable returns, total	**14,061,567**	**14,613,355**	**3,926,337**	**10,518,413**	**630,258**	**203,860**	**36,907**	**1,428**	**1,064,625**	**146,044**

Footnote(s) at end of table

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Income tax after credits		Taxpayments				Overpayment refunded		Tax due at time of filing	
			Total		Income tax withheld					
	Number of 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)	(39)	(40)
All returns, total	**13,003,146**	**21,511,125**	**17,156,603**	**28,678,048**	**17,156,603**	**28,678,008**	**15,971,348**	**8,788,859**	**1,754,367**	**533,037**
Under $1,000	—	—	303,773	15,285	303,773	15,285	332,163	26,735	—	—
$1,000 under $2,000	—	—	542,249	51,678	542,249	51,678	579,156	94,539	—	—
$2,000 under $3,000	*2,839	*45	704,072	112,138	704,072	112,138	735,301	201,813	—	—
$3,000 under $4,000	184,535	6,873	630,258	155,413	630,258	155,413	652,970	268,643	39,746	857
$4,000 under $5,000	383,265	39,479	769,369	240,634	769,369	240,634	772,208	381,837	68,136	6,041
$5,000 under $6,000	357,714	70,004	706,911	287,477	706,911	287,477	723,945	434,100	85,170	11,359
$6,000 under $7,000	377,587	110,216	831,827	401,866	831,827	401,866	811,954	536,026	85,170	17,673
$7,000 under $8,000	400,302	156,438	797,762	497,962	797,762	497,962	789,245	477,930	48,263	10,598
$8,000 under $9,000	607,549	258,129	891,449	630,122	891,449	630,122	851,703	450,783	79,492	17,747
$9,000 under $10,000	655,809	327,973	851,700	718,772	851,700	718,772	823,310	437,802	62,458	18,300
$10,000 under $11,000	743,819	404,067	792,082	785,038	792,082	785,038	749,497	401,403	68,136	16,977
$11,000 under $12,000	792,081	569,134	809,115	918,013	809,115	918,013	752,335	367,912	70,975	19,033
$12,000 under $13,000	630,260	553,034	650,133	834,206	650,133	834,206	621,743	287,441	34,068	6,269
$13,000 under $14,000	726,784	713,009	729,623	1,050,935	729,623	1,050,935	664,326	358,270	70,975	20,344
$14,000 under $15,000	684,199	766,700	695,555	1,134,970	695,555	1,134,970	630,258	376,227	65,297	7,958
$15,000 under $16,000	657,992	851,076	657,992	1,167,143	657,992	1,167,143	587,673	333,483	73,158	17,417
$16,000 under $17,000	533,732	791,610	533,732	1,046,529	533,732	1,046,529	474,113	272,666	62,458	17,747
$17,000 under $18,000	507,525	788,513	504,686	1,073,252	504,686	1,073,252	462,101	293,250	45,424	8,511
$18,000 under $19,000	532,191	936,577	529,352	1,190,627	529,352	1,190,627	470,389	275,746	61,802	21,695
$19,000 under $20,000	467,951	914,693	467,951	1,178,042	467,951	1,178,042	440,659	272,699	27,292	9,550
$20,000 under $25,000	1,709,144	4,156,061	1,709,144	5,093,104	1,709,144	5,093,104	1,464,678	1,012,561	242,283	75,518
$25,000 under $30,000	1,025,911	3,527,335	1,025,911	4,086,300	1,025,911	4,086,300	860,021	628,821	165,890	69,857
$30,000 under $40,000	864,386	4,334,695	864,386	4,747,654	864,386	4,747,654	624,273	514,115	237,930	101,155
$40,000 or more	157,571	1,235,264	157,571	1,260,888	157,571	1,260,848	97,327	84,055	60,244	58,431
Taxable returns, total	**13,003,146**	**21,511,125**	**12,679,500**	**27,229,971**	**12,679,500**	**27,229,931**	**11,241,574**	**6,251,883**	**1,754,367**	**533,037**
Under $1,000	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	—	—	—	—	—	—	—	—	—	—
$2,000 under $3,000	*2,839	*45	*2,839	*449	*2,839	*449	*2,839	*403	—	—
$3,000 under $4,000	184,535	6,873	150,467	44,555	150,467	44,555	144,789	38,539	39,746	857
$4,000 under $5,000	383,265	39,479	340,680	118,452	340,680	118,452	315,129	85,014	68,136	6,041
$5,000 under $6,000	357,714	70,004	292,417	139,696	292,417	139,696	272,544	81,051	85,170	11,359
$6,000 under $7,000	377,587	110,216	328,485	185,972	328,485	185,972	292,417	93,429	85,170	17,673
$7,000 under $8,000	400,302	156,438	377,590	275,325	377,590	275,325	352,039	129,485	48,263	10,598
$8,000 under $9,000	607,549	258,129	581,998	456,259	581,998	456,259	528,057	215,878	79,492	17,747
$9,000 under $10,000	655,809	327,973	635,936	583,139	635,936	583,139	593,351	273,467	62,458	18,300
$10,000 under $11,000	743,819	404,067	721,107	728,093	721,107	728,093	675,683	341,004	68,136	16,977
$11,000 under $12,000	792,081	569,134	777,886	888,863	777,886	888,863	721,106	338,761	70,975	19,033
$12,000 under $13,000	630,260	553,034	624,582	811,557	624,582	811,557	596,192	264,792	34,068	6,269
$13,000 under $14,000	726,784	713,009	718,267	1,039,324	718,267	1,039,324	652,970	346,659	70,975	20,344
$14,000 under $15,000	684,199	766,700	684,199	1,120,599	684,199	1,120,599	618,902	361,856	65,297	7,958
$15,000 under $16,000	657,992	851,076	655,153	1,163,741	655,153	1,163,741	584,834	330,082	73,158	17,417
$16,000 under $17,000	533,732	791,610	530,893	1,044,082	530,893	1,044,082	471,274	270,219	62,458	17,747
$17,000 under $18,000	507,525	788,513	504,686	1,073,252	504,686	1,073,252	462,101	293,250	45,424	8,511
$18,000 under $19,000	532,191	936,577	529,352	1,190,627	529,352	1,190,627	470,389	275,746	61,802	21,695
$19,000 under $20,000	467,951	914,893	467,951	1,178,042	467,951	1,178,042	440,659	272,699	27,292	9,550
$20,000 under $25,000	1,709,144	4,156,061	1,709,144	5,093,104	1,709,144	5,093,104	1,464,678	1,012,561	242,283	75,518
$25,000 under $30,000	1,025,911	3,527,335	1,025,911	4,086,300	1,025,911	4,086,300	860,021	628,821	165,890	69,857
$30,000 under $40,000	864,386	4,334,695	864,386	4,747,654	864,386	4,747,654	624,273	514,115	237,930	101,155
$40,000 or more	157,571	1,235,264	157,571	1,260,888	157,571	1,260,848	97,327	84,055	60,244	58,431
Nontaxable returns, total	—	—	**4,477,103**	**1,448,077**	**4,477,103**	**1,448,077**	**4,729,774**	**2,536,976**	—	—

*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 total 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)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Interest received		Dividends in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**39,848,184**	**1,582,586,902**	**34,747,514**	**1,290,921,715**	**33,721,689**	**111,258,222**	**10,255,679**	**45,329,602**
Under $5,000	728,600	2,281,163	270,757	1,630,080	641,854	1,178,401	239,831	310,255
$5,000 under $10,000	1,574,129	12,108,254	829,507	6,737,350	1,228,144	3,481,188	350,351	607,414
$10,000 under $15,000	2,603,520	32,980,422	1,800,833	21,564,686	1,920,155	5,437,867	484,517	1,039,036
$15,000 under $20,000	3,530,921	62,071,279	2,871,657	47,451,474	2,670,025	6,746,525	667,027	1,833,122
$20,000 under $25,000	4,016,484	90,568,213	3,528,785	75,115,694	3,057,387	7,217,002	689,437	1,614,495
$25,000 under $30,000	4,559,737	125,317,770	4,257,249	113,177,965	3,702,745	5,630,310	753,622	1,545,358
$30,000 under $35,000	4,777,792	155,141,435	4,508,700	141,526,170	3,945,876	6,726,391	916,125	1,828,610
$35,000 under $40,000	4,300,424	160,983,232	4,049,952	146,545,914	3,719,529	7,532,394	1,011,539	2,134,089
$40,000 under $45,000	3,456,642	146,581,536	3,259,607	134,071,631	3,145,972	7,179,557	822,540	1,864,235
$45,000 under $50,000	2,549,855	120,851,535	2,409,944	110,548,150	2,330,798	5,685,145	723,830	1,289,251
$50,000 under $55,000	1,823,161	95,498,479	1,688,989	85,674,722	1,687,741	4,969,454	606,753	1,615,006
$55,000 under $60,000	1,344,172	77,090,416	1,247,993	69,456,354	1,263,155	4,550,100	486,197	1,365,284
$60,000 under $75,000	2,169,879	144,253,048	1,975,186	123,065,949	2,065,400	10,103,981	979,969	3,765,285
$75,000 under $100,000	1,229,157	104,558,798	1,072,665	79,050,073	1,190,892	8,981,175	685,725	4,078,995
$100,000 under $200,000	890,381	116,835,313	743,411	79,096,749	862,661	11,522,489	599,633	7,052,490
$200,000 under $500,000	235,317	68,225,715	187,492	36,243,699	231,759	7,197,297	187,196	6,848,310
$500,000 under $1,000,000	40,783	27,331,095	30,764	10,996,022	40,459	3,188,539	35,888	2,584,096
$1,000,000 or more	17,230	39,909,199	14,023	8,969,034	17,137	3,930,406	15,499	3,954,270
Total taxable returns	37,725,442	1,555,902,935	33,510,229	1,270,936,617	32,008,319	105,286,859	9,789,941	43,937,101
Total nontaxable returns	2,122,742	26,683,966	1,237,285	19,985,098	1,713,370	5,971,362	465,738	1,392,501

Size of adjusted gross income	Business or profession net income less loss		State income tax refunds		Farm net income less loss		Sales of capital assets net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	**7,157,273**	**66,206,642**	**18,233,141**	**8,143,242**	**1,065,005**	**-4,625,776**	**8,907,124**	**58,944,701**
Under $5,000	122,998	84,554	75,671	34,437	11,707	-103,879	130,090	231,436
$5,000 under $10,000	343,156	799,891	429,237	105,726	43,656	-120,610	280,517	365,671
$10,000 under $15,000	530,919	2,403,879	797,411	202,303	66,039	-213,222	373,557	368,334
$15,000 under $20,000	669,683	3,317,791	1,293,183	363,916	100,483	-332,342	629,602	724,326
$20,000 under $25,000	743,180	4,053,244	1,756,118	547,574	122,682	-537,191	640,074	745,460
$25,000 under $30,000	782,061	3,940,308	2,284,808	676,861	150,145	-298,531	718,648	833,599
$30,000 under $35,000	767,742	4,277,692	2,362,083	788,451	110,823	-312,712	734,867	968,211
$35,000 under $40,000	661,334	3,888,884	2,210,091	768,165	79,245	-142,155	785,780	1,326,769
$40,000 under $45,000	548,287	4,126,776	1,874,516	733,469	98,299	-432,107	703,127	1,281,084
$45,000 under $50,000	404,093	4,037,958	1,390,968	606,034	37,287	-120,686	570,509	1,299,906
$50,000 under $55,000	304,554	3,185,043	934,298	438,411	37,029	-148,433	514,620	1,349,207
$55,000 under $60,000	236,996	2,979,018	679,039	380,964	34,382	-206,960	428,679	1,351,332
$60,000 under $75,000	409,338	7,584,722	1,051,332	707,872	65,247	-247,104	865,605	3,420,744
$75,000 under $100,000	297,204	7,949,885	564,186	512,394	43,546	-190,088	670,782	4,017,322
$100,000 under $200,000	254,057	8,631,513	401,766	602,535	41,026	-446,947	609,884	9,181,434
$200,000 under $500,000	61,548	2,950,494	100,767	351,519	13,961	-445,606	196,996	9,973,463
$500,000 under $1,000,000	14,253	1,131,355	19,011	139,017	7,579	-100,288	37,513	5,999,293
$1,000,000 or more	5,870	863,634	8,656	183,593	1,869	-226,917	16,274	15,507,110
Total taxable returns	6,392,700	62,918,624	17,604,276	7,855,777	947,269	-4,278,362	8,462,981	57,961,007
Total nontaxable returns	764,573	3,288,018	628,865	287,465	117,736	-347,414	444,143	983,694

Size of adjusted gross income	Sales of property other than capital assets net gain less loss		Pensions and annuities in AGI		Rent net income less loss		Royalty net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**1,006,828**	**1,762,299**	**6,498,322**	**53,541,321**	**6,180,675**	**-16,525,976**	**650,421**	**5,624,874**
Under $5,000	22,246	-44,024	65,542	175,328	96,201	-453,095	15,528	32,990
$5,000 under $10,000	42,416	-16,214	382,811	1,539,300	221,067	-632,861	17,052	28,373
$10,000 under $15,000	42,370	32,004	642,563	4,036,220	396,561	-685,970	44,177	184,067
$15,000 under $20,000	59,875	674	678,107	4,596,120	477,329	-965,824	50,500	82,362
$20,000 under $25,000	87,326	62,144	649,217	5,320,107	499,204	-1,177,829	45,640	131,436
$25,000 under $30,000	83,855	93,567	554,498	4,187,944	572,034	-1,191,967	39,108	39,939
$30,000 under $35,000	76,905	157,976	653,362	5,393,248	530,509	-1,419,463	60,278	139,857
$35,000 under $40,000	69,174	28,868	617,294	4,610,507	527,457	-1,387,512	47,968	117,077
$40,000 under $45,000	80,328	115,912	487,069	4,011,118	513,731	-1,329,408	36,850	177,621
$45,000 under $50,000	50,471	63,453	382,103	3,178,437	382,564	-948,554	35,974	199,323
$50,000 under $55,000	49,186	33,413	312,244	3,156,371	308,607	-965,107	35,474	143,394
$55,000 under $60,000	37,005	318,665	215,645	2,060,094	254,642	-1,207,365	25,016	198,205
$60,000 under $75,000	88,040	156,385	422,851	4,505,268	502,282	-1,590,084	52,805	300,684
$75,000 under $100,000	76,433	164,612	234,032	3,317,281	389,992	-1,162,334	51,479	362,598
$100,000 under $200,000	83,939	280,321	153,293	2,395,642	353,858	-983,241	52,177	808,455
$200,000 under $500,000	40,682	114,893	36,118	756,726	119,030	-768,137	25,114	735,172
$500,000 under $1,000,000	11,607	78,179	9,083	175,753	26,168	282,226	12,591	1,489,247
$1,000,000 or more	4,970	121,473	2,490	125,857	9,439	60,549	2,690	454,075
Total taxable returns	874,933	1,689,422	6,047,541	51,288,161	5,702,397	-13,922,424	599,293	5,312,170
Total nontaxable returns	131,895	72,877	450,781	2,253,161	478,278	-2,603,553	51,128	312,704

Footnote(s) 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

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

Size of adjusted gross income	Partnership and S Corporation net income less loss		Farm rental net income less loss		Estate or trust net income less loss		Unemployment compensation in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	**4,140,211**	**10,930,604**	**275,618**	**995,201**	**792,709**	**8,458,795**	**2,672,871**	**3,971,668**
Under $5,000	74,976	-462,888	*1,501	*-1,357	38,092	55,738	—	—
$5,000 under $10,000	109,456	-372,997	*14,196	*51,138	52,871	172,446	*18,697	*16,062
$10,000 under $15,000	128,895	-383,992	31,275	25,047	43,862	299,951	76,033	53,493
$15,000 under $20,000	198,338	-252,547	30,100	198,632	36,266	192,195	238,625	305,722
$20,000 under $25,000	236,051	-283,872	21,625	8,227	34,836	200,807	380,101	568,646
$25,000 under $30,000	273,488	-31,091	27,390	23,589	58,348	279,879	455,123	708,605
$30,000 under $35,000	270,115	-244,416	25,427	55,154	52,806	316,015	467,609	728,198
$35,000 under $40,000	257,480	282,454	*13,581	*120,048	53,640	283,753	394,749	608,690
$40,000 under $45,000	308,738	234,870	25,977	26,097	50,178	200,496	241,106	366,247
$45,000 under $50,000	255,780	49,426	14,580	51,222	38,045	185,121	140,659	194,097
$50,000 under $55,000	227,020	-78,075	17,422	145,166	35,997	287,468	93,091	127,194
$55,000 under $60,000	202,453	-386,529	10,742	46,682	33,253	193,640	50,730	83,948
$60,000 under $75,000	449,345	241,571	18,179	31,579	72,178	498,357	76,489	121,743
$75,000 under $100,000	440,498	1,821,974	9,184	44,380	53,534	569,651	23,657	43,961
$100,000 under $200,000	483,809	1,572,536	9,825	61,582	83,034	885,813	12,875	42,503
$200,000 under $500,000	172,968	2,599,140	3,978	110,967	38,242	2,608,468	3,228	2,325
$500,000 under $1,000,000	35,599	1,347,105	425	-4,417	13,858	394,292	73	206
$1,000,000 or more	15,202	5,277,934	211	1,463	3,669	834,705	26	28
Total taxable returns	3,848,940	13,398,227	267,046	1,024,802	738,889	8,170,384	2,631,601	3,935,503
Total nontaxable returns	291,271	-2,467,624	8,572	-29,601	53,820	288,411	41,270	36,165

Size of adjusted gross income	Other income less loss		Total statutory adjustments		Itemized deductions		
					Total	Medical and dental expense deduction	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total	**3,603,179**	**3,995,615**	**25,294,077**	**76,033,452**	**405,023,525**	**10,777,296**	**22,926,214**
Under $5,000	45,879	-225,998	71,120	188,099	2,576,972	234,107	726,154
$5,000 under $10,000	107,223	-222,841	287,563	505,644	9,119,779	1,014,955	3,135,138
$10,000 under $15,000	197,249	-301,564	751,991	1,265,110	15,770,823	1,577,647	3,775,093
$15,000 under $20,000	276,819	140,243	1,378,076	2,587,056	22,107,924	1,730,039	3,305,527
$20,000 under $25,000	280,504	165,546	1,983,108	3,542,036	26,480,672	1,429,621	2,513,508
$25,000 under $30,000	350,880	392,903	2,752,867	5,275,644	32,814,059	1,292,838	1,838,303
$30,000 under $35,000	401,553	90,887	3,275,122	6,878,053	37,836,202	1,036,238	1,566,320
$35,000 under $40,000	333,454	425,578	3,237,270	7,452,645	37,782,551	791,215	1,452,006
$40,000 under $45,000	303,197	578,804	2,799,652	7,528,325	34,569,251	547,679	929,186
$45,000 under $50,000	244,952	292,308	2,160,387	6,463,933	27,954,208	327,264	593,071
$50,000 under $55,000	202,920	400,600	1,559,616	5,532,161	21,952,247	225,415	477,959
$55,000 under $60,000	145,211	247,038	1,173,130	4,813,486	18,100,776	159,112	374,415
$60,000 under $75,000	293,605	3,825	1,887,793	9,504,926	33,771,533	236,511	953,942
$75,000 under $100,000	191,002	401,051	1,035,942	6,337,269	25,110,746	116,823	642,701
$100,000 under $200,000	160,197	951,806	723,068	5,673,049	28,504,675	50,913	442,899
$200,000 under $500,000	53,992	365,803	173,493	1,686,397	16,145,525	6,254	167,957
$500,000 under $1,000,000	8,990	194,813	32,315	584,999	6,322,885	490	21,996
$1,000,000 or more	5,552	94,812	11,564	214,619	8,102,697	175	10,039
Total taxable returns	3,353,421	5,224,983	24,615,307	74,329,056	380,274,361	9,354,429	16,253,611
Total nontaxable returns	249,758	-1,229,368	678,770	1,704,396	24,749,164	1,422,867	6,672,603

Size of adjusted gross income	Itemized deductions—Continued							
	Taxes paid deduction							
	Total		State and local income taxes		Real estate taxes		General sales taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total	**38,648,023**	**128,084,618**	**32,682,803**	**86,186,711**	**32,110,174**	**36,957,683**	**38,133,436**	**16,149,312**
Under $5,000	610,532	427,811	232,877	68,299	242,461	231,596	554,351	80,436
$5,000 under $10,000	1,495,974	1,653,259	898,653	295,015	1,013,437	937,574	1,396,420	252,811
$10,000 under $15,000	2,557,833	3,233,041	1,853,938	782,881	1,895,701	1,548,232	2,411,400	529,896
$15,000 under $20,000	3,516,726	5,541,447	2,803,217	1,893,742	2,607,176	2,120,989	3,372,875	892,578
$20,000 under $25,000	4,004,377	7,333,870	3,323,040	2,984,843	3,016,776	2,432,282	3,810,364	1,196,872
$25,000 under $30,000	4,550,358	9,714,719	3,923,166	4,529,590	3,479,078	2,793,601	4,379,976	1,486,099
$30,000 under $35,000	4,771,358	12,186,404	4,103,365	5,846,934	3,870,433	3,524,300	4,617,577	1,802,218
$35,000 under $40,000	4,296,058	12,267,921	3,654,366	6,007,395	3,530,531	3,409,803	4,181,820	1,808,192
$40,000 under $45,000	3,453,833	11,401,115	2,957,680	5,647,809	3,035,679	3,176,822	3,355,618	1,574,173
$45,000 under $50,000	2,549,228	9,506,926	2,193,903	4,875,743	2,284,807	2,632,282	2,486,821	1,235,522
$50,000 under $55,000	1,822,085	7,552,123	1,560,253	3,862,801	1,649,450	2,127,485	1,783,218	959,031
$55,000 under $60,000	1,344,171	6,226,973	1,168,194	3,290,281	1,228,910	1,728,540	1,313,661	745,728
$60,000 under $75,000	2,169,346	11,532,477	1,841,041	6,300,432	2,001,224	3,085,011	2,108,813	1,372,783
$75,000 under $100,000	1,229,154	8,498,653	1,045,337	4,782,490	1,144,226	2,291,297	1,205,261	915,283
$100,000 under $200,000	885,993	9,798,138	752,552	6,111,960	834,630	2,403,342	869,048	825,552
$200,000 under $500,000	233,030	5,941,553	200,801	4,352,339	220,344	1,062,810	229,154	325,777
$500,000 under $1,000,000	40,762	2,268,322	35,608	1,858,427	38,959	278,991	40,196	75,386
$1,000,000 or more	17,205	2,999,865	14,812	2,695,728	16,352	172,625	16,863	70,972
Total taxable returns	37,509,976	124,539,444	31,380,752	65,340,949	30,529,860	34,099,424	36,243,388	15,673,480
Total nontaxable returns	2,038,047	3,545,174	1,182,051	845,762	1,580,314	1,858,159	1,890,048	475,831

Footnote(s) 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

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

Size of adjusted gross income	Itemized deductions—Continued							
	Taxes paid deduction—Continued						Interest paid deduction	
	Sales taxes on motor vehicles		Personal property taxes		Other taxes		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Total	**11,992,919**	**5,708,073**	**11,863,048**	**2,342,457**	**8,432,556**	**1,740,482**	**36,286,822**	**180,094,578**
Under $5,000	62,358	26,845	91,595	13,159	53,917	7,474	282,062	1,011,852
$5,000 under $10,000	228,924	82,956	318,718	39,736	212,587	45,168	1,108,439	2,950,156
$10,000 under $15,000	653,696	247,104	620,230	70,886	464,294	54,041	2,173,003	6,180,796
$15,000 under $20,000	919,466	377,956	1,026,724	156,834	775,753	99,348	3,181,189	9,204,309
$20,000 under $25,000	1,099,620	437,601	1,112,758	145,838	899,969	136,434	3,702,762	12,118,808
$25,000 under $30,000	1,358,203	547,657	1,342,321	217,819	977,213	139,953	4,330,862	15,629,831
$30,000 under $35,000	1,521,073	622,562	1,354,139	214,510	1,016,768	175,880	4,518,977	17,903,141
$35,000 under $40,000	1,378,288	640,633	1,317,749	223,617	970,833	178,280	4,087,353	17,811,199
$40,000 under $45,000	1,176,802	575,799	1,085,797	211,769	785,276	214,743	3,258,696	16,650,959
$45,000 under $50,000	967,361	472,535	805,985	162,092	572,322	128,751	2,430,776	13,430,811
$50,000 under $55,000	666,293	369,773	621,092	134,480	406,856	98,552	1,738,024	10,190,614
$55,000 under $60,000	497,739	276,030	453,163	108,654	312,137	77,740	1,264,868	8,538,494
$60,000 under $75,000	708,699	432,259	767,042	203,570	492,024	138,423	2,025,993	15,554,088
$75,000 under $100,000	398,980	270,478	483,318	147,902	254,279	91,203	1,121,020	11,392,788
$100,000 under $200,000	273,999	226,347	342,627	142,767	179,274	88,170	805,571	12,438,420
$200,000 under $500,000	62,284	68,928	95,043	91,940	44,640	39,759	208,541	5,290,126
$500,000 under $1,000,000	14,059	21,955	17,598	22,105	10,892	11,459	33,160	1,664,355
$1,000,000 or more	5,075	10,656	7,149	34,779	3,522	15,105	15,526	2,133,831
Total taxable returns	11,583,729	5,520,765	11,321,485	2,241,937	8,102,642	1,662,889	34,566,607	169,254,241
Total nontaxable returns	409,190	187,309	541,563	100,520	329,914	77,593	1,720,215	10,840,337

Size of adjusted gross income	Itemized deductions—Continued							
	Interest paid deduction—Continued							
	Home mortgage interest						Credit card interest	
	Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
Total	**28,052,037**	**115,036,533**	**27,201,014**	**109,690,969**	**2,187,258**	**5,345,565**	**26,044,572**	**12,237,014**
Under $5,000	186,730	559,739	175,068	497,458	18,042	62,281	180,476	89,333
$5,000 under $10,000	749,258	1,840,214	703,930	1,699,475	83,081	140,739	656,754	255,538
$10,000 under $15,000	1,494,208	4,025,522	1,453,650	3,827,480	89,594	198,042	1,345,625	562,047
$15,000 under $20,000	2,152,192	5,989,256	2,044,754	5,577,936	206,427	411,320	2,123,280	826,152
$20,000 under $25,000	2,612,419	8,045,387	2,513,756	7,644,087	236,902	401,300	2,538,780	1,099,895
$25,000 under $30,000	3,238,147	10,630,510	3,110,285	10,069,372	290,738	561,138	3,178,971	1,357,116
$30,000 under $35,000	3,516,764	11,880,658	3,417,536	11,388,056	257,947	492,602	3,303,580	1,483,035
$35,000 under $40,000	3,243,864	11,844,130	3,160,837	11,253,826	220,735	590,304	3,116,498	1,429,194
$40,000 under $45,000	2,738,742	11,279,072	2,670,461	10,784,801	211,267	494,271	2,495,581	1,236,531
$45,000 under $50,000	2,053,234	9,146,341	2,016,304	8,842,709	126,740	303,632	1,910,583	968,927
$50,000 under $55,000	1,459,024	6,798,361	1,422,289	6,510,803	112,331	287,558	1,359,803	722,962
$55,000 under $60,000	1,073,986	5,639,673	1,047,516	5,455,304	72,241	184,369	964,753	529,545
$60,000 under $75,000	1,741,116	10,448,209	1,704,174	9,939,336	137,894	508,874	1,500,950	915,120
$75,000 under $100,000	942,010	7,480,516	926,518	7,214,232	61,700	266,283	776,859	435,423
$100,000 under $200,000	668,325	6,702,017	655,627	6,411,443	44,937	290,573	473,724	264,829
$200,000 under $500,000	152,794	2,117,594	149,831	2,009,283	14,535	108,310	102,602	53,150
$500,000 under $1,000,000	19,756	372,120	19,226	344,642	1,498	27,478	10,976	6,162
$1,000,000 or more	9,468	237,215	9,252	220,725	649	16,489	4,777	2,057
Total taxable returns	26,685,723	108,296,071	25,888,659	103,380,283	2,049,034	4,915,788	24,957,540	11,655,213
Total nontaxable returns	1,366,314	6,740,462	1,312,355	6,310,685	138,224	429,777	1,087,032	581,801

Size of adjusted gross income	Itemized deductions—Continued							
	Interest paid deduction—Continued		Contribution deduction					
	Other interest		Total		Cash contributions			
					Under $3,000 to a single organization		$3,000 or more to a single organization	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Total	**29,030,892**	**52,821,030**	**36,162,178**	**47,962,848**	**35,407,395**	**29,127,117**	**1,545,202**	**10,789,064**
Under $5,000	171,215	362,780	329,878	146,162	321,980	127,095	*2,699	*12,502
$5,000 under $10,000	694,009	854,404	1,216,702	750,609	1,179,431	608,378	22,554	89,712
$10,000 under $15,000	1,517,297	1,593,227	2,194,046	1,708,029	2,137,652	1,280,780	56,069	250,068
$15,000 under $20,000	2,319,136	2,388,901	3,104,265	2,527,134	3,028,124	1,936,470	86,445	364,173
$20,000 under $25,000	2,808,404	2,973,527	3,546,426	2,854,819	3,457,749	2,200,587	86,887	389,058
$25,000 under $30,000	3,414,698	3,642,205	4,152,626	3,342,612	4,015,277	2,453,286	139,871	594,755
$30,000 under $35,000	3,667,540	4,539,448	4,402,527	3,814,572	4,320,501	2,827,604	146,659	636,596
$35,000 under $40,000	3,420,375	4,537,876	3,997,074	3,697,167	3,937,175	2,727,615	139,795	655,271
$40,000 under $45,000	2,763,983	4,135,356	3,265,256	3,451,806	3,210,980	2,446,156	135,407	649,487
$45,000 under $50,000	2,047,389	3,315,543	2,446,548	2,858,379	2,411,497	1,945,645	123,405	593,266
$50,000 under $55,000	1,475,375	2,669,292	1,754,460	2,454,009	1,727,453	1,647,266	94,897	517,049
$55,000 under $60,000	1,085,918	2,369,276	1,307,740	1,969,853	1,285,430	1,309,749	65,459	372,062
$60,000 under $75,000	1,733,821	4,190,758	2,102,774	3,748,589	2,071,656	2,404,063	134,223	771,461
$75,000 under $100,000	971,062	3,476,850	1,184,915	2,982,820	1,164,547	1,659,014	111,969	835,707
$100,000 under $200,000	709,114	5,471,574	869,761	3,664,614	856,958	1,909,042	110,124	1,010,812
$200,000 under $500,000	186,610	3,119,382	230,162	3,567,462	225,418	1,004,428	60,336	1,282,394
$500,000 under $1,000,000	30,614	1,286,072	40,090	1,928,838	39,187	385,831	20,132	767,910
$1,000,000 or more	14,332	1,894,560	16,928	2,495,374	16,380	254,110	8,271	996,778
Total taxable returns	27,838,093	49,302,956	34,477,720	46,175,320	33,774,386	27,980,708	1,473,420	10,367,551
Total nontaxable returns	1,192,799	3,518,074	1,684,458	1,787,528	1,633,009	1,146,409	71,782	421,513

Footnote(s) 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

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

Size of adjusted gross income	Itemized deductions—Continued									
	Contribution deduction—Continued						Net casualty or theft loss		Miscellaneous deductions	
	Other than cash contributions		Carryover from previous years		Amount not deductible because of income limitations					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	**10,566,582**	**6,591,229**	**187,130**	**1,918,175**	**307,761**	**462,736**	**249,558**	**1,489,406**	**32,881,461**	**24,465,862**
Under $5,000	51,797	14,058	6,428	5,363	10,820	12,857	*4,032	*24,958	339,660	240,036
$5,000 under $10,000	237,101	53,453	*5,291	*4,009	13,571	4,943	*19,918	*153,463	1,021,529	477,153
$10,000 under $15,000	408,420	165,803	24,223	24,724	55,213	13,346	32,105	127,282	1,923,593	746,581
$15,000 under $20,000	690,363	192,373	24,979	54,297	59,361	20,179	39,442	371,038	2,739,196	1,158,468
$20,000 under $25,000	864,322	241,615	18,043	23,810	47,266	251	30,219	121,592	3,260,403	1,538,075
$25,000 under $30,000	1,079,792	279,534	10,926	15,123	30,438	86	16,676	107,640	3,836,131	2,180,954
$30,000 under $35,000	1,139,056	338,123	10,796	12,286	17,578	37	22,234	68,456	4,106,866	2,297,309
$35,000 under $40,000	1,168,909	305,317	14,595	9,326	21,869	363	23,138	107,141	3,759,366	2,447,118
$40,000 under $45,000	1,050,760	343,456	17,022	12,849	12,951	141	22,732	54,873	3,001,792	2,081,312
$45,000 under $50,000	839,173	267,641	10,506	52,073	10,794	246	11,684	25,750	2,166,943	1,539,271
$50,000 under $55,000	648,680	271,863	4,046	19,045	6,768	1,214	6,708	17,212	1,595,071	1,260,329
$55,000 under $60,000	516,438	273,059	5,789	16,553	4,523	1,570	*3,846	*20,248	1,161,109	970,793
$60,000 under $75,000	869,934	518,718	9,123	68,084	5,954	13,736	8,054	31,218	1,888,153	1,951,218
$75,000 under $100,000	514,393	442,666	7,978	45,578	5,614	145	4,878	41,529	1,060,922	1,552,255
$100,000 under $200,000	376,588	630,317	6,888	156,964	3,636	42,521	3,295	157,123	767,188	2,003,480
$200,000 under $500,000	85,895	482,806	8,414	861,011	1,079	63,176	522	44,791	202,353	1,133,637
$500,000 under $1,000,000	17,352	707,764	1,120	140,641	178	73,308	40	4,596	36,154	434,778
$1,000,000 or more	7,609	1,062,663	963	396,441	148	214,617	35	10,495	15,032	453,093
Total taxable returns	10,220,633	6,436,223	146,904	1,839,588	275,393	448,750	211,706	617,784	31,479,347	23,433,963
Total nontaxable returns	345,949	155,006	40,226	78,587	32,368	13,987	37,852	871,622	1,402,114	1,031,899

Size of adjusted gross income	Excess itemized deductions		Unused zero bracket amount		Exemptions		Taxable income		Zero bracket amount	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
Total	**39,271,148**	**278,802,507**	**577,036**	**1,068,551**	**116,475,034**	**121,048,583**	**39,126,444**	**1,189,728,739**	**39,555,279**	**125,216,912**
Under $5,000	335,389	1,486,893	393,211	789,255	1,101,201	1,143,997	510,272	1,677,528	654,115	1,527,754
$5,000 under $10,000	1,443,535	4,968,480	130,594	194,136	3,526,247	3,662,562	1,333,064	5,387,132	1,441,383	3,353,256
$10,000 under $15,000	2,562,200	8,302,246	41,320	68,710	6,511,986	6,764,376	2,479,605	18,818,304	2,557,940	7,116,765
$15,000 under $20,000	3,530,921	11,760,757	—	—	8,955,082	9,306,118	3,465,493	41,505,149	3,514,199	10,194,370
$20,000 under $25,000	4,009,935	14,283,477	*6,549	*10,337	10,695,633	11,113,037	3,996,217	65,308,886	4,006,429	12,149,727
$25,000 under $30,000	4,559,737	18,602,183	—	—	12,985,456	13,494,766	4,547,082	93,463,343	4,554,187	14,177,483
$30,000 under $35,000	4,773,541	22,353,971	*4,251	*5,373	14,522,811	15,093,536	4,772,996	117,760,548	4,777,008	15,472,837
$35,000 under $40,000	4,300,424	23,457,965	—	—	13,479,203	14,010,475	4,294,540	123,607,015	4,298,716	14,310,047
$40,000 under $45,000	3,456,642	22,859,436	—	—	10,978,837	11,412,728	3,452,309	112,370,883	3,455,142	11,699,297
$45,000 under $50,000	2,549,855	19,235,787	—	—	8,305,646	8,633,441	2,545,305	93,059,829	2,548,970	8,714,719
$50,000 under $55,000	1,822,535	15,711,483	*626	*41	5,933,383	6,167,224	1,821,978	73,653,182	1,823,026	6,237,129
$55,000 under $60,000	1,344,172	13,473,634	—	—	4,423,638	4,597,964	1,339,049	59,213,855	1,344,058	4,623,108
$60,000 under $75,000	2,169,879	26,323,653	—	—	7,068,637	7,347,918	2,164,113	110,708,616	2,168,307	7,442,011
$75,000 under $100,000	1,229,157	20,911,301	—	—	4,042,491	4,200,857	1,226,747	79,538,761	1,228,711	4,196,816
$100,000 under $200,000	889,971	25,483,459	*410	*584	2,967,040	3,083,462	885,855	88,529,378	889,820	3,018,437
$200,000 under $500,000	235,249	15,358,240	*68	*110	790,754	821,791	234,147	52,168,162	235,265	787,148
$500,000 under $1,000,000	40,777	6,184,205	**7	**6	131,156	136,313	40,583	21,060,156	40,773	138,650
$1,000,000 or more	17,229	8,045,337	**	**	55,833	58,020	17,089	31,898,009	17,230	57,358
Total taxable returns	37,162,676	260,559,704	562,766	1,045,514	110,197,278	114,529,736	37,696,110	1,182,678,921	37,719,449	120,711,830
Total nontaxable returns	2,108,472	18,242,803	*14,270	*23,036	6,277,756	6,518,847	1,430,334	7,049,818	1,835,830	4,505,082

Size of adjusted gross income	Income tax before credits		Total credits		Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)
Total	**38,287,291**	**252,290,499**	**12,197,063**	**7,219,351**	**37,658,163**	**245,071,148**	**394,580**	**3,532,937**	**37,725,442**	**248,605,097**
Under $5,000	408,242	80,212	26,298	4,443	406,113	75,768	921	9,238	406,989	85,006
$5,000 under $10,000	927,467	315,432	294,375	48,074	762,541	267,358	2,509	18,229	765,047	285,587
$10,000 under $15,000	2,273,445	1,556,443	591,319	123,111	2,163,495	1,433,331	1,760	9,923	2,164,628	1,443,254
$15,000 under $20,000	3,389,467	4,447,257	777,905	232,433	3,287,876	4,214,823	8,819	21,339	3,291,347	4,236,163
$20,000 under $25,000	3,975,467	8,132,041	999,372	364,632	3,884,356	7,767,409	14,258	34,572	3,886,944	7,801,981
$25,000 under $30,000	4,537,503	12,938,931	1,282,499	416,966	4,496,432	12,521,965	13,406	32,168	4,500,328	12,554,133
$30,000 under $35,000	4,761,707	17,671,148	1,463,784	509,348	4,731,692	17,161,799	16,042	42,578	4,733,236	17,204,377
$35,000 under $40,000	4,290,329	20,021,271	1,263,592	524,972	4,259,785	19,496,299	15,608	70,302	4,263,775	19,566,601
$40,000 under $45,000	3,450,120	19,478,932	1,174,398	468,731	3,437,405	19,010,201	14,980	76,206	3,441,960	19,086,408
$45,000 under $50,000	2,544,866	17,245,149	898,554	380,654	2,533,304	16,864,495	26,747	64,403	2,540,607	16,928,898
$50,000 under $55,000	1,820,597	14,664,038	656,231	271,124	1,816,243	14,392,914	20,496	62,696	1,819,992	14,455,610
$55,000 under $60,000	1,341,679	12,813,242	518,482	250,074	1,336,987	12,563,169	20,181	96,825	1,341,698	12,659,994
$60,000 under $75,000	2,163,385	25,611,930	901,447	585,399	2,154,921	25,026,530	51,683	204,460	2,163,027	25,230,990
$75,000 under $100,000	1,226,120	21,134,503	583,635	466,492	1,217,308	20,668,011	58,055	331,805	1,226,117	20,999,816
$100,000 under $200,000	885,119	28,994,650	526,823	957,911	878,842	28,036,739	86,875	895,937	886,986	28,933,403
$200,000 under $500,000	234,096	21,755,758	169,358	719,424	233,292	21,036,334	32,125	677,766	234,860	21,714,176
$500,000 under $1,000,000	40,591	9,773,738	33,938	322,599	40,514	9,451,139	6,139	328,447	40,716	9,779,717
$1,000,000 or more	17,091	15,655,826	15,053	572,963	17,057	15,082,863	3,976	556,042	17,185	15,638,983
Total taxable returns	37,701,713	251,740,872	11,611,485	6,669,724	37,658,163	245,071,148	394,580	3,532,937	37,725,442	248,605,097
Total nontaxable returns	585,578	549,627	585,578	549,627	—	—	—	—	—	—

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

**Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to total because of rounding

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

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

Item	All returns		Joint returns of husbands and wives		Separate returns of husbands and wives		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	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)
Adjusted gross income less deficit	39,848,184	1,582,586,902	28,057,438	1,260,783,483	311,191	8,719,685	2,898,983	73,539,708	58,033	1,860,309	8,522,539	237,683,717
Salaries and wages	34,747,514	1,290,921,715	25,579,094	1,058,816,544	254,295	5,865,978	2,672,360	63,557,981	47,445	1,193,259	6,194,320	161,487,953
Interest received	33,721,689	111,258,222	24,328,117	75,219,441	192,287	596,698	2,042,462	3,393,018	53,011	324,728	7,105,812	31,724,336
Dividends in AGI	10,255,679	45,329,602	6,956,073	28,260,361	54,594	436,151	513,124	1,157,429	27,090	108,226	2,704,798	15,367,435
State income tax refunds	18,233,141	8,143,242	13,711,432	6,413,667	99,434	38,562	1,341,572	444,396	29,794	18,007	3,050,909	1,228,610
Alimony received	272,296	2,322,864	41,508	93,339	*2,926	*12,624	142,372	1,281,297	—	—	85,490	935,605
Business or profession												
Net income	5,141,004	76,622,718	4,341,639	65,513,445	35,836	493,805	186,574	2,484,842	5,612	73,846	571,343	8,056,780
Net loss	2,016,269	10,416,076	1,677,716	8,697,933	15,233	55,363	83,437	271,392	*950	*3,041	238,933	1,388,347
Sales of capital assets												
Net gain	6,837,516	62,070,032	4,981,623	48,821,880	38,086	704,659	266,796	1,641,104	9,996	54,253	1,541,015	10,848,137
Net loss	2,069,608	3,125,331	1,477,782	2,353,468	7,031	7,519	95,444	114,400	*6,619	*8,115	482,732	641,830
Sales of property other than capital assets	1,006,828	1,762,299	839,547	1,475,868	7,390	122,874	16,951	16,049	1,056	4,328	141,884	143,180
Pensions and annuities in AGI	6,498,322	53,541,321	4,745,872	41,500,180	43,964	339,332	284,476	1,676,205	12,211	109,392	1,411,799	9,916,212
Rent net income less loss	6,180,675	-16,525,976	4,738,448	-12,878,574	31,076	-85,360	292,716	-660,797	5,818	-16,583	1,112,617	-2,884,662
Royalty net income less loss	650,421	5,624,874	445,894	4,293,006	2,650	42,720	29,399	153,387	*2,814	*1,217	169,664	1,134,544
Farm rental income less loss	275,618	995,201	187,368	382,971	*4,356	*19,991	10,735	6,984	—	—	73,159	585,254
Partnership and S Corporation net income less loss	4,140,211	10,930,604	3,272,199	9,577,856	26,527	170,879	111,116	45,405	6,221	-17,899	724,148	1,154,363
Estate or trust net income less loss	792,709	8,458,795	414,441	2,743,097	5,147	171,729	32,310	305,150	2,292	39,152	338,519	5,199,666
Farm net income less loss	1,065,005	-4,625,776	944,573	-4,166,911	7,926	21,298	17,155	-82,950	*22	*847	95,329	-398,062
Unemployment compensation in AGI	2,672,871	3,971,668	2,256,407	3,431,505	23,957	41,137	121,642	140,370	*3	*	270,862	358,655
Other income less loss	3,603,179	3,995,615	2,865,284	2,590,314	25,085	100,972	149,224	350,146	2,963	4,936	560,623	949,247
Total statutory adjustments	25,294,077	76,033,452	21,474,027	65,594,905	94,915	355,915	809,922	2,088,744	20,907	48,860	2,894,306	7,945,029
Payments to an IRA	12,176,658	30,396,043	9,392,524	25,422,117	48,426	88,382	613,415	1,049,083	20,906	38,369	2,101,387	3,798,091
Payments to a Keogh plan	617,197	4,935,025	511,531	4,280,173	4,502	17,742	20,891	124,511	*502	*5,136	79,771	507,463
Alimony paid	425,419	3,412,985	234,170	1,904,353	11,741	104,259	47,452	350,395	*626	*751	131,430	1,053,227
Deduction for a working married couple	17,173,761	19,677,893	17,173,761	19,677,893	—	—	—	—	—	—	—	—
Total itemized deductions	39,848,184	405,023,525	28,057,438	317,327,044	311,191	2,405,788	2,898,983	20,355,806	58,033	523,743	8,522,539	64,411,145
Medical and dental expense deduction	10,777,296	22,926,214	7,480,861	13,798,579	†	†	†	†	30,708	57,454	2,277,315	7,797,878
Taxes paid deduction	39,548,023	128,084,618	28,012,713	100,894,764	307,500	740,558	2,890,597	6,397,301	58,033	168,128	8,279,180	19,883,866
Interest paid deduction	36,286,822	180,094,578	26,624,563	146,807,245	275,740	968,729	2,781,213	9,425,276	51,961	202,377	6,553,345	22,690,950
Contributions deduction	36,162,178	47,962,848	26,170,618	37,719,609	250,873	329,968	2,625,792	1,856,671	53,690	57,856	7,061,205	7,998,744
Net casualty or theft loss	249,558	1,489,406	158,698	953,229	†	†	†	†	—	—	51,685	296,300
Miscellaneous deductions	32,881,461	24,465,862	23,700,451	17,153,618	242,230	227,000	2,345,036	1,303,912	50,419	37,927	6,543,325	5,743,406
Excess itemized deductions	39,271,148	278,802,507	28,051,004	218,076,989	297,170	1,869,052	2,898,983	13,434,941	58,033	318,635	7,965,958	45,102,889
Unused zero bracket amount	577,036	1,068,551	*6,434	*11,922	*14,021	*12,413	—	—	—	—	556,581	1,044,216
Taxable income	39,126,444	1,189,728,739	27,662,704	944,362,891	299,994	6,330,902	2,849,735	53,093,031	56,531	1,366,315	8,257,480	184,575,600
Total tax credits	12,197,063	7,219,351	9,726,217	6,199,083	59,191	44,756	1,045,361	413,114	28,256	8,713	1,338,038	553,684
Child care credit	4,633,795	1,623,175	3,996,246	1,351,607	21,405	10,941	594,013	252,843	11,058	3,188	11,073	4,597
Credit for the elderly and disabled	84,920	17,477	40,834	8,705	—	—	—	—	—	—	44,086	8,772
Residential energy credit	2,474,517	728,617	2,048,684	628,517	10,624	1,120	141,250	34,771	*7,250	*2,926	266,709	61,283
Political contributions credit	3,234,513	166,354	2,398,605	137,199	21,765	901	189,145	6,992	9,852	183	615,146	21,079
Foreign tax credit	362,333	562,352	259,427	518,109	4,329	7,274	12,953	3,144	*7	*12	85,617	33,813
Investment credit	3,323,989	5,104,893	2,778,772	4,495,317	11,026	19,018	88,057	97,205	617	1,951	445,517	491,402
Earned income credit used to offset income tax before credits	184,111	25,847	44,172	2,849	—	—	139,939	22,998	—	—	—	—
Income tax after credits	37,658,163	245,071,148	26,723,597	195,477,190	287,740	1,705,963	2,654,596	8,687,760	49,346	241,830	7,942,884	38,958,405
Alternative minimum tax	394,580	3,532,937	291,131	2,811,830	2,894	33,997	14,848	116,276	*120	*1,548	85,587	569,287
Total income tax	37,725,442	248,605,097	26,779,271	198,289,894	287,894	1,739,959	2,656,926	8,804,035	49,352	243,378	7,951,999	39,527,830
Total tax liability	38,357,264	258,228,019	27,264,797	206,468,980	296,325	1,825,724	2,703,848	9,089,558	50,853	247,734	8,041,441	40,596,023
Total taxpayments	38,213,548	281,050,159	27,394,189	222,268,987	279,471	1,727,700	2,806,654	11,692,021	52,185	284,038	7,681,049	45,077,413
Income tax withheld	34,876,631	216,854,161	25,604,344	175,067,447	243,859	1,000,088	2,688,690	10,260,653	46,084	209,340	6,293,654	30,316,633
Estimated tax payments	6,448,738	53,767,991	4,230,517	38,736,663	43,454	553,293	230,045	1,170,811	15,354	60,650	1,929,368	13,246,574
Overpayment refunded	28,457,470	47,022,075	20,263,904	35,635,023	199,739	201,246	2,435,943	3,322,607	31,850	39,914	5,526,034	7,823,285
Tax due at time of filing	9,477,163	30,748,664	6,747,153	24,401,317	93,563	352,997	382,489	833,089	13,814	17,943	2,240,144	5,143,318

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

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

NOTE: Detail may not add to total 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)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over: Number of returns	Exemptions for age 65 or over: Number of exemptions	Exemptions for age 65 or over: Adjusted gross income less deficit	Exemptions for age 65 or over: Total income tax: Number of returns	Exemptions for age 65 or over: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	**101,660,287**	**244,180,202**	**149,523,674**	**12,433,421**	**16,748,810**	**283,393,324**	**10,078,604**	**46,664,555**
Under $5,000	16,748,975	25,801,347	18,915,628	1,357,959	1,674,809	500,699	142,795	26,094
$5,000 under $10,000	16,491,466	32,620,462	20,353,489	3,095,866	3,925,249	23,475,519	2,198,020	615,044
$10,000 under $15,000	13,948,518	30,698,594	18,532,759	2,323,876	3,125,808	28,573,178	2,161,803	1,577,797
$15,000 under $20,000	11,601,994	27,686,524	16,663,296	1,708,089	2,386,599	29,587,531	1,660,626	2,277,609
$20,000 under $25,000	8,976,271	23,446,876	14,115,091	1,034,169	1,485,909	22,992,995	1,017,542	2,144,513
$25,000 under $30,000	7,457,947	20,755,801	12,281,187	562,355	791,487	15,453,951	559,614	1,752,171
$30,000 under $35,000	6,451,040	19,222,769	11,270,341	474,671	618,112	15,384,066	471,884	2,027,859
$35,000 under $40,000	5,184,620	16,186,435	9,443,812	373,467	544,712	13,900,074	365,838	1,970,456
$40,000 under $45,000	3,935,507	12,343,630	7,332,190	300,410	415,487	12,766,325	300,323	2,021,393
$45,000 under $50,000	2,766,037	8,973,018	5,251,861	212,760	319,455	10,127,757	212,312	1,689,464
$50,000 under $55,000	1,948,948	6,303,115	3,697,254	181,178	264,510	9,469,702	181,091	1,684,452
$55,000 under $60,000	1,409,811	4,629,554	2,697,386	132,936	203,256	7,621,257	132,936	1,472,658
$60,000 under $75,000	2,269,880	7,365,622	4,324,880	254,461	360,684	16,972,913	253,659	3,637,684
$75,000 under $100,000	1,263,409	4,140,732	2,396,136	184,429	277,323	15,747,853	183,714	3,721,617
$100,000 under $200,000	909,357	3,019,322	1,702,549	156,476	241,522	20,970,576	156,220	5,962,170
$200,000 under $500,000	238,088	798,391	436,842	58,958	86,167	17,331,276	58,890	5,841,593
$500,000 under $1,000,000	41,107	131,957	77,332	16,450	20,402	10,919,430	16,435	3,745,315
$1,000,000 or more	17,312	56,053	31,641	4,911	7,319	11,598,222	4,902	4,496,666
Total taxable returns	**82,846,420**	**202,318,055**	**125,177,821**	**10,078,604**	**13,519,092**	**273,479,787**	**10,078,604**	**46,664,555**
Total nontaxable returns	**18,813,867**	**41,862,147**	**24,345,853**	**2,354,817**	**3,229,718**	**9,913,537**	—	—

Size of adjusted gross income	Exemptions for blindness: Number of returns	Exemptions for blindness: Number of exemptions	Exemptions for blindness: Adjusted gross income less deficit	Exemptions for blindness: Total income tax: Number of returns	Exemptions for blindness: Total income tax: Amount	Exemptions for dependents: Total: Number of returns	Exemptions for dependents: Total: Number of exemptions	Exemptions for dependents: Total: Adjusted gross income less deficit	Exemptions for dependents: Total: Total income tax: Number of returns	Exemptions for dependents: Total: Total income tax: Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	**326,521**	**327,319**	**6,078,877**	**222,385**	**714,900**	**39,550,811**	**77,580,399**	**1,157,515,513**	**32,620,073**	**153,572,433**
Under $5,000	25,486	25,486	20,707	—	—	2,862,677	5,185,424	−12,708,020	52,705	134,388
$5,000 under $10,000	108,659	108,659	777,267	38,408	5,506	4,243,920	8,233,065	32,176,855	1,089,040	258,054
$10,000 under $15,000	46,778	46,778	570,605	45,586	29,569	4,604,426	8,993,249	57,748,903	4,091,971	2,555,017
$15,000 under $20,000	48,426	48,426	827,670	45,587	50,728	4,506,213	8,588,203	78,688,891	4,304,208	5,265,733
$20,000 under $25,000	35,581	35,581	780,330	31,215	60,218	3,984,204	7,810,295	89,488,289	3,884,863	7,305,955
$25,000 under $30,000	*12,477	*12,477	*330,151	*12,477	*30,657	3,800,110	7,670,650	104,269,187	3,737,900	9,715,681
$30,000 under $35,000	*12,106	*12,106	*387,970	*12,106	*46,205	3,664,209	7,322,210	118,883,316	3,627,426	12,366,864
$35,000 under $40,000	*8,934	*8,934	*338,368	*8,934	*45,312	3,067,336	6,188,977	114,800,454	3,043,408	13,198,920
$40,000 under $45,000	*6,373	*6,373	*265,883	*6,373	*38,656	2,322,844	4,589,580	98,432,620	2,313,220	12,036,900
$45,000 under $50,000	*5,558	*5,558	*265,639	*5,558	*47,232	1,696,770	3,396,144	80,372,092	1,689,639	10,523,064
$50,000 under $55,000	*5,637	*5,637	*294,194	*5,637	*50,677	1,186,557	2,335,714	62,170,698	1,184,450	8,888,977
$55,000 under $60,000	*626	*626	*36,772	*626	*8,947	856,956	1,728,286	49,163,534	854,899	7,372,717
$60,000 under $75,000	*4,289	*4,915	*271,239	*4,289	*38,756	1,362,341	2,675,143	90,491,228	1,358,525	14,825,227
$75,000 under $100,000	*2,722	*2,722	*230,868	*2,722	*50,503	732,504	1,464,551	62,305,485	730,640	11,719,572
$100,000 under $200,000	2,028	2,199	266,975	2,028	63,754	509,513	1,073,052	66,333,818	507,296	15,406,231
$200,000 under $500,000	663	664	193,544	661	70,287	126,002	274,718	36,092,711	125,714	11,077,401
$500,000 under $1,000,000	117	117	77,198	117	27,456	16,207	34,106	10,878,409	16,170	3,943,816
$1,000,000 or more	61	61	143,497	61	50,439	8,022	17,032	17,927,043	7,999	6,977,915
Total taxable returns	**222,385**	**223,182**	**5,408,356**	**222,385**	**714,900**	**32,620,073**	**63,397,960**	**1,129,705,125**	**32,620,073**	**153,572,433**
Total nontaxable returns	**104,136**	**104,137**	**670,520**	—	—	**6,930,738**	**14,182,439**	**27,810,388**	—	—

Footnote(s) at end of table.

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

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

Size of adjusted gross income	Exemptions for dependents—Continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	**36,970,298**	**71,071,345**	**1,093,202,199**	**30,333,221**	**144,095,159**	**1,497,382**	**2,256,587**	**48,337,760**	**1,360,544**	**7,522,586**
Under $5,000	2,682,614	4,809,856	−12,232,956	23,980	127,472	62,964	93,239	−805,048	8,933	9,007
$5,000 under $10,000	3,880,937	7,389,132	29,370,799	827,205	176,965	118,940	187,005	931,624	70,189	23,889
$10,000 under $15,000	4,149,793	7,893,346	51,997,709	3,656,357	2,166,964	177,623	275,065	2,204,089	160,824	131,094
$15,000 under $20,000	4,128,845	7,674,857	72,108,106	3,935,751	4,673,561	179,144	293,286	3,171,372	171,854	268,397
$20,000 under $25,000	3,716,728	7,144,866	83,504,325	3,618,666	6,638,209	167,591	256,208	3,757,564	163,970	391,644
$25,000 under $30,000	3,561,477	7,068,969	97,723,411	3,507,362	8,926,905	141,669	202,704	3,884,436	138,388	459,729
$30,000 under $35,000	3,450,408	6,779,535	111,938,666	3,413,649	11,480,750	154,040	211,345	4,987,610	153,883	599,460
$35,000 under $40,000	2,930,576	5,800,141	109,702,571	2,907,848	12,455,282	143,734	213,465	5,342,257	142,440	713,234
$40,000 under $45,000	2,240,748	4,343,502	94,943,820	2,232,426	11,559,186	77,159	114,764	3,281,594	77,129	445,924
$45,000 under $50,000	1,633,283	3,218,848	77,369,302	1,627,048	10,075,154	62,698	90,778	2,964,576	61,646	410,578
$50,000 under $55,000	1,140,982	2,187,684	59,782,929	1,139,183	8,490,636	43,647	73,181	2,288,390	43,339	354,355
$55,000 under $60,000	824,262	1,607,897	47,287,081	822,208	7,052,058	34,070	55,884	1,963,170	34,066	322,746
$60,000 under $75,000	1,306,597	2,492,175	86,761,147	1,302,784	14,161,415	59,486	83,507	3,956,618	59,482	651,802
$75,000 under $100,000	697,766	1,361,445	59,359,415	696,000	11,115,852	39,624	54,221	3,344,991	39,605	653,382
$100,000 under $200,000	483,329	996,907	62,821,810	481,123	14,485,771	27,687	40,379	3,642,095	27,523	919,867
$200,000 under $500,000	119,623	256,065	34,249,399	119,353	10,480,121	5,803	9,188	1,641,912	5,778	495,732
$500,000 under $1,000,000	14,979	30,870	10,057,340	14,948	3,644,339	978	1,557	656,135	974	237,391
$1,000,000 or more	7,351	15,250	16,457,326	7,330	6,384,521	525	811	1,124,373	521	434,356
Total taxable returns	**30,333,221**	**57,848,243**	**1,066,357,102**	**30,333,221**	**144,095,159**	**1,360,544**	**2,029,858**	**48,115,555**	**1,360,544**	**7,522,586**
Total nontaxable returns	**6,637,077**	**13,223,102**	**26,845,097**	—	—	**136,838**	**226,729**	**222,204**	—	—

Size of adjusted gross income	Exemptions for dependents—Continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total	**1,860,523**	**1,933,209**	**46,103,129**	**1,378,824**	**6,070,802**	**1,891,975**	**2,319,258**	**37,173,703**	**1,420,191**	**4,113,079**
Under $5,000	105,215	138,552	−334,236	5,753	5,770	112,270	143,777	28,379	14,292	1,329
$5,000 under $10,000	218,900	262,985	1,716,989	94,694	31,478	282,612	393,943	2,171,307	142,376	34,773
$10,000 under $15,000	284,405	341,348	3,551,673	260,938	191,118	327,417	483,490	4,190,433	305,259	216,899
$15,000 under $20,000	203,150	229,426	3,464,620	196,274	239,542	278,963	390,634	4,844,904	272,123	339,721
$20,000 under $25,000	156,474	177,336	3,512,513	150,293	307,351	174,729	231,885	3,884,322	174,728	331,933
$25,000 under $30,000	163,311	187,224	4,478,029	156,251	422,730	154,423	211,753	4,220,324	153,348	410,604
$30,000 under $35,000	169,101	205,308	5,502,517	166,067	557,861	95,462	126,022	3,106,208	92,087	298,595
$35,000 under $40,000	57,281	65,872	2,134,193	55,641	227,263	82,898	109,499	3,099,577	82,898	368,286
$40,000 under $45,000	57,567	62,583	2,460,953	56,289	284,182	60,789	68,731	2,566,501	60,789	327,936
$45,000 under $50,000	58,452	61,097	2,761,815	58,452	388,022	24,527	25,421	1,158,735	24,527	154,392
$50,000 under $55,000	37,028	40,403	1,948,567	36,873	279,208	28,271	34,446	1,486,611	28,271	202,822
$55,000 under $60,000	29,071	32,472	1,675,943	29,071	228,684	19,066	32,033	1,080,524	19,063	160,321
$60,000 under $75,000	53,919	61,716	3,614,513	53,919	586,811	27,197	37,745	1,794,033	27,174	317,800
$75,000 under $100,000	29,143	34,921	2,477,443	28,901	452,905	11,869	13,964	1,003,046	11,784	183,243
$100,000 under $200,000	20,390	24,055	2,684,077	20,304	642,266	8,441	11,711	1,141,488	8,440	272,044
$200,000 under $500,000	5,568	6,175	1,596,136	5,559	502,130	2,402	3,290	694,382	2,395	223,560
$500,000 under $1,000,000	977	1,083	645,938	975	233,681	413	596	273,177	412	96,427
$1,000,000 or more	571	653	1,211,448	570	489,801	226	318	429,752	225	172,396
Total taxable returns	**1,376,824**	**1,593,767**	**43,558,642**	**1,376,824**	**6,070,802**	**1,420,191**	**1,926,092**	**35,635,377**	**1,420,191**	**4,113,079**
Total nontaxable returns	**273,699**	**339,442**	**1,544,487**	—	—	**271,784**	**393,166**	**1,538,327**	—	—

Footnote(s) at end of table

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

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

Size of adjusted gross income	Number of exemptions other than age or blindness:							
	Total				One			
	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	Amount			Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	**101,660,287**	**2,305,951,483**	**82,846,420**	**325,710,254**	**42,634,028**	**542,503,629**	**33,013,214**	**72,764,828**
Under $5,000	16,748,975	3,610,157	3,851,646	575,499	12,792,010	25,555,874	3,793,360	393,900
$5,000 under $10,000	16,491,466	123,724,100	12,026,858	5,089,337	10,060,128	74,506,219	9,633,397	4,545,532
$10,000 under $15,000	13,948,518	173,451,696	13,152,612	12,182,586	7,030,638	86,891,094	6,920,294	8,250,351
$15,000 under $20,000	11,601,994	202,078,044	11,305,700	18,074,407	4,848,555	84,133,196	4,801,701	9,910,789
$20,000 under $25,000	8,976,271	200,868,257	8,826,109	20,420,486	2,827,027	62,859,618	2,806,198	8,550,699
$25,000 under $30,000	7,457,947	204,399,150	7,384,215	22,916,851	1,952,906	53,393,096	1,949,029	8,046,262
$30,000 under $35,000	6,451,040	209,135,063	6,399,139	25,080,332	1,171,484	37,865,344	1,166,493	6,195,776
$35,000 under $40,000	5,184,620	193,807,899	5,145,094	24,713,424	652,182	24,228,769	645,995	4,114,416
$40,000 under $45,000	3,935,507	166,810,498	3,920,825	22,636,388	425,649	18,018,209	424,641	3,261,394
$45,000 under $50,000	2,766,037	131,103,823	2,756,789	18,865,277	222,413	10,552,096	221,964	1,948,338
$50,000 under $55,000	1,948,948	102,050,112	1,945,779	15,810,993	152,164	7,929,057	152,010	1,627,755
$55,000 under $60,000	1,409,811	80,847,660	1,407,337	13,482,662	93,396	5,360,709	93,179	1,133,318
$60,000 under $75,000	2,269,880	150,812,590	2,262,401	26,771,126	172,110	11,425,441	172,020	2,676,974
$75,000 under $100,000	1,263,409	107,424,625	1,260,060	21,794,656	103,543	8,877,915	103,381	2,244,713
$100,000 under $200,000	909,357	119,200,439	905,961	29,656,937	90,113	12,037,286	89,940	3,320,210
$200,000 under $500,000	238,088	68,986,276	237,592	22,032,978	33,687	10,635,528	33,609	3,364,399
$500,000 under $1,000,000	41,107	27,541,427	41,037	9,878,188	3,748	2,532,840	3,734	968,479
$1,000,000 or more	17,312	40,099,667	17,266	15,728,128	2,275	5,701,340	2,269	2,211,525
Total taxable returns	**82,846,420**	**2,259,015,527**	**82,846,420**	**325,710,254**	**33,013,214**	**525,768,482**	**33,013,214**	**72,764,828**
Total nontaxable returns	**18,813,867**	**46,935,956**	**—**	**—**	**9,620,814**	**16,735,147**	**—**	**—**

Size of adjusted gross income	Number of exemptions other than age or blindness—Continued							
	Two				Three			
	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	Amount			Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	**25,568,790**	**701,885,228**	**21,529,494**	**110,023,970**	**13,075,928**	**380,698,739**	**10,889,098**	**52,595,846**
Under $5,000	2,132,799	-7,396,922	48,490	55,289	916,540	-3,587,282	5,400	33,621
$5,000 under $10,000	3,493,751	26,915,854	1,895,985	457,245	1,364,034	10,290,636	338,864	68,229
$10,000 under $15,000	3,487,040	43,513,511	3,263,110	2,332,736	1,536,378	19,280,452	1,411,656	900,629
$15,000 under $20,000	3,169,696	55,277,180	3,115,082	4,390,243	1,584,981	27,651,878	1,521,004	1,909,380
$20,000 under $25,000	2,753,115	61,683,692	2,723,100	6,062,567	1,325,273	29,612,221	1,303,054	2,537,306
$25,000 under $30,000	2,128,028	58,307,493	2,113,950	6,567,281	1,175,931	32,282,919	1,163,624	3,204,040
$30,000 under $35,000	1,896,126	61,466,473	1,884,355	7,750,890	1,219,402	39,544,821	1,208,483	4,417,151
$35,000 under $40,000	1,607,562	60,092,998	1,598,151	8,185,924	1,035,637	38,762,338	1,028,052	4,806,289
$40,000 under $45,000	1,266,102	53,706,209	1,261,964	7,862,509	756,682	32,108,457	754,071	4,148,964
$45,000 under $50,000	888,224	42,143,308	886,250	6,711,152	540,500	25,619,409	538,081	3,591,474
$50,000 under $55,000	636,497	33,321,668	635,588	5,546,258	413,687	21,686,013	413,441	3,298,207
$55,000 under $60,000	473,933	27,148,469	473,733	5,138,404	290,955	16,678,858	289,861	2,649,161
$60,000 under $75,000	759,630	50,511,203	756,057	9,584,852	482,585	32,024,751	481,148	5,590,324
$75,000 under $100,000	441,554	37,452,536	440,228	8,110,774	240,173	20,336,473	239,661	4,013,514
$100,000 under $200,000	324,297	42,747,088	323,198	11,399,946	151,307	19,516,124	150,930	4,739,681
$200,000 under $500,000	81,359	23,114,158	81,216	7,869,419	33,937	9,702,584	33,860	3,138,984
$500,000 under $1,000,000	21,699	14,500,585	21,677	5,098,870	5,411	3,646,330	5,403	1,346,671
$1,000,000 or more	7,378	17,379,724	7,360	6,899,611	2,515	5,541,755	2,505	2,202,220
Total taxable returns	**21,529,494**	**691,949,595**	**21,529,494**	**110,023,970**	**10,889,098**	**372,200,636**	**10,889,098**	**52,595,846**
Total nontaxable returns	**4,039,296**	**9,935,633**	**—**	**—**	**2,186,830**	**8,498,103**	**—**	**—**

Footnote(s) at end of table.

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

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

Size of adjusted gross income	Number of exemptions other than age or blindness—Continued							
	Four				Five or more			
	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	Amount			Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Total	**12,272,333**	**414,978,811**	**10,670,143**	**56,345,620**	**8,109,208**	**265,885,077**	**6,744,471**	**33,979,990**
Under $5,000	528,806	−5,804,552	2,976	45,565	378,820	−5,156,960	1,420	47,124
$5,000 under $10,000	893,591	6,738,710	124,231	14,151	679,962	5,272,680	34,381	4,179
$10,000 under $15,000	1,096,580	13,814,966	956,750	489,799	797,882	9,951,673	600,802	209,070
$15,000 under $20,000	1,172,069	20,593,767	1,103,512	1,212,452	826,693	14,422,023	764,401	651,543
$20,000 under $25,000	1,212,054	27,324,643	1,172,105	2,056,727	858,802	19,388,082	821,652	1,213,187
$25,000 under $30,000	1,296,220	35,562,755	1,271,189	3,144,465	904,862	24,852,888	886,423	1,954,802
$30,000 under $35,000	1,324,000	42,926,011	1,314,991	4,333,355	840,028	27,332,413	824,817	2,383,160
$35,000 under $40,000	1,151,266	43,141,306	1,137,013	4,816,638	737,973	27,582,489	735,883	2,790,158
$40,000 under $45,000	956,738	40,558,926	953,830	4,874,597	530,336	22,418,696	526,319	2,488,924
$45,000 under $50,000	709,555	33,600,503	706,196	4,375,150	405,345	19,188,508	404,298	2,239,163
$50,000 under $55,000	482,900	25,286,537	481,937	3,529,732	263,700	13,826,839	262,803	1,809,041
$55,000 under $60,000	339,118	19,443,511	338,607	2,860,545	212,409	12,216,113	211,957	1,701,235
$60,000 under $75,000	544,112	36,162,061	543,281	5,866,407	311,443	20,689,133	309,895	3,052,569
$75,000 under $100,000	307,983	26,247,571	307,529	4,845,552	170,156	14,510,130	169,261	2,580,104
$100,000 under $200,000	198,565	25,688,872	197,327	5,911,627	145,075	19,211,069	144,566	4,285,472
$200,000 under $500,000	50,427	13,816,684	50,339	4,240,434	38,678	11,717,321	38,568	3,419,743
$500,000 under $1,000,000	5,552	3,716,180	5,537	1,346,319	4,697	3,145,492	4,686	1,117,849
$1,000,000 or more	2,797	6,160,360	2,793	2,382,106	2,347	5,316,488	2,339	2,032,667
Total taxable returns	**10,670,143**	**409,043,672**	**10,670,143**	**56,345,620**	**6,744,471**	**260,053,143**	**6,744,471**	**33,979,990**
Total nontaxable returns	**1,602,190**	**5,935,138**	—	—	**1,364,737**	**5,831,935**	—	—

*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 total 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)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	101,660,287	244,180,202	149,523,674	12,433,421	16,748,810	283,393,324	10,078,604	46,664,555
Joint returns of husbands and wives	47,809,791	165,233,990	95,619,582	6,845,644	11,156,053	188,668,297	5,556,948	32,174,732
Separate returns of husbands and wives:								
Total	895,789	1,564,643	949,385	80,366	85,346	1,871,774	62,483	438,717
Spouse filing	842,193	1,404,850	842,193	75,386	75,386	1,842,248	†	†
Spouse not filing	53,596	159,793	107,192	*4,980	*9,960	*29,527	†	†
Returns of heads of households	10,038,229	26,541,049	10,038,229	224,078	224,078	3,778,010	179,423	458,710
Returns of surviving spouses	113,289	324,839	113,289	13,510	13,510	154,035	*9,171	*16,386
Returns of single persons	42,803,189	50,515,681	42,803,189	5,269,823	5,269,823	88,921,207	4,270,579	13,576,010

Marital status	Exemptions for blindness					Exemptions for dependents				
				Total income tax		Total				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
									Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Number of returns	326,521	327,319	6,078,877	222,385	714,900	39,550,811	77,580,399	1,157,515,513	32,620,073	153,572,433
Joint returns of husbands and wives	191,207	192,005	4,052,188	132,031	464,343	28,367,688	58,266,350	985,552,855	25,103,703	136,014,746
Separate returns of husbands and wives:										
Total	*47	*47	*16,093	*47	*6,906	322,070	529,865	5,305,490	259,916	881,012
Spouse filing	*47	*47	*16,093	*47	*6,906	301,819	487,224	4,840,377	245,351	809,037
Spouse not filing	—	—	—	—	—	20,251	42,641	465,113	14,565	71,974
Returns of heads of households	*2,841	*2,841	*27,963	*2,841	*598	9,246,950	16,275,901	136,296,803	5,922,014	12,448,961
Returns of surviving spouses	—	—	—	—	—	113,289	198,040	2,535,594	88,023	302,030
Returns of single persons	132,426	132,426	1,982,633	87,466	243,052	1,500,814	2,310,243	27,824,772	1,246,417	3,925,684

Marital status	Exemptions for dependents—Continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of returns	36,970,298	71,071,345	1,093,202,199	30,333,221	144,095,159	1,497,382	2,256,587	48,337,760	1,360,544	7,522,586
Joint returns of husbands and wives	27,619,005	55,248,812	956,874,166	24,424,963	131,292,570	716,561	1,051,806	30,169,155	659,285	4,696,410
Separate returns of husbands and wives:										
Total	280,480	456,339	4,506,653	219,631	745,380	27,103	47,509	512,715	22,937	93,463
Spouse filing	263,068	418,719	4,072,576	207,905	674,434	27,103	47,509	512,715	22,937	93,463
Spouse not filing	17,412	37,620	434,077	*11,726	*70,946	—	—	—	—	—
Returns of heads of households	8,343,355	14,231,789	120,322,285	5,158,776	10,660,448	181,363	304,686	3,880,858	146,511	508,256
Returns of surviving spouses	113,289	195,845	2,535,594	88,023	302,030	†	†	†	†	†
Returns of single persons	614,169	938,560	8,963,501	441,828	1,094,730	572,353	852,584	13,769,830	531,809	2,222,121

Footnote(s) at end of table.

Table 2.4—All Returns: Exemptions by Type, and Number of Exemptions, by Marital Status—Continued

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

Marital status	Exemptions for dependents—Continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Number of returns	1,650,523	1,933,209	45,103,129	1,376,824	6,070,802	1,691,975	2,319,258	37,173,703	1,420,191	4,113,079
Joint returns of husbands and wives	803,413	965,656	30,561,509	708,733	4,486,235	721,602	1,000,076	21,958,425	646,105	2,678,547
Separate returns of husbands and wives:										
Total	9,224	9,226	213,832	6,381	41,315	16,778	16,791	274,963	16,771	34,990
Spouse filing	7,042	7,044	157,538	4,199	31,808	13,939	13,952	243,927	13,932	33,962
Spouse not filing	*2,182	*2,182	*56,293	*2,182	*9,507	*2,839	*2,839	*31,036	*2,839	*1,028
Returns of heads of households	687,581	762,322	11,916,529	523,489	1,259,737	720,412	977,104	11,232,215	563,585	971,787
Returns of surviving spouses	*10	*10	*4,593	*10	*1,930	*2,183	*2,183	*54,073	*2,183	*5,986
Returns of single persons	150,295	195,995	2,406,666	138,211	281,586	231,000	323,104	3,654,027	191,547	421,769

Marital status	Number of exemptions other than age or blindness:											
	Total				One				Two			
	Number of returns	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount	Number of returns	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount	Number of returns	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Number of returns	101,660,287	2,305,951,483	82,846,420	325,710,254	42,634,028	542,503,629	33,013,214	72,764,828	25,568,790	701,885,228	21,529,494	110,023,970
Joint returns of husbands and wives	47,809,791	1,591,133,968	42,290,417	235,342,613	—	—	—	—	19,442,103	605,581,113	17,186,714	99,327,867
Separate returns of husbands and wives												
Total	895,789	12,708,352	728,445	2,329,385	540,374	7,051,634	442,110	1,403,247	200,747	3,014,107	163,758	539,938
Spouse filing	842,193	11,892,011	687,461	2,212,284	540,374	7,051,634	442,110	1,403,247	167,402	2,662,879	137,339	494,811
Spouse not filing	53,596	816,341	40,984	117,100	—	—	—	—	33,345	351,228	26,419	45,126
Returns of heads of households	10,038,229	149,401,220	6,556,819	13,962,009	791,279	13,104,417	634,805	1,513,047	4,934,563	74,542,685	3,337,009	7,510,812
Returns of surviving spouses	113,289	2,535,594	88,023	302,030	—	—	—	—	61,661	1,199,308	48,614	143,204
Returns of single persons	42,803,189	550,172,349	33,182,716	73,774,218	41,302,375	522,347,577	31,936,299	69,848,534	929,716	17,548,015	793,399	2,502,150

Marital status	Number of exemptions other than age or blindess—Continued											
	Three				Four				Five or more			
	Number of returns	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount	Number of returns	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount	Number of returns	Adjusted gross income less deficit	Total income tax: Number of returns	Total income tax: Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Number of returns	13,075,928	380,698,739	10,889,098	52,595,846	12,272,333	414,978,811	10,670,143	56,345,620	8,109,208	265,885,077	6,744,471	33,979,990
Joint returns of husbands and wives	9,925,124	333,199,666	8,878,599	47,953,139	11,042,546	397,127,878	9,890,171	54,867,039	7,400,018	255,225,312	6,334,933	33,194,569
Separate returns of husbands and wives.												
Total	105,839	1,574,813	88,211	181,940	31,446	695,490	25,513	138,564	17,383	372,307	8,853	65,696
Spouse filing	97,931	1,483,466	83,143	176,213	24,127	401,563	18,200	78,508	12,359	292,469	6,669	59,506
Spouse not filing	*7,908	*91,348	*5,068	*5,727	*7,319	*293,927	*7,313	*60,056	*5,024	*79,838	*2,184	*6,190
Returns of heads of households	2,591,688	37,499,947	1,567,246	3,252,739	1,086,511	14,981,017	661,099	1,070,528	634,188	9,273,153	356,660	614,883
Returns of surviving spouses	31,768	858,484	28,670	109,097	13,500	310,348	7,267	32,852	6,360	167,454	*3,472	*16,877
Returns of single persons	421,509	7,565,829	326,372	1,098,931	98,330	1,864,078	86,093	236,637	51,259	846,851	40,553	87,966

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

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

NOTE Detail may not add to total because of rounding

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Dividends in adjusted gross income		Total net income less loss from business activities[1]	
			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)
All returns, total	**12,433,421**	**283,393,324**	**4,027,499**	**58,791,416**	**11,659,356**	**95,879,341**	**4,572,101**	**28,638,205**	**2,062,733**	**6,370,600**
No adjusted gross income	113,036	−3,572,960	17,121	268,453	87,431	643,216	27,523	174,243	81,790	−2,628,511
$1 under $1,000	97,587	48,837	*15,697	*11,724	74,161	60,001	*10,019	*13,485	39,306	−70,207
$1,000 under $2,000	143,686	216,964	30,098	44,017	103,453	86,955	*15,742	*12,241	25,787	−2,602
$2,000 under $3,000	232,900	584,987	73,903	120,689	197,316	390,953	25,133	43,589	42,687	−27,725
$3,000 under $4,000	263,060	929,367	81,081	214,432	227,004	417,139	54,949	61,099	58,652	61,273
$4,000 under $5,000	507,690	2,293,504	136,469	451,731	444,744	1,091,417	91,035	73,929	70,484	10,826
$5,000 under $6,000	532,089	2,920,459	147,279	594,027	482,163	1,392,785	116,240	153,727	66,493	129
$6,000 under $7,000	568,657	3,677,985	157,186	692,301	510,051	1,738,370	120,797	152,706	67,492	8,883
$7,000 under $8,000	665,082	4,998,427	195,734	868,113	611,138	2,196,162	136,185	219,988	41,837	38,757
$8,000 under $9,000	732,865	6,225,997	188,832	1,023,359	689,567	2,895,807	152,041	166,032	72,716	101,373
$9,000 under $10,000	597,173	5,652,651	178,642	1,071,359	564,280	2,603,820	124,912	239,516	47,063	23,324
$10,000 under $11,000	588,905	6,179,114	150,022	846,059	553,336	2,753,447	174,129	387,605	43,669	89,465
$11,000 under $12,000	494,440	5,686,763	130,296	878,925	464,549	2,471,102	132,663	213,589	30,160	32,261
$12,000 under $13,000	405,371	5,055,284	124,226	857,149	383,997	2,120,922	144,262	351,732	56,830	97,856
$13,000 under $14,000	450,729	6,088,890	120,469	1,013,428	432,194	2,633,911	141,227	272,807	48,247	41,016
$14,000 under $15,000	384,431	5,563,125	136,867	1,296,065	353,902	1,917,332	116,770	330,071	36,573	−30,388
$15,000 under $16,000	450,135	6,987,253	158,034	1,559,723	421,745	2,676,804	144,823	573,496	56,826	73,342
$16,000 under $17,000	325,072	5,367,305	113,573	885,070	312,304	2,215,151	135,568	461,932	48,800	136,122
$17,000 under $18,000	339,075	5,953,814	103,409	1,106,036	324,880	2,369,015	131,529	432,424	47,100	19,914
$18,000 under $19,000	293,696	5,417,543	96,999	1,004,649	276,125	2,363,137	120,771	302,023	35,688	49,893
$19,000 under $20,000	300,111	5,861,615	91,523	952,520	297,418	2,501,091	131,533	532,412	34,283	151,614
$20,000 under $25,000	1,034,169	22,992,995	353,685	4,658,238	990,108	9,224,989	458,167	1,699,165	150,621	159,580
$25,000 under $30,000	562,355	15,453,951	222,997	3,964,149	534,396	4,969,879	272,703	1,218,369	98,233	34,285
$30,000 under $40,000	848,138	29,284,140	370,048	7,267,653	830,340	9,451,533	498,894	2,636,340	179,514	443,904
$40,000 under $50,000	513,170	22,894,082	211,024	5,219,595	508,357	7,317,619	330,868	2,100,721	144,757	366,691
$50,000 under $75,000	568,575	34,063,872	227,596	6,778,451	566,700	10,998,530	403,652	3,855,927	199,043	944,984
$75,000 under $100,000	184,429	15,747,853	74,921	2,990,555	182,675	4,813,068	152,273	2,366,284	84,129	842,334
$100,000 under $200,000	156,476	20,970,576	76,590	4,843,837	155,054	4,796,861	134,564	3,369,022	94,757	1,688,858
$200,000 under $500,000	58,958	17,331,276	30,758	3,569,826	58,651	3,516,579	52,816	2,665,684	40,165	1,077,031
$500,000 under $1,000,000	16,450	10,919,430	9,176	2,463,718	16,425	1,791,604	15,664	1,560,555	14,907	1,185,790
$1,000,000 or more	4,911	11,598,222	3,244	1,275,565	4,892	1,460,142	4,649	1,997,494	4,124	1,450,531
Taxable returns, total	**10,078,604**	**273,479,787**	**3,311,138**	**55,944,052**	**9,626,965**	**89,538,622**	**4,147,385**	**27,737,583**	**1,541,577**	**8,801,574**
No adjusted gross income	**612	** −74,757	**286	**18,126	**610	**55,006	**559	**31,162	**612	** −222,426
$1 under $1,000	**	**	**	**	**	**	**	**	**	**
$1,000 under $2,000	*46	*85	*46	*624	*46	*3,324	*46	*991	*46	* −7,033
$2,000 under $3,000	*2,839	*7,560	*2,839	*6,970	*2,839	*849	—	—	—	—
$3,000 under $4,000	*5,678	*22,178	—	—	*5,678	*14,059	*2,839	*2,200	—	—
$4,000 under $5,000	133,620	632,518	*19,727	*77,665	127,942	384,417	25,412	23,401	*8,704	*7,190
$5,000 under $6,000	286,992	1,575,966	48,263	194,886	267,119	855,843	80,044	134,151	*17,287	*5,709
$6,000 under $7,000	339,049	2,193,259	73,977	359,415	320,514	1,272,535	83,175	104,555	16,741	−63,919
$7,000 under $8,000	428,782	3,234,833	101,420	499,647	391,872	1,564,257	109,934	173,264	*19,963	*13,984
$8,000 under $9,000	610,450	5,189,446	159,816	869,835	576,221	2,454,579	125,815	130,226	52,505	74,490
$9,000 under $10,000	532,747	5,047,236	154,971	925,704	501,355	2,328,856	111,209	219,572	33,083	10,162
$10,000 under $11,000	524,069	5,498,644	138,504	810,347	488,500	2,437,369	159,934	356,018	32,774	65,645
$11,000 under $12,000	457,105	5,258,144	119,726	811,524	430,053	2,329,120	125,793	206,772	24,076	44,760
$12,000 under $13,000	380,151	4,740,656	119,886	798,004	358,777	1,960,506	134,244	333,931	50,827	74,974
$13,000 under $14,000	426,969	5,768,263	110,904	956,299	409,935	2,452,945	129,870	252,996	38,682	41,377
$14,000 under $15,000	373,509	5,406,052	129,977	1,226,939	342,980	1,885,766	115,270	328,016	31,329	−24,165
$15,000 under $16,000	436,807	6,782,760	158,011	1,557,895	408,417	2,544,016	141,514	558,229	54,854	82,832
$16,000 under $17,000	315,981	5,218,109	113,551	883,739	303,213	2,125,567	129,868	439,848	45,387	138,139
$17,000 under $18,000	324,756	5,702,227	100,600	1,015,218	310,561	2,240,729	125,225	376,649	44,137	72,518
$18,000 under $19,000	288,015	5,312,615	96,997	1,004,450	270,444	2,300,769	117,930	280,158	35,685	50,814
$19,000 under $20,000	295,067	5,762,297	86,479	944,277	292,374	2,496,902	129,328	530,614	34,261	154,400
$20,000 under $25,000	1,017,542	22,624,023	353,530	4,655,392	975,664	9,056,726	447,098	1,627,133	149,274	175,549
$25,000 under $30,000	559,614	15,377,958	222,911	3,955,245	531,655	4,894,752	269,962	1,216,159	97,674	75,268
$30,000 under $40,000	837,722	28,915,972	365,640	7,258,188	819,924	9,309,525	490,120	2,559,720	173,464	431,344
$40,000 under $50,000	512,635	22,868,748	211,024	5,219,595	507,822	7,309,091	330,333	2,092,389	144,222	372,046
$50,000 under $75,000	567,686	34,007,293	227,419	6,760,941	565,811	10,968,369	402,763	3,834,515	198,780	977,442
$75,000 under $100,000	183,714	15,689,200	74,913	2,989,218	181,960	4,792,169	151,738	2,362,927	83,499	830,120
$100,000 under $200,000	156,220	20,937,201	76,581	4,840,941	154,798	4,762,324	134,309	3,357,951	94,587	1,710,809
$200,000 under $500,000	58,890	17,311,869	30,730	3,565,601	58,588	3,507,561	52,762	2,657,495	40,113	1,083,827
$500,000 under $1,000,000	16,435	10,908,674	9,170	2,463,174	16,410	1,787,670	15,650	1,556,749	14,895	1,184,334
$1,000,000 or more	4,902	11,560,756	3,240	1,274,192	4,883	1,443,021	4,641	1,989,791	4,116	1,441,383
Nontaxable returns, total	**2,354,817**	**9,913,537**	**716,361**	**2,847,365**	**2,032,391**	**6,340,719**	**424,716**	**900,622**	**521,156**	**−2,430,974**

Footnote(s) at end of table.

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets net gain less loss		Sales of property other then capital assets net gain less loss		Pensions and annuities				Rent net income less loss	
					Total		In adjusted 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)
All returns, total	**3,290,369**	**20,214,060**	**244,601**	**485,644**	**7,122,293**	**60,702,253**	**7,014,203**	**54,957,921**	**1,935,593**	**3,374,074**
No adjusted gross income	27,113	450,641	14,486	−138,378	22,417	145,546	20,775	123,513	49,245	−366,566
$1 under $1,000	*3,393	*1,465	*2,839	*−16,696	27,604	60,672	*24,765	*24,055	*17,751	*24,752
$1,000 under $2,000	*4,386	*7,548	*46	*41	48,264	96,442	48,264	60,883	*8,726	*1,405
$2,000 under $3,000	*21,926	*−11,531	*1,501	*4,653	63,497	185,827	61,997	106,127	29,266	−8,133
$3,000 under $4,000	33,289	12,664	*6,236	*−10,112	88,496	239,375	82,818	172,730	47,932	−18,322
$4,000 under $5,000	65,910	49,877	*7,186	*5,340	202,171	533,938	196,638	505,552	50,233	48,226
$5,000 under $6,000	64,064	40,307	*2,840	*13,341	216,834	763,943	211,156	679,619	78,484	38,778
$6,000 under $7,000	63,784	24,275	*4,340	*11,374	284,355	1,115,041	281,516	1,012,995	58,341	3,237
$7,000 under $8,000	100,421	96,862	*6,229	*1,258	383,547	1,631,829	375,817	1,481,779	64,496	36,378
$8,000 under $9,000	95,632	77,443	*7,777	*1,688	424,765	1,960,020	421,926	1,875,065	89,733	98,859
$9,000 under $10,000	72,140	13,806	*9,784	*9,206	325,563	1,704,528	325,563	1,597,131	59,533	63,212
$10,000 under $11,000	109,310	103,739	*6,870	*13,672	348,512	2,034,102	347,011	1,859,787	57,510	101,861
$11,000 under $12,000	42,786	19,964	*22	*99	346,465	2,148,349	340,624	1,876,611	48,139	138,141
$12,000 under $13,000	71,835	31,411	*4,340	*5,033	244,407	1,478,705	238,729	1,402,600	68,033	52,899
$13,000 under $14,000	68,068	94,489	—	—	295,803	2,000,895	295,803	1,921,646	57,484	33,935
$14,000 under $15,000	79,884	121,540	*8,416	*7,651	235,966	1,947,691	233,127	1,803,198	61,369	24,719
$15,000 under $16,000	90,655	111,376	**2,207	**−281	289,875	2,137,308	281,358	1,867,440	50,114	48,550
$16,000 under $17,000	116,710	68,168	—	—	192,326	1,471,756	192,326	1,463,754	46,692	−10,204
$17,000 under $18,000	92,920	130,352	**	**	228,256	1,859,635	225,417	1,828,530	38,002	44,416
$18,000 under $19,000	104,714	156,956	*6,231	*7,935	190,041	1,389,607	186,009	1,350,353	49,136	77,142
$19,000 under $20,000	89,432	88,691	*2,182	*−6,727	180,736	1,563,248	173,865	1,474,320	36,476	125,316
$20,000 under $25,000	315,634	464,450	22,088	6,078	692,613	6,771,183	686,064	6,391,300	163,939	265,175
$25,000 under $30,000	221,478	383,460	*9,445	*57,543	383,528	4,182,719	372,528	3,960,587	101,735	343,778
$30,000 under $40,000	343,476	831,207	25,275	173,215	535,588	7,027,123	531,223	6,393,685	162,199	120,579
$40,000 under $50,000	267,813	815,817	21,237	33,919	322,034	5,086,672	319,225	4,697,256	112,046	376,182
$50,000 under $75,000	371,388	2,375,571	34,560	98,041	341,855	6,093,805	337,382	5,366,599	157,802	498,602
$75,000 under $100,000	147,490	1,297,409	10,279	60,593	97,678	2,046,714	95,795	1,663,180	68,041	348,939
$100,000 under $200,000	129,875	2,761,524	10,980	50,078	77,900	1,789,077	76,197	1,309,458	57,644	565,403
$200,000 under $500,000	54,185	2,986,910	10,238	49,744	22,437	926,611	21,763	505,246	30,371	−211,361
$500,000 under $1,000,000	15,931	2,031,213	5,712	11,252	7,159	161,764	7,003	104,360	12,580	407,620
$1,000,000 or more	4,727	4,576,456	1,255	36,083	1,601	148,125	1,519	78,562	2,541	100,557
Taxable returns, total	**2,964,962**	**19,594,365**	**196,183**	**599,987**	**6,107,674**	**56,249,772**	**6,024,346**	**51,248,639**	**1,559,749**	**3,600,737**
No adjusted gross income	**585	**102,132	201	−642	344	4,829	341	3,576	**166	**−10,774
$1 under $1,000	**	**	—	—	—	—	—	—	**	**
$1,000 under $2,000	*46	*5,289	*46	*41	—	—	—	—	*46	*−3,170
$2,000 under $3,000	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	*5,678	*5,919	*5,678	*5,919	—	—
$4,000 under $5,000	*5,539	*−4,672	*7	*−46	60,819	164,707	59,626	154,617	*9,880	*−7,279
$5,000 under $6,000	40,850	19,922	—	—	110,648	392,994	104,970	330,888	35,569	15,591
$6,000 under $7,000	27,897	14,253	*2,839	*4,409	154,845	489,154	154,845	486,554	34,913	−9,729
$7,000 under $8,000	70,739	31,497	*6,229	*1,258	233,350	910,826	229,959	865,966	35,569	41,668
$8,000 under $9,000	77,154	67,084	*4,340	*−1,555	348,898	1,584,714	346,059	1,520,479	64,837	68,813
$9,000 under $10,000	54,657	15,747	*4,892	*3,014	287,389	1,440,510	287,389	1,426,201	45,587	93,775
$10,000 under $11,000	96,453	84,885	*6,870	*13,672	309,389	1,711,928	309,389	1,653,416	45,440	67,327
$11,000 under $12,000	40,071	23,166	—	—	314,830	1,947,387	308,989	1,680,537	42,585	116,930
$12,000 under $13,000	71,835	31,411	*4,340	*5,033	231,551	1,373,171	225,873	1,307,448	61,510	87,630
$13,000 under $14,000	62,390	93,723	—	—	291,462	1,984,673	291,462	1,905,433	56,290	30,529
$14,000 under $15,000	78,384	111,280	*8,416	*7,651	229,383	1,900,474	226,544	1,755,982	54,786	45,419
$15,000 under $16,000	90,633	111,332	**2,185	**−161	279,857	2,071,065	271,340	1,801,197	49,644	45,333
$16,000 under $17,000	107,619	35,080	—	—	192,326	1,471,756	192,326	1,463,754	43,279	−15,309
$17,000 under $18,000	84,433	112,933	**	**	221,952	1,848,452	219,113	1,817,347	35,163	32,322
$18,000 under $19,000	104,713	156,951	*6,230	*7,941	184,360	1,369,630	180,328	1,332,195	46,295	73,157
$19,000 under $20,000	87,227	95,175	*2,182	*−6,727	175,714	1,458,645	168,843	1,381,014	36,454	125,616
$20,000 under $25,000	313,296	462,477	20,896	17,136	690,276	6,730,680	683,727	6,350,797	159,418	243,293
$25,000 under $30,000	219,184	377,006	*9,359	*57,564	383,442	4,182,064	372,528	3,960,587	101,709	346,046
$30,000 under $40,000	342,128	826,458	23,635	164,919	530,735	6,956,787	526,370	6,323,349	160,852	131,081
$40,000 under $50,000	267,365	815,012	20,788	21,841	322,034	5,086,672	319,225	4,697,256	111,959	375,754
$50,000 under $75,000	370,500	2,369,165	34,382	98,029	341,640	6,092,034	337,167	5,364,828	157,044	493,447
$75,000 under $100,000	146,860	1,290,886	10,190	59,876	97,677	2,046,636	95,794	1,663,112	67,773	348,310
$100,000 under $200,000	129,626	2,756,056	10,979	49,677	77,894	1,788,129	76,191	1,308,510	57,542	565,705
$200,000 under $500,000	54,137	2,984,219	10,220	49,503	22,425	926,125	21,752	504,827	30,332	−208,752
$500,000 under $1,000,000	15,920	2,030,361	5,706	11,347	7,158	161,738	7,002	104,340	12,572	407,669
$1,000,000 or more	4,721	4,575,539	1,251	36,208	1,598	148,072	1,516	78,510	2,535	100,337
Nontaxable returns, total	**325,407**	**619,695**	**48,418**	**−114,343**	**1,014,619**	**4,452,480**	**989,857**	**3,709,283**	**375,844**	**−226,663**

Footnote(s) at end of table.

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		Social Security benefits			
					Total		In adjusted gross income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**400,595**	**3,658,434**	**394,416**	**5,727,977**	**6,692,421**	**54,499,738**	**2,408,911**	**8,518,809**
No adjusted gross income	6,417	44,010	3,022	12,661	51,252	380,574	**79	**383
$1 under $1,000	**4,341	**2,732	—	—	40,163	219,333	—	—
$1,000 under $2,000	**	**	*2,839	*264	62,159	454,298	**	**
$2,000 under $3,000	*4,339	*–19,621	—	—	95,574	660,712	—	—
$3,000 under $4,000	*2,839	*8,861	*8,517	*21,610	94,557	660,965	—	—
$4,000 under $5,000	*2,701	*108	*8,517	*31,666	208,120	1,308,965	*1,501	*3,691
$5,000 under $6,000	*5,841	*1,632	*2,839	*11,228	218,093	1,497,372	*1,501	*3,512
$6,000 under $7,000	*8,518	*21,904	*2,839	*11,095	224,079	1,556,523	—	—
$7,000 under $8,000	*11,803	*19,898	*8,517	*33,509	292,814	2,189,817	—	—
$8,000 under $9,000	*12,901	*31,921	*6,305	*–10,251	312,188	2,455,602	—	—
$9,000 under $10,000	*15,695	*32,516	—	—	248,279	1,978,169	—	—
$10,000 under $11,000	*5,678	*12,208	*5,678	*8,625	272,644	2,111,880	*5,678	*16,182
$11,000 under $12,000	*8,517	*24,645	*8,517	*23,408	240,728	1,865,417	—	—
$12,000 under $13,000	*18,227	*81,673	*12,857	*40,814	208,117	1,697,010	—	—
$13,000 under $14,000	*5,679	*5,281	*5,678	*45,461	197,425	1,451,164	—	—
$14,000 under $15,000	*17,239	*89,432	*9,361	*8,478	176,158	1,596,889	—	—
$15,000 under $16,000	*12,709	*24,732	*14,195	*40,007	198,236	1,757,669	—	—
$16,000 under $17,000	*8,517	*27,237	*7,179	*14,100	164,697	1,320,048	—	—
$17,000 under $18,000	*4,341	*5,523	*2,840	*26,811	160,767	1,433,108	*4,340	*5,948
$18,000 under $19,000	*14,196	*9,426	*5,678	*77,343	156,357	1,339,170	—	—
$19,000 under $20,000	*9,959	*6,299	*8,517	*21,241	147,288	1,142,166	*8,704	*3,436
$20,000 under $25,000	42,053	86,600	20,838	151,253	536,513	4,466,352	114,212	84,942
$25,000 under $30,000	22,142	55,454	30,651	198,349	393,811	3,132,668	281,686	464,160
$30,000 under $40,000	33,626	87,046	49,279	380,474	704,334	5,602,469	703,142	1,902,018
$40,000 under $50,000	30,475	189,954	31,658	218,783	453,171	3,750,497	453,171	1,799,363
$50,000 under $75,000	34,368	297,875	58,496	588,663	497,500	4,696,855	497,500	2,347,666
$75,000 under $100,000	18,762	216,591	22,208	360,362	155,955	1,621,498	155,955	810,739
$100,000 under $200,000	14,659	314,620	27,930	516,153	127,856	1,471,387	127,856	736,014
$200,000 under $500,000	13,002	424,714	17,473	2,294,868	44,245	562,886	44,245	281,598
$500,000 under $1,000,000	9,984	1,326,317	10,498	244,632	5,860	73,747	5,860	36,903
$1,000,000 or more	1,067	228,845	1,490	356,370	3,481	44,526	3,481	22,254
Taxable returns, total	**353,096**	**3,526,370**	**344,333**	**5,510,450**	**5,698,248**	**47,083,698**	**2,393,845**	**8,479,796**
No adjusted gross income	**65	**1,787	251	12,544	**407	**3,208	**14	**57
$1 under $1,000	—	—	—	—	—	—	—	—
$1,000 under $2,000	**	**	—	—	**	**	**	**
$2,000 under $3,000	—	—	—	—	—	—	—	—
$3,000 under $4,000	—	—	—	—	*2,839	*18,686	—	—
$4,000 under $5,000	*7	*9	—	—	56,642	366,500	*1,501	*3,691
$5,000 under $6,000	*2,839	*1,278	—	—	110,649	677,442	*1,501	*3,512
$6,000 under $7,000	*2,839	*17,820	*2,839	*11,095	144,171	906,146	—	—
$7,000 under $8,000	*5,678	*5,939	*5,678	*12,696	186,749	1,259,398	—	—
$8,000 under $9,000	*12,856	*25,500	*5,678	*12,446	270,213	2,085,457	—	—
$9,000 under $10,000	*12,856	*31,809	—	—	220,983	1,733,124	—	—
$10,000 under $11,000	*5,678	*12,208	*2,839	*1,965	236,912	1,776,965	*5,678	*16,182
$11,000 under $12,000	*5,678	*23,796	*8,517	*23,408	225,319	1,764,461	—	—
$12,000 under $13,000	*18,227	*81,673	*10,018	*31,970	191,576	1,548,616	—	—
$13,000 under $14,000	*5,679	*5,281	*2,839	*14,575	183,375	1,364,374	—	—
$14,000 under $15,000	*13,495	*69,397	*7,861	*1,993	165,236	1,504,487	—	—
$15,000 under $16,000	*12,261	*24,625	*14,195	*40,007	193,448	1,737,842	—	—
$16,000 under $17,000	*8,517	*27,237	*7,179	*14,100	161,858	1,305,604	—	—
$17,000 under $18,000	*4,341	*5,523	*2,840	*26,811	152,126	1,366,984	*4,340	*5,948
$18,000 under $19,000	*14,195	*9,428	*5,678	*77,343	153,518	1,326,451	—	—
$19,000 under $20,000	*9,959	*6,299	*8,517	*21,241	144,449	1,103,874	*8,704	*3,436
$20,000 under $25,000	40,860	44,894	*16,473	*109,655	522,223	4,361,758	109,846	83,296
$25,000 under $30,000	22,033	55,075	28,466	177,235	391,156	3,113,345	279,054	458,557
$30,000 under $40,000	33,626	87,046	44,913	344,219	698,620	5,566,269	697,428	1,884,867
$40,000 under $50,000	29,940	185,401	31,657	218,778	452,636	3,745,256	452,636	1,796,801
$50,000 under $75,000	34,198	295,867	58,404	588,368	496,613	4,687,665	496,613	2,343,071
$75,000 under $100,000	18,587	216,113	22,121	358,333	155,240	1,609,419	155,240	804,699
$100,000 under $200,000	14,654	314,615	27,929	516,155	127,758	1,469,734	127,758	735,187
$200,000 under $500,000	12,984	422,714	17,456	2,294,516	44,203	562,459	44,203	281,385
$500,000 under $1,000,000	9,979	1,326,184	10,496	244,627	5,851	73,666	5,851	36,862
$1,000,000 or more	1,065	228,850	1,489	356,370	3,478	44,506	3,478	22,244
Nontaxable returns, total	**47,499**	**132,064**	**50,083**	**217,527**	**994,173**	**7,416,040**	**15,066**	**39,013**

Footnote(s) at end of table

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total statutory adjustments		Exemptions		Returns with zero bracket amount only		Returns with itemized deductions			
									Zero bracket amount	
	Number of returns	Amount	Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Zero bracket amount	Number of returns	Total itemized deductions	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**1,769,737**	**4,628,557**	**36,991,713**	**16,748,810**	**7,421,184**	**20,716,417**	**4,474,415**	**47,345,994**	**4,384,338**	**13,196,025**
No adjusted gross income	4,006	15,651	375,404	151,911	—	—	—	—	—	—
$1 under $1,000	*1,502	*2,402	272,491	121,730	*2,839	*6,785	**	**	**	**
$1,000 under $2,000	*10,018	*11,390	379,377	176,000	—	—	**1,549	**11,435	**1,549	**5,483
$2,000 under $3,000	*12,071	*14,130	625,001	290,689	125,793	52,923	*5,533	*23,595	*2,694	*3,912
$3,000 under $4,000	*15,857	*23,495	688,446	328,483	177,603	225,901	24,535	167,311	*17,196	*30,374
$4,000 under $5,000	*13,182	*15,538	1,272,440	605,996	435,978	823,378	46,307	367,443	32,736	52,154
$5,000 under $6,000	30,091	46,347	1,352,666	623,192	463,000	991,316	69,089	362,167	52,055	97,054
$6,000 under $7,000	28,384	39,971	1,495,972	692,253	488,449	1,186,035	80,208	390,437	71,691	146,450
$7,000 under $8,000	40,681	43,447	1,851,970	847,771	566,050	1,580,480	99,032	973,335	85,493	196,544
$8,000 under $9,000	39,145	68,438	2,113,967	977,458	596,226	1,773,194	136,639	714,073	133,778	337,501
$9,000 under $10,000	47,089	45,912	1,702,857	784,575	476,744	1,403,512	120,429	768,977	114,896	309,882
$10,000 under $11,000	43,089	55,423	1,661,863	772,131	433,991	1,265,709	154,914	1,131,371	149,236	412,232
$11,000 under $12,000	40,071	52,084	1,504,711	678,205	351,573	1,049,820	142,867	987,276	140,028	413,415
$12,000 under $13,000	42,762	75,459	1,202,158	555,063	265,569	792,720	139,802	863,524	136,963	394,707
$13,000 under $14,000	48,154	71,747	1,277,474	586,711	324,477	951,091	126,252	789,998	126,252	366,984
$14,000 under $15,000	41,967	67,171	1,170,318	533,698	249,066	759,491	135,365	850,669	134,171	393,174
$15,000 under $16,000	36,362	55,755	1,408,405	641,392	301,903	946,429	148,232	949,253	145,393	443,617
$16,000 under $17,000	39,079	42,937	1,036,082	464,518	205,296	663,659	119,776	810,590	119,776	366,375
$17,000 under $18,000	52,084	101,694	1,039,905	463,518	225,127	695,854	113,948	779,260	113,948	346,131
$18,000 under $19,000	37,945	57,666	926,614	418,042	191,816	605,218	101,880	702,278	101,254	311,347
$19,000 under $20,000	36,522	64,558	892,944	399,129	169,190	518,953	130,921	932,660	130,921	393,683
$20,000 under $25,000	210,674	421,145	3,358,138	1,485,909	584,690	1,904,546	449,479	3,091,427	447,296	1,397,908
$25,000 under $30,000	140,148	341,907	1,760,276	791,487	248,478	788,258	313,877	2,462,203	313,877	972,947
$30,000 under $40,000	257,457	612,022	2,646,972	1,162,824	297,259	940,506	550,879	4,400,924	550,878	1,710,437
$40,000 under $50,000	162,235	484,768	1,681,156	734,942	122,803	405,224	390,367	3,272,098	389,832	1,261,898
$50,000 under $75,000	180,271	664,324	1,879,766	828,450	97,070	318,267	471,505	5,343,202	471,497	1,526,701
$75,000 under $100,000	60,865	279,121	616,112	277,323	12,833	43,268	171,596	2,889,848	171,593	554,013
$100,000 under $200,000	65,777	352,452	537,671	241,522	6,084	19,711	150,392	3,998,984	150,301	496,600
$200,000 under $500,000	18,595	150,025	191,025	86,167	1,128	3,714	57,830	3,883,970	57,825	182,716
$500,000 under $1,000,000	11,744	312,758	52,695	20,402	129	391	16,321	2,875,851	16,318	55,765
$1,000,000 or more	1,910	38,818	16,837	7,319	20	64	4,891	2,551,834	4,891	16,019
Taxable returns, total	**1,614,432**	**4,379,466**	**29,897,118**	**13,519,092**	**6,149,477**	**18,218,256**	**3,924,485**	**40,669,183**	**3,920,805**	**12,164,912**
No adjusted gross income	**206	**1,752	**1,697	**686	—	—	—	—	—	—
$1 under $1,000	**	**	**	**	—	—	**	**	**	**
$1,000 under $2,000	**	**	183	91	—	—	**48	**1,319	**48	**170
$2,000 under $3,000	*2,839	*258	8,517	2,839	—	—	—	—	—	—
$3,000 under $4,000	—	—	11,356	5,678	*5,678	*10,226	—	—	—	—
$4,000 under $5,000	*1,501	*3,002	269,640	134,820	132,420	311,045	*7	*2,100	*7	*25
$5,000 under $6,000	*7,179	*989	591,570	289,831	268,457	632,853	*18,535	*64,142	*18,535	*38,073
$6,000 under $7,000	*9,524	*19,970	715,169	341,888	304,981	737,502	34,068	125,197	31,229	72,877
$7,000 under $8,000	*17,197	*18,298	1,000,946	454,333	389,036	1,046,504	39,746	144,042	39,746	96,498
$8,000 under $9,000	34,804	60,892	1,685,018	784,853	533,450	1,574,050	77,000	290,484	76,978	201,994
$9,000 under $10,000	39,910	39,073	1,494,012	691,044	454,266	1,327,205	78,481	338,550	78,481	230,355
$10,000 under $11,000	37,249	51,500	1,445,266	673,850	419,634	1,217,548	104,435	468,278	104,435	292,830
$11,000 under $12,000	40,071	52,084	1,388,123	624,931	348,182	1,037,816	108,923	543,890	108,923	335,582
$12,000 under $13,000	38,422	56,557	1,125,654	518,981	264,069	787,410	116,082	582,625	116,082	346,987
$13,000 under $14,000	41,429	54,231	1,215,163	557,726	316,414	922,548	110,555	561,293	110,555	334,704
$14,000 under $15,000	37,916	63,378	1,137,840	520,225	249,066	759,491	124,443	662,501	124,442	375,843
$15,000 under $16,000	35,892	49,367	1,366,919	623,723	301,903	946,429	134,904	746,778	134,904	416,110
$16,000 under $17,000	39,057	42,887	1,011,096	452,036	205,296	663,659	110,685	658,740	110,685	340,722
$17,000 under $18,000	49,275	88,514	997,788	445,734	225,127	695,854	99,629	517,485	99,629	313,674
$18,000 under $19,000	37,944	57,663	915,248	412,360	191,816	605,218	96,199	568,869	95,573	297,766
$19,000 under $20,000	36,522	64,558	874,973	391,246	169,190	518,953	125,877	812,743	125,877	375,827
$20,000 under $25,000	209,328	420,703	3,307,063	1,463,723	584,690	1,904,546	432,852	2,764,785	432,852	1,359,869
$25,000 under $30,000	140,125	341,608	1,754,573	788,660	248,478	788,258	311,136	2,233,023	311,136	966,268
$30,000 under $40,000	256,856	610,550	2,613,451	1,148,155	297,259	940,506	540,463	4,088,232	540,463	1,681,971
$40,000 under $50,000	162,234	484,756	1,679,016	733,872	122,803	405,224	389,832	3,243,287	389,745	1,261,590
$50,000 under $75,000	180,180	664,151	1,876,508	826,888	97,070	318,267	470,616	5,228,535	470,609	1,523,655
$75,000 under $100,000	60,778	279,082	613,265	275,986	12,833	43,268	170,881	2,826,182	170,878	551,593
$100,000 under $200,000	65,770	352,407	536,809	241,172	6,084	19,711	150,136	3,957,629	150,045	495,694
$200,000 under $500,000	18,574	149,790	190,798	86,071	1,126	3,709	57,764	3,855,720	57,763	182,528
$500,000 under $1,000,000	11,741	312,631	52,651	20,384	129	391	16,306	2,860,293	16,303	55,720
$1,000,000 or more	1,909	38,815	16,806	7,306	20	64	4,882	2,522,464	4,882	15,989
Nontaxable returns, total	**155,305**	**249,091**	**7,094,595**	**3,229,718**	**1,271,707**	**2,498,161**	**549,930**	**6,676,812**	**463,533**	**1,031,113**

Footnote(s) at end of table.

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with itemized deductions—Continued		Taxable income		Income tax before credits		Tax credits			
	Excess itemized deductions		Number of returns	Amount	Number of returns	Amount	Total		Credit for the elderly and disabled	
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**4,473,789**	**33,546,150**	**11,650,583**	**216,721,268**	**10,348,429**	**46,618,761**	**2,008,122**	**705,111**	**383,377**	**78,018**
No adjusted gross income	—	—	—	—	**96	**501	**96	**106	39	25
$1 under $1,000	**	**	—	—	—	—	—	—	—	—
$1,000 under $2,000	**1,549	**5,952	—	—	**	**	**	**	—	—
$2,000 under $3,000	*5,533	*7,106	126,986	53,247	*2,839	*1,022	—	—	—	—
$3,000 under $4,000	24,535	100,047	186,120	232,082	*5,678	*1,422	—	—	—	—
$4,000 under $5,000	46,307	235,259	451,673	876,452	169,181	10,723	42,439	2,684	28,390	974
$5,000 under $6,000	69,089	183,078	509,377	1,355,492	331,079	59,804	60,335	4,298	40,298	3,055
$6,000 under $7,000	80,208	173,558	554,461	1,921,469	371,382	69,440	72,636	9,622	52,206	7,460
$7,000 under $8,000	99,032	707,626	640,187	2,742,291	457,497	120,342	79,029	11,474	41,408	8,335
$8,000 under $9,000	136,639	326,964	724,279	3,675,199	664,690	196,331	119,721	16,968	56,783	12,262
$9,000 under $10,000	120,429	404,157	580,284	3,490,171	555,225	226,436	88,263	15,117	35,569	10,910
$10,000 under $11,000	154,914	684,459	560,515	3,886,598	539,927	286,515	98,174	12,496	29,891	6,396
$11,000 under $12,000	142,867	548,023	480,223	3,633,671	466,028	278,788	71,543	8,680	*17,034	*3,324
$12,000 under $13,000	139,802	444,089	399,693	3,346,279	384,490	280,207	28,714	6,446	*10,018	*3,675
$13,000 under $14,000	126,252	416,050	445,047	4,317,264	435,029	409,277	80,947	13,958	*21,065	*6,463
$14,000 under $15,000	135,365	439,423	378,893	3,894,499	373,504	369,231	47,725	9,832	*11,356	*4,474
$15,000 under $16,000	148,232	496,012	443,986	4,993,860	438,308	482,770	57,390	5,882	*7,179	*966
$16,000 under $17,000	119,776	444,215	319,372	3,828,088	319,372	380,394	56,109	10,216	*12,200	*5,074
$17,000 under $18,000	113,948	424,869	333,395	4,432,030	327,563	474,877	31,983	2,168	*5,022	*383
$18,000 under $19,000	101,880	388,715	287,389	4,055,202	287,389	448,260	33,871	4,934	*1,192	*584
$19,000 under $20,000	130,921	538,977	297,250	4,422,143	297,250	518,148	34,778	9,896	*7,179	*1,967
$20,000 under $25,000	449,479	1,682,761	1,027,463	17,712,584	1,020,914	2,176,523	172,265	35,492	*6,548	*1,692
$25,000 under $30,000	313,877	1,489,256	559,517	12,241,159	559,517	1,764,586	101,991	13,701	—	—
$30,000 under $40,000	550,879	2,687,101	845,746	23,832,122	843,562	4,038,958	197,343	58,356	—	—
$40,000 under $50,000	390,367	2,007,878	512,144	19,136,282	511,973	3,721,424	145,534	41,980	—	—
$50,000 under $75,000	470,879	3,816,262	567,126	28,338,541	566,994	6,771,153	180,610	63,801	—	—
$75,000 under $100,000	171,596	2,335,327	183,964	12,781,956	183,568	3,658,941	68,381	15,123	—	—
$100,000 under $200,000	150,392	3,501,879	155,483	16,950,570	155,392	5,881,228	80,518	77,663	—	—
$200,000 under $500,000	57,830	3,701,216	58,744	13,453,282	58,713	5,789,132	39,502	72,023	—	—
$500,000 under $1,000,000	16,321	2,820,076	16,391	8,054,637	16,394	3,740,542	14,110	69,250	—	—
$1,000,000 or more	4,891	2,535,813	4,875	9,064,099	4,875	4,461,786	4,115	112,948	—	—
Taxable returns, total	**3,923,859**	**28,483,685**	**10,067,987**	**213,021,150**	**10,074,139**	**46,543,316**	**1,733,832**	**629,665**	**224,608**	**50,225**
No adjusted gross income	—	—	—	—	**	**	**	**	39	25
$1 under $1,000	**	**	—	—	—	—	—	—	—	—
$1,000 under $2,000	**48	**1,149	—	—	**	**	**	**	—	—
$2,000 under $3,000	—	—	—	—	**	**	—	—	—	—
$3,000 under $4,000	—	—	*5,678	*10,226	**	**	—	—	—	—
$4,000 under $5,000	*7	*2,075	132,420	342,896	**142,224	**12,592	**6,965	**1,715	—	—
$5,000 under $6,000	*18,535	*19,843	286,992	918,929	286,992	56,189	*16,248	*683	*9,069	*440
$6,000 under $7,000	34,068	42,270	336,210	1,368,103	339,049	64,308	40,303	4,490	*22,712	*2,808
$7,000 under $8,000	39,746	47,545	428,782	2,087,787	428,782	114,468	50,314	5,600	*21,373	*4,206
$8,000 under $9,000	77,000	88,412	610,428	3,267,479	610,428	185,214	65,459	5,851	28,390	3,694
$9,000 under $10,000	78,481	108,195	532,747	3,319,816	532,747	221,236	65,785	9,917	27,052	8,301
$10,000 under $11,000	104,435	175,448	524,069	3,740,018	524,069	282,617	82,316	8,598	*25,551	*5,008
$11,000 under $12,000	108,923	208,307	457,105	3,551,947	457,105	276,203	62,620	6,095	*14,195	*2,354
$12,000 under $13,000	116,082	235,638	380,151	3,286,572	380,151	278,682	24,375	4,920	*7,179	*2,960
$13,000 under $14,000	110,555	226,589	426,966	4,221,656	426,966	403,396	72,884	8,077	*19,873	*5,644
$14,000 under $15,000	124,443	286,654	373,503	3,889,263	373,504	369,231	47,725	9,832	*11,356	*4,474
$15,000 under $16,000	134,904	330,668	436,807	4,971,597	436,807	482,418	55,889	5,529	*5,678	*613
$16,000 under $17,000	110,685	318,018	315,981	3,805,677	315,981	379,214	52,718	9,035	*12,200	*5,074
$17,000 under $18,000	99,629	203,811	324,754	4,415,382	324,754	474,765	29,174	2,057	*5,022	*383
$18,000 under $19,000	96,199	268,887	287,389	4,055,202	287,389	448,260	33,871	4,934	*1,192	*584
$19,000 under $20,000	125,877	436,915	295,067	4,390,968	295,067	515,024	32,595	6,772	*7,179	*1,967
$20,000 under $25,000	432,852	1,404,916	1,017,539	17,651,682	1,017,539	2,171,675	168,890	30,645	*6,548	*1,692
$25,000 under $30,000	311,136	1,266,755	559,517	12,241,159	559,517	1,764,586	101,991	13,701	—	—
$30,000 under $40,000	540,463	2,406,261	837,672	23,720,455	837,671	4,025,346	191,452	44,744	—	—
$40,000 under $50,000	389,832	1,980,960	512,144	19,136,282	511,973	3,721,424	145,534	41,980	—	—
$50,000 under $75,000	469,990	3,704,644	567,080	28,338,237	566,948	6,771,137	180,564	63,785	—	—
$75,000 under $100,000	170,881	2,274,081	183,517	12,780,175	183,120	3,658,898	67,933	15,079	—	—
$100,000 under $200,000	150,136	3,461,430	155,480	16,950,539	155,389	5,881,225	80,515	77,660	—	—
$200,000 under $500,000	57,764	3,673,175	58,728	13,451,355	58,702	5,788,311	39,491	71,202	—	—
$500,000 under $1,000,000	16,306	2,804,563	16,390	8,054,631	16,393	3,740,542	14,109	69,249	—	—
$1,000,000 or more	4,882	2,506,475	4,871	9,053,118	4,872	4,456,354	4,112	107,515	—	—
Nontaxable returns, total	**549,930**	**5,062,466**	**1,582,596**	**3,700,118**	**274,290**	**75,445**	**274,290**	**75,445**	**158,769**	**27,793**

Footnote(s) at end of table

Table 2.5—Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—Continued: Earned income credit used to offset income tax before credits		Income tax after credits		Alternative minimum tax		Total income tax		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**42,911**	**3,937**	**10,067,490**	**45,913,650**	**91,943**	**750,879**	**10,078,604**	**46,664,555**	**10,310,372**	**47,907,647**
No adjusted gross income	—	—	*91	*395	**523	**14,037	**612	**14,445	5,480	31,167
$1 under $1,000	—	—	—	—	**	**	**	**	*12,788	*1,740
$1,000 under $2,000	—	—	—	—	*46	*1,055	*46	*1,055	18,444	4,288
$2,000 under $3,000	—	—	*2,839	*1,022	—	—	*2,839	*1,022	23,379	9,751
$3,000 under $4,000	—	—	*5,678	*1,422	—	—	*5,678	*1,422	37,969	13,450
$4,000 under $5,000	—	—	133,613	8,039	*7	*111	133,620	8,149	180,598	20,577
$5,000 under $6,000	*4,340	*461	286,992	55,506	—	—	286,992	55,506	308,002	66,762
$6,000 under $7,000	*2,839	*480	339,049	59,818	—	—	339,049	59,818	360,839	71,886
$7,000 under $8,000	*5,678	*1,136	428,782	108,868	—	—	428,782	108,868	442,778	121,251
$8,000 under $9,000	*5,678	*82	610,428	179,363	*22	*170	610,450	179,533	622,247	200,645
$9,000 under $10,000	*7,342	*708	532,747	211,319	—	—	532,747	211,319	542,142	221,518
$10,000 under $11,000	*17,034	*1,070	524,069	274,019	—	—	524,069	274,019	528,571	294,207
$11,000 under $12,000	—	—	457,105	270,108	—	—	457,105	270,108	457,105	278,942
$12,000 under $13,000	—	—	380,151	273,761	—	—	380,151	273,761	383,153	286,561
$13,000 under $14,000	—	—	426,965	395,319	*4	*139	426,969	395,458	429,808	408,806
$14,000 under $15,000	—	—	370,953	359,399	**2,558	**5,151	373,509	364,450	376,202	377,116
$15,000 under $16,000	—	—	436,807	476,889	—	—	436,807	476,889	438,330	495,958
$16,000 under $17,000	—	—	315,981	370,179	—	—	315,981	370,179	315,981	386,448
$17,000 under $18,000	—	—	324,754	472,709	**	**	324,756	472,807	325,536	485,863
$18,000 under $19,000	—	—	287,389	443,326	*626	*828	288,015	444,154	288,016	459,436
$19,000 under $20,000	—	—	295,067	508,252	*2,183	*5,329	295,067	513,580	295,067	537,014
$20,000 under $25,000	—	—	1,017,213	2,141,031	*2,511	*3,482	1,017,542	2,144,513	1,017,543	2,217,177
$25,000 under $30,000	—	—	559,516	1,750,885	*2,281	*1,287	559,614	1,752,171	559,700	1,788,063
$30,000 under $40,000	—	—	836,592	3,980,602	5,650	17,713	837,722	3,998,315	839,516	4,095,148
$40,000 under $50,000	—	—	511,261	3,679,444	10,591	31,413	512,635	3,710,857	512,635	3,803,511
$50,000 under $75,000	—	—	565,760	6,707,352	29,430	87,441	567,686	6,794,794	567,903	6,957,159
$75,000 under $100,000	—	—	183,103	3,643,819	11,960	77,798	183,714	3,721,617	184,163	3,819,309
$100,000 under $200,000	—	—	154,733	5,803,565	14,416	158,604	156,220	5,962,170	156,224	6,098,277
$200,000 under $500,000	—	—	58,596	5,717,109	6,615	124,472	58,890	5,841,593	58,911	5,905,084
$500,000 under $1,000,000	—	—	16,387	3,671,292	1,418	74,023	16,435	3,745,315	16,437	3,817,568
$1,000,000 or more	—	—	4,869	4,348,838	1,102	147,827	4,902	4,496,666	4,905	4,632,964
Taxable returns, total	**25,714**	**2,059**	**10,067,490**	**45,913,650**	**91,943**	**750,879**	**10,078,604**	**46,664,555**	**10,078,604**	**47,805,660**
No adjusted gross income	—	—	*91	*395	**523	**14,037	**612	**14,445	**612	**17,739
$1 under $1,000	—	—	—	—	**	**	**	**	**	**
$1,000 under $2,000	—	—	—	—	*46	*1,055	*46	*1,055	*46	*1,185
$2,000 under $3,000	—	—	*2,839	*1,022	—	—	*2,839	*1,022	*2,839	*1,022
$3,000 under $4,000	—	—	*5,678	*1,422	—	—	*5,678	*1,422	*5,678	*1,465
$4,000 under $5,000	—	—	133,613	8,039	*7	*111	133,620	8,149	133,620	9,619
$5,000 under $6,000	—	—	286,992	55,506	—	—	286,992	55,506	286,992	57,910
$6,000 under $7,000	—	—	339,049	59,818	—	—	339,049	59,818	339,049	63,571
$7,000 under $8,000	*2,839	*468	428,782	108,868	—	—	428,782	108,868	428,782	113,799
$8,000 under $9,000	—	—	610,428	179,363	*22	*170	610,450	179,533	610,450	193,279
$9,000 under $10,000	*5,841	*520	532,747	211,319	—	—	532,747	211,319	532,747	220,327
$10,000 under $11,000	*17,034	*1,070	524,069	274,019	—	—	524,069	274,019	524,069	289,853
$11,000 under $12,000	—	—	457,105	270,108	—	—	457,105	270,108	457,105	278,942
$12,000 under $13,000	—	—	380,151	273,761	—	—	380,151	273,761	380,151	283,645
$13,000 under $14,000	—	—	426,965	395,319	*4	*139	426,969	395,458	426,969	404,837
$14,000 under $15,000	—	—	370,953	359,399	**2,558	**5,151	373,509	364,450	373,509	376,246
$15,000 under $16,000	—	—	436,807	476,889	—	—	436,807	476,889	436,807	495,804
$16,000 under $17,000	—	—	315,981	370,179	—	—	315,981	370,179	315,981	386,448
$17,000 under $18,000	—	—	324,754	472,709	**	**	324,756	472,807	324,756	485,073
$18,000 under $19,000	—	—	287,389	443,326	*626	*828	288,015	444,154	288,015	459,436
$19,000 under $20,000	—	—	295,067	508,252	*2,183	*5,329	295,067	513,580	295,067	537,014
$20,000 under $25,000	—	—	1,017,213	2,141,031	*2,511	*3,482	1,017,542	2,144,513	1,017,542	2,217,176
$25,000 under $30,000	—	—	559,516	1,750,885	*2,281	*1,287	559,614	1,752,171	559,614	1,787,983
$30,000 under $40,000	—	—	836,592	3,980,602	5,650	17,713	837,722	3,998,315	837,722	4,091,845
$40,000 under $50,000	—	—	511,261	3,679,444	10,591	31,413	512,635	3,710,857	512,635	3,803,511
$50,000 under $75,000	—	—	565,760	6,707,352	29,430	87,441	567,686	6,794,794	567,686	6,956,938
$75,000 under $100,000	—	—	183,103	3,643,819	11,960	77,798	183,714	3,721,617	183,714	3,817,307
$100,000 under $200,000	—	—	154,733	5,803,565	14,416	158,604	156,220	5,962,170	156,220	6,098,276
$200,000 under $500,000	—	—	58,596	5,717,109	6,615	124,472	58,890	5,841,593	58,890	5,904,890
$500,000 under $1,000,000	—	—	16,387	3,671,292	1,418	74,023	16,435	3,745,315	16,435	3,817,558
$1,000,000 or more	—	—	4,869	4,348,838	1,102	147,827	4,902	4,496,666	4,902	4,632,963
Nontaxable returns, total	***17,197**	***1,878**	**—**	**—**	**—**	**—**	**—**	**—**	**231,768**	**101,987**

*Estimate should be used with caution because of the small number of sample returns on which it is based
**Data combined to avoid disclosure of information for specific taxpayers
[1] Consists of business or profession, farm, partnership, and Small Business Corporations net income less loss
NOTE: Detail may not add to total because of rounding

Table 2.6—Returns of Taxpayers Age 65 or Over: Selected Tax Items by Marital Status of Taxpayer

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

Marital status of taxpayer	All returns, total	Joint returns of husbands and wives				Separate returns of husbands and wives, total	Returns of heads of households, total	Returns of surviving spouses, total	Returns of single persons, total
		Total	Both taxpayers age 65 or over	Primary taxpayer age 65 or over, secondary taxpayer under 65	Secondary taxpayer age 65 or over, primary taxpayer under 65				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns	**12,433,421**	**6,845,644**	**4,310,409**	**2,093,497**	**441,738**	**80,366**	**224,078**	**13,510**	**5,269,823**
Adjusted gross income less deficit	**283,393,324**	**188,668,297**	**115,763,105**	**62,091,205**	**10,813,987**	**1,871,774**	**3,778,010**	**154,035**	**88,921,207**
Exemptions									
Number of exemptions	36,991,713	25,498,739	17,463,463	6,660,861	1,374,415	170,959	599,265	40,576	10,682,174
Amount	38,447,389	26,503,130	18,151,119	6,922,679	1,429,331	177,453	622,496	41,858	11,102,453
Returns with zero bracket amount only									
Number of returns	7,421,184	3,769,969	2,444,181	1,093,559	232,229	35,269	131,539	*11,356	3,473,051
Zero bracket amount									
Number of returns	7,421,184	3,769,969	2,444,181	1,093,559	232,229	35,269	131,539	*11,356	3,473,051
Amount	20,716,417	12,455,812	8,042,632	3,619,122	794,058	53,917	302,522	*39,292	7,864,875
With nonitemizers contribution deduction									
Number of returns	4,897,419	2,570,945	1,685,966	728,314	156,665	*12,964	85,554	*8,517	2,219,439
Amount	1,268,584	758,346	511,820	210,971	35,554	*3,660	13,595	*1,848	491,136
Returns with itemized deductions									
Number of returns	4,474,415	2,725,386	1,634,642	901,213	189,531	37,239	81,889	*654	1,629,247
Total itemized deductions	47,345,994	30,146,216	17,165,165	11,353,783	1,627,268	421,725	615,013	*9,832	16,153,208
Zero bracket amount									
Number of returns	4,384,338	2,678,722	1,602,603	889,428	186,691	37,239	76,210	*654	1,591,513
Amount	13,196,025	9,263,704	5,534,092	3,088,988	640,625	65,911	181,583	*2,315	3,682,511
Excess itemized deductions									
Number of returns	4,473,789	2,725,386	1,634,642	901,213	189,531	36,613	81,889	*654	1,629,247
Amount	33,546,150	20,502,246	11,380,961	8,164,949	956,336	355,855	419,779	*7,517	12,260,754
Taxable income									
Number of returns	11,650,583	6,413,821	4,018,358	1,976,636	418,827	69,645	207,663	*12,010	4,947,444
Amount	216,721,268	144,972,332	88,036,374	48,384,696	8,551,262	1,399,912	2,787,399	*110,784	67,450,841
Alternative minimum tax									
Number of returns	91,943	60,657	38,332	21,201	*1,124	†	*1,059	†	30,028
Amount	750,879	565,376	329,003	225,750	*10,624	†	*9,958	†	168,193
Income tax after credits									
Number of returns	10,067,490	5,547,123	3,434,438	1,742,885	369,800	62,466	179,084	*9,171	4,269,646
Amount	45,913,650	31,609,356	18,973,016	11,132,340	1,504,000	431,383	448,752	*16,367	13,407,792
Total income tax									
Number of returns	10,078,604	5,556,948	3,440,486	1,746,538	369,924	62,483	179,423	*9,171	4,270,579
Amount	46,664,555	32,174,732	19,302,019	11,358,089	1,514,624	438,717	458,710	*16,386	13,576,010
Total tax liability									
Number of returns	10,310,372	5,735,158	3,541,629	1,814,430	379,099	63,988	180,926	*9,171	4,321,129
Amount	47,907,647	33,205,697	19,852,496	11,791,317	1,561,884	449,642	463,481	*16,391	13,772,436

*Estimate should be used with caution because of the small number of sample returns on which it is based
†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals
NOTE: Detail may not add to total because of rounding.

Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income and Type of Tax Computation

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Income subject to tax	Income tax before credits, regular computation		Tax generated		Tax savings over regular computation	Income tax before credits	
					Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns with regular tax computation only											
Total	93,028,862	2,162,582,584	1,685,054,144	1,686,214,198	82,767,244	298,485,680	82,694,493	298,506,929	—	82,730,220	299,599,545
Under $5,000	11,957,882	36,597,890	22,003,822	22,209,050	4,040,040	367,294	3,997,293	368,814	—	4,015,605	381,824
$5,000 under $10,000	16,134,042	121,207,910	85,824,676	85,945,539	14,153,537	5,662,507	14,132,152	5,667,945	—	14,144,061	5,713,171
$10,000 under $15,000	13,686,695	170,179,672	131,723,441	131,852,632	13,452,950	12,760,367	13,445,609	12,763,924	—	13,450,644	12,792,771
$15,000 under $20,000	11,248,054	195,889,743	156,965,278	157,094,395	11,173,219	18,340,779	11,172,027	18,342,478	—	11,172,028	18,354,928
$20,000 under $25,000	8,607,527	192,533,950	155,267,789	155,376,687	8,586,330	20,282,202	8,586,330	20,285,268	—	8,586,777	20,337,991
$25,000 under $30,000	7,055,185	193,304,746	155,068,838	155,174,486	7,045,584	22,245,839	7,045,584	22,247,306	—	7,045,584	22,288,662
$30,000 under $40,000	11,022,984	381,594,194	303,003,505	303,132,812	11,007,012	48,277,621	11,007,012	48,278,343	—	11,007,013	48,390,031
$40,000 under $50,000	6,273,316	278,774,323	218,646,347	218,723,546	6,270,739	39,685,117	6,270,653	39,686,715	—	6,270,653	39,742,666
$50,000 under $75,000	5,093,077	301,231,653	233,831,793	233,923,263	5,089,300	50,789,542	5,089,300	50,791,801	—	5,089,322	51,023,245
$75,000 under $100,000	1,041,423	88,477,116	67,329,167	67,353,267	1,040,794	17,964,673	1,040,794	17,964,592	—	1,040,794	18,088,273
$100,000 under $200,000	678,195	88,570,669	66,710,481	66,738,026	677,324	21,917,300	677,324	21,917,380	—	677,324	22,082,758
$200,000 under $500,000	178,630	52,788,375	40,157,270	40,166,494	178,564	16,885,629	178,564	16,885,578	—	178,564	17,022,537
$500,000 under $1,000,000	36,177	24,300,009	18,705,504	18,706,983	36,177	8,682,666	36,177	8,682,680	—	36,177	8,722,737
$1,000,000 or more	15,675	37,132,334	29,816,234	29,817,018	15,674	14,624,144	15,674	14,624,105	—	15,674	14,657,951
Returns with income averaging tax computation only											
Total	3,239,973	167,465,924	135,686,690	128,621,787	3,239,973	34,358,468	3,239,973	31,971,918	2,386,550	3,239,973	32,140,377
Under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	22,251	178,830	151,355	130,706	22,251	12,443	22,251	9,590	2,853	22,251	9,590
$10,000 under $15,000	135,069	1,760,567	1,461,793	1,322,066	135,069	155,753	135,069	134,362	21,392	135,069	134,362
$15,000 under $20,000	288,512	5,061,588	4,206,106	3,802,672	288,512	501,987	288,512	431,886	70,100	288,512	432,511
$20,000 under $25,000	348,477	7,881,103	6,449,929	5,976,989	348,477	865,814	348,477	772,859	92,956	348,477	772,972
$25,000 under $30,000	390,107	10,758,109	9,008,239	8,398,798	390,107	1,391,089	390,107	1,247,542	143,547	390,107	1,247,542
$30,000 under $40,000	601,996	20,975,804	17,088,210	16,169,124	601,996	2,827,961	601,996	2,593,195	234,766	601,996	2,593,821
$40,000 under $50,000	419,345	18,742,002	14,999,750	14,228,131	419,345	2,814,223	419,345	2,581,846	232,378	419,345	2,585,613
$50,000 under $75,000	523,490	31,733,782	25,635,280	24,395,770	523,490	5,902,202	523,490	5,451,411	450,791	523,490	5,496,628
$75,000 under $100,000	219,576	18,736,115	14,963,920	14,182,883	219,576	4,168,476	219,576	3,840,914	327,562	219,576	3,852,576
$100,000 under $200,000	226,636	30,016,734	24,124,384	23,060,431	226,636	8,130,228	226,636	7,640,307	489,921	226,636	7,712,114
$200,000 under $500,000	58,288	15,858,207	12,762,619	12,246,488	58,288	5,286,415	58,288	5,029,834	256,581	58,288	5,061,986
$500,000 under $1,000,000	4,730	3,104,039	2,564,091	2,471,677	4,730	1,194,182	4,730	1,147,971	46,210	4,730	1,149,829
$1,000,000 or more	1,496	2,659,044	2,271,013	2,236,051	1,496	1,107,694	1,496	1,090,202	17,492	1,496	1,090,834

Type of tax computation by size of adjusted gross income	Total credits		Income tax after credits		Alternative minimum tax		Total income tax				
									As a percent of		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Income subject to tax	Adjusted gross income	Average income tax (dollars)
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Returns with regular tax computation only											
Total	19,749,443	8,859,443	79,595,212	290,740,102	258,026	2,127,075	79,637,051	292,867,522	20 4	13 5	3,148
Under $5,000	235,927	13,289	3,831,340	368,535	*170	*3,453	3,831,425	371,988	9 8	1.0	31
$5,000 under $10,000	3,297,521	650,006	12,002,215	5,063,165	*1,596	*15,174	12,003,808	5,078,339	10 9	4 2	315
$10,000 under $15,000	2,574,685	747,326	13,027,324	12,045,445	*3,265	*7,168	13,029,962	12,052,613	12 7	7 1	881
$15,000 under $20,000	1,974,704	706,075	11,036,435	17,648,853	6,826	12,760	11,038,360	17,661,614	14 1	9 0	1,570
$20,000 under $25,000	1,853,296	686,155	8,486,712	19,651,836	12,102	21,038	8,487,591	19,672,874	15 2	10 2	2,286
$25,000 under $30,000	1,725,518	603,302	6,998,392	21,685,360	8,611	24,969	6,999,698	21,710,329	16.3	11.2	3,077
$30,000 under $40,000	3,079,506	1,172,582	10,950,197	47,217,449	25,830	81,412	10,955,112	47,298,862	17.7	12 4	4,291
$40,000 under $50,000	2,039,363	859,311	6,247,249	38,883,354	28,457	97,468	6,258,279	38,980,822	19.7	14 0	6,214
$50,000 under $75,000	1,918,459	1,009,829	5,077,600	50,013,417	56,012	206,620	5,085,243	50,220,037	23 2	16 7	9,860
$75,000 under $100,000	470,057	341,933	1,034,507	17,746,340	32,942	176,660	1,039,872	17,923,001	28 1	20.3	17,210
$100,000 under $200,000	403,866	730,652	673,648	21,352,106	56,326	487,609	677,432	21,839,938	33.9	24 7	32,203
$200,000 under $500,000	131,999	518,900	177,839	16,503,636	18,712	363,944	178,456	16,867,596	42 6	32.0	94,428
$500,000 under $1,000,000	30,595	277,878	36,112	8,444,859	4,004	206,064	36,156	8,650,963	46.5	35.6	239,129
$1,000,000 or more	13,947	542,204	15,642	14,115,747	3,173	422,734	15,657	14,538,547	48 8	39 2	927,499
Returns with income averaging tax computation only											
Total	1,233,358	1,372,445	3,147,680	30,767,932	142,881	1,185,952	3,163,576	31,954,010	24 8	19 1	9,862
Under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*10,733	*3,408	*19,249	*6,182	—	—	*19,249	*6,182	4.7	3.5	278
$10,000 under $15,000	41,169	12,050	121,603	122,312	—	—	121,603	122,312	9 3	6 9	906
$15,000 under $20,000	69,864	29,591	265,640	402,920	*447	*1,563	265,640	404,483	10 6	8.0	1,402
$20,000 under $25,000	77,265	40,215	336,656	732,757	*3,976	*8,171	338,002	740,927	12 4	9 4	2,126
$25,000 under $30,000	90,818	48,426	381,903	1,199,116	*2,183	*262	381,903	1,199,378	14 3	11.1	3,074
$30,000 under $40,000	223,267	140,833	586,644	2,452,988	*7,459	*29,512	587,850	2,482,499	15.4	11 8	4,124
$40,000 under $50,000	187,675	120,035	413,749	2,465,578	19,927	42,088	417,505	2,507,666	17 6	13 4	5,980
$50,000 under $75,000	231,830	216,580	517,066	5,280,048	39,143	139,214	522,434	5,419,261	22.2	17 1	10,352
$75,000 under $100,000	125,818	136,517	216,743	3,716,059	24,155	135,178	219,025	3,851,237	27.2	20 6	17,539
$100,000 under $200,000	131,657	329,727	224,038	7,382,387	30,037	366,232	225,858	7,748,619	33 6	25 8	34,190
$200,000 under $500,000	38,611	213,721	58,179	4,848,265	12,823	271,289	58,282	5,119,577	41 8	32 3	87,832
$500,000 under $1,000,000	3,497	46,563	4,715	1,103,267	2,034	108,002	4,729	1,211,360	49 0	39 0	256,101
$1,000,000 or more	1,154	34,779	1,495	1,056,055	697	84,441	1,496	1,140,509	51.0	42 9	762,372

*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 total because of rounding

Table 3.2—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total income tax as a percent of adjusted gross income: Total			Under 5 percent			5 under 7 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total	**82,846,420**	**2,259,015,527**	**325,710,254**	**14,475,467**	**154,534,846**	**4,542,275**	**9,432,594**	**142,450,065**	**8,665,324**
Under $5,000	3,851,646	14,466,309	575,499	3,480,483	14,171,018	278,425	141,950	375,316	22,252
$5,000 under $10,000	12,026,858	91,941,747	5,089,337	5,129,788	36,524,041	1,054,791	3,308,186	24,000,323	1,452,684
$10,000 under $15,000	13,152,612	163,907,503	12,182,586	3,309,042	40,093,304	1,206,528	2,194,206	27,915,505	1,670,638
$15,000 under $20,000	11,305,700	196,960,543	18,074,407	1,166,851	19,944,242	634,404	1,814,773	30,876,003	1,881,076
$20,000 under $25,000	8,826,109	197,514,567	20,420,486	568,868	12,636,216	402,093	810,137	18,011,578	1,110,781
$25,000 under $30,000	7,384,215	202,421,828	22,916,851	305,232	8,313,949	264,886	466,280	12,692,873	778,956
$30,000 under $40,000	11,544,233	399,798,575	49,793,757	280,326	9,547,401	305,281	458,167	15,576,230	956,014
$40,000 under $50,000	6,677,614	296,858,487	41,501,665	132,967	5,846,466	174,928	143,542	6,312,092	385,691
$50,000 under $75,000	5,615,517	332,907,760	56,064,781	79,548	4,763,926	135,778	74,376	4,434,355	268,846
$75,000 under $100,000	1,260,060	107,135,385	21,794,656	12,896	1,063,278	36,567	14,461	1,233,042	75,858
$100,000 under $200,000	905,961	118,789,867	29,656,937	8,352	1,067,201	33,348	5,824	715,260	43,501
$200,000 or more	295,895	136,312,957	47,639,294	1,114	563,805	15,247	692	307,488	19,027
Joint returns									
Total	**42,290,417**	**1,579,013,571**	**235,342,613**	**5,877,615**	**93,459,076**	**2,806,674**	**4,623,531**	**96,291,366**	**5,868,590**
Under $5,000	10,929	−695,358	167,987	—	—	—	—	—	—
$5,000 under $10,000	1,497,246	12,774,975	310,744	1,477,812	12,611,772	278,005	*6,125	*60,697	*3,131
$10,000 under $15,000	4,071,252	51,177,131	2,321,679	2,326,703	28,213,753	863,690	1,385,518	17,930,936	1,064,379
$15,000 under $20,000	4,839,056	84,806,140	5,728,807	885,284	15,173,959	486,351	1,495,281	25,523,077	1,554,613
$20,000 under $25,000	5,009,603	112,630,417	9,513,366	477,542	10,602,486	341,561	669,877	14,939,502	924,695
$25,000 under $30,000	4,756,347	130,562,829	12,687,714	255,753	6,972,850	228,167	427,384	11,638,245	714,961
$30,000 under $40,000	9,000,531	313,135,163	36,112,593	253,083	8,630,326	276,397	421,075	14,310,001	880,356
$40,000 under $50,000	5,860,537	260,870,171	35,094,951	113,200	4,994,282	149,484	129,542	5,704,760	348,729
$50,000 under $75,000	5,078,690	301,211,891	49,319,633	71,632	4,292,326	122,287	70,142	4,183,255	254,066
$75,000 under $100,000	1,127,351	95,750,694	18,998,772	10,426	866,023	29,660	13,085	1,112,298	69,209
$100,000 under $200,000	790,065	103,368,260	25,462,430	5,287	675,219	19,255	4,867	598,629	36,540
$200,000 or more	248,810	113,421,257	39,623,936	893	426,080	11,818	635	289,966	17,910
Nonjoint returns									
Total	**40,556,003**	**680,001,956**	**90,367,641**	**8,597,852**	**61,075,770**	**1,735,600**	**4,809,063**	**46,158,699**	**2,796,734**
Under $5,000	3,840,717	15,161,667	407,512	3,480,483	14,171,018	278,425	141,950	375,316	22,252
$5,000 under $10,000	10,529,612	79,166,772	4,778,593	3,651,976	23,912,268	776,785	3,302,061	23,939,625	1,449,552
$10,000 under $15,000	9,081,360	112,730,372	9,860,907	982,339	11,879,551	342,838	808,688	9,984,569	606,259
$15,000 under $20,000	6,466,644	112,154,403	12,345,599	281,567	4,770,283	148,053	319,492	5,352,927	326,463
$20,000 under $25,000	3,816,506	84,884,150	10,907,120	91,326	2,033,730	60,531	140,260	3,072,076	186,085
$25,000 under $30,000	2,627,868	71,859,000	10,229,137	49,479	1,341,099	36,719	38,896	1,054,628	63,995
$30,000 under $40,000	2,543,702	86,663,411	13,681,163	27,243	917,074	28,884	37,092	1,266,229	75,658
$40,000 under $50,000	817,077	35,988,316	6,406,714	19,767	852,184	25,444	14,000	607,331	36,962
$50,000 under $75,000	536,827	31,695,870	6,745,148	7,916	471,600	13,491	4,234	251,100	14,781
$75,000 under $100,000	132,709	11,384,690	2,795,884	2,470	197,254	6,907	1,376	120,744	6,650
$100,000 under $200,000	115,896	15,421,607	4,194,507	3,065	391,982	14,093	957	116,631	6,961
$200,000 or more	47,085	22,891,699	8,015,358	221	137,725	3,429	*57	*17,522	*1,117

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—continued: 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
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns									
Total	**19,536,750**	**380,384,936**	**32,791,010**	**12,533,681**	**323,258,987**	**35,593,442**	**13,734,507**	**449,795,680**	**60,490,633**
Under $5,000	197,466	739,317	60,589	*2,861	*11,949	*1,342	*11,356	*35,786	*4,670
$5,000 under $10,000	3,513,249	30,838,088	2,470,597	53,941	396,123	42,579	*13,907	*125,320	*15,933
$10,000 under $15,000	4,582,942	54,770,389	4,817,894	2,973,358	39,896,610	4,311,252	82,530	1,094,341	141,246
$15,000 under $20,000	3,560,567	62,933,784	5,297,001	1,884,314	31,842,637	3,549,561	2,847,599	50,778,968	6,609,734
$20,000 under $25,000	2,898,748	64,669,567	5,605,277	1,891,609	42,906,562	4,660,548	1,702,456	37,309,802	5,139,943
$25,000 under $30,000	1,869,695	50,994,071	4,422,251	1,824,171	50,126,454	5,531,408	1,624,768	44,785,318	5,876,015
$30,000 under $40,000	1,999,520	68,338,117	6,006,843	2,437,637	83,885,911	9,260,149	4,013,786	139,575,762	18,763,307
$40,000 under $50,000	615,004	27,057,817	2,366,094	1,022,222	45,184,708	5,008,721	2,171,944	96,166,908	13,030,761
$50,000 under $75,000	247,255	14,296,478	1,248,000	389,232	22,354,797	2,477,157	1,115,544	64,363,774	8,785,755
$75,000 under $100,000	32,948	2,766,918	241,993	32,776	2,751,752	307,297	106,799	8,898,854	1,215,337
$100,000 under $200,000	17,761	2,283,531	194,837	15,941	1,980,978	218,669	39,384	5,029,664	685,610
$200,000 or more	1,595	696,860	59,633	5,619	1,920,506	224,758	4,434	1,631,183	222,322
Joint returns									
Total	**9,650,181**	**256,870,552**	**22,147,835**	**6,477,113**	**218,226,976**	**24,025,640**	**7,719,010**	**316,012,902**	**42,507,615**
Under $5,000	—	—	—	*22	*43	*5	*2,839	*7,560	*1,022
$5,000 under $10,000	*5,680	*36,455	*2,846	—	—	—	*2,839	*25,210	*3,765
$10,000 under $15,000	351,692	4,929,361	373,121	*2,862	*39,837	*4,607	*2,551	*36,875	*4,895
$15,000 under $20,000	2,388,376	42,739,479	3,538,993	67,766	1,327,094	134,021	—	—	—
$20,000 under $25,000	2,524,558	56,408,293	4,893,484	1,296,902	29,721,263	3,200,946	31,116	744,662	93,358
$25,000 under $30,000	1,648,294	44,966,292	3,893,812	1,506,514	41,485,020	4,571,381	907,401	25,199,548	3,212,724
$30,000 under $40,000	1,865,399	63,803,498	5,599,036	2,194,353	75,663,285	8,356,405	3,476,407	121,331,539	16,277,892
$40,000 under $50,000	587,965	25,817,086	2,260,182	988,594	43,668,390	4,841,104	2,073,857	91,856,465	12,428,643
$50,000 under $75,000	234,401	13,545,924	1,182,384	373,851	21,449,511	2,376,520	1,080,156	62,363,237	8,513,279
$75,000 under $100,000	30,803	2,592,441	226,155	30,399	2,559,675	285,537	101,674	8,440,958	1,153,658
$100,000 under $200,000	11,744	1,457,760	127,802	14,703	1,824,363	201,025	36,208	4,626,192	630,256
$200,000 or more	1,269	573,961	49,119	1,147	488,496	54,089	3,962	1,380,654	188,123
Nonjoint returns									
Total	**9,886,569**	**123,514,384**	**10,643,175**	**6,056,568**	**105,032,011**	**11,567,802**	**6,015,497**	**133,782,778**	**17,983,017**
Under $5,000	197,466	739,317	60,589	*2,839	*11,907	*1,337	*8,517	*28,225	*3,648
$5,000 under $10,000	3,507,569	30,801,633	2,467,751	53,941	396,123	42,579	*11,068	*100,110	*12,168
$10,000 under $15,000	4,231,250	49,841,027	4,444,773	2,970,496	39,856,773	4,306,646	79,979	1,057,466	136,350
$15,000 under $20,000	1,172,191	20,194,304	1,758,008	1,816,548	30,515,542	3,415,540	2,847,599	50,778,968	6,609,734
$20,000 under $25,000	374,190	8,261,274	711,793	594,707	13,185,300	1,459,602	1,671,340	36,565,140	5,046,585
$25,000 under $30,000	221,401	6,027,778	528,440	317,657	8,641,435	960,028	717,367	19,585,770	2,663,290
$30,000 under $40,000	134,121	4,534,619	406,907	243,284	8,222,626	903,744	537,379	18,244,223	2,485,415
$40,000 under $50,000	27,039	1,240,731	105,911	33,628	1,516,318	167,617	98,087	4,310,443	602,118
$50,000 under $75,000	12,854	750,554	65,616	15,381	905,286	100,637	35,388	2,000,536	272,476
$75,000 under $100,000	2,145	174,477	15,838	2,377	192,077	21,761	5,125	457,895	61,679
$100,000 under $200,000	6,017	825,770	67,035	1,238	156,615	17,643	3,176	403,472	55,354
$200,000 or more	326	122,899	10,514	4,472	1,432,010	170,669	472	250,529	34,199

Footnote(s) at end of table.

Table 3.2—Returns With Total Income Tax: Total Income Tax as a Percent 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)

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—continued								
	15 under 17 percent			17 under 25 percent			25 under 30 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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	**5,330,205**	**217,216,972**	**34,640,604**	**6,637,980**	**381,259,259**	**76,143,403**	**682,249**	**77,822,155**	**21,150,727**
Under $5,000	—	—	—	*2,839	*14,135	*2,561	**2,695	**8,382	**2,238
$5,000 under $10,000	—	—	—	*2,992	*29,378	*6,517	**	**	**
$10,000 under $15,000	*2,839	*39,454	*6,581	*4,225	*53,287	*10,991	*2,842	*36,956	*10,289
$15,000 under $20,000	28,601	530,880	83,839	*897	*16,977	*3,384	*1,368	*24,307	*6,501
$20,000 under $25,000	919,803	21,211,412	3,328,944	29,774	659,452	122,073	*483	*11,084	*3,174
$25,000 under $30,000	702,792	18,906,656	3,052,565	588,061	16,516,122	2,956,434	*2,239	*59,859	*16,774
$30,000 under $40,000	1,195,143	42,813,373	6,773,676	1,149,345	39,695,859	7,579,829	6,392	228,100	61,313
$40,000 under $50,000	1,235,152	54,971,422	8,777,895	1,338,998	60,512,353	11,513,004	14,254	648,038	171,414
$50,000 under $75,000	1,094,320	63,354,322	10,147,840	2,423,415	147,337,300	29,227,217	157,714	9,860,561	2,636,523
$75,000 under $100,000	112,099	9,420,614	1,510,819	732,829	62,136,844	13,074,231	177,661	15,551,112	4,166,708
$100,000 under $200,000	34,573	4,292,004	689,177	330,767	40,942,505	8,833,979	271,238	35,404,778	9,700,453
$200,000 or more	4,883	1,676,835	269,268	33,838	13,345,046	2,813,183	45,363	15,988,978	4,375,338
Joint returns									
Total	**3,062,480**	**152,881,289**	**24,380,158**	**4,075,872**	**279,832,410**	**56,059,991**	**459,245**	**59,903,496**	**16,285,241**
Under $5,000	—	—	—	—	—	—	**1,194	**5,687	**1,540
$5,000 under $10,000	—	—	—	*2,992	*29,378	*6,517	**	**	**
$10,000 under $15,000	—	—	—	**2,282	**36,621	**7,843	*3	*32	*9
$15,000 under $20,000	*22	*423	*66	**	**	**	*921	*16,032	*4,282
$20,000 under $25,000	*4,393	*96,550	*15,454	*2,185	*46,526	*7,933	*483	*11,084	*3,174
$25,000 under $30,000	*4,365	*116,662	*18,335	*5,653	*157,635	*31,718	*56	*1,495	*428
$30,000 under $40,000	742,064	27,570,154	4,334,508	42,013	1,606,784	288,298	3,135	112,902	30,951
$40,000 under $50,000	1,117,826	49,842,235	7,954,195	844,723	38,775,689	7,030,264	1,708	71,208	18,734
$50,000 under $75,000	1,050,063	60,857,473	9,747,064	2,153,816	131,624,888	25,878,220	26,280	1,782,451	463,728
$75,000 under $100,000	107,803	9,057,193	1,452,994	685,067	58,051,587	12,192,199	139,784	12,333,445	3,288,682
$100,000 under $200,000	31,528	3,901,115	626,649	306,253	37,682,046	8,130,154	247,480	32,400,332	8,867,842
$200,000 or more	4,416	1,439,482	230,893	30,688	11,821,257	2,486,845	38,201	13,168,829	3,605,869
Nonjoint returns									
Total	**2,267,725**	**64,335,682**	**10,260,446**	**2,562,308**	**101,428,849**	**20,083,413**	**223,004**	**17,918,658**	**4,865,486**
Under $5,000	—	—	—	*2,839	*14,135	*2,561	*1,501	*2,694	*698
$5,000 under $10,000	—	—	—	—	—	—	—	—	—
$10,000 under $15,000	*2,839	*39,454	*6,581	**2,840	**33,644	**6,533	*2,839	*36,924	*10,280
$15,000 under $20,000	28,579	530,457	83,774	**	**	**	*447	*8,275	*2,219
$20,000 under $25,000	915,410	21,114,862	3,313,489	27,589	612,926	114,140	—	—	—
$25,000 under $30,000	698,427	18,789,994	3,034,230	582,408	16,358,486	2,924,716	*2,183	*58,365	*16,346
$30,000 under $40,000	453,079	15,243,219	2,439,168	1,107,332	38,089,075	7,291,531	*3,257	*115,199	*30,362
$40,000 under $50,000	117,326	5,129,186	823,700	494,275	21,736,665	4,482,740	12,546	576,829	152,680
$50,000 under $75,000	44,257	2,496,849	400,777	269,599	15,712,412	3,348,997	131,434	8,078,110	2,172,795
$75,000 under $100,000	4,296	363,421	57,825	47,762	4,085,257	882,032	37,877	3,217,667	878,026
$100,000 under $200,000	3,045	390,889	62,528	24,514	3,260,459	703,825	23,758	3,004,446	832,610
$200,000 or more	467	237,353	38,375	3,150	1,523,789	326,338	7,162	2,820,149	769,469

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	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									
Total	**443,081**	**129,788,512**	**48,996,729**	**18,808**	**2,972,421**	**1,825,129**	**21,098**	**–468,305**	**870,979**
Under $5,000	**674	**4,369	**1,376	**	**	**	**	**	**
$5,000 under $10,000	**	**	**	**312	**2,550	**2,298	**15,805	**–868,039	**245,983
$10,000 under $15,000	*306	*3,936	*1,699	*241	*2,771	*1,884	81	951	3,585
$15,000 under $20,000	*335	*5,872	*2,726	377	6,558	4,792	18	314	1,386
$20,000 under $25,000	*3,299	*77,082	*25,661	*870	*20,366	*19,160	62	1,445	2,834
$25,000 under $30,000	*208	*5,790	*2,233	*729	*19,679	*13,383	40	1,057	1,945
$30,000 under $40,000	868	30,485	12,635	2,986	104,947	69,901	63	2,390	4,810
$40,000 under $50,000	2,740	123,544	44,495	729	32,532	20,945	62	2,608	7,718
$50,000 under $75,000	25,035	1,592,770	538,078	4,651	288,678	192,311	4,427	260,799	407,275
$75,000 under $100,000	35,596	3,130,453	1,039,203	1,907	175,166	112,462	88	7,353	14,179
$100,000 under $200,000	178,955	26,625,771	8,928,868	2,906	414,327	274,070	260	33,849	54,426
$200,000 or more	195,065	98,188,440	38,399,755	3,100	1,904,846	1,113,923	192	88,970	126,839
Joint returns									
Total	**317,567**	**103,429,766**	**39,004,448**	**15,148**	**2,436,586**	**1,495,897**	**12,855**	**–330,850**	**760,525**
Under $5,000	**	**	**	**	**	**	**7,775	**–703,466	**178,858
$5,000 under $10,000	**674	**4,369	**1,376	**223	**1,911	**1,665	**	**	**
$10,000 under $15,000	*306	*3,936	*1,699	**444	**7,033	**5,443	**93	**1,183	**4,741
$15,000 under $20,000	*204	*3,639	*1,733	**	**	**	**	**	**
$20,000 under $25,000	**1,867	**45,061	**14,663	*870	*20,366	*19,160	**53	**1,334	**2,843
$25,000 under $30,000	**	**	**	*684	*18,371	*12,283	**	**	**
$30,000 under $40,000	*421	*14,590	*5,585	2,531	90,163	58,939	50	1,921	3,325
$40,000 under $50,000	2,431	109,428	37,921	629	28,020	17,977	62	2,608	7,718
$50,000 under $75,000	10,413	633,758	231,888	3,577	222,049	148,640	4,359	257,017	401,557
$75,000 under $100,000	7,128	627,792	220,514	1,128	104,654	70,545	54	4,628	9,620
$100,000 under $200,000	129,432	19,833,242	6,554,493	2,329	338,617	220,183	234	30,746	48,232
$200,000 or more	164,691	82,153,951	31,934,576	2,733	1,605,402	941,062	175	73,180	103,631
Nonjoint returns									
Total	**125,514**	**26,358,745**	**9,992,281**	**3,660**	**535,834**	**329,232**	**8,243**	**–137,455**	**110,454**
Under $5,000	—	—	—	**	**	**	5,122	–180,945	38,003
$5,000 under $10,000	—	—	—	**89	**639	**633	*2,908	*16,372	*29,124
$10,000 under $15,000	—	—	—	**174	**2,296	**1,233	**6	**83	**228
$15,000 under $20,000	*131	*2,233	*993	**	**	**	**	**	**
$20,000 under $25,000	**1,640	**37,811	**13,231	—	—	—	**49	**1,168	**1,936
$25,000 under $30,000	**	**	**	*45	*1,308	*1,100	**	**	**
$30,000 under $40,000	*447	*15,895	*7,050	*455	*14,784	*10,962	*13	*469	*1,484
$40,000 under $50,000	*309	*14,116	*6,574	*100	*4,513	*2,968	—	—	—
$50,000 under $75,000	14,622	959,012	306,190	1,074	66,629	43,671	*68	*3,782	*5,718
$75,000 under $100,000	28,468	2,502,661	818,689	779	70,512	41,918	*34	*2,725	*4,560
$100,000 under $200,000	49,523	6,792,529	2,374,376	577	75,710	53,887	26	3,102	6,194
$200,000 or more	30,374	16,034,489	6,465,179	367	299,444	172,861	17	15,789	23,208

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

**Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to total because of rounding

Table 3.3—All Returns: Tax Liability, Tax Credits, and Taxpayments, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns	Total tax liability		Total tax credits									
						Personal credits							
						Total		Child care credit		Credit for the elderly and disabled		Residential energy credit	
		Number of returns	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	**101,660,287**	**84,889,726**	**338,764,670**	**20,995,285**	**10,248,044**	**15,041,372**	**4,262,205**	**8,417,522**	**3,127,702**	**462,548**	**108,642**	**2,978,881**	**811,675**
No adjusted gross income	1,034,803	209,417	454,412	1,416	6,237	1,041	98	*4	*2	39	25	*3	*1
$1 under $1,000	2,257,204	66,866	8,267	—	—	**	**	—	—	—	—	—	—
$1,000 under $2,000	3,317,491	367,025	40,566	*4,341	*504	**2,842	**207	—	—	—	—	*2,839	*207
$2,000 under $3,000	3,453,996	382,416	84,036	*14,822	*3,413	*8,517	*2,410	*2,839	*2,126	—	—	—	—
$3,000 under $4,000	3,322,718	1,473,661	142,655	24,949	554	*10,106	*232	—	—	—	—	*2,839	*125
$4,000 under $5,000	3,362,763	2,317,174	363,441	198,022	12,388	86,525	4,644	29,891	2,672	31,229	1,218	*5,678	*88
$5,000 under $6,000	3,300,289	2,333,770	607,666	346,285	33,948	157,023	13,390	73,977	7,108	45,976	4,560	*7,179	*583
$6,000 under $7,000	3,270,679	2,293,009	812,182	588,022	88,129	217,907	30,075	98,026	17,668	60,723	9,802	27,767	1,635
$7,000 under $8,000	3,201,650	2,309,739	1,028,890	654,630	140,210	248,981	45,413	126,579	28,789	49,925	12,628	*24,213	*2,285
$8,000 under $9,000	3,462,629	2,805,765	1,500,338	841,273	194,324	333,906	74,382	187,701	52,599	68,139	18,016	29,105	2,558
$9,000 under $10,000	3,256,219	2,856,962	1,804,091	878,046	196,805	329,368	86,458	210,573	68,889	38,408	12,582	*15,696	*2,112
$10,000 under $11,000	2,978,825	2,779,121	2,025,224	829,984	160,685	343,728	113,755	220,446	94,378	39,909	11,794	36,284	4,849
$11,000 under $12,000	2,864,753	2,734,264	2,319,833	438,215	130,588	349,903	94,917	202,380	79,821	*19,873	*4,679	52,011	6,430
$12,000 under $13,000	2,718,168	2,611,460	2,627,659	374,393	118,968	304,275	92,607	189,191	79,596	*14,357	*5,096	40,946	4,462
$13,000 under $14,000	2,706,508	2,621,434	2,881,044	493,522	163,505	392,992	130,150	263,842	109,114	31,085	10,874	38,263	7,477
$14,000 under $15,000	2,680,264	2,608,192	3,304,026	479,740	185,630	406,846	144,840	277,628	126,941	*11,356	*4,474	67,838	10,850
$15,000 under $16,000	2,561,351	2,520,482	3,459,891	454,911	153,787	362,845	108,018	227,665	94,040	*10,018	*2,016	54,157	8,203
$16,000 under $17,000	2,334,042	2,293,035	3,527,201	402,446	140,842	324,842	107,659	201,802	91,833	*16,539	*5,675	37,810	7,131
$17,000 under $18,000	2,343,660	2,309,737	3,912,539	424,776	154,691	340,466	119,078	220,679	106,884	*7,861	*931	65,349	8,405
$18,000 under $19,000	2,198,938	2,173,113	4,044,912	385,863	146,557	319,296	109,601	219,134	96,310	*1,192	*584	39,380	10,819
$19,000 under $20,000	2,164,003	2,141,392	4,309,719	376,570	139,789	299,241	90,461	203,592	74,579	*9,362	*1,995	28,873	10,421
$20,000 under $25,000	8,976,271	8,892,774	21,538,185	1,930,561	726,370	1,571,781	474,200	996,644	382,137	*6,548	*1,692	260,685	71,449
$25,000 under $30,000	7,457,947	7,417,240	23,880,300	1,816,358	651,735	1,498,922	415,296	934,722	319,187	—	—	339,097	80,052
$30,000 under $40,000	11,635,660	11,594,690	51,568,159	3,303,222	1,314,166	2,761,670	792,399	1,581,040	544,408	—	—	747,654	213,988
$40,000 under $50,000	6,701,544	6,690,507	42,889,442	2,227,073	979,392	1,840,989	566,046	1,022,989	376,545	—	—	451,882	161,453
$50,000 under $75,000	5,628,639	5,620,555	57,829,175	2,154,565	1,231,405	1,679,398	460,882	740,016	293,047	—	—	437,473	129,343
$75,000 under $100,000	1,263,409	1,262,192	22,604,285	595,877	478,472	400,537	94,729	115,322	44,833	—	—	91,940	34,952
$100,000 under $200,000	909,357	907,596	30,506,264	535,573	1,060,423	323,141	69,696	61,249	29,186	—	—	61,747	24,737
$200,000 under $500,000	238,088	237,791	22,379,218	170,625	732,823	95,509	16,666	8,538	4,394	—	—	10,259	5,902
$500,000 under $1,000,000	41,107	41,061	10,063,763	34,100	324,699	19,579	2,635	746	437	**9	**1	1,322	822
$1,000,000 or more	17,312	17,286	16,247,288	15,103	577,003	9,196	1,259	307	178	**	**	592	336
Taxable returns, total	**82,846,420**	**82,846,420**	**337,330,493**	**17,816,200**	**8,883,444**	**13,660,515**	**3,787,721**	**7,459,996**	**2,813,378**	**264,033**	**65,232**	**2,809,895**	**697,849**
No adjusted gross income	10,928	10,928	256,148	455	4,680	930	87	*4	*2	39	25	*3	*1
$1 under $1,000	*32	*32	*566	—	—	**	**	—	—	—	—	—	—
$1,000 under $2,000	183,292	183,292	11,652	*4,341	*504	**2,842	**207	—	—	—	—	*2,839	*207
$2,000 under $3,000	193,747	193,747	30,772	*11,983	*602	*5,678	*284	—	—	—	—	—	—
$3,000 under $4,000	1,294,631	1,294,631	93,687	*5,925	*77	*4,428	*53	—	—	—	—	—	—
$4,000 under $5,000	2,169,016	2,169,016	304,179	32,865	6,067	*18,227	*2,280	*2,839	*1,669	—	—	*2,839	*51
$5,000 under $6,000	2,181,195	2,181,195	548,947	49,604	3,971	34,783	1,490	*2,839	*102	*9,069	*440	*1,501	*50
$6,000 under $7,000	2,160,975	2,160,975	756,256	97,018	9,432	71,300	5,313	*2,839	*392	*22,712	*2,808	*17,197	*1,285
$7,000 under $8,000	2,217,376	2,217,376	987,844	141,023	25,126	69,637	6,375	—	—	*21,373	*4,206	*11,356	*784
$8,000 under $9,000	2,692,796	2,692,796	1,435,331	329,734	77,870	115,922	13,444	*18,535	*4,704	31,229	5,579	*20,036	*2,023
$9,000 under $10,000	2,774,516	2,774,516	1,747,276	546,702	102,997	139,924	22,132	48,425	10,443	27,052	8,301	*10,018	*937
$10,000 under $11,000	2,722,412	2,722,412	1,976,777	679,786	104,037	240,629	67,798	142,275	54,458	32,730	8,714	*18,535	*2,145
$11,000 under $12,000	2,676,358	2,676,358	2,270,814	349,381	88,447	296,715	75,472	160,809	62,516	*17,034	*3,708	43,233	5,262
$12,000 under $13,000	2,579,792	2,579,792	2,584,968	305,423	82,480	256,475	68,958	154,962	57,909	*11,518	*4,380	33,215	3,413
$13,000 under $14,000	2,593,659	2,593,659	2,851,577	427,034	122,647	358,748	109,862	236,468	93,665	29,893	10,055	32,585	3,457
$14,000 under $15,000	2,580,391	2,580,391	3,271,144	420,081	142,044	363,690	117,469	243,007	104,720	*11,356	*4,474	60,496	5,762
$15,000 under $16,000	2,488,093	2,488,093	3,418,540	419,295	128,069	351,316	102,381	220,486	89,895	*8,517	*1,664	51,308	7,062
$16,000 under $17,000	2,264,914	2,264,914	3,486,998	364,857	113,959	301,087	97,558	181,439	81,967	*16,539	*5,675	34,419	6,910
$17,000 under $18,000	2,286,314	2,286,314	3,678,077	399,359	140,695	329,172	115,605	211,770	104,188	*7,861	*931	60,270	7,630
$18,000 under $19,000	2,151,361	2,151,361	4,015,701	358,905	123,078	311,072	103,235	215,390	95,332	*1,192	*584	35,348	5,476
$19,000 under $20,000	2,115,018	2,115,018	4,269,801	345,080	105,022	292,325	82,191	201,041	73,702	*9,362	*1,995	24,508	3,156
$20,000 under $25,000	8,826,109	8,826,109	21,450,653	1,820,815	595,047	1,522,949	435,478	970,407	371,308	*6,548	*1,692	241,256	43,821
$25,000 under $30,000	7,384,215	7,384,215	23,817,094	1,761,662	541,545	1,473,353	385,141	926,206	316,450	—	—	320,675	52,673
$30,000 under $40,000	11,544,233	11,544,233	51,439,165	3,236,424	1,130,962	2,739,955	770,560	1,572,868	542,170	—	—	736,192	194,727
$40,000 under $50,000	6,677,614	6,677,614	42,854,583	2,212,087	940,599	1,833,794	560,260	1,021,786	375,931	—	—	449,461	156,422
$50,000 under $75,000	5,615,517	5,615,517	57,805,870	2,148,438	1,178,265	1,678,732	460,577	739,839	292,986	—	—	437,149	129,126
$75,000 under $100,000	1,260,060	1,260,060	22,591,180	593,835	469,456	400,002	94,701	115,322	44,833	—	—	91,939	34,952
$100,000 under $200,000	905,961	905,961	30,489,235	534,451	1,049,146	322,585	68,254	60,850	29,028	—	—	61,346	23,457
$200,000 under $500,000	237,592	237,592	22,377,415	170,473	719,003	95,477	16,663	8,537	4,394	—	—	10,257	5,901
$500,000 under $1,000,000	41,037	41,037	10,063,239	34,078	318,858	19,575	2,635	746	437	**9	**1	1,322	822
$1,000,000 or more	17,266	17,266	16,245,004	15,086	558,759	9,193	1,258	307	178	**	**	592	336
Nontaxable returns, total	**18,813,867**	**2,043,306**	**1,434,177**	**3,179,085**	**1,364,600**	**1,380,857**	**474,484**	**957,526**	**314,324**	**198,515**	**43,410**	**168,986**	**113,825**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Total tax credits—Continued											
	Personal credits—Continued		Non-personal credits								Earned income credit used to offset income tax before credits	
	Political contributions credit		Total		Foreign tax credit		Total business credits		Other tax credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	**4,290,354**	**214,189**	**4,957,997**	**5,608,852**	**453,863**	**782,561**	**4,614,307**	**4,791,132**	**13,385**	**12,281**	**2,688,925**	**379,571**
No adjusted gross income	1,030	70	31,749	6,942	—	—	31,749	6,942	—	—	—	—
$1 under $1,000	**	**	*4,339	*103	—	—	*4,339	*103	—	—	—	—
$1,000 under $2,000	**3	**()	*4 197	*72	—	—	*4,197	*72	—	—	*1 501	*296
$2,000 under $3,000	*5,678	*284	*14,880	*448	—	—	*14,880	*448	—	—	*2 839	*684
$3,000 under $4,000	*7,267	*107	23,119	431	—	—	23,119	431	—	—	*2 839	*99
$4,000 under $5,000	*19,727	*667	28,065	3,629	*4 251	*13	23,814	3 617	—	—	95 502	4 337
$5,000 under $6,000	29,891	1,140	20,485	1,248	*4,251	*123	16,234	1,124	—	—	182,347	19 467
$6,000 under $7,000	31,391	970	60,021	9,279	—	—	60,021	9,279	—	—	338 653	48,859
$7,000 under $8,000	48,264	1,712	64,373	12,110	—	—	64,373	12,110	—	—	407 143	82 894
$8,000 under $9,000	48,961	1,209	80,496	14 657	—	—	80,496	14,657	—	—	505 905	105,306
$9,000 under $10,000	67,530	2,874	82,430	24,754	*4,252	*136	78,178	24,618	—	—	589 073	85 638
$10,000 under $11,000	58,445	2,737	75,981	15,062	*8,502	*30	67,479	15,032	—	—	563 123	31,990
$11,000 under $12,000	84,156	3,987	95,899	35 672	**8,503	**149	87,397	35,523	—	—	—	—
$12,000 under $13,000	79,815	3,454	82,556	26,412	—	—	82,556	26,412	—	—	—	—
$13,000 under $14,000	71,158	2,685	111,932	33,355	**	**	111,932	33,355	—	—	—	—
$14,000 under $15,000	68,559	2,575	95,799	40,791	—	—	95,799	40,791	—	—	—	—
$15,000 under $16,000	84,707	3,759	98,965	45,789	*4,251	*5,284	94,714	40,505	—	—	—	—
$16,000 under $17,000	80,494	3,020	97,154	33,218	*4,251	*1,258	92,903	31,960	—	—	—	—
$17,000 under $18,000	67,498	2,857	97,070	35 646	—	—	97,070	35,646	—	—	—	—
$18,000 under $19,000	61,975	1,888	76,880	36,963	*4,252	*38	72,628	36,925	—	—	—	—
$19,000 under $20,000	70,832	3,465	88,688	49,330	*10,640	*2,422	82,299	46,908	—	—	—	—
$20,000 under $25,000	402,033	18,922	443,470	252,220	40,425	20,203	411,547	232,017	—	—	—	—
$25,000 under $30,000	341,425	16,056	399,713	236,439	*29,759	*31,351	369,955	205,080	*22	*8	—	—
$30,000 under $40,000	702,091	34,003	740,774	521,852	76,545	50,032	674,847	471,579	*2,163	*154	—	—
$40,000 under $50,000	547,825	28,048	527,839	413,400	*29,758	*13,548	501,707	399,572	*2,183	*190	—	—
$50,000 under $75,000	707,235	38,492	688,143	770,568	89,331	210,186	629,482	558,054	*1,797	*630	—	—
$75,000 under $100,000	250,232	14,944	296,087	383,756	40,404	17,127	262,664	362,638	1,664	439	—	—
$100,000 under $200,000	240,806	15,773	352,199	990,734	53,435	209,132	315,365	777,922	2,825	1,378	—	—
$200,000 under $500,000	84,062	6,370	131,817	716,160	28,308	97,355	120,594	609,804	1,959	5,639	—	—
$500,000 under $1,000,000	18,473	1,375	29,415	322,065	9,453	26,487	29,230	291,778	474	1,362	—	—
$1,000,000 or more	8,791	744	13,462	575,745	3,292	97,687	12,739	466,229	298	2,481	—	—
Taxable returns, total	**4,208,431**	**211,262**	**4,231,318**	**4,920,399**	**430,295**	**643,084**	**3,911,171**	**4,242,385**	**13,361**	**12,056**	**1,187,942**	**175,498**
No adjusted gross income	919	59	691	4,663	—	—	691	4,663	—	—	—	—
$1 under $1,000	**	**	—	—	—	—	—	—	—	—	—	—
$1,000 under $2,000	**3	**()	**	**	—	—	**	**	—	—	*1,501	*296
$2,000 under $3,000	*5,678	*284	**6,306	**319	—	—	**6,306	**319	—	—	—	—
$3,000 under $4,000	*4,428	*53	*1,500	*24	—	—	.*1,500	*24	—	—	—	—
$4,000 under $5,000	*12,549	*559	*14,638	*2 226	*4,251	*13	*10,387	*2,213	—	—	*2 839	*1 561
$5,000 under $6,000	*21,374	*898	*9,143	*507	*4,251	*123	*4,892	*384	—	—	*5,678	*1,973
$6,000 under $7,000	28,552	828	25,724	3,694	—	—	25,724	3,694	—	—	*1 501	*425
$7,000 under $8,000	36,908	1,385	19,572	2,659	—	—	19,572	2,659	—	—	51 815	16 092
$8,000 under $9,000	46,122	1,138	30,599	7,255	—	—	30,599	7,255	—	—	194 732	57,171
$9,000 under $10,000	57 268	2,452	45,151	12,823	*4,251	*136	40,900	12,687	—	—	415,893	68,042
$10,000 under $11,000	52,767	2,482	47,579	6,300	*8,502	*30	39,077	6,271	—	—	513,983	29,938
$11,000 under $12,000	84,156	3,987	54,167	12,976	*8,502	*149	45,665	12,827	—	—	—	—
$12,000 under $13,000	71,136	3,255	53,471	13,523	—	—	53 471	13,523	—	—	—	—
$13,000 under $14,000	71,158	2,685	78,188	12,786	—	—	78,188	12,786	—	—	—	—
$14,000 under $15,000	67,366	2,512	71,873	24,576	—	—	71,873	24,576	—	—	—	—
$15,000 under $16,000	84,707	3,759	74,725	25,688	*4,251	*5,284	70,474	20,404	—	—	—	—
$16,000 under $17,000	80,046	3,005	76,788	16,402	*4,251	*1,258	72,537	15,143	—	—	—	—
$17,000 under $18,000	66,305	2,856	75,740	25,090	—	—	75,740	25,090	—	—	—	—
$18,000 under $19,000	61,527	1,843	56,504	19,843	*4,252	*38	52,252	19,804	—	—	—	—
$19,000 under $20,000	68,649	3,339	61,563	22,832	*10,640	*2,422	55,174	20,410	—	—	—	—
$20,000 under $25,000	397,675	18,657	365,292	159,569	36,174	12,861	337,620	146,708	—	—	—	—
$25,000 under $30,000	340,408	16,017	362,038	156,404	*21,257	*2,636	340,782	153,761	*22	*8	—	—
$30,000 under $40,000	695,836	33,663	681,131	360,402	68,043	16,130	623,706	344,031	*2,163	*154	—	—
$40,000 under $50,000	544,254	27,907	517,283	380,394	*29,758	*13,548	491,151	366,566	*2,183	*190	—	—
$50,000 under $75,000	706,916	38,465	681,756	717,721	87,192	178,174	625,234	537,220	*1,797	*630	—	—
$75,000 under $100,000	249,698	14,917	294,406	374,758	40,403	17,127	260,983	353,658	1,642	422	—	—
$100,000 under $200,000	240,737	15,769	351,009	980,898	53,434	209,110	314,176	768,108	2,825	1,378	—	—
$200,000 under $500,000	84,032	6,368	131,648	702,342	28,174	83,945	120,539	609,607	1,957	5,432	—	—
$500,000 under $1,000,000	18,469	1,375	29,389	316,224	9,434	20,656	29,222	291,767	474	1,362	—	—
$1,000,000 or more	8,788	744	13,444	557,501	3,275	79,444	12,736	466,228	298	2,481	—	—
Nontaxable returns, total	**81,923**	**2,928**	**726,679**	**688,452**	**23,568**	**139,477**	**703,136**	**548,747**	***24**	***224**	**1,500,983**	**204,072**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Income tax after credits: Number of returns	Income tax after credits: Amount	Total income tax: Number of returns	Total income tax: Amount	Additional tax for tax preferences[1]: Total: Number of returns	Additional tax for tax preferences[1]: Total: Amount	Additional tax for tax preferences[1]: Alternative minimum tax: Number of returns	Additional tax for tax preferences[1]: Alternative minimum tax: Amount	All other taxes: Total: Number of returns	All other taxes: Total: Amount	All other taxes: Tax from recomputing prior-year investment credit: Number of returns	All other taxes: Tax from recomputing prior-year investment credit: Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns, total	**82,762,130**	**321,917,289**	**82,846,420**	**325,710,254**	**427,756**	**3,792,965**	**427,688**	**3,791,672**	**11,029,407**	**13,263,625**	**961,576**	**412,065**
No adjusted gross income	3,045	1,192	10,928	185,398	7,891	184,207	7,878	183,927	216,885	285,630	33,139	27,463
$1 under $1,000	—	—	*32	*524	*32	*524	*32	*524	71,733	10,129	*5,026	*132
$1,000 under $2,000	183,197	9,351	183,292	11,190	*95	*1,839	*95	*1,839	192,764	35,862	*649	*8
$2,000 under $3,000	193,053	26,457	193,747	30,508	*694	*4,051	*694	*4,051	207,759	66,305	*4,229	*314
$3,000 under $4,000	1,294,527	74,216	1,294,631	77,196	*104	*2,980	*104	*2,980	253,964	80,127	*5,681	*37
$4,000 under $5,000	2,168,980	267,386	2,169,016	270,682	*166	*3,297	*166	*3,297	283,669	118,676	*6,451	*1,812
$5,000 under $6,000	2,180,267	492,874	2,181,195	505,602	*928	*12,727	*928	*12,727	307,309	147,055	*3,628	*657
$6,000 under $7,000	2,160,340	685,831	2,160,975	687,441	*638	*1,610	*638	*1,610	322,776	161,115	*13,682	*1,761
$7,000 under $8,000	2,217,258	930,216	2,217,376	931,813	*118	*1,598	*118	*1,598	234,199	118,694	*5,929	*358
$8,000 under $9,000	2,692,571	1,326,265	2,692,796	1,327,950	*225	*1,685	*225	*1,685	292,163	192,210	*3,093	*2,796
$9,000 under $10,000	2,773,869	1,634,795	2,774,516	1,636,531	*647	*1,736	*647	*1,736	253,941	173,154	15,462	3,916
$10,000 under $11,000	2,722,100	1,841,971	2,722,412	1,844,248	*313	*2,277	*313	*2,277	243,802	182,936	*6,847	*1,459
$11,000 under $12,000	2,676,318	2,121,248	2,676,358	2,123,188	*40	*1,940	*40	*1,940	256,466	196,645	*7,627	*1,507
$12,000 under $13,000	2,579,678	2,424,580	2,579,792	2,425,656	*114	*1,076	*114	*1,076	246,792	202,003	9,917	4,895
$13,000 under $14,000	2,593,617	2,717,266	2,593,659	2,719,674	*668	*2,407	*668	*2,407	193,146	161,370	*12,378	*1,514
$14,000 under $15,000	2,577,215	3,062,703	2,580,391	3,069,821	*3,176	*7,119	*3,176	*7,119	236,885	234,204	11,100	3,545
$15,000 under $16,000	2,488,034	3,254,241	2,488,093	3,255,908	145	1,666	145	1,666	254,081	203,983	9,711	1,763
$16,000 under $17,000	2,264,801	3,276,123	2,264,914	3,278,453	*560	*2,331	*560	*2,331	244,833	248,747	16,348	2,624
$17,000 under $18,000	2,285,619	3,658,079	2,286,314	3,661,350	696	3,271	696	3,271	248,312	251,189	18,360	3,616
$18,000 under $19,000	2,150,489	3,814,025	2,151,361	3,820,712	3,503	6,687	3,503	6,687	216,882	224,201	17,327	5,114
$19,000 under $20,000	2,113,132	4,049,305	2,115,018	4,057,983	4,069	8,678	4,069	8,678	265,556	251,736	17,349	3,323
$20,000 under $25,000	8,823,368	20,384,592	8,826,109	20,420,486	16,594	35,894	16,594	35,894	1,094,520	1,117,699	86,409	25,339
$25,000 under $30,000	7,380,317	22,884,673	7,384,215	22,916,851	13,408	32,178	13,408	32,178	919,466	963,450	57,284	17,603
$30,000 under $40,000	11,537,312	49,674,507	11,544,233	49,793,757	34,111	119,250	34,111	119,250	1,496,584	1,774,402	120,429	39,565
$40,000 under $50,000	6,661,020	41,349,053	6,677,614	41,501,665	50,192	152,612	50,192	152,612	853,285	1,387,777	89,472	34,862
$50,000 under $75,000	5,598,939	55,685,202	5,615,517	56,064,781	98,744	379,579	98,744	379,579	881,767	1,764,394	139,671	46,515
$75,000 under $100,000	1,251,250	21,462,399	1,260,060	21,794,656	58,260	332,257	58,260	332,257	312,831	809,629	68,911	22,709
$100,000 under $200,000	897,817	28,736,576	905,961	29,656,937	89,057	920,361	89,012	919,634	302,980	849,327	103,816	62,785
$200,000 under $500,000	236,024	21,352,126	237,592	22,032,978	32,390	680,852	32,385	680,776	95,317	346,240	51,016	37,971
$500,000 under $1,000,000	40,835	9,548,206	41,037	9,878,188	6,193	329,982	6,190	329,850	19,436	185,576	13,914	22,881
$1,000,000 or more	17,138	15,171,832	17,266	15,728,128	3,985	556,296	3,983	556,217	9,304	519,160	6,721	33,220
Taxable returns, total	**82,762,130**	**321,917,289**	**82,846,420**	**325,710,254**	**427,756**	**3,792,965**	**427,688**	**3,791,672**	**8,774,270**	**11,620,239**	**828,120**	**355,233**
No adjusted gross income	3,045	1,192	10,928	185,398	7,891	184,207	7,878	183,927	3,157	70,749	568	2,027
$1 under $1,000	—	—	*32	*524	*32	*524	*32	*524	*8	*42	*3	*1
$1,000 under $2,000	183,197	9,351	183,292	11,190	*95	*1,839	*95	*1,839	*1,527	*462	*23	*1
$2,000 under $3,000	193,053	26,457	193,747	30,508	*694	*4,051	*694	*4,051	*2,906	*264	*2,861	*54
$3,000 under $4,000	1,294,527	74,216	1,294,631	77,196	*104	*2,980	*104	*2,980	58,751	16,491	*3	*3
$4,000 under $5,000	2,168,980	267,386	2,169,016	270,682	*166	*3,297	*166	*3,297	98,323	33,497	—	—
$5,000 under $6,000	2,180,267	492,874	2,181,195	505,602	*928	*12,727	*928	*12,727	109,808	43,345	—	—
$6,000 under $7,000	2,160,340	685,831	2,160,975	687,441	*638	*1,610	*638	*1,610	157,740	68,816	*3,001	*227
$7,000 under $8,000	2,217,258	930,216	2,217,376	931,813	*118	*1,598	*118	*1,598	122,246	56,031	*4,426	*80
$8,000 under $9,000	2,692,571	1,326,265	2,692,796	1,327,950	*225	*1,685	*225	*1,685	166,962	107,381	*198	*45
$9,000 under $10,000	2,773,869	1,634,795	2,774,516	1,636,531	*647	*1,736	*647	*1,736	168,104	110,745	*9,477	*3,705
$10,000 under $11,000	2,722,100	1,841,971	2,722,412	1,844,248	*313	*2,277	*313	*2,277	185,592	132,529	*4,341	*184
$11,000 under $12,000	2,676,318	2,121,248	2,676,358	2,123,188	*40	*1,940	*40	*1,940	198,560	147,627	*2,730	*105
$12,000 under $13,000	2,579,678	2,424,580	2,579,792	2,425,656	*114	*1,076	*114	*1,076	215,124	159,312	*8,364	*2,966
$13,000 under $14,000	2,593,617	2,717,266	2,593,659	2,719,674	*668	*2,407	*668	*2,407	165,371	131,903	*10,875	*1,282
$14,000 under $15,000	2,577,215	3,062,703	2,580,391	3,069,821	*3,176	*7,119	*3,176	*7,119	209,084	201,323	8,099	2,830
$15,000 under $16,000	2,488,034	3,254,241	2,488,093	3,255,908	145	1,666	145	1,666	221,692	162,632	*5,784	*1,379
$16,000 under $17,000	2,264,801	3,276,123	2,264,914	3,278,453	*560	*2,331	*560	*2,331	216,712	208,544	14,156	2,210
$17,000 under $18,000	2,285,619	3,658,079	2,286,314	3,661,350	696	3,271	696	3,271	224,889	216,727	16,389	2,841
$18,000 under $19,000	2,150,489	3,814,025	2,151,361	3,820,712	3,503	6,687	3,503	6,687	195,130	194,989	15,882	4,494
$19,000 under $20,000	2,113,132	4,049,305	2,115,018	4,057,983	4,069	8,678	4,069	8,678	239,182	2.1,817	*9,900	*2,575
$20,000 under $25,000	8,823,368	20,384,592	8,826,109	20,420,486	16,594	35,894	16,594	35,894	1,027,855	1,030,167	75,025	23,104
$25,000 under $30,000	7,380,317	22,884,673	7,384,215	22,916,851	13,408	32,178	13,408	32,178	886,441	900,244	54,355	15,127
$30,000 under $40,000	11,537,312	49,674,507	11,544,233	49,793,757	34,111	119,250	34,111	119,250	1,446,127	1,645,408	112,757	35,380
$40,000 under $50,000	6,661,020	41,349,053	6,677,614	41,501,665	50,192	152,612	50,192	152,612	840,392	1,352,917	87,393	32,961
$50,000 under $75,000	5,598,939	55,685,202	5,615,517	56,064,781	98,744	379,579	98,744	379,579	876,729	1,741,089	138,317	45,960
$75,000 under $100,000	1,251,250	21,462,399	1,260,060	21,794,656	58,260	332,257	58,260	332,257	310,699	796,524	68,088	22,462
$100,000 under $200,000	897,817	28,736,576	905,961	29,656,937	89,057	920,361	89,012	919,634	301,345	832,298	103,544	59,302
$200,000 under $500,000	236,024	21,352,126	237,592	22,032,978	32,390	680,852	32,385	680,776	95,118	344,437	50,952	37,886
$500,000 under $1,000,000	40,835	9,548,206	41,037	9,878,188	6,193	329,982	6,190	329,850	19,412	185,051	13,899	22,845
$1,000,000 or more	17,138	15,171,832	17,266	15,728,128	3,985	556,296	3,983	556,217	9,284	516,875	6,710	33,199
Nontaxable returns, total	—	—	—	—	—	—	—	—	**2,255,137**	**1,643,386**	**133,456**	**56,832**

Footnote(s) at end of table

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

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

Size of adjusted gross income	All other taxes—Continued						Earned income credit used to offset non-income taxes		Number of returns without tax liability	Taxpayments			
	Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income					Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**281,657**	**89,954**	**9,661,418**	**11,526,572**	**129,761**	**23,738**	**774,573**	**209,209**	**16,770,561**	**93,979,989**	**374,657,500**	**86,796,750**	**299,184,608**
No adjusted gross income	3,649	1,115	193,227	157,459	*652	*732	66,701	16,616	825,386	540,787	1,174,423	337,872	622,166
$1 under $1,000	—	—	69,543	9,965	—	—	*13,278	*2,387	2,190,338	1,713,542	144,339	1,668,888	130,494
$1,000 under $2,000	—	—	173,581	35,369	*1,500	*62	40,326	6,486	2,950,466	2,620,815	335,651	2,543,850	291,703
$2,000 under $3,000	—	—	192,196	65,607	*2,839	*150	58,831	12,777	3,071,580	2,742,368	596,834	2,667,221	498,138
$3,000 under $4,000	*4,340	*882	226,909	78,127	*5,678	*610	50,975	14,668	1,849,057	2,679,402	768,242	2,547,058	699,115
$4,000 under $5,000	—	—	269,304	116,585	*2,839	*60	77,695	25,918	1,045,589	2,615,262	945,189	2,486,977	869,343
$5,000 under $6,000	*3,001	*846	288,148	144,766	*4,340	*490	117,971	44,992	966,519	2,660,829	1,213,405	2,480,855	1,131,162
$6,000 under $7,000	*2,694	*367	282,739	156,933	*7,179	*1,477	98,634	36,373	977,670	2,711,516	1,595,633	2,486,621	1,389,604
$7,000 under $8,000	*1,501	*42	219,753	117,640	—	—	74,912	21,617	891,911	2,687,174	1,880,129	2,461,288	1,677,070
$8,000 under $9,000	*5,678	*1,752	270,743	187,240	*11,356	*386	93,534	19,822	656,864	3,016,886	2,377,619	2,722,291	2,124,968
$9,000 under $10,000	*2,839	*480	228,584	167,051	*5,678	*358	44,448	5,594	399,257	2,960,272	2,781,100	2,653,245	2,461,238
$10,000 under $11,000	*5,843	*644	231,438	179,743	*8,517	*1,090	37,268	1,960	199,704	2,749,945	2,914,414	2,443,702	2,573,209
$11,000 under $12,000	*11,518	*3,107	221,664	190,089	*11,356	*1,820	—	—	130,489	2,686,401	3,126,301	2,397,733	2,759,857
$12,000 under $13,000	—	—	233,435	195,376	*5,678	*1,598	—	—	106,708	2,584,781	3,431,981	2,319,680	3,042,537
$13,000 under $14,000	*1,501	*321	178,094	159,394	*3,001	*68	—	—	85,074	2,612,089	3,848,226	2,320,001	3,376,186
$14,000 under $15,000	*6,871	*2,110	220,892	226,810	—	—	—	—	72,072	2,588,194	4,279,535	2,374,671	3,888,248
$15,000 under $16,000	—	—	237,903	200,957	*4,340	*927	—	—	40,869	2,485,545	4,407,390	2,212,166	3,844,559
$16,000 under $17,000	*8,517	*1,462	218,917	242,413	*5,678	*1,326	—	—	41,007	2,269,817	4,511,534	2,077,072	4,026,723
$17,000 under $18,000	*2,848	*900	226,394	245,940	*2,839	*661	—	—	33,923	2,268,220	4,907,947	2,075,334	4,347,905
$18,000 under $19,000	*6,126	*856	194,786	217,992	—	—	—	—	25,825	2,146,340	4,943,174	1,979,257	4,428,988
$19,000 under $20,000	*4,364	*1,176	234,615	246,636	*5,022	*233	—	—	22,611	2,122,822	5,356,673	1,905,584	4,687,731
$20,000 under $25,000	26,804	7,840	971,940	1,070,175	*11,201	*6,543	—	—	83,497	8,869,051	26,232,380	8,167,079	23,381,017
$25,000 under $30,000	33,967	8,407	805,062	930,547	*6,952	*676	—	—	40,707	7,400,268	29,021,054	7,037,458	26,797,634
$30,000 under $40,000	59,771	17,678	1,254,149	1,690,944	*14,130	*2,660	—	—	40,970	11,557,185	61,289,308	10,988,711	55,720,581
$40,000 under $50,000	39,505	13,683	734,411	1,289,699	*4,991	*628	—	—	11,037	6,659,972	48,835,410	6,278,330	43,961,275
$50,000 under $75,000	35,326	13,839	736,402	1,620,369	*3,131	*445	—	—	8,084	5,583,778	62,017,694	5,122,388	51,815,621
$75,000 under $100,000	10,466	4,750	251,991	720,672	*86	*4	—	—	1,217	1,253,870	22,362,727	1,080,573	16,078,313
$100,000 under $200,000	3,798	6,574	218,442	628,040	*750	*582	—	—	1,761	898,077	28,243,600	739,830	17,850,076
$200,000 under $500,000	618	800	60,586	163,356	*4	*65	—	—	297	236,741	19,710,241	178,355	9,126,076
$500,000 under $1,000,000	72	93	11,638	59,376	*14	*74	—	—	46	40,806	8,968,469	29,564	3,122,074
$1,000,000 or more	40	229	3,932	11,300	*10	*17	—	—	26	17,234	12,436,879	13,096	2,460,997
Taxable returns, total	**262,622**	**83,987**	**7,551,837**	**10,021,492**	**105,667**	**20,096**	**—**	**—**	**—**	**79,407,480**	**367,383,152**	**73,247,130**	**293,566,479**
No adjusted gross income	*27	*98	1,906	3,433	—	—	—	—	—	7,036	194,664	4,128	38,548
$1 under $1,000	—	—	**	**	—	—	—	—	—	*30	*1,028	*28	*797
$1,000 under $2,000	—	—	**1,506	**340	—	—	—	—	—	29,985	4,506	*8,565	*678
$2,000 under $3,000	—	—	*45	*210	—	—	—	—	—	43,280	10,854	31,924	8,371
$3,000 under $4,000	—	—	47,392	16,099	*2,839	*99	—	—	—	1,062,339	310,970	1,012,089	285,231
$4,000 under $5,000	—	—	89,799	33,277	—	—	—	—	—	1,838,430	677,397	1,770,983	641,269
$5,000 under $6,000	*3,001	*846	96,951	41,892	*4,340	*490	—	—	—	1,828,677	868,474	1,716,819	820,150
$6,000 under $7,000	—	—	132,018	67,718	*4,340	*435	—	—	—	1,847,544	1,156,136	1,684,511	1,009,361
$7,000 under $8,000	*1,501	*42	109,303	55,256	—	—	—	—	—	1,948,729	1,428,129	1,766,433	1,285,581
$8,000 under $9,000	*5,678	*1,752	149,928	105,281	*8,517	*267	—	—	—	2,380,718	1,961,001	2,148,500	1,770,823
$9,000 under $10,000	*2,839	*480	146,038	104,853	*5,678	*358	—	—	—	2,551,542	2,488,060	2,285,421	2,212,120
$10,000 under $11,000	*4,341	*229	174,235	131,026	*8,517	*1,090	—	—	—	2,552,781	2,724,298	2,273,529	2,428,563
$11,000 under $12,000	*8,679	*2,931	172,833	143,049	*8,517	*1,420	—	—	—	2,544,737	2,974,484	2,280,874	2,631,693
$12,000 under $13,000	—	—	201,820	154,613	*5,678	*1,598	—	—	—	2,476,131	3,285,302	2,232,566	2,931,124
$13,000 under $14,000	*1,501	*321	151,820	130,226	—	—	—	—	—	2,521,017	3,707,042	2,251,436	3,284,864
$14,000 under $15,000	*6,871	*2,110	193,091	194,643	—	—	—	—	—	2,496,534	4,125,378	2,289,306	3,761,198
$15,000 under $16,000	—	—	207,551	160,013	*4,340	*927	—	—	—	2,428,552	4,319,724	2,171,802	3,790,105
$16,000 under $17,000	*8,517	*1,462	192,986	202,625	*5,678	*1,326	—	—	—	2,212,915	4,393,302	2,037,312	3,933,901
$17,000 under $18,000	*2,846	*897	203,441	212,256	*2,839	*661	—	—	—	2,228,864	4,779,263	2,044,257	4,273,659
$18,000 under $19,000	*5,678	*832	174,924	189,424	—	—	—	—	—	2,113,403	4,864,688	1,955,782	4,369,801
$19,000 under $20,000	*4,364	*1,176	211,106	207,466	*5,022	*233	—	—	—	2,083,648	5,224,690	1,877,303	4,605,386
$20,000 under $25,000	26,804	7,840	910,762	985,438	*11,115	*6,367	—	—	—	8,736,080	25,838,440	8,067,958	23,114,094
$25,000 under $30,000	33,520	8,201	772,397	870,142	*5,760	*558	—	—	—	7,333,822	28,773,365	6,980,060	26,622,819
$30,000 under $40,000	56,724	14,900	1,208,567	1,569,895	*13,504	*2,466	—	—	—	11,483,738	60,968,096	10,936,789	55,493,433
$40,000 under $50,000	39,504	13,683	724,180	1,261,220	*4,991	*628	—	—	—	6,640,462	48,730,460	6,264,685	43,902,789
$50,000 under $75,000	35,321	13,762	733,081	1,606,748	*3,131	*445	—	—	—	5,575,689	61,932,416	5,116,460	51,755,389
$75,000 under $100,000	10,466	4,750	250,595	715,628	*86	*4	—	—	—	1,250,974	22,329,332	1,078,675	16,061,144
$100,000 under $200,000	3,713	6,556	217,548	625,053	*747	*571	—	—	—	895,494	28,213,280	738,222	17,831,983
$200,000 under $500,000	615	796	60,468	163,048	*4	*65	—	—	—	236,379	19,697,904	178,115	9,120,947
$500,000 under $1,000,000	72	93	11,625	59,354	*14	*74	—	—	—	40,754	8,965,961	29,527	3,120,756
$1,000,000 or more	40	229	3,921	11,266	*10	*17	—	—	—	17,196	12,434,509	13,071	2,459,903
Nontaxable returns, total	**19,035**	**5,966**	**2,109,581**	**1,505,080**	**24,094**	**3,642**	**774,573**	**209,209**	**16,770,561**	**14,572,509**	**7,274,349**	**13,549,620**	**5,618,129**

Footnote(s) at end of table

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

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

Size of adjusted gross income	Taxpayments—Continued													
	Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil		Credit from regulated investment companies		Overpayment of windfall profit tax			
											Total		Net income limitation credit	
	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
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**11,794,640**	**64,406,134**	**889,206**	**10,215,422**	**870,892**	**600,136**	**904,169**	**149,277**	**52,347**	**14,874**	**122,281**	**85,381**	**13,742**	**19,363**
No adjusted gross income	121,399	388,288	17,464	115,179	3,424	4,183	146,874	36,185	**	**	7,877	7,791	379	2,272
$1 under $1,000	28,400	12,831	*1,197	*181	*24	*55	*15,065	*728	—	—	—	—	—	—
$1,000 under $2,000	60,028	39,186	*7,343	*2,642	*86	*1	20,572	1,707	**2,937	**953	—	—	—	—
$2,000 under $3,000	62,020	89,966	*10,047	*7,188	—	—	*16,261	*1,276	—	—	*5,022	*266	—	—
$3,000 under $4,000	126,490	62,021	*13,580	*4,266	*6	*37	*18,071	*2,719	—	—	**2,781	**85	—	—
$4,000 under $5,000	116,947	62,932	*6,226	*10,024	*4	*18	*20,308	*2,872	—	—	—	—	—	—
$5,000 under $6,000	171,529	70,398	*12,131	*8,219	*447	*6	32,934	3,100	—	—	—	—	—	—
$6,000 under $7,000	249,041	167,823	*13,735	*30,971	*6	*4	21,010	7,194	—	—	—	—	—	—
$7,000 under $8,000	264,733	166,410	*13,167	*33,213	*109	*80	23,013	3,060	—	—	—	—	—	—
$8,000 under $9,000	321,401	239,572	*13,183	*8,596	—	—	32,265	4,407	—	—	**	**	—	—
$9,000 under $10,000	362,767	301,555	*9,290	*10,006	*499	*430	30,718	7,714	—	—	—	—	—	—
$10,000 under $11,000	356,399	325,143	15,031	14,823	—	—	*17,498	*1,114	—	—	**	**	*86	*10
$11,000 under $12,000	401,820	358,173	*8,902	*6,406	—	*109	*9,620	*1,804	*1,501	*53	*2,839	*9	—	—
$12,000 under $13,000	340,838	343,058	23,222	42,199	*86	*109	22,401	3,760	—	—	—	—	—	—
$13,000 under $14,000	385,284	459,422	*7,202	*10,945	*14	*21	*15,321	*1,522	**2,840	**9	*2,841	*122	—	—
$14,000 under $15,000	311,849	375,374	12,159	11,615	*2,944	*912	*14,732	*3,244	—	—	*2,839	*142	—	—
$15,000 under $16,000	424,957	539,665	*13,324	*20,186	*85	*36	21,404	2,943	—	—	*22	*1	—	—
$16,000 under $17,000	308,010	471,337	10,714	11,343	**183	**179	*15,010	*2,065	—	—	*9	*11	—	—
$17,000 under $18,000	318,128	545,741	*4,571	*13,437	**	**	*13,190	*811	**	**	*1,194	*48	—	—
$18,000 under $19,000	298,865	499,136	9,951	13,002	**	**	21,127	1,793	*4,031	*135	—	—	—	—
$19,000 under $20,000	316,062	639,962	22,564	21,042	*2,138	*5,302	*14,973	*2,307	—	—	*2,885	*329	*46	*45
$20,000 under $25,000	1,275,651	2,728,455	62,551	103,494	6,625	2,818	94,465	15,484	**12,170	**1,826	9,966	760	*1,193	*64
$25,000 under $30,000	781,399	2,093,495	65,066	122,127	7,699	3,202	45,516	4,541	**	**	*2,444	*54	—	—
$30,000 under $40,000	1,320,502	5,264,962	104,383	276,409	46,006	8,564	77,875	11,747	**	**	20,535	5,573	**	**
$40,000 under $50,000	904,564	4,582,585	73,428	215,370	203,948	67,844	57,644	6,979	*10,380	*401	6,249	956	**	**
$50,000 under $75,000	1,139,776	9,015,220	132,215	943,427	365,740	207,980	48,938	9,997	9,003	1,854	17,144	23,595	**	**
$75,000 under $100,000	432,698	5,728,328	60,784	450,874	104,429	94,739	19,006	2,768	3,808	1,135	8,818	6,569	**5,721	**11,499
$100,000 under $200,000	404,315	9,048,726	84,849	1,190,238	94,153	133,349	12,560	3,266	3,732	5,128	16,736	12,816	1,188	1,256
$200,000 under $500,000	144,096	8,954,376	42,009	1,573,134	24,271	47,634	4,320	1,268	1,377	706	5,458	7,046	554	666
$500,000 under $1,000,000	30,661	4,710,137	12,715	1,108,265	5,069	12,593	**1,478	**901	257	1,750	5,676	13,204	4,438	2,609
$1,000,000 or more	13,811	6,121,856	6,203	3,836,602	2,897	10,041	**	**	311	924	946	6,003	137	942
Taxable returns, total	**10,921,224**	**63,013,503**	**798,307**	**10,055,549**	**859,418**	**590,275**	**464,219**	**65,688**	**52,030**	**14,202**	**105,706**	**76,921**	**13,368**	**17,288**
No adjusted gross income	2,431	72,856	2,625	81,868	680	510	844	320	**	**	145	555	*11	*206
$1 under $1,000	*5	*115	*4	*61	*24	*55	—	—	—	—	—	—	—	—
$1,000 under $2,000	15,768	2,824	*2,841	*644	—	—	—	—	**2,841	**367	—	—	—	—
$2,000 under $3,000	*5,700	*1,093	*5,700	*1,390	—	—	—	—	—	—	—	—	—	—
$3,000 under $4,000	60,353	23,815	*4,348	*1,834	*6	*37	*3	*4	—	—	**7,265	**191	—	—
$4,000 under $5,000	73,398	30,256	*1,571	*5,853	*4	*18	—	—	—	—	—	—	—	—
$5,000 under $6,000	120,546	43,610	*7,179	*4,650	—	—	*3,391	*64	—	—	—	—	—	—
$6,000 under $7,000	185,521	116,906	*10,733	*29,865	*6	*4	—	—	—	—	—	—	—	—
$7,000 under $8,000	218,211	126,210	*7,626	*15,812	—	—	*6,782	*526	—	—	—	—	—	—
$8,000 under $9,000	264,975	182,364	*10,343	*6,778	—	—	*9,623	*1,000	—	—	—	—	—	—
$9,000 under $10,000	322,994	264,564	*7,789	*9,480	—	—	*12,172	*1,805	—	—	—	—	—	—
$10,000 under $11,000	329,342	288,727	*9,644	*6,577	—	—	*5,532	*330	—	—	**	**	*86	*10
$11,000 under $12,000	375,899	335,594	*8,855	*6,387	—	—	*2,839	*749	*1,501	*53	**	**	—	—
$12,000 under $13,000	317,884	316,320	19,622	35,794	—	—	*13,389	*1,747	—	—	—	—	—	—
$13,000 under $14,000	365,626	414,623	*4,503	*7,260	*12	*17	*4,876	*148	**2,840	**9	**	**	—	—
$14,000 under $15,000	300,898	351,607	*10,943	*10,339	*2,496	*883	*9,995	*1,208	—	—	*2,839	*142	—	—
$15,000 under $16,000	405,319	509,583	*12,877	*17,057	*85	*36	*21,402	*2,943	—	—	—	—	—	—
$16,000 under $17,000	292,958	447,028	*10,266	*10,447	**180	**169	*10,978	*1,881	—	—	—	—	—	—
$17,000 under $18,000	299,956	491,614	*4,570	*13,436	**	**	*10,494	*501	**	**	*1,194	*48	—	—
$18,000 under $19,000	290,759	483,740	*8,903	*9,711	**	**	*17,383	*1,183	*4,031	*135	—	—	—	—
$19,000 under $20,000	306,896	594,439	19,871	17,813	*2,138	*5,302	*8,716	*1,421	—	—	*2,885	*329	*46	*45
$20,000 under $25,000	1,240,468	2,624,540	57,721	87,620	*3,574	*1,201	70,290	10,390	**12,063	**1,824	**10,586	**290	*1,193	*64
$25,000 under $30,000	769,800	2,031,993	60,047	112,213	7,066	2,456	43,274	3,833	**	**	**	**	—	—
$30,000 under $40,000	1,297,410	5,177,453	101,124	272,129	43,702	7,462	70,037	10,856	**	**	19,815	5,294	**	**
$40,000 under $50,000	898,839	4,557,880	70,807	194,116	203,726	67,493	56,449	6,857	*10,294	*373	**23,388	**24,541	—	—
$50,000 under $75,000	1,136,387	8,993,644	131,697	940,662	365,360	207,295	48,781	9,983	8,981	1,854	**	**	**	**
$75,000 under $100,000	431,179	5,713,879	60,571	449,506	104,226	94,373	18,990	2,749	3,786	1,133	8,813	6,547	**5,718	**11,491
$100,000 under $200,000	403,158	9,038,153	84,637	1,189,364	93,963	132,846	12,199	3,033	3,732	5,128	16,725	12,771	1,188	1,256
$200,000 under $500,000	143,922	8,948,105	41,980	1,572,400	24,223	47,529	4,305	1,261	1,373	652	**11,109	**20,213	551	666
$500,000 under $1,000,000	30,835	4,709,001	12,712	1,108,240	5,058	12,567	**1,475	**894	257	1,750	**	**	4,438	2,609
$1,000,000 or more	13,787	6,120,967	6,198	3,836,241	2,889	10,022	**	**	311	924	942	6,001	137	942
Nontaxable returns, total	**873,416**	**1,392,630**	**90,899**	**159,873**	**11,474**	**9,861**	**439,950**	**83,589**	**317**	**671**	**16,575**	**8,461**	**374**	**2,075**

Footnote(s) at end of table.

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

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

Size of adjusted gross income	Taxpayments—Continued: Other taxpayments: Number of returns	Taxpayments—Continued: Other taxpayments: Amount	Earned income credit, refundable portion: Number of returns	Earned income credit, refundable portion: Amount	Overpayment: Total: Number of returns	Overpayment: Total: Amount	Overpayment: Refunded: Number of returns	Overpayment: Refunded: Amount	Overpayment: Credited to 1986 estimated tax: Number of returns	Overpayment: Credited to 1986 estimated tax: Amount	Tax due at time of filing: Number of returns	Tax due at time of filing: Amount	Predetermined estimated tax penalty: Number of returns	Predetermined estimated tax penalty: Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**43,905**	**1,669**	**4,743,200**	**1,498,875**	**77,424,003**	**76,220,146**	**74,914,665**	**68,933,993**	**3,948,303**	**7,286,170**	**21,210,194**	**39,091,228**	**2,035,658**	**262,232**
No adjusted gross income	*1,830	*40	33,908	10,776	493,883	958,672	462,535	848,481	43,934	110,191	113,750	229,244	12,517	1,346
$1 under $1,000	*3,002	*50	208,141	14,448	1,752,750	157,189	1,746,742	154,055	9,386	3,134	56,429	6,670	**	**
$1,000 under $2,000	*2,693	*52	325,085	52,553	2,644,243	376,950	2,622,689	368,581	32,199	8,369	306,507	29,454	**3,028	**142
$2,000 under $3,000	—	—	445,759	116,945	2,740,275	690,764	2,726,721	622,820	33,924	67,944	314,468	61,022	*22	*2
$3,000 under $4,000	*2,839	*34	404,356	150,208	2,607,662	843,620	2,568,602	827,804	54,637	15,816	431,457	68,040	*6,086	*214
$4,000 under $5,000	—	—	553,749	250,011	2,453,436	949,350	2,427,218	941,628	39,562	7,722	626,194	118,391	19,871	800
$5,000 under $6,000	*4,340	*519	589,877	282,242	2,475,130	1,077,538	2,424,391	1,061,013	70,049	16,524	657,854	191,908	23,053	2,351
$6,000 under $7,000	*2,839	*37	706,971	308,071	2,480,670	1,275,727	2,421,124	1,213,106	102,141	62,621	638,612	185,602	34,750	1,396
$7,000 under $8,000	*7,340	*296	573,864	170,110	2,456,904	1,199,089	2,397,182	1,170,039	91,566	29,050	565,727	178,684	27,135	944
$8,000 under $9,000	*3,002	*75	496,710	100,884	2,671,893	1,241,955	2,600,350	1,205,424	114,252	36,531	720,773	266,389	48,928	2,598
$9,000 under $10,000	*7,178	*157	291,634	37,045	2,669,376	1,255,414	2,575,884	1,200,827	160,669	54,587	562,792	244,241	61,519	2,882
$10,000 under $11,000	*6,002	*90	113,146	5,584	2,369,417	1,126,013	2,266,313	1,080,984	136,223	45,029	563,184	233,272	47,847	2,034
$11,000 under $12,000	—	—	—	—	2,273,292	1,086,874	2,170,584	1,035,080	149,101	51,793	568,410	283,101	49,755	2,696
$12,000 under $13,000	**2,840	**318	—	—	2,157,936	1,106,926	2,085,539	1,075,818	96,889	31,108	531,534	306,290	58,242	3,686
$13,000 under $14,000	—	—	—	—	2,133,707	1,227,270	2,061,254	1,187,407	105,452	39,864	551,811	262,230	44,460	2,141
$14,000 under $15,000	—	—	—	—	2,136,031	1,304,986	2,072,795	1,249,430	91,388	55,556	535,716	333,319	79,591	3,843
$15,000 under $16,000	—	—	—	—	2,050,726	1,241,222	1,957,731	1,188,196	128,054	53,026	504,947	297,273	64,126	3,549
$16,000 under $17,000	—	—	—	—	1,864,212	1,312,343	1,801,566	1,254,742	105,347	57,600	459,260	330,399	43,436	2,389
$17,000 under $18,000	—	—	—	—	1,833,814	1,335,393	1,745,375	1,278,918	113,664	56,476	499,662	344,197	70,012	4,211
$18,000 under $19,000	—	—	—	—	1,718,461	1,196,936	1,666,077	1,154,265	75,466	42,670	471,621	300,537	37,031	1,863
$19,000 under $20,000	—	—	—	—	1,705,490	1,380,380	1,627,778	1,296,924	112,707	83,456	452,833	336,974	48,450	3,547
$20,000 under $25,000	—	—	—	—	6,950,384	6,361,002	6,719,938	6,059,735	365,403	301,267	2,012,391	1,681,340	218,803	14,464
$25,000 under $30,000	—	—	—	—	5,896,157	6,589,915	5,737,450	6,366,136	249,856	223,779	1,555,726	1,463,462	150,103	14,300
$30,000 under $40,000	—	—	—	—	8,984,095	12,864,570	8,713,959	12,332,488	442,732	532,082	2,629,821	3,170,316	258,668	26,781
$40,000 under $50,000	—	—	—	—	4,960,970	8,676,112	4,760,370	8,282,491	287,591	393,621	1,736,824	2,752,171	185,119	22,027
$50,000 under $75,000	—	—	—	—	3,738,235	9,284,952	3,521,963	8,465,173	380,957	819,779	1,881,328	5,135,750	226,256	39,202
$75,000 under $100,000	—	—	—	—	673,192	2,855,237	610,349	2,333,094	141,832	522,143	588,670	3,117,032	87,046	20,184
$100,000 under $200,000	—	—	—	—	405,738	3,210,568	345,456	2,367,425	133,007	843,142	502,077	5,515,355	98,725	42,124
$200,000 under $500,000	**	**	—	—	97,999	2,137,831	65,483	872,604	57,835	1,265,237	139,450	4,830,935	24,914	24,042
$500,000 under $1,000,000	—	—	—	—	20,949	1,050,808	7,682	220,014	16,992	830,795	20,095	2,154,984	**6,165	**16,474
$1,000,000 or more	—	—	—	—	6,976	844,542	3,565	219,289	5,488	625,259	10,271	4,662,647	**	**
Taxable returns, total	***14,682**	***535**	**—**	**—**	**62,891,515**	**68,108,562**	**60,559,789**	**61,227,167**	**3,587,545**	**6,881,411**	**19,879,279**	**38,310,496**	**1,909,490**	**254,049**
No adjusted gross income	—	—	—	—	4,864	62,418	3,796	42,481	2,317	19,938	6,061	124,187	712	285
$1 under $1,000	—	—	—	—	*27	*695	*23	*605	*5	*89	*5	*233	**	**
$1,000 under $2,000	—	—	—	—	*14,218	*1,325	*8,539	*698	*5,679	*626	166,235	8,473	**26	**2
$2,000 under $3,000	—	—	—	—	*14,890	*3,918	*9,212	*3,336	*5,678	*582	176,018	23,836	—	—
$3,000 under $4,000	—	—	—	—	980,926	255,411	955,041	250,491	31,725	4,920	310,866	38,173	*1,585	*46
$4,000 under $5,000	—	—	—	—	1,664,138	455,485	1,643,762	453,293	23,215	2,191	504,878	82,870	12,082	603
$5,000 under $6,000	—	—	—	—	1,632,960	470,225	1,598,568	463,136	48,751	7,090	544,844	152,743	*15,857	*2,045
$6,000 under $7,000	—	—	—	—	1,602,673	550,475	1,556,762	501,598	76,808	48,877	552,624	151,536	24,861	941
$7,000 under $8,000	—	—	—	—	1,707,891	594,793	1,655,288	580,799	75,750	13,994	505,145	155,205	20,685	696
$8,000 under $9,000	*1,501	*38	—	—	2,033,652	755,746	1,972,127	734,373	88,903	21,373	654,804	232,221	39,602	2,146
$9,000 under $10,000	*4,339	*89	—	—	2,264,639	939,920	2,172,648	888,708	143,292	51,213	509,877	201,461	49,377	2,324
$10,000 under $11,000	*6,002	*90	—	—	2,184,667	957,916	2,084,257	918,512	123,494	39,404	532,768	211,941	39,458	1,546
$11,000 under $12,000	—	—	—	—	2,143,887	951,985	2,045,683	907,557	140,401	44,429	532,471	250,643	43,750	2,327
$12,000 under $13,000	**2,840	**318	—	—	2,063,964	984,121	1,992,914	954,584	91,858	29,536	510,850	287,019	53,449	3,232
$13,000 under $14,000	—	—	—	—	2,051,334	1,098,141	1,983,533	1,063,861	95,775	34,280	535,452	244,662	41,135	1,986
$14,000 under $15,000	—	—	—	—	2,054,497	1,167,170	1,996,055	1,126,706	83,590	40,464	523,055	316,740	79,143	3,803
$15,000 under $16,000	—	—	—	—	2,005,123	1,171,985	1,912,597	1,130,517	124,576	41,469	482,970	274,064	59,484	3,262
$16,000 under $17,000	—	—	—	—	1,822,302	1,212,414	1,760,851	1,160,080	101,149	52,333	441,112	308,415	40,741	2,305
$17,000 under $18,000	—	—	—	—	1,798,972	1,220,680	1,715,068	1,176,661	107,179	44,019	487,342	323,280	65,775	3,786
$18,000 under $19,000	—	—	—	—	1,692,563	1,131,669	1,642,419	1,093,406	72,149	38,263	458,798	284,400	35,289	1,718
$19,000 under $20,000	—	—	—	—	1,672,404	1,268,763	1,597,230	1,190,513	108,622	78,250	439,775	317,311	46,064	3,438
$20,000 under $25,000	—	—	—	—	6,840,691	6,020,322	6,618,721	5,746,529	346,740	273,793	1,983,234	1,646,718	215,358	14,113
$25,000 under $30,000	—	—	—	—	5,837,025	6,386,645	5,682,056	6,181,991	242,167	204,654	1,544,381	1,444,156	146,070	13,781
$30,000 under $40,000	—	—	—	—	8,925,597	12,614,661	8,661,922	12,098,072	430,055	516,588	2,607,721	3,112,033	254,250	26,189
$40,000 under $50,000	—	—	—	—	4,945,733	8,589,682	4,746,360	8,204,270	283,916	385,412	1,730,806	2,735,578	183,434	21,772
$50,000 under $75,000	—	—	—	—	3,731,481	9,212,622	3,515,546	8,402,960	379,768	809,662	1,878,668	5,125,133	224,803	38,940
$75,000 under $100,000	—	—	—	—	671,271	2,828,250	608,606	2,308,503	141,388	519,747	587,442	3,110,329	86,949	20,176
$100,000 under $200,000	—	—	—	—	403,608	3,184,518	343,822	2,345,790	132,394	838,728	501,351	5,502,548	98,495	42,075
$200,000 under $500,000	**	**	—	—	97,675	2,125,991	65,206	861,821	57,740	1,264,180	139,374	4,829,625	24,896	24,036
$500,000 under $1,000,000	—	—	—	—	20,902	1,048,342	7,640	217,924	16,985	830,418	20,086	2,154,501	**6,160	**16,474
$1,000,000 or more	—	—	—	—	6,941	842,271	3,537	217,388	5,476	624,889	10,266	4,660,462	**	**
Nontaxable returns, total	**29,223**	**1,134**	**4,743,200**	**1,498,875**	**14,532,488**	**8,111,584**	**14,354,876**	**7,706,825**	**360,758**	**404,759**	**1,330,915**	**780,733**	**126,168**	**8,182**

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

**Data combined to avoid disclosure of information for specific taxpayers

[1] Includes prior year returns with minimum tax and current and prior year returns with alternative minimum tax

( ) Less than $500

NOTE Detail may not add to total because of rounding

Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed

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

Tax rate classes	All returns											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All marginal rates	**96,429,715**	**2,326,928,359**	**1,804,851,021**	**271,613,053**	**327,441,609**	**81,989,534**	**321,508,327**	**13.8**	**17.8**	**96,429,715**	**1,804,851,021**	**327,452,512**
0 percent	10,422,945	35,290,014	15,087,682	15,087,682	—	—	47,888	0.1	0.3	96,429,715	270,284,041	—
11 percent	6,524,941	42,789,154	23,441,554	5,409,505	591,849	595,046	402,046	0.9	1.7	86,006,770	146,852,559	16,153,781
12 percent	5,936,591	51,257,200	31,724,499	4,900,162	1,711,147	588,019	1,333,162	2.6	4.2	79,481,829	133,415,922	16,009,911
14 percent	10,547,088	121,613,808	83,778,642	17,172,236	6,533,035	2,404,113	5,979,997	4.9	7.1	73,545,238	234,388,990	32,814,459
15 percent	4,043,958	37,962,568	31,573,701	4,236,545	2,886,089	635,482	2,851,153	7.5	9.0	23,131,186	44,128,851	6,619,328
16 percent	8,598,359	144,075,429	107,693,453	14,929,891	11,075,290	2,388,782	10,729,737	7.4	10.0	54,072,716	179,017,702	28,642,832
17 percent	1,328,583	19,009,673	14,182,877	2,159,201	1,459,815	367,064	1,209,962	6.4	8.5	4,881,476	13,635,046	2,317,958
18 percent	9,451,657	197,660,295	152,556,342	16,647,489	17,902,091	2,996,548	17,325,995	8.8	11.4	49,027,250	159,229,275	28,661,270
20 percent	3,280,014	58,453,793	49,712,150	3,835,586	6,440,210	767,117	6,301,985	10.8	12.7	14,899,954	31,011,054	6,202,211
22 percent	5,365,183	163,309,346	124,367,082	12,382,013	16,562,346	2,724,043	16,132,900	9.9	13.0	24,675,639	100,299,846	22,065,966
23 percent	3,073,713	60,353,713	52,774,797	4,794,137	7,503,649	1,102,651	7,536,694	12.5	14.3	10,016,462	27,913,491	6,420,103
24 percent	839,744	22,717,899	17,952,663	2,047,911	2,706,320	491,499	2,620,609	11.5	14.6	1,603,478	6,263,723	1,503,294
25 percent	5,857,363	212,565,802	165,532,865	15,968,615	25,057,561	3,992,154	24,535,859	11.5	14.8	19,310,456	89,680,929	22,420,232
26 percent	3,227,423	80,230,958	69,202,935	8,075,544	11,292,998	2,099,641	11,353,793	14.2	16.4	6,942,749	28,584,143	7,431,877
28 percent	4,893,220	203,700,902	161,027,058	12,403,899	27,301,182	3,473,092	26,957,072	13.2	16.7	14,216,827	63,376,983	17,745,555
30 percent	1,728,049	54,302,503	46,644,014	4,375,936	8,714,994	1,312,781	8,749,425	16.1	18.8	3,715,326	15,325,832	4,597,750
32 percent	156,881	6,240,813	5,062,604	360,881	979,045	115,482	966,289	15.5	19.1	340,427	1,374,055	439,698
33 percent	4,915,760	253,650,598	202,039,011	23,167,029	39,520,245	7,645,120	39,211,658	15.5	19.4	8,983,180	67,629,266	22,317,658
34 percent	900,052	33,733,664	29,089,671	2,115,112	6,062,337	719,138	6,085,602	18.0	20.9	1,987,277	8,116,594	2,759,642
35 percent	108,380	5,354,574	4,290,529	444,123	943,535	155,443	912,139	17.0	21.3	183,546	1,273,204	445,621
38 percent	2,777,065	174,399,161	140,434,245	15,429,771	32,662,702	5,863,313	32,517,565	18.6	23.2	5,154,645	46,307,453	17,596,832
42 percent	1,401,899	117,452,992	93,658,792	12,997,570	25,771,245	5,458,979	25,531,492	21.7	27.3	2,452,746	37,060,085	15,565,236
45 percent	304,144	37,972,107	29,723,164	3,180,993	9,454,676	1,431,447	9,410,808	24.8	31.7	773,989	14,619,020	6,578,559
48 percent	173,912	14,774,057	11,863,922	1,674,885	3,794,046	803,945	3,821,840	25.9	32.2	293,604	4,976,093	2,388,524
49 percent	231,732	39,281,053	30,916,681	4,953,413	11,120,178	2,427,172	10,902,302	27.8	35.3	453,099	17,023,938	8,341,729
50 percent	341,059	137,776,279	110,320,085	62,862,926	49,395,026	31,431,463	48,080,355	34.9	43.6	341,059	62,862,926	31,431,463

Tax rate classes	Joint returns and returns of surviving spouses											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All marginal rates	**46,084,484**	**1,812,187,187**	**1,225,891,758**	**188,018,888**	**236,605,589**	**60,793,132**	**232,230,723**	**14.4**	**18.9**	**46,084,484**	**1,225,891,758**	**236,808,310**
0 percent	2,519,543	14,389,388	5,248,318	5,248,318	—	—	10,972	0.1	0.2	46,084,484	159,468,209	—
11 percent	2,154,688	21,489,813	10,013,586	2,385,991	261,392	262,459	184,551	0.9	1.8	43,564,941	92,660,342	10,192,638
12 percent	2,137,762	25,957,016	14,559,262	2,331,263	791,813	279,752	696,660	2.7	4.8	41,410,253	88,338,018	10,600,562
14 percent	4,788,252	75,392,917	48,877,661	11,002,587	3,946,548	1,540,362	3,667,391	4.9	7.5	39,272,491	165,491,978	23,168,877
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	4,804,480	99,535,294	69,968,463	10,440,956	7,097,311	1,670,553	6,757,613	6.8	9.7	34,484,239	136,876,729	21,900,277
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	5,308,234	134,611,825	100,059,372	11,677,276	11,712,449	2,101,910	11,333,758	8.4	11.3	29,679,759	118,180,841	21,272,551
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	5,289,914	162,225,220	123,489,123	12,295,131	16,445,498	2,704,929	16,015,271	9.9	13.0	24,371,525	99,688,909	21,931,560
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	5,827,344	212,017,657	165,102,451	15,922,445	24,991,906	3,980,611	24,480,171	11.5	14.8	19,081,611	89,085,999	22,271,500
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	4,416,274	188,628,416	148,763,602	11,329,155	25,189,624	3,172,163	24,883,429	13.2	16.7	13,254,267	60,026,496	16,807,419
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	4,850,660	252,019,245	200,681,062	23,001,386	39,253,131	7,590,457	38,945,491	15.5	19.4	8,837,993	67,021,542	22,117,109
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	2,210,135	149,271,411	118,946,689	13,589,554	27,644,416	5,164,030	27,515,069	18.4	23.1	3,987,333	39,856,540	15,145,485
42 percent	1,050,511	96,798,846	76,478,251	10,873,839	21,151,959	4,567,012	20,904,825	21.6	27.3	1,777,198	30,232,781	12,697,768
45 percent	286,075	36,408,673	28,519,628	3,033,206	9,082,237	1,364,943	9,040,541	24.8	31.7	726,687	13,947,165	6,276,224
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	224,324	38,593,948	30,434,552	4,893,021	10,949,381	2,397,580	10,732,090	27.8	35.3	440,612	16,823,467	8,243,499
50 percent	216,288	104,827,518	84,549,738	47,992,740	38,087,924	23,996,370	37,062,891	35.4	43.8	216,288	47,992,740	23,996,370

Footnote(s) at end of table

Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Separate returns of husbands and wives											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All marginal rates	**836,893**	**13,419,201**	**10,478,145**	**2,452,838**	**2,335,287**	**915,893**	**2,290,236**	**17.1**	**21.8**	**836,893**	**10,478,145**	**2,335,378**
0 percent	95,758	-6,797	110,094	110,094	—	—	( )	[1]	[1]	836,893	1,421,903	—
11 percent	65,243	365,299	154,467	38,987	4,251	4,289	3,939	1.1	2.6	741,135	775,709	85,328
12 percent	67,448	396,213	226,695	33,794	12,112	4,055	12,208	3.1	5.4	675,892	700,040	84,005
14 percent	107,195	835,989	560,304	136,348	46,004	19,089	42,154	5.0	7.5	608,444	1,259,146	176,280
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	127,975	1,208,916	953,720	160,915	97,977	25,746	90,692	7.5	9.5	501,249	955,989	152,958
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	69,160	873,901	639,647	63,890	74,089	11,500	73,105	8.4	11.4	373,274	728,379	131,108
20 percent	—	—	—	—	—	—	—	—	—	—	—	—
22 percent	75,269	1,084,126	877,960	86,882	116,848	19,114	117,629	10.9	13.4	304,114	610,938	134,406
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	30,019	548,146	430,413	46,170	65,655	11,543	55,688	10.2	12.9	228,845	594,930	148,732
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	53,639	1,188,443	897,911	63,289	151,418	17,721	150,685	12.7	16.8	198,826	463,279	129,718
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	65,100	1,631,352	1,357,949	165,643	267,114	54,662	266,166	16.3	19.6	145,187	607,723	200,549
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	40,584	1,305,949	1,080,732	113,412	249,492	43,097	249,654	19.1	23.1	80,087	405,339	154,029
42 percent	22,489	952,583	822,779	120,560	228,149	50,635	229,673	24.1	27.9	39,503	347,186	145,818
45 percent	4,527	275,834	229,275	27,620	73,490	12,429	73,057	26.5	31.9	17,014	182,271	82,022
48 percent	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	7,408	687,105	482,129	60,392	170,797	29,592	170,212	24.8	35.3	12,487	200,470	98,231
50 percent	5,079	2,072,142	1,654,069	1,224,842	777,873	612,421	755,373	36.5	45.7	5,079	1,224,842	612,421

Tax rate classes	Returns of heads of households											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(48)	(47)	(48)
All marginal rates	**9,326,612**	**148,574,616**	**109,608,304**	**16,052,241**	**15,337,447**	**3,342,235**	**13,833,501**	**9.3**	**12.8**	**9,328,812**	**109,608,304**	**15,338,618**
0 percent	1,107,663	4,679,086	1,459,968	1,459,968	—	—	3,984	0.1	0.3	9,326,612	21,103,256	—
11 percent	1,077,657	7,267,888	3,764,534	1,188,934	130,268	130,783	16,422	0.2	0.4	8,218,949	16,828,363	1,851,120
12 percent	1,148,412	10,677,444	6,502,488	1,242,761	425,315	149,131	150,473	1.4	2.3	7,141,292	14,307,239	1,716,869
14 percent	1,111,404	12,849,346	8,769,237	1,256,146	734,338	175,860	493,277	3.8	5.6	5,992,880	12,434,726	1,740,862
15 percent	—	—	—	—	—	—	—	—	—	—	—	—
16 percent	—	—	—	—	—	—	—	—	—	—	—	—
17 percent	1,328,583	19,009,673	14,182,877	2,159,201	1,459,815	367,064	1,209,962	6.4	8.5	4,881,476	13,635,046	2,317,958
18 percent	1,111,811	19,679,813	15,349,192	1,696,153	1,830,166	305,308	1,624,733	8.3	10.6	3,552,893	9,824,956	1,768,492
20 percent	837,604	18,010,464	14,385,689	1,310,691	1,913,556	262,138	1,790,178	9.9	12.4	2,441,082	6,650,273	1,330,055
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	839,744	22,717,899	17,952,663	2,047,911	2,706,320	491,499	2,620,609	11.5	14.6	1,603,478	6,263,723	1,503,294
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	423,307	13,884,043	11,365,545	1,011,456	1,960,140	283,208	1,922,958	13.9	16.9	763,734	2,887,208	808,418
30 percent	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	156,881	6,240,813	5,062,604	360,881	979,045	115,482	966,289	15.5	19.1	340,427	1,374,055	439,698
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	108,380	5,354,574	4,290,529	444,123	943,535	155,443	912,139	17.0	21.3	183,546	1,273,204	445,621
38 percent	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	44,878	2,968,233	2,377,111	289,387	621,104	121,543	618,562	20.8	26.0	75,166	790,653	332,074
45 percent	13,542	1,287,599	974,261	120,167	298,949	54,075	297,210	23.1	30.5	30,288	489,583	220,313
48 percent	6,541	820,502	633,273	76,438	219,900	36,690	214,302	26.1	33.8	16,746	357,994	171,837
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	10,205	3,127,240	2,538,331	1,388,024	1,114,996	694,012	992,404	31.7	39.1	10,205	1,388,024	694,012

Footnote(s) at end of table.

Table 3.4—Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed—Continued

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

Tax rate classes	Returns of single persons											
	Classified by the highest marginal rate at which tax was computed									Classified by each rate at which tax was computed		
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits			Number of returns	Income taxed at rate	Income tax generated at rate
			At all rates	At marginal rates	At all rates	At marginal rate	Total	As a percent of adjusted gross income	As a percent of income subject to tax			
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All marginal rates	**40,181,726**	**551,787,353**	**458,872,814**	**67,091,107**	**73,163,306**	**16,938,274**	**73,153,866**	**13.3**	**15.9**	**40,181,726**	**458,872,814**	**73,170,206**
0 percent	6,699,981	16,228,337	8,269,302	8,269,302	—	—	32,932	0.2	0.4	40,181,726	88,290,673	—
11 percent	3,227,353	13,666,154	9,508,967	1,795,593	195,938	197,515	197,134	1.4	2.1	33,481,745	36,588,144	4,024,696
12 percent	2,582,969	14,226,528	10,436,055	1,292,344	481,907	155,081	473,821	3.3	4.5	30,254,392	30,070,624	3,608,475
14 percent	4,540,237	32,535,556	25,571,440	4,777,154	1,806,144	668,802	1,777,175	5.5	6.9	27,671,423	55,203,140	7,728,440
15 percent	4,043,958	37,962,568	31,573,701	4,236,545	2,886,089	635,482	2,851,153	7.5	9.0	23,131,186	44,128,851	6,619,328
16 percent	3,665,904	43,331,219	36,771,270	4,328,019	3,880,002	692,483	3,881,432	9.0	10.6	19,087,228	41,184,984	6,589,597
17 percent	—	—	—	—	—	—	—	—	—	—	—	—
18 percent	2,962,452	42,494,756	36,508,130	3,210,170	4,285,386	577,831	4,294,399	10.1	11.8	15,421,324	30,495,099	5,489,118
20 percent	2,442,410	40,443,330	35,326,461	2,524,895	4,526,654	504,979	4,511,807	11.2	12.8	12,458,872	24,360,782	4,872,156
22 percent	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	3,073,713	60,353,713	52,774,797	4,794,137	7,503,649	1,102,651	7,536,694	12.5	14.3	10,016,462	27,913,491	6,420,103
24 percent	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	3,227,423	80,230,958	69,202,935	8,075,544	11,292,998	2,099,641	11,353,793	14.2	16.4	6,942,749	28,584,143	7,431,877
28 percent	—	—	—	—	—	—	—	—	—	—	—	—
30 percent	1,728,049	54,302,503	46,644,014	4,375,936	8,714,994	1,312,781	8,749,425	16.1	18.8	3,715,326	15,325,832	4,597,750
32 percent	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	900,052	33,733,664	29,089,671	2,115,112	6,062,337	719,138	6,085,602	18.0	20.9	1,987,277	8,116,594	2,759,642
35 percent	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	526,346	23,821,802	20,406,824	1,726,805	4,768,794	656,186	4,752,842	20.0	23.3	1,087,225	6,045,573	2,297,318
42 percent	284,021	16,733,330	13,980,651	1,713,784	3,770,034	719,789	3,778,432	22.6	27.0	560,879	5,689,465	2,389,575
45 percent	—	—	—	—	—	—	—	—	—	—	—	—
48 percent	167,371	13,953,555	11,230,648	1,598,447	3,574,146	767,255	3,607,537	25.9	32.1	276,858	4,618,099	2,216,687
49 percent	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	109,487	27,749,380	21,577,948	12,257,320	9,414,232	6,128,660	9,269,687	33.4	43.0	109,487	12,257,320	6,128,660

( ) Less than $500.
(¹) Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding.

Table 3.5—All Returns with Income Subject to Tax: 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)

Size of adjusted gross income	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Tax generated at specified rate: 0 percent: Number of returns	0 percent: Income subject to tax	11 percent: Number of returns	11 percent: Income subject to tax	11 percent: Tax generated at rate	12 percent: Number of returns	12 percent: Income subject to tax	12 percent: Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**96,429,715**	**1,820,740,833**	**1,804,651,021**	**327,452,512**	**96,429,715**	**270,284,041**	**86,006,770**	**146,852,559**	**16,153,781**	**79,481,829**	**133,415,922**	**16,009,911**
Under $2,000	2,839,927	1,669,405	2,395,250	10,930	2,839,927	2,321,768	181,696	73,482	8,083	—	—	—
$2,000 under $4,000	6,056,963	11,141,247	11,321,964	103,167	6,056,963	10,439,939	1,529,478	703,748	77,412	242,816	158,146	18,978
$4,000 under $6,000	6,382,991	20,701,533	20,783,691	752,658	6,382,991	14,169,507	4,808,652	4,628,044	509,085	2,720,242	1,727,201	207,264
$6,000 under $8,000	6,348,439	30,718,709	30,715,667	1,828,982	6,348,439	15,670,798	5,386,185	6,473,010	712,031	4,241,693	4,089,921	490,790
$8,000 under $10,000	6,634,169	43,748,958	43,697,884	3,327,671	6,634,169	17,488,351	6,309,370	8,764,735	964,121	5,225,278	5,777,220	693,266
$10,000 under $12,000	5,770,252	48,023,339	47,852,936	4,218,554	5,770,252	15,653,533	5,637,205	8,770,247	964,727	5,275,473	6,899,842	827,981
$12,000 under $14,000	5,394,916	54,592,813	54,318,587	5,363,323	5,394,916	14,814,236	5,310,337	8,627,074	948,974	5,147,665	7,856,508	942,781
$14,000 under $16,000	5,212,090	61,848,129	61,469,159	6,587,475	5,212,090	14,613,556	5,164,172	8,676,961	954,466	5,102,589	8,180,309	981,637
$16,000 under $18,000	4,647,403	63,073,992	62,575,837	7,161,089	4,647,403	13,338,239	4,614,773	7,922,695	871,496	4,564,057	7,572,332	908,680
$18,000 under $20,000	4,342,317	66,818,345	66,290,449	8,074,276	4,342,317	12,672,959	4,323,263	7,593,652	835,302	4,293,862	7,322,781	878,734
$20,000 under $25,000	8,956,766	161,717,718	160,270,252	20,847,560	8,956,766	27,241,323	8,934,807	16,437,806	1,808,159	8,888,266	16,036,610	1,924,393
$25,000 under $30,000	7,445,922	164,077,077	162,318,657	23,221,319	7,445,922	23,296,657	7,435,691	14,118,292	1,553,012	7,428,372	13,916,005	1,669,921
$30,000 under $40,000	11,625,435	320,091,716	317,269,863	50,380,171	11,625,435	38,191,933	11,609,008	23,306,360	2,563,700	11,597,200	23,159,364	2,779,124
$40,000 under $50,000	6,694,035	233,646,097	231,532,547	41,864,325	6,694,035	22,744,972	6,690,084	13,875,433	1,526,298	6,685,332	13,847,802	1,661,736
$50,000 under $75,000	5,616,867	259,467,072	256,562,099	55,632,566	5,616,867	19,259,141	5,612,790	11,779,953	1,295,795	5,610,783	11,777,699	1,413,324
$75,000 under $100,000	1,261,020	82,293,087	80,810,661	21,512,486	1,261,020	4,309,429	1,260,370	2,631,084	289,419	1,259,671	2,629,461	315,535
$100,000 under $200,000	905,145	90,834,865	89,041,008	29,214,748	905,145	3,068,289	903,960	1,870,434	205,748	903,669	1,867,101	224,052
$200,000 under $500,000	236,959	52,919,889	52,214,014	21,816,873	236,959	793,053	236,852	479,877	52,786	236,791	478,090	57,371
$500,000 under $1,000,000	40,918	21,269,595	21,162,641	9,822,649	40,918	139,123	40,907	84,915	9,341	40,902	84,840	10,181
$1,000,000 or more	17,181	32,087,247	32,047,855	15,711,690	17,181	57,235	17,170	34,796	3,828	17,168	34,689	4,163

Size of adjusted gross income	Tax generated at specified rate—Continued: 14 percent: Number of returns	14 percent: Income subject to tax	14 percent: Tax generated at rate	15 percent: Number of returns	15 percent: Income subject to tax	15 percent: Tax generated at rate	16 percent: Number of returns	16 percent: Income subject to tax	16 percent: Tax generated at rate	17 percent: Number of returns	17 percent: Income subject to tax	17 percent: Tax generated at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**73,545,238**	**234,388,990**	**32,814,459**	**23,131,186**	**44,126,851**	**6,619,328**	**54,072,716**	**179,017,702**	**28,642,832**	**4,881,476**	**13,635,046**	**2,317,958**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	58,281	20,131	2,818	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	727,983	256,770	35,948	*5,678	*2,169	*325	—	—	—	—	—	—
$6,000 under $8,000	3,508,428	4,404,998	616,700	301,812	69,087	10,363	*21,374	*7,853	*1,256	—	—	—
$8,000 under $10,000	4,052,103	8,028,084	1,123,932	3,186,781	3,504,492	525,674	166,877	132,282	21,165	—	—	—
$10,000 under $12,000	4,255,852	8,038,076	1,125,331	2,919,861	5,798,318	869,748	2,535,618	2,564,045	410,247	163,361	89,504	15,216
$12,000 under $14,000	4,763,760	9,741,356	1,363,790	2,615,443	5,370,136	805,520	2,561,635	5,605,463	896,874	565,610	845,637	143,758
$14,000 under $16,000	4,922,365	12,160,150	1,702,421	2,380,867	4,931,769	739,765	2,675,697	5,691,360	910,618	708,467	1,811,108	307,888
$16,000 under $18,000	4,471,029	12,988,868	1,818,441	1,968,859	4,093,942	614,091	3,110,745	6,268,763	1,003,002	581,097	1,748,229	297,199
$18,000 under $20,000	4,237,638	13,217,979	1,850,517	1,717,016	3,585,197	537,780	3,336,751	8,466,146	1,354,583	534,255	1,691,285	287,519
$20,000 under $25,000	8,817,426	30,250,409	4,235,057	2,848,061	5,937,845	890,677	7,588,196	24,614,773	3,938,364	884,563	2,791,197	474,503
$25,000 under $30,000	7,402,739	26,972,922	3,776,209	1,962,191	4,097,141	614,571	6,685,287	24,103,203	3,856,513	589,067	1,896,277	322,367
$30,000 under $40,000	11,585,265	46,038,212	6,445,350	1,884,548	3,938,703	590,805	10,932,888	42,641,587	6,822,654	593,064	1,915,597	325,651
$40,000 under $50,000	6,677,895	28,033,673	3,924,714	671,019	1,402,324	210,349	6,534,842	26,491,558	4,238,649	130,803	422,494	71,824
$50,000 under $75,000	5,607,592	23,898,791	3,345,831	430,383	898,948	134,842	5,508,959	22,624,679	3,619,949	91,112	294,292	50,030
$75,000 under $100,000	1,258,934	5,340,294	747,641	106,091	221,697	33,255	1,238,920	5,063,244	810,119	18,064	58,329	9,916
$100,000 under $200,000	903,101	3,784,067	529,769	92,896	194,153	29,123	884,828	3,586,337	573,814	17,373	56,110	9,539
$200,000 under $500,000	236,781	971,754	136,046	33,631	70,289	10,543	233,128	926,365	148,218	3,549	11,463	1,949
$500,000 under $1,000,000	40,898	172,250	24,115	3,818	7,980	1,197	40,206	163,459	26,153	689	2,225	378
$1,000,000 or more	17,168	70,207	9,829	2,231	4,661	699	16,765	66,587	10,654	402	1,298	221

Footnote(s) at end of table

Table 3.5—All Returns with Income Subject to Tax: 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)

Size of adjusted gross income	Tax generated at specified rate—Continued											
	18 percent			20 percent			22 percent			23 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	**49,027,250**	**159,229,275**	**28,661,270**	**14,899,954**	**31,011,054**	**6,202,211**	**24,675,639**	**100,299,846**	**22,065,966**	**10,016,482**	**27,913,491**	**6,420,103**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	*8,517	*2,720	*490	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	50,088	39,371	7,087	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	1,725,036	1,412,227	254,201	*5,678	*7,134	*1,427	38,571	38,855	8,548	—	—	—
$14,000 under $16,000	2,539,858	4,494,305	808,975	1,224,814	849,350	169,870	35,568	55,196	12,143	—	—	—
$16,000 under $18,000	2,378,173	4,891,494	880,469	1,770,735	3,156,507	631,301	21,327	47,842	10,525	852,686	496,122	114,108
$18,000 under $20,000	2,472,714	5,229,349	941,283	1,904,799	3,650,579	730,116	*24,895	*50,997	*11,219	1,425,351	2,738,201	629,786
$20,000 under $25,000	6,972,178	16,408,033	2,953,446	3,450,035	7,649,813	1,529,963	467,945	428,454	94,260	2,639,443	7,926,856	1,823,177
$25,000 under $30,000	6,883,063	22,460,865	4,042,956	2,491,056	5,937,313	1,187,463	2,894,823	7,261,688	1,597,571	1,906,963	6,185,007	1,422,552
$30,000 under $40,000	11,336,344	43,644,565	7,856,022	2,466,533	6,006,697	1,201,339	8,214,000	33,510,867	7,372,391	1,865,348	6,167,002	1,418,411
$40,000 under $50,000	6,620,372	27,208,742	4,897,574	789,382	1,866,390	373,278	5,763,591	26,012,509	5,722,752	661,303	2,188,447	503,343
$50,000 under $75,000	5,589,380	23,316,988	4,197,058	518,528	1,234,876	246,975	5,044,075	22,991,817	5,058,200	427,158	1,418,883	326,343
$75,000 under $100,000	1,255,391	5,221,337	939,841	124,054	290,880	58,176	1,130,314	5,152,474	1,133,544	105,899	352,644	81,108
$100,000 under $200,000	901,616	3,708,530	667,535	110,028	259,596	51,919	790,421	3,609,036	793,988	92,658	308,284	70,905
$200,000 under $500,000	236,473	952,760	171,497	37,176	85,111	17,022	199,207	908,445	199,858	33,608	111,915	25,740
$500,000 under $1,000,000	40,882	168,932	30,408	4,506	10,615	2,123	36,369	165,831	36,483	3,817	12,711	2,923
$1,000,000 or more	17,165	69,056	12,430	2,630	6,193	1,239	14,533	65,838	14,484	2,228	7,419	1,706

Size of adjusted gross income	Tax generated at specified rate—Continued											
	24 percent			25 percent			26 percent			28 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**1,603,478**	**6,263,723**	**1,503,294**	**19,310,456**	**89,680,929**	**22,420,232**	**6,942,749**	**28,584,143**	**7,431,877**	**14,216,827**	**63,376,983**	**17,745,555**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	—	—	—	*7,178	*5,095	*1,274	—	—	—	—	—	—
$16,000 under $18,000	—	—	—	*20,880	*46,595	*11,649	—	—	—	*6,523	*4,208	*1,178
$18,000 under $20,000	—	—	—	*19,217	*49,260	*12,315	*8,517	*199	*52	*16,378	*21,864	*6,122
$20,000 under $25,000	304,221	445,187	106,845	54,815	146,865	36,716	1,989,576	3,769,249	980,005	50,813	117,117	32,793
$25,000 under $30,000	475,204	1,659,389	398,253	423,250	470,292	117,573	1,790,748	7,986,205	2,076,413	169,359	259,233	72,585
$30,000 under $40,000	566,723	2,765,454	663,709	6,081,330	21,493,709	5,373,427	1,837,025	9,635,030	2,505,108	2,196,828	5,247,668	1,469,347
$40,000 under $50,000	127,368	677,553	162,613	5,536,717	28,266,756	7,066,689	654,434	3,559,175	925,386	4,609,466	19,332,074	5,412,981
$50,000 under $75,000	90,039	495,766	118,984	5,002,889	27,310,061	6,827,515	424,545	2,331,682	606,237	4,971,990	26,372,438	7,384,283
$75,000 under $100,000	18,007	99,399	23,856	1,125,471	6,181,487	1,545,372	105,899	574,445	149,356	1,137,369	6,217,131	1,740,797
$100,000 under $200,000	17,281	95,391	22,894	788,712	4,337,927	1,084,482	92,352	509,277	132,412	803,739	4,410,078	1,234,822
$200,000 under $500,000	3,546	19,574	4,698	199,118	1,093,767	273,442	33,608	185,515	48,234	202,409	1,110,630	310,976
$500,000 under $1,000,000	689	3,803	913	36,350	199,770	49,942	3,817	21,068	5,478	37,024	203,154	56,883
$1,000,000 or more	400	2,208	530	14,529	79,344	19,836	2,228	12,299	3,198	14,929	81,388	22,789

Footnote(s) at end of table

Table 3.5—All Returns with Income Subject to Tax: 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)

Size of adjusted gross income	Tax generated at specified rate—Continued: 30 percent: Number of returns	30 percent: Income subject to tax	30 percent: Tax generated at rate	32 percent: Number of returns	32 percent: Income subject to tax	32 percent: Tax generated at rate	33 percent: Number of returns	33 percent: Income subject to tax	33 percent: Tax generated at rate	34 percent: Number of returns	34 percent: Income subject to tax	34 percent: Tax generated at rate
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	**3,715,326**	**15,325,832**	**4,597,750**	**340,427**	**1,374,055**	**439,698**	**8,983,180**	**67,629,266**	**22,317,658**	**1,987,277**	**8,116,594**	**2,759,642**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	—	—	—	—	—	—	—	—	—	—	—	—
$16,000 under $18,000	—	—	—	—	—	—	—	—	—	—	—	—
$18,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	33,146	68,715	22,676	—	—	—
$25,000 under $30,000	854,310	1,516,608	454,983	—	—	—	40,685	151,425	49,970	*2,183	*2,755	*937
$30,000 under $40,000	1,574,329	6,902,631	2,070,789	106,265	206,862	66,196	88,367	239,237	78,948	776,291	1,976,752	672,096
$40,000 under $50,000	632,395	3,348,639	1,004,592	106,995	491,602	157,313	2,226,901	7,130,494	2,353,063	569,859	2,690,709	914,841
$50,000 under $75,000	419,995	2,288,297	686,489	87,361	457,641	146,445	4,455,092	36,839,363	12,156,990	410,307	2,190,862	744,893
$75,000 under $100,000	102,635	562,667	168,800	17,920	97,292	31,133	1,106,481	11,878,412	3,919,876	101,593	555,780	188,965
$100,000 under $200,000	92,020	488,581	146,574	17,274	95,324	30,504	782,862	8,580,148	2,831,449	87,410	480,958	163,526
$200,000 under $500,000	33,599	185,115	55,535	3,523	19,323	6,183	198,794	2,183,534	720,566	33,593	185,433	63,047
$500,000 under $1,000,000	3,815	21,021	6,306	689	3,803	1,217	36,327	399,301	131,769	3,815	21,059	7,160
$1,000,000 or more	2,228	12,273	3,682	400	2,208	707	14,525	158,637	52,350	2,226	12,288	4,178

Size of adjusted gross income	Tax generated at specified rate—Continued: 35 percent: Number of returns	35 percent: Income subject to tax	35 percent: Tax generated at rate	38 percent: Number of returns	38 percent: Income subject to tax	38 percent: Tax generated at rate	42 percent: Number of returns	42 percent: Income subject to tax	42 percent: Tax generated at rate
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Total	**183,546**	**1,273,204**	**445,621**	**5,154,645**	**46,307,453**	**17,596,832**	**2,452,746**	**37,060,085**	**15,565,236**
Under $2,000	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	—	—	—	—	—	—	—	—	—
$16,000 under $18,000	—	—	—	—	—	—	—	—	—
$18,000 under $20,000	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	*15,483	*27,378	*10,404	—	—	—
$30,000 under $40,000	*6,547	*14,010	*4,903	123,748	247,122	93,906	*11,117	*20,503	*8,611
$40,000 under $50,000	60,218	157,915	55,270	400,434	1,638,762	622,730	50,108	144,526	60,701
$50,000 under $75,000	77,623	681,637	238,573	2,328,070	14,581,603	5,541,009	474,938	3,186,608	1,338,375
$75,000 under $100,000	17,362	183,573	64,251	1,136,670	13,942,396	5,298,110	780,205	7,854,456	3,298,871
$100,000 under $200,000	17,252	185,961	65,087	861,404	11,903,928	4,523,493	843,789	18,649,493	7,832,787
$200,000 under $500,000	3,455	38,107	13,337	231,954	3,173,054	1,205,761	234,657	5,755,253	2,417,206
$500,000 under $1,000,000	689	7,589	2,656	40,132	563,712	214,211	40,784	1,028,143	431,820
$1,000,000 or more	400	4,412	1,544	16,750	229,498	87,209	17,148	421,104	176,864

Footnote(s) at end of table

Table 3.5—All Returns with Income Subject to Tax: 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)

Size of adjusted gross income	Tax generated at specified rate—Continued											
	45 percent			48 percent			49 percent			50 percent		
	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate	Number of returns	Income subject to tax	Tax generated at rate
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
Total	**773,989**	**14,619,020**	**6,578,559**	**293,604**	**4,976,093**	**2,388,524**	**453,099**	**17,023,938**	**8,341,729**	**341,059**	**62,862,926**	**31,431,463**
Under $2,000	—	—	—	—	—	—	—	—	—	—	—	—
$2,000 under $4,000	—	—	—	—	—	—	—	—	—	—	—	—
$4,000 under $6,000	—	—	—	—	—	—	—	—	—	—	—	—
$6,000 under $8,000	—	—	—	—	—	—	—	—	—	—	—	—
$8,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $12,000	—	—	—	—	—	—	—	—	—	—	—	—
$12,000 under $14,000	—	—	—	—	—	—	—	—	—	—	—	—
$14,000 under $16,000	—	—	—	—	—	—	—	—	—	—	—	—
$16,000 under $18,000	—	—	—	—	—	—	—	—	—	—	—	—
$18,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $25,000	—	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $30,000	—	—	—	—	—	—	—	—	—	—	—	—
$30,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $75,000	6,522	45,661	20,548	72,104	281,260	135,005	*1,337	*3,156	*1,547	—	—	—
$75,000 under $100,000	22,732	154,923	69,716	82,613	1,158,859	556,252	5,279	43,147	21,142	8,833	35,823	17,911
$100,000 under $200,000	494,066	8,297,870	3,734,041	94,951	2,330,121	1,118,458	204,739	4,377,611	2,145,029	82,780	1,986,402	993,201
$200,000 under $500,000	198,840	4,848,327	2,181,747	36,823	1,009,889	484,747	191,094	9,829,660	4,816,534	191,927	16,787,713	8,393,857
$500,000 under $1,000,000	36,925	908,104	408,647	4,492	123,726	59,389	36,154	1,979,804	970,104	40,420	14,665,702	7,332,851
$1,000,000 or more	14,904	364,134	163,860	2,621	72,238	34,674	14,496	790,559	387,374	17,099	29,387,285	14,693,643

*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 total because of rounding

Section 3

High Income Returns: Taxable and Nontaxable*

Each year, a small number of individual income tax returns report income of $200,00 or more but do not show any income tax liability. Although such returns represent only a tiny fraction of all Federal income tax returns with high incomes, they generate a great deal of interest. Interest focuses on the features of the income tax system that seem to permit some high-income people to completely avoid Federal income tax at the same time that other taxpayers, most of whom have much lower incomes, have tax liabilities amounting to significant shares of their incomes. Information on the reasons for nontaxability of some high income filers may provide a basis for discussing whether such features are necessary and appropriate in a broad-based income tax system.

The Tax Reform Act of 1976 required annual publication of data on individuals with high incomes including the number of such individuals who did not pay any income tax and the importance of various tax provisions in making those individuals nontaxable [1]. The 1976 Act specified that the tax return data be tabulated using four different concepts of income [2]. The Deficit Reduction Act of 1984 eliminated the requirement for publishing data for the two lesser-used income concepts [3]. Data for the years 1974; 1975, 1979-1984 have been published previously [4].

This Section contains the available high-income data for 1985, with emphasis on high-income returns which are nontaxable. At the end of the Section are two appendices which include outlines of the definitions and concepts which are crucial to an understanding of high-income tax returns in general and nontaxable, high-income returns in particular. Appendix A, "Income Concepts: A Primer," describes and explains the differences between the two major and two minor concepts used to measure income. Appendix B, "Measurement of Taxes," discusses the proper measurement of income tax burdens, explains the different treatment of the foreign tax credit, outlines the methodology used to equate the importance of exclusions and deductions as compared with tax credits, and reviews certain limitations in the data underlying this Section.

This Section includes twelve tables with data representing 1985 income tax returns, mainly those with incomes of $200,000 or more under one or more concepts of income. Most of the data are shown for taxable and nontaxable returns both separately and combined.

The tables show:

- The numbers of total and high-income returns (taxable, nontaxable, and combined) under each of the four income concepts (Tables 1 and 2);
- The distributions of taxable income as a percentage of total income (Tables 3 and 4);
- The frequencies and amounts of various sources of income, exclusions, deductions, taxes, and tax credits, as well as the relationships among all four income concepts used in this Section (Tables 5 and 6);
- The frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 7 and 8);
- The frequencies with which various itemized deductions and tax credits occur as certain percentages of income (Tables 9 and 10); and
- The distributions of effective tax rates, i.e., income tax as a percentage of income (Tables 11 and 12).

In addition to the data on high-income returns, the tables distribute all 1985 returns by broad income classes and cross-classify numbers of returns in each income class by the various income concepts. For purposes of comparison, the tables with distributions of returns by their effective tax rates include distributions for returns other than high-income returns.

Tables 1, 3, 5, 7, 9, and 11 contain data with foreign tax credits treated as items which reduce U.S. income taxes; this is the treatment

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*Allen H. Lerman, of the Office of Tax Analysis, U.S. Treasury Department, designed the tables and prepared the text for this section. Antoinette Jones-Lyles was responsible for production and table review.

on tax returns. Tables 2, 4, 6, 8, 10, and 12 are similar to the first set of tables but treat foreign tax credits as part of the individual's income tax liability. In these tables, tax is referred to as "Modified Total Income Tax." This different treatment is explained in more detail under the heading "Foreign Tax Credits" in Appendix B.

Numbers of High-Income Tax Returns

For 1985, the number of tax returns with incomes of at least $200,000 ranged from 280,735 to 393,491, depending on the income concept. These numbers represent from 0.28 percent to 0.39 percent of all tax returns filed.

Nontaxable High-Income Returns

For 1985, there were 370,340 income tax returns with expanded income, which is deemed to be a better definition of income than AGI, of $200,000 or more. Of these, 613 or 0.167 percent, had no U.S. income tax liability, and only 454, or 0.123 percent, showed no worldwide income tax liability.

Of the 295,607 tax returns for 1985 with AGI of $200,000 or more, 612 or 0.207 percent, reported no U.S. income tax, and 442, or 0.150 percent, had no worldwide tax liability.

NOTES AND REFERENCES

[1] Section 2123, 90 Stat. at 1915.

[2] The concepts are: adjusted gross income (AGI), expanded income, AGI plus excluded preferences, and AGI less investment interest not in excess of investment income. See Appendix A for a full discussion of these concepts.

[3] Section 441 (90 Stat. at 815) eliminated the requirement of using AGI plus excluded preferences and AGI less investment interest not in excess of investment income. Despite Section 441, for purposes of historical comparison, this report includes summary data on the numbers of total, taxable, and nontaxable returns for these two income concepts. See Tables 1 through 4.

[4] Lerman, Allen H., High Income Tax Returns: 1974 and 1975, A Report on High Income Taxpayers Emphasizing Tax Returns with Little or No Tax Liability, U.S. Department of Treasury, Office of Tax Analysis, March 1977, and High Income Tax Returns: 1975 and 1976, A Report Emphasizing Nontaxable and Nearly Nontaxable Income Tax Returns, U.S. Department of the Treasury, Office of Tax Analysis, August 1978.

High-income taxpayer data for 1977 and 1978 have been tabulated but not published, except for the actual number of nontaxable, high-AGI returns. However, data for 1977 and 1978 may be published in the future.

U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income--Individual Income Tax Returns, reports for 1979, 1980, 1981, and 1982.

Lerman, Allen H., "High Income Tax Returns, 1983", Statistics of Income Bulletin, Spring 1986, Volume 5, Number 4, pp. 31-61.

Lerman, Allen H., "High Income Returns, for 1984", Statistics of Income Bulletin, Spring 1987, Volume 6, Number 4, pp. 1-29.

APPENDIX A

INCOME CONCEPTS: A PRIMER

This Appendix explains the differences between the two major and two minor concepts of income which are used in this Section. It outlines how the various concepts differ from the ideal economic concept of income. It reviews the two major conceptual differences between the income measures used, and it defines the exact relationships between the various concepts.

Economic Income, the Ideal Measure

Economists generally agree that for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the value of what the individual or family consumed over that period plus the change, if any, in its net worth [A1]. For example, if during a year a family spent $10,000 and saved $2,000, economists would say the family had an income of $12,000. Similarly, if the family spent $10,000 but owned an asset such as an automobile that decreased in value by $1,000, economists would say that the family has an income of only $9,000. A brief examination of the differences between income as defined by economists, often called economic income, and the adjusted gross income (AGI) concept, currently used for Federal income tax administration, illustrates some of the problems of measuring income, especially for high-income individuals.

Adjusted Gross Income

The concept of adjusted gross income was developed for tax administration. It was never meant to be an accurate measure of so-called economic income. Indeed, it is well recognized that AGI is deficient as a measure of economic income. For Tax Year 1985, AGI excluded certain types of income, such as interest from tax-exempt State and local Government bonds, most social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly excluded from AGI, income from other activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes that exceed the decrease in the economic value of an asset often reduce AGI below economic income early in an asset's life. The resulting lower depreciation deductions in later years may raise AGI above economic income. The net effect, however, of accelerated depreciation is to postpone taxes, perhaps indefinitely [A2].

Adjusted gross income excludes most changes in net worth, such as the 60 percent of realized long-term capital gains that was excluded for 1985 and all accrued, but unrealized, capital gains [A3].

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses, however, are deductible from AGI in calculating taxable income, but only if the taxpayer "itemizes" deductions. Expenses falling into this category include certain expenses incurred by employees (such as union dues and expenditures for items used on-the-job but not reimbursed by the employer) and expenses attributable to a taxpayer's investments (as opposed to active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first $3,000 of net realized capital losses may be deducted in computing AGI. Any additional realized losses must be carried forward to future years. Moreover, for 1985, only 50 percent of realized, net long-term capital losses may be deducted in computing AGI.

Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and expenses that ought to be deductible in calculating economic income [A4].

Omitted Income and Accelerated Deductions

Tax returns contain information about only a portion of the income included in economic income but excluded from AGI. The omitted income that could be identified on 1985 income tax returns consisted of the excluded portion of long-term capital gains (and current-year losses in excess of currently deductible amounts), the dividend exclusion of up to $100 per tax return (up to $200 on joint returns), payments to self-employed retirement (Keogh) and Individual Retirement Arrangement (IRA) pension savings plans, and income from sources considered to be tax preferences for purposes of the alternative minimum tax. Even if no alternative minimum tax is due, such preferences are generally supposed to be reported on Form 6251, Alternative Minimum Tax Computation, which is supposed to accompany the person's income tax return [A5].

Even after including preference income which was not in AGI but which was identifiable on 1985 tax returns, several major sources of income for high-income taxpayers were still omitted:

- Interest on tax-exempt State and local Government bonds;
- All accrued but unrealized income, primarily unrealized capital gains;
- Certain agricultural expenses deducted when paid, even though related income items are not includable in income until a later year;
- Imputed rental income from owner-occupied housing and from consumer durables;
- Straight-line depreciation deductions on real estate to the extent that they exceeded economic depreciation;
- Income "sheltered" from taxation--primarily partnership income--through deferral of the recognition of income for tax purposes and/or the acceleration of deduction items; and
- The value of employee fringe benefits [A6].

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions exceeding economic depreciation, especially in the early years of ownership. Subsequently, income may be correspondingly higher, but in the meantime, the taxpayer has the interest-free use of the deferred taxes. Also, if taxed in the future, the income could be converted into a long-term capital gain, which through Tax Year 1987 would generally be taxed at a lower rate than ordinary income.

Conceptual differences between income subject to ordinary tax and income benefitting from tax-preferred treatment may also lead to some understatement of income. Because of tax benefits, individuals may be willing to accept lower rates of return on investments yielding tax-preferred income. If one views that reduction in potential income as an "implicit tax" on that income (paid in lieu of ordinary tax), then the reporting of fully taxable and tax-preferred income is not consistent. Fully taxable income is being reported on a pre-tax basis, whereas a tax-preferred income is being shown on an after-tax basis. See "Implicit Tax" in Appendix B for further discussion of this concept.

Because income sources not identifiable from tax return data were excluded, all income measures used in the data for this Section may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high-income group covered by this report. Moreover, the income of some individuals who are included may have been understated, and tax as a percentage of income (i.e., the effective tax rate) may have been overstated.

Investment Expenses

In measuring economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, including accrued capital gains and losses, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent net economic losses, roughly akin to "net operating losses" from a trade or business. However, such a liberal deduction for investment-related expenses is not necessarily correct when all income items have not been included currently.

If all income has not been included currently, full deduction of investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrowed funds to purchase securities, net income would be understated if the taxpayer deducted all interest payments on the loan but did not include as income any accrued gains on the securities. A similar mismatching of income and expenses would occur if investment expenses that should properly be capitalized were deducted when paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income were recognized for tax purposes.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to taxable income-producing assets and, therefore, ought to be deductible against the gross receipts from such taxable assets.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in calculating a broader measure of income.

Investment expenses that have not been deducted in determining AGI generally appear on a Federal individual income tax return in one of two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions [A7]. To determine expenses that should be deductible in calculating an approximation of economic income, investment expenses have been defined as the entire interest deduction other than the interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "miscellaneous" deductions. Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they have been allowed as a deduction in the computation of a broader measure of income. Investment interest expenses which exceed investment income are not deductible in calculating the broader income measure. One consequence of this definition is that investment expenses can never turn positive investment income into investment losses. Generally, allowing investment expenses to offset all investment income is generous and tends to understate broadly-measured income. However, in some instances, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. This arbitrary procedure has been selected because, especially with the omission of accrued capital gains from measured income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses). However, if only a portion of capital gains is included in the income concept, as is the case with AGI for 1985, then only that portion is considered to be investment income. A similar adjustment was also made for the dividend exclusion of up to $100 per tax return ($200 on a joint return).

Expanded Income

The Congress has asked for high-income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income (AGI) plus items of tax preference income excluded from AGI less investment expenses to the extent that they do not exceed investment income [A8]. Tax preferences considered for 1985 were the $100-per-tax-return exclusion for qualifying dividends ($200 on a joint return), the excluded portion of net long-term capital gains, and, where the taxpayer filed a Form

6251, Alternative Minimum Tax Computation, all other excluded income preferences subject to the minimum tax [A9]. For individuals, the only preference income items of significance other than the excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amounts deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt State and local Government bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, most employee fringe benefits, and other items mentioned above, under "Omitted Income and Accelerated Deductions."

Four Income Measures

Current law requires high-income tax return data to be selected and classified on the basis of two different definitions of income: expanded income and adjusted gross income. For comparability with data for earlier years, this Section also includes a limited amount of data using two other, previously required, income definitions. Each of the two additional income measures embodies only one of the two major differences between expanded income and AGI. "Adjusted gross income plus excluded tax preferences" is AGI plus the amount of tax preference income excluded from AGI. "Adjusted gross income less investment interest" is AGI less the amount of investment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus excluded tax preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner [A10]:

Expanded income

= Adjusted gross income + preferences - investment interest

Adjusted gross income

= Expanded income - preferences + investment interest

Adjusted gross income plus excluded tax preferences

= Adjusted gross income + preferences
or = Expanded income + investment interest

Adjusted gross income less investment interest

= Adjusted gross income - investment interest
or = Expanded income - preferences

Expanded income is the measure which most closely approximates economic income.

NOTES TO APPENDIX A

[A1] This is the Haig-Simons definition of income.

[A2] For Tax Year 1985, the Internal Revenue Code defined adjusted gross income as all gross income not specifically excluded or reduced by statutory adjustments. Among the exclusions were trade or business deductions (including some deductions by employees) and depreciation deductions allowable for tax purposes, the deduction for 60 percent of net long-term capital gains, limited deductions for losses from the sale or exchange of property, deductions attributable to rents and royalty income, the moving expenses adjustment, and deductions for contributions to individual retirement arrangements (IRA's)and self-employed retirement (Keogh) plans.

[A3] Gross income includes only income that has been "realized." Thus, for Federal income tax purposes, accrued increases or decreases in the value of assets are generally not included in income until any gain or loss is realized by a sale or exchange. In addition, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent from owner-occupied homes or from consumer durables. Finally, gross income and, hence, adjusted gross income, do not include interest on most types of State and local Government debt, most social security benefits, workers' compensation benefits, and most types of welfare benefits.

[A4] There have been attempts to create micro-data files that include approximations of economic income. Tax return data files have been "statistically merged", i.e., merged with information for persons having similar characteristics, with other files such as the Current Population Survey (CPS) of the Bureau of the Census. After the merge, certain additional data items that were not on either file have been "imputed" to each record of the merged file. Although such statistically merged files have proven useful for many purposes, they have only limited use--and must be used with great caution--for high-income individuals and families, each of which is likely to have more unique financial and income characteristics that are not likely to be duplicated accurately through imputations or statistical merges.

[A5] The tax preferences excluded from adjusted gross income, as tabulated in Tables 5 and 6, included the following items: the dividend exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straight-line depreciation on certain real property and property subject to a lease; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; and certain intangible drilling costs to the extent that they exceeded the otherwise allowable amortization deduction. Any preferences from itemized deductions did not represent omitted income; hence, they were not counted as preference items in calculating a broader measure of income.

[A6] Omission of social security benefits and certain other items is relatively unimportant for high-income taxpayers.

[A7] In addition, income deferrals and accelerated expense deductions may also be involved in income or losses from rental property, from royalties, from partnerships, and from certain small business corporations, only the net amounts of which are included in adjusted gross income.

[A8] For the sake of brevity, "investment interest to the extent that it does not exceed investment income" is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."

[A9] See footnote [A5].

[A10] The borderline between excess and non-excess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income concept is used.

APPENDIX B

MEASUREMENT OF TAXES

This Appendix discusses the proper measurement of income tax borders. It explains two different treatments of the foreign tax credit: as a tax on income; or as an item of tax preference. It discusses the concept of implicit tax on tax preference income. It outlines the methodology which was used in the development of the basic tabulations of 1985 tax return data to equate the importance of exclusions and deductions from the income base subject to tax with tax credits. Finally, certain limitations in the underlying tax return data are summarized.

Foreign Tax Credits: Worldwide Taxes on Worldwide Income

Just as income must be measured properly, so must income taxes.

U.S. income taxes are based on global (worldwide) income. Thus, U.S. citizens and residents generally must include income on their U.S. income tax returns regardless of whether it has been generated in the United States or in a foreign country. However, when a taxpayer has foreign source income, the U.S. income tax computed on global income may often be reduced dollar-for-dollar by the amount of foreign income taxes that has been paid on that foreign income. These offsets for foreign income taxes are called "foreign tax credits" [B1].

Statistics of Income (SOI) data collected as a by-product of tax administration include global income as reported on U.S. income tax returns. The SOI data, however, usually include as taxes only U.S. income taxes net of the foreign tax credits that represent offsets for foreign income tax payments. Where taxpayers have income from foreign sources, this procedure understates their worldwide tax liabilities and their effective tax rates. Since worldwide income is reported on U.S. tax returns, a more accurate measure of the tax burden imposed on that income would be obtained if all income taxes--U.S. as well as foreign--were considered. Analysis indicates that a substantial portion of the so-called nontaxable, high-income tax returns have large shares of their income from non-U.S. sources and have paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax benefits.

In order to present a more realistic picture of the number of nontaxable, high-income tax returns and the reasons they were nontaxable, several tables in this Section have been prepared by redefining income tax liability to consist of the total amount of U.S. income taxes (income taxes after credits plus the alternative minimum tax) plus the amount of foreign tax credits. Because information on foreign tax liabilities is not readily available in tabulations from U.S. income tax returns, foreign tax credits as shown on U.S. income tax returns were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates, and in certain other instances, foreign tax credits actually will be less than foreign tax liabilities. In such cases, using foreign tax credits as a proxy for foreign taxes understates global income tax liability. In cases in which foreign tax credits are for taxes paid on income from earlier years, use of foreign tax credits may either overstate or understate global taxes on the current year's income.

Tables redefining tax liability to include the foreign tax credit attempt to present an approximation of the true worldwide (global) income tax burden on worldwide income. For the vast majority of taxpayers--with high incomes or otherwise--this adjustment is irrelevant, for they have little or no foreign-source income. However, for the small proportion of taxpayers with substantial foreign income, this adjustment is important. The policy implications of a person with a very large amount of income not paying U.S. income tax certainly would be different if U.S. nontaxability were the result of the person's living and working abroad and paying substantial amounts of foreign tax than if all income were from U.S. sources and the person paid no income tax to either the U.S. Government or any other government.

In order to be consistent with other SOI tabulations as well as with data from earlier years, all tables showing nontaxability or the amount of taxability on the basis of worldwide tax liability have been duplicated by other tables with tax liability defined in the more traditional way used for tax administration purposes: U.S. income tax liability after subtracting the value of any foreign tax credits. Tables 1, 3, 5, 7, 9, and 11 contain data with foreign tax credits treated as items which reduce U.S. income tax liabilities. In Tables 2, 4, 6, 8, 10, and 12, foreign tax credits are treated as part of the individual's income tax liability.

Implicit Tax

Income from certain tax-preferred sources is either not subject to any Federal individual income tax or benefits from reduced tax rates or the deferral of taxation, or both. However, to the extent that the income from such sources has been reduced because of the existence of tax preferences, the stated tax on such income understates the amount of tax effectively paid by the recipient of that income. In addition to any income tax actually paid, there is an "implicit tax" equal to the amount by which the income from that source has been reduced because of the tax preferences. Thus, the benefit to the recipient of tax-preferred income is less than the stated tax preference to the extent that the gross income from that source already anticipates the tax preference. As a result, an individual may be indifferent between a lower-yield, nontaxable income source and a higher-yield taxable source.

Tax-exempt income from State and local Government bonds provides the clearest example of an "implicit tax." Because of the tax exemption, the interest rate on tax-exempt bonds is generally lower than the interest on taxable bonds with equivalent risk. The yields between tax-exempt and taxable bonds generally differ by an amount such that the yield on the tax-exempt bonds will be about the same or slightly more than the after-tax yield on an equivalent taxable bond. In reality, the holders of tax-exempt bonds are paying an "implicit tax" which is equal to the spread between the interest rates on the tax-free bond and the equivalent taxable bond.

The main difference between implicit tax and ordinary Federal income tax is the recipient of the tax revenue. The general fund of the Federal Government receives the ordinary Federal income tax revenue whereas the implicit-tax revenue is usually divided between the payer and the recipient of the tax-preferred income. The government entity issuing a tax-exempt bond receives part of the implicit tax in the form of reduced rates on interest paid on those bonds. For other assets producing tax-preferred income, some of the implicit tax is received by the seller of the asset in the form of a higher price reflecting the capitalized value of some of the stream of tax benefits.

No attempts have been made in this Section to measure implicit taxes. Accordingly, taxes paid and tax rates have not been adjusted to reflect implicit taxes on tax preference income.

Adjusting Income for Implicit Tax

It should also be noted that compared with income from other sources, the gross income from tax-preferred sources is understated by the amount by which that income has been reduced by the portion of the above-mentioned "implicit tax" which benefits the recipient of the income. Thus, in theory, when measuring income, it would be appropriate to "gross up" the amount of tax-preferred income received by the portion of the implicit tax on that income which has actually benefitted the recipient of the income. Since no attempt has been made to measure implicit taxes for this Section, incomes have not been increased to reflect the value of implicit taxes.

Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the alternative minimum tax on tax preferences and the income averaging tax computation), the different types of items must be put on the same basis. One way of doing so is to calculate the size of the deduction that would reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit.

The deduction equivalent of a tax credit or a special tax computation is the difference between the taxable income that, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax before credits" and "taxable income which would yield tax after credits."

Using this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in the accompanying tables were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

Share of Income Subject to Tax

The total impact of various deductions, exclusions, tax credits, and special tax computations can be measured only if the aggregate value of all of, or groups of, these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are (1) the share of income that has been excluded from tax and (2) the share of income that remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to taxable income defined in the ordinary manner. Doing so yields what the tables accompanying this Section call "taxable income which would yield income tax before credits," "taxable income which would yield income tax after credits," and "taxable income which would yield total income tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures have been computed by using the tax rate schedules to calculate the amounts of taxable income that would have been necessary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amounts of tax.

Unaudited Data

Tax return data used in the Statistics of Income program have been tabulated as they have been reported on tax returns filed with the Internal Revenue Service. Certain, obvious arithmetic errors have been corrected, and certain adjustments have been made to achieve consistent statistical definitions. Otherwise, the data have not been altered. In particular, the data do not reflect any changes that may have been made or that are likely to be made in the future as a result of IRS audits. While this is true of data throughout the entire SOI program, it is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from unaudited returns is of even greater importance for those high-income returns that are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

NOTE TO APPENDIX B

[B1] Certain amounts of income earned abroad are excluded from adjusted gross income by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this Section do not reflect either the amounts of income excluded or the foreign tax payments on them.

Table 1—Returns With and Without Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Size of income under alternative concepts	Size of adjusted gross income: Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	101,660,287	93,562,375	6,892,048	909,357	296,507
Size of expanded income					
Under $50,000	93,379,185	93,198,907	179,438	679	161
$50,000 under $100,000	6,900,782	351,338	6,518,269	30,861	314
$100,000 under $200,000	1,009,980	10,249	191,421	802,093	6,217
$200,000 or more	370,340	1,881	2,920	75,724	289,815
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	93,123,589	93,123,589	—	—	—
$50,000 under $100,000	7,087,980	424,640	6,663,340	—	—
$100,000 under $200,000	1,055,227	11,907	224,969	818,351	—
$200,000 or more	393,491	2,239	3,739	91,006	296,507
Size of adjusted gross income less investment interest					
Under $50,000	93,802,077	93,562,375	237,184	2,084	434
$50,000 under $100,000	6,712,727	—	6,654,864	57,378	485
$100,000 under $200,000	864,748	—	—	849,895	14,853
$200,000 or more	280,735	—	—	—	280,735
Returns With Total Income Tax					
Total	84,347,403	76,269,970	6,875,577	905,961	295,895
Size of expanded income					
Under $50,000	76,087,255	75,911,237	175,773	231	*14
$50,000 under $100,000	6,882,604	347,111	6,505,653	29,573	267
$100,000 under $200,000	1,007,817	9,941	191,233	800,522	6,121
$200,000 or more	369,727	1,681	2,918	75,635	289,493
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	75,841,216	75,841,216	—	—	—
$50,000 under $100,000	7,063,464	415,181	6,648,283	—	—
$100,000 under $200,000	1,050,190	11,543	223,578	815,069	—
$200,000 or more	392,533	2,030	3,716	90,892	295,895
Size of adjusted gross income less investment interest					
Under $50,000	76,504,353	76,269,970	232,595	1,532	256
$50,000 under $100,000	6,699,477	—	6,642,982	56,049	446
$100,000 under $200,000	863,140	—	—	848,380	14,760
$200,000 or more	280,433	—	—	—	280,433
Returns Without Total Income Tax					
Total	17,312,884	17,292,405	16,471	3,396	612
Size of expanded income					
Under $50,000	17,291,930	17,287,670	3,665	448	147
$50,000 under $100,000	18,178	4,227	12,616	1,288	47
$100,000 under $200,000	2,163	308	*188	1,571	96
$200,000 or more	613	200	*2	*89	322
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	17,282,373	17,282,373	—	—	—
$50,000 under $100,000	24,516	9,459	15,057	—	—
$100,000 under $200,000	5,037	364	1,391	3,282	—
$200,000 or more	958	209	23	114	612
Size of adjusted gross income less investment interest					
Under $50,000	17,297,724	17,292,405	4,589	552	178
$50,000 under $100,000	13,250	—	11,882	1,329	39
$100,000 under $200,000	1,608	—	—	1,515	93
$200,000 or more	302	—	—	—	302

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

Table 2—Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All Returns					
Total	101,660,287	93,562,375	6,892,048	909,357	296,507
Size of expanded income					
Under $50,000	93,379,185	93,198,907	179,438	679	161
$50,000 under $100,000	6,900,782	351,338	6,518,269	30,861	314
$100,000 under $200,000	1,009,980	10,249	191,421	802,093	6,217
$200,000 or more	370,340	1,881	2,920	75,724	289,815
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	93,123,589	93,123,589	—	—	—
$50,000 under $100,000	7,087,980	424,640	6,663,340	—	—
$100,000 under $200,000	1,055,227	11,907	224,969	818,351	—
$200,000 or more	393,491	2,239	3,739	91,006	296,507
Size of adjusted gross income less investment interest					
Under $50,000	93,802,077	93,562,375	237,184	2,084	434
$50,000 under $100,000	6,712,727	—	6,654,864	57,378	485
$100,000 under $200,000	864,748	—	—	849,895	14,853
$200,000 or more	280,735	—	—	—	280,735
Returns With Modified Total Income Tax					
Total	84,370,971	76,291,227	6,877,717	905,962	296,065
Size of expanded income					
Under $50,000	76,108,512	75,932,494	175,773	231	*14
$50,000 under $100,000	6,884,745	347,111	6,507,793	29,573	268
$100,000 under $200,000	1,007,828	9,941	191,233	800,523	6,131
$200,000 or more	369,886	1,681	2,918	75,635	289,652
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	75,862,473	75,862,473	—	—	—
$50,000 under $100,000	7,065,603	415,181	6,650,422	—	—
$100,000 under $200,000	1,050,192	11,543	223,579	815,070	—
$200,000 or more	392,703	2,030	3,716	90,892	296,065
Size of adjusted gross income less investment interest					
Under $50,000	76,525,611	76,291,227	232,596	1,532	256
$50,000 under $100,000	6,701,617	—	6,645,121	56,049	447
$100,000 under $200,000	863,151	—	—	848,381	14,770
$200,000 or more	280,592	—	—	—	280,592
Returns Without Modified Total Income Tax					
Total	17,289,316	17,271,148	14,331	3,395	442
Size of expanded income					
Under $50,000	17,270,673	17,266,413	3,665	448	147
$50,000 under $100,000	16,037	4,227	10,476	1,288	46
$100,000 under $200,000	2,152	308	*188	1,570	86
$200,000 or more	454	200	*2	*89	163
Size of adjusted gross income plus excluded tax preferences					
Under $50,000	17,261,116	17,261,116	—	—	—
$50,000 under $100,000	22,377	9,459	12,918	—	—
$100,000 under $200,000	5,035	364	1,390	3,281	—
$200,000 or more	788	209	23	114	442
Size of adjusted gross income less investment interest					
Under $50,000	17,276,466	17,271,148	4,588	552	178
$50,000 under $100,000	11,110	—	9,743	1,329	38
$100,000 under $200,000	1,597	—	—	1,514	83
$200,000 or more	143	—	—	—	143

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

Table 3—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

(All figures are estimates based on samples)

Specified item	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preference			Adjusted gross income less investment interest		
	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**296,507**	**100.0**	—	**370,340**	**100.0**	—	**393,491**	**100.0**	—	**280,735**	**100.0**	—
Returns without total income tax	612	0.2	—	613	0.2	—	958	0.2	—	302	0.1	—
Returns with total income tax												
Total	295,895	99.8	100.0	369,727	99.8	100.0	392,533	99.8	100.0	280,433	99.9	100.0
Ratio of taxable income to alternative income												
Under 5 percent	70	()	()	47	()	()	112	()	()	26	()	()
5 under 10 percent	197	0.1	0.1	176	()	0.1	379	0.1	0.1	98	()	()
10 under 15 percent	480	0.2	0.3	248	0.1	0.1	902	0.2	0.4	190	0.1	0.1
15 under 20 percent	353	0.1	0.4	295	0.1	0.2	906	0.2	0.6	126	()	0.2
20 under 25 percent	1,011	0.3	0.7	995	0.3	0.5	2,275	0.6	1.2	359	0.1	0.3
25 under 30 percent	1,097	0.4	1.1	5,862	1.6	2.1	7,665	2.0	3.1	466	0.2	0.5
30 under 35 percent	6,075	2.1	3.1	4,124	1.1	3.2	8,234	2.1	5.2	5,390	1.9	2.4
35 under 40 percent	2,523	0.9	4.0	19,610	5.3	8.5	26,321	6.7	11.9	·1,489	0.5	2.9
40 under 45 percent	4,362	1.5	5.5	46,630	12.6	21.1	54,009	13.8	25.7	2,948	1.1	4.0
45 under 50 percent	11,090	3.7	9.2	47,417	12.8	33.9	45,756	11.7	37.3	8,960	3.2	7.2
50 under 60 percent	21,910	7.4	16.6	46,725	12.6	46.6	48,788	12.4	49.8	17,770	6.3	13.5
60 under 70 percent	32,462	11.0	27.6	43,772	11.8	58.4	47,213	12.0	61.8	25,255	9.0	22.5
70 under 80 percent	55,892	18.9	46.5	66,910	18.1	76.5	70,471	18.0	79.7	47,938	17.1	39.6
80 percent or more	158,373	53.5	100.0	86,916	23.5	100.0	79,502	20.3	100.0	169,418	60.4	100.0

( ) Less than 0.05 percent
NOTE: Detail may not add to total because of rounding.

Table 4—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income

(All figures are estimates based on samples)

Specified item	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preference			Adjusted gross income less investment interest		
	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total	Number of returns	Percent of total	Cumulative percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**296,507**	**100.0**	—	**370,340**	**100.0**	—	**393,491**	**100.0**	—	**280,735**	**100.0**	—
Returns without modified total income tax	442	0.1	—	454	0.1	—	788	0.2	—	143	0.1	—
Returns with modified total income tax												
Total	296,065	99.9	100.0	369,886	99.9	100.0	392,703	99.8	100.0	280,592	99.9	100.0
Ratio of taxable income to alternative income												
Under 5 percent	63	()	()	36	()	()	103	()	()	*17	*()	*()
5 under 10 percent	184	0.1	0.1	163	()	0.1	364	0.1	0.1	86	()	()
10 under 15 percent	467	0.2	0.2	232	0.1	0.1	885	0.2	0.3	176	0.1	0.1
15 under 20 percent	338	0.1	0.4	280	0.1	0.2	890	0.2	0.6	115	()	0.1
20 under 25 percent	984	0.3	0.7	960	0.3	0.5	2,232	0.6	1.1	339	0.1	0.3
25 under 30 percent	1,085	0.4	1.1	5,838	1.6	2.0	7,645	1.9	3.1	448	0.2	0.4
30 under 35 percent	6,061	2.0	3.1	4,093	1.1	3.1	8,186	2.1	5.2	5,377	1.9	2.3
35 under 40 percent	2,504	0.8	3.9	15,309	4.1	7.3	26,310	6.7	11.9	1,474	0.5	2.9
40 under 45 percent	4,360	1.5	5.4	50,923	13.8	21.0	54,060	13.8	25.6	2,930	1.0	3.9
45 under 50 percent	11,077	3.7	9.2	47,430	12.8	33.9	45,764	11.7	37.3	8,967	3.2	7.1
50 under 60 percent	19,752	6.7	15.8	44,600	12.1	45.9	46,649	11.9	49.2	15,589	5.6	12.7
60 under 70 percent	32,422	11.0	26.8	43,782	11.8	57.8	47,232	12.0	61.2	25,216	9.0	21.6
70 under 80 percent	55,927	18.9	45.7	66,924	18.1	75.9	70,495	18.0	79.1	47,953	17.1	38.7
80 percent or more	160,841	54.3	100.0	89,316	24 1	100.0	81,888	20.9	100.0	171,905	61.3	100.0

( ) Less than 0.05 percent.
NOTE: Detail may not add to total because of rounding

Table 5—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

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

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns	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)
Salaries and wages	233,949	56,443,536	233,509	56,336,995	440	106,541	275,712	59,694,095	275,312	59,616,544	400	77,551
Business or profession:												
Net income	55,446	6,514,780	55,327	6,498,150	119	16,629	68,802	7,039,151	68,716	7,025,424	86	13,727
Net loss	26,948	1,406,255	26,822	1,387,013	126	19,241	36,098	1,845,102	36,007	1,828,946	91	16,157
Farm:												
Net income	7,821	301,918	7,814	301,666	7	252	8,524	310,837	8,515	309,513	*9	*1,324
Net loss	16,414	1,067,567	16,342	1,055,898	72	11,669	19,952	1,393,904	19,808	1,371,064	144	22,840
Partnership net income excluding Section 179 property deduction:												
Total net income	151,432	14,269,791	151,122	14,184,423	310	85,367	179,394	15,214,104	179,174	15,141,114	220	72,991
Total net loss	169,807	12,565,212	169,432	12,460,271	375	104,941	202,438	15,682,391	202,087	15,521,104	351	161,287
Small Business Corporation net income excluding Section 179 property deduction:												
Total net income	45,336	10,159,351	45,246	10,126,266	90	33,085	51,030	10,459,097	50,956	10,426,660	74	32,437
Total net loss	38,111	2,515,101	37,923	2,462,338	188	52,762	45,311	3,028,862	45,082	2,976,812	229	52,049
Partnership and S Corporation net income after Section 179 property deduction:												
Net income	105,900	18,382,040	105,734	18,312,790	166	69,250	122,149	18,854,867	122,044	18,794,180	105	60,687
Net loss	118,964	9,082,893	118,668	8,974,332	296	108,561	146,444	11,947,274	146,137	11,778,639	307	168,635
Sales of capital assets:												
Net gain	215,438	31,825,319	215,115	31,761,319	323	63,999	288,890	38,308,139	288,454	38,190,893	436	117,246
Net loss	37,547	84,887	37,464	84,692	83	195	37,938	85,718	37,879	85,588	59	130
Sales of property other than capital assets:												
Net gain	24,387	581,968	24,292	576,221	95	5,747	32,202	733,925	32,116	723,429	86	10,496
Net loss	33,355	256,964	33,277	254,808	78	2,156	36,767	295,695	36,732	294,466	35	1,229
Interest received	292,328	14,460,899	291,749	14,346,902	579	113,996	365,113	16,177,232	364,528	16,105,782	585	71,450
Dividends in adjusted gross income	240,554	13,418,232	240,112	13,344,550	442	73,682	297,926	14,748,578	297,540	14,722,148	386	26,430
Pensions and annuities in adjusted gross income	48,289	1,063,278	48,236	1,060,197	53	3,079	63,808	1,267,102	63,779	1,266,245	29	857
Rent:												
Net income	71,462	2,459,093	71,354	2,454,344	108	4,749	90,258	2,696,541	90,197	2,693,140	61	3,401
Net loss	84,537	2,846,840	84,271	2,824,051	266	22,789	104,053	3,395,295	103,676	3,373,092	377	22,203
Royalty:												
Net income	30,360	2,918,689	30,262	2,906,352	98	12,337	36,942	3,141,601	36,884	3,133,768	58	7,833
Net loss	10,801	103,341	10,793	103,308	*8	*34	11,067	105,414	11,060	105,381	*7	*33
Estate or trust:												
Net income	51,051	3,996,150	50,984	3,984,706	67	11,444	63,592	4,130,384	63,550	4,125,840	42	4,544
Net loss	4,916	136,730	4,900	135,314	16	1,416	5,933	170,129	5,925	169,346	*8	*783
State income tax refunds	128,644	674,562	128,509	673,454	135	1,109	152,932	715,526	152,852	714,781	80	744
Windfall profit tax refunds	14,074	33,168	14,048	33,125	26	43	16,180	41,296	16,168	41,265	12	30
Windfall profit tax withheld	44,706	153,309	44,604	152,773	102	535	51,349	164,460	51,285	164,013	64	447
Alimony received	593	32,835	†	†	†	†	1,023	40,040	1,021	39,973	2	67
Social security benefits in adjusted gross income	59,069	350,740	59,012	350,472	57	269	82,177	459,458	82,072	459,156	105	302
Unemployment compensation in adjusted gross income	3,353	2,609	†	†	†	†	3,921	4,704	3,921	4,704	—	—
Other income	61,312	1,340,653	61,145	1,325,700	167	14,953	76,032	1,438,806	75,825	1,426,054	207	12,752
Other loss	7,965	648,594	7,859	634,459	106	14,135	10,237	1,188,254	10,131	1,142,129	106	46,125
Total income	296,507	139,121,219	295,895	138,803,548	612	317,672	370,337	149,315,850	369,724	149,184,861	613	130,988
Total statutory adjustments	218,551	2,493,849	218,278	2,490,591	273	3,258	258,769	2,795,396	258,485	2,791,566	284	3,830
Employee business expense	38,931	358,227	38,877	357,604	54	623	46,315	395,804	46,189	393,751	126	2,053
Payments to IRA	196,270	598,758	196,108	598,269	162	489	229,720	698,098	229,609	697,757	111	341
Payments to a Keogh plan	37,284	795,769	37,266	795,450	18	320	44,213	882,839	44,195	882,582	18	258
Expanded income	296,505	179,723,635	295,895	179,547,534	610	176,101	370,340	199,901,568	369,727	199,635,336	613	266,232
Investment interest per adjusted gross income concept	238,804	5,111,566	238,282	4,930,477	522	181,089	288,217	5,047,402	287,889	5,010,153	328	37,249
Investment interest per alternative income concept	238,804	5,111,566	238,282	4,930,477	522	181,089	288,496	5,203,282	288,168	5,161,919	328	41,363
Tax preferences exluded from adjusted gross income:												
Total	272,030	48,396,981	271,509	48,341,873	521	55,108	346,515	58,584,396	345,975	58,403,960	540	180,436
Excluded long-term capital gains	210,352	44,492,024	210,060	44,445,291	292	46,734	284,035	53,889,142	283,611	53,733,082	424	156,060
Dividend exclusion	233,272	39,937	232,867	39,870	405	67	290,493	48,917	290,136	48,855	357	62
Alternative Minimum Tax preferences excluded from AGI	146,479	3,865,020	146,197	3,856,713	282	8,307	177,516	4,646,338	177,213	4,622,023	303	24,315
Adjusted gross income	296,507	136,627,370	295,895	136,312,957	612	314,414	370,340	146,520,453	369,727	146,393,295	613	127,159

Footnote(s) at end of table

Table 5—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax	
	Number of returns	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)
Exemption amount	296,507	1,025,080	295,895	1,022,978	612	2,102	370,340	1,250,853	369,727	1,248,644	613	2,209
Itemized deductions:												
Total per adjusted gross income concept	293,330	30,571,107	292,761	30,233,807	569	337,300	362,852	32,521,435	362,477	32,384,349	375	137,086
Total per expanded income concept	293,330	30,571,107	292,761	30,233,807	569	337,300	362,852	27,318,153	362,477	27,222,431	375	95,723
Contributions deduction	287,180	7,991,674	286,679	7,970,791	501	20,883	354,710	8,449,417	354,387	8,438,906	323	10,511
Interest paid deduction:												
Total per adjusted gross income concept	257,227	9,088,312	256,684	8,814,844	543	273,468	311,724	9,262,292	311,375	9,164,028	349	98,265
Total per expanded income concept	257,227	9,088,312	256,684	8,814,844	543	273,468	225,698	4,059,011	225,404	4,002,109	294	56,901
Total home mortgage interest	182,018	2,726,928	181,648	2,703,824	370	23,104	220,063	3,069,361	219,800	3,053,462	263	15,899
Investment interest exceeding investment income per adjusted gross income concept	52,694	1,249,817	52,423	1,180,542	271	69,275	50,757	1,145,529	50,638	1,100,412	119	45,117
Investment interest exceeding investment income per alternative income concept	52,694	1,249,817	52,423	1,180,542	271	69,275	44,924	989,650	44,813	948,647	111	41,003
Medical and dental expense deduction	6,919	199,991	6,891	196,576	28	3,415	12,716	277,117	12,694	274,100	22	3,017
Net casualty or theft loss deduction	597	59,882	573	49,312	24	10,570	644	60,491	625	51,230	19	9,261
Taxes paid deduction	290,997	11,209,740	290,454	11,194,833	543	14,907	360,499	12,192,214	360,148	12,185,381	351	6,832
Miscellaneous deductions	253,539	2,021,508	253,085	2,007,450	454	14,058	315,016	2,279,904	314,704	2,270,704	312	9,200
Excess itemized deductions	293,255	29,587,782	292,687	29,252,330	568	335,452	362,692	31,314,560	362,318	31,178,702	374	135,858
Zero bracket amount (statutory)	296,507	993,537	295,895	991,556	612	1,981	370,340	1,230,552	369,727	1,228,509	613	2,043
Excess of exemptions and deductions over adjusted gross income	1,578	269,240	1,157	162,699	421	106,542	4,197	831,325	3,835	731,014	362	100,311
Taxable income:												
As computed under current law	294,929	105,288,257	294,738	105,206,841	191	81,416	366,143	113,553,014	365,892	113,465,658	251	87,355
As computed under prior law	294,996	106,276,731	294,776	106,194,655	220	82,076	366,474	114,770,364	366,211	114,682,158	263	88,206
Tax at normal rates	294,929	47,780,729	294,738	47,742,767	191	37,962	366,143	50,842,105	365,892	50,802,328	251	39,776
Tax savings	64,514	320,284	64,507	320,229	7	55	95,270	460,796	95,180	460,329	*90	*467
Income tax before credits	294,955	47,706,689	294,764	47,668,783	191	37,906	366,178	50,717,776	365,927	50,678,468	251	39,307
Tax credits:												
Total	219,829	1,634,526	219,638	1,596,620	191	37,906	260,457	1,754,078	260,206	1,714,771	251	39,307
Personal credits	124,284	20,560	124,245	20,556	39	4	148,936	23,838	148,817	23,826	119	12
Non personal credits	174,695	1,613,970	174,482	1,576,067	213	37,903	204,701	1,730,307	204,443	1,691,001	258	39,306
Foreign tax credit	41,053	221,529	40,883	184,045	170	37,484	45,411	221,211	45,252	184,229	159	36,982
Business credit	162,564	1,367,810	162,498	1,367,602	66	208	188,208	1,484,259	188,088	1,482,146	120	2,113
Investment credit	160,243	1,173,046	159,939	1,169,488	304	3,557	185,885	1,312,024	185,489	1,303,238	396	8,786
Alcohol fuel credit	222	345	222	345	—	—	246	380	246	380	—	—
Alternative minimum tax (Form 6251)	42,558	1,566,844	42,558	1,566,844	—	—	83,020	2,384,934	83,020	2,384,934	—	—
Total income tax:												
Taxes paid to the U.S.	295,895	47,639,294	295,895	47,639,294	—	—	369,727	51,348,909	369,727	51,348,909	—	—
Foreign taxes paid	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income which would yield												
Income tax before credits	294,955	106,123,756	294,764	106,041,851	191	81,905	366,178	114,500,080	365,927	114,412,990	251	87,091
Income tax after credits	293,997	102,790,398	293,997	102,790,398	—	—	364,010	110,868,367	364,010	110,868,367	—	—
Total income tax	295,895	106,043,745	295,895	106,043,745	—	—	369,727	115,991,803	369,727	115,991,803	—	—

*Estimate should be used with caution because of the small number of sample returns on which it is based
†Data deleted to avoid disclosure of information for specific taxpayers Deleted data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 6—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

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

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income tax	
	Number of returns	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)
Salaries and wages	233,949	56,443,535	233,643	56,376,271	306	67,264	275,712	59,694,095	275,438	59,654,184	274	39,911
Business or profession:												
Net income	55,446	6,514,780	55,345	6,501,706	101	13,074	68,802	7,039,151	68,731	7,028,771	71	10,380
Net loss	26,948	1,406,255	26,843	1,388,423	105	17,832	36,098	1,845,102	36,026	1,830,346	72	14,756
Farm:												
Net income	7,821	301,918	7,814	301,666	7	252	8,524	310,837	8,515	309,513	*9	*1,324
Net loss	16,414	1,067,568	16,359	1,057,294	55	10,274	19,952	1,393,904	19,825	1,372,460	127	21,444
Partnership net income excluding Section 179 property deduction:												
Total net income	151,432	14,269,791	151,170	14,211,957	262	57,834	179,394	15,214,104	179,218	15,167,885	176	46,219
Total net loss	169,807	12,565,211	169,500	12,467,160	307	98,051	202,438	15,682,391	202,149	15,527,688	289	154,703
Small Business Corporation net income excluding Section 179 property deduction:												
Total net income	45,336	10,159,351	45,256	10,138,545	80	20,806	51,030	10,459,097	50,965	10,438,819	65	20,278
Total net loss	38,111	2,515,101	37,947	2,464,907	164	50,194	45,311	3,028,862	45,102	2,978,498	209	50,364
Partnership and S Corporation net income after Section 179 property deduction:												
Net income	105,900	18,382,040	105,770	18,348,252	130	33,788	122,149	18,854,867	122,077	18,829,109	72	25,758
Net loss	118,964	9,082,893	118,725	8,979,450	239	103,443	146,444	11,947,274	146,189	11,782,917	255	164,357
Sales of capital assets:												
Net gain	215,438	31,825,319	215,181	31,768,379	257	56,940	288,890	38,308,139	288,514	38,197,678	376	110,461
Net loss	37,547	84,887	37,514	84,802	33	85	37,938	85,718	37,927	85,692	11	26
Sales of property other than capital assets:												
Net gain	24,387	581,968	24,302	576,287	85	5,681	32,202	733,925	32,126	723,495	76	10,430
Net loss	33,355	256,964	33,290	255,045	65	1,919	36,767	295,695	36,743	294,700	24	995
Interest received	292,328	14,460,899	291,905	14,353,476	423	107,423	365,113	16,177,232	364,673	16,111,661	440	65,571
Dividends in adjusted gross income	240,554	13,418,232	240,233	13,355,599	321	62,633	297,926	14,748,578	297,652	14,732,971	274	15,607
Pensions and annuities in adjusted gross income	48,289	1,063,276	48,247	1,060,619	42	2,657	63,808	1,267,103	63,789	1,266,628	19	475
Rent:												
Net income	71,462	2,459,093	71,366	2,454,522	96	4,571	90,258	2,696,541	90,207	2,693,289	51	3,252
Net loss	84,537	2,846,840	84,360	2,826,703	177	20,137	104,053	3,395,295	103,759	3,375,509	294	19,786
Royalty:												
Net income	30,360	2,918,689	30,279	2,909,112	81	9,577	36,942	3,141,601	36,897	3,136,015	45	5,586
Net loss	10,801	103,342	10,797	103,329	4	13	11,067	105,414	11,064	105,402	3	12
Estate or trust:												
Net income	51,051	3,996,150	50,992	3,985,241	59	10,909	63,592	4,130,384	63,558	4,126,375	34	4,009
Net loss	4,916	136,730	4,904	135,468	12	1,262	5,933	170,129	5,927	169,485	*6	*644
State income tax refunds	128,644	674,562	128,520	673,552	124	1,010	152,932	715,526	152,860	714,860	72	666
Windfall profit tax refunds	14,074	33,168	14,053	33,133	21	35	16,180	41,296	16,172	41,273	*8	*23
Windfall profit tax withheld	44,706	153,309	44,623	152,805	83	504	51,349	164,460	51,304	164,045	45	415
Alimony received	593	32,835	†	†	†	†	1,023	40,040	1,022	40,035	1	5
Social security benefits in adjusted gross income	59,069	350,740	59,014	350,472	55	268	82,177	459,458	82,074	459,157	103	301
Unemployment compensation in adjusted gross income	3,353	2,609	†	†	†	†	3,921	4,704	3,921	4,704	—	—
Other income	61,312	1,340,654	61,168	1,327,807	144	12,847	76,032	1,438,806	75,847	1,428,147	185	10,659
Other loss	7,965	648,594	7,917	639,565	48	9,029	10,237	1,188,253	10,187	1,146,939	50	41,314
Total income	296,507	139,121,219	296,065	138,896,526	442	224,693	370,337	149,315,850	369,883	149,275,052	454	40,798
Total statutory adjustments	218,551	2,493,849	218,356	2,491,523	195	2,326	258,769	2,795,397	258,559	2,792,422	210	2,975
Employee business expense	38,931	358,227	38,888	357,801	43	426	46,315	395,804	46,199	393,883	116	1,921
Payments to IRA	196,270	598,757	196,166	598,397	104	360	229,720	698,097	229,664	697,880	56	217
Payments to a Keogh plan	37,284	795,769	37,271	795,580	13	189	44,213	882,839	44,200	882,712	*13	*127
Expanded income	296,505	179,723,635	296,065	179,645,812	440	77,823	370,340	199,901,568	369,886	199,731,663	454	169,905
Investment interest per adjusted gross income concept	238,804	5,111,566	238,386	4,934,715	418	176,851	288,217	5,047,403	287,982	5,013,535	235	33,868
Investment interest per alternative income concept	238,804	5,111,566	238,386	4,934,715	418	176,851	288,496	5,203,282	288,261	5,165,320	235	37,962
Tax preferences excluded from adjusted gross income:												
Total	272,030	48,396,981	271,632	48,352,376	398	44,605	346,515	58,584,396	346,091	58,414,352	424	170,044
Excluded long-term capital gains	210,352	44,492,024	210,119	44,454,713	233	37,311	284,035	53,889,142	283,666	53,742,439	369	146,703
Dividend exclusion	233,272	39,937	232,956	39,884	316	53	290,493	48,917	290,219	48,868	274	49
Alternative Minimum Tax preferences excluded from AGI	146,479	3,865,020	146,264	3,857,779	215	7,241	177,516	4,646,338	177,276	4,623,046	240	23,292
Adjusted gross income	296,507	136,627,370	296,065	136,405,003	442	222,367	370,340	146,520,453	369,886	146,482,630	454	37,823

Footnote(s) at end of table

Table 6—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued

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

Item	Returns with adjusted gross income $200,000 or more						Returns with expanded income $200,000 or more					
	Total		Returns with modified total income tax		Returns without modified total income tax		Total		Returns with modified total income tax		Returns without modified total income tax	
	Number of returns	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)
Exemption amount	296,507	1,025,080	296,065	1,023,574	442	1,506	370,340	1,250,854	369,886	1,249,204	454	1,650
Itemized deductions:												
Total per adjusted gross income concept	293,330	30,571,107	292,888	30,244,452	442	326,655	362,852	32,521,435	362,593	32,393,602	259	127,833
Total per expanded income concept	293,330	30,571,107	292,888	30,244,452	442	326,655	362,852	27,318,153	362,593	27,228,282	259	89,871
Contributions deduction	287,180	7,991,674	286,775	7,972,617	405	19,057	354,710	8,449,417	354,475	8,440,555	235	8,862
Interest paid deduction:												
Total per adjusted gross income concept	257,227	9,088,312	256,800	8,821,361	427	266,951	311,724	9,262,293	311,480	9,169,496	244	92,797
Total per expanded income concept	257,227	9,088,312	256,800	8,821,361	427	266,951	225,698	4,059,011	225,471	4,004,176	227	54,835
Total home mortgage interest	182,018	2,726,928	181,711	2,705,263	307	21,665	220,063	3,069,361	219,858	3,054,821	205	14,540
Investment interest exceeding investment income per adjusted gross income concept	52,694	1,249,817	52,459	1,181,382	235	68,435	50,757	1,145,529	50,667	1,101,140	90	44,389
Investment interest exceeding investment income per alternative income concept	52,694	1,249,817	52,459	1,181,382	235	68,435	44,924	989,650	44,841	949,355	83	40,295
Medical and dental expense deduction	6,919	199,991	6,891	196,576	28	3,415	12,716	277,117	12,694	274,100	22	3,017
Net casualty or theft loss deduction	597	59,882	573	49,312	24	10,570	644	60,491	625	51,230	19	9,261
Taxes paid deduction	290,997	11,209,740	290,562	11,196,134	435	13,606	360,499	12,192,214	360,246	12,186,580	253	5,634
Miscellaneous deductions	253,539	2,021,508	253,192	2,008,452	347	13,056	315,016	2,279,903	314,801	2,271,641	215	8,262
Excess itemized deductions	293,255	29,587,782	292,813	29,262,569	442	325,213	362,692	31,314,561	362,433	31,187,585	259	126,976
Zero bracket amount (statutory)	296,507	993,537	296,065	992,096	442	1,441	370,340	1,230,553	369,886	1,229,014	454	1,539
Excess of exemptions and deductions over adjusted gross income	1,578	269,241	1,157	162,699	421	106,542	4,197	831,325	3,835	731,014	362	100,311
Taxable income:												
As computed under current law	294,929	105,288,257	294,908	105,287,509	21	748	366,143	113,553,014	366,051	113,545,044	*92	*7,970
As computed under prior law	294,996	106,276,731	294,946	106,275,863	50	868	366,474	114,770,365	366,370	114,762,048	104	8,317
Tax at normal rates	294,929	47,780,729	294,908	47,780,488	21	241	366,143	50,842,105	366,051	50,839,546	*92	*2,559
Tax savings	64,514	320,283	64,511	320,259	3	24	95,270	460,796	95,184	460,359	*86	*437
Income tax before credits	294,955	47,706,689	294,934	47,706,472	21	217	366,178	50,717,776	366,086	50,715,654	*92	*2,122
Tax credits:												
Total	208,516	1,412,997	208,495	1,412,780	21	217	249,149	1,532,867	249,057	1,530,745	*92	*2,122
Personal credits	124,284	20,560	124,267	20,558	17	2	148,936	23,838	148,835	23,828	*101	*10
Non personal credits	174,695	1,613,970	174,652	1,613,754	43	216	204,701	1,730,307	204,602	1,728,185	99	2,122
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Business credit	162,564	1,367,810	162,522	1,367,677	42	133	188,208	1,484,259	188,110	1,482,220	98	2,039
Investment credit	160,243	1,173,045	159,995	1,169,647	248	3,398	185,885	1,312,024	185,541	1,303,397	344	8,627
Alcohol fuel credit	222	345	222	345	—	—	246	380	246	380	—	—
Alternative minimum tax (Form 6251)	42,558	1,566,844	42,558	1,566,844	—	—	83,020	2,384,934	83,020	2,384,934	—	—
Total income tax:												
Taxes paid to the U.S.	296,065	47,860,823	296,065	47,860,823	—	—	369,886	51,570,120	369,886	51,570,120	—	—
Foreign taxes paid	41,053	221,529	41,053	221,529	—	—	45,411	221,211	45,411	221,211	—	—
Taxable income which would yield:												
Income tax before credits	294,955	106,123,756	294,934	106,122,991	21	765	366,178	114,500,080	366,086	114,492,812	*92	*7,268
Income tax after credits	294,207	103,241,797	294,207	103,241,797	—	—	364,213	111,318,877	364,213	111,318,877	—	—
Total income tax	296,065	106,494,366	296,065	106,494,366	—	—	369,886	116,441,481	369,886	116,441,481	—	—

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 7—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect: Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns With Total Income Tax												
Returns with adjusted gross income $200,000 or more												
Total	**295,895**	**100.0**	**80,132**	**27.1**	**139,148**	**47.0**	**47,392**	**16.0**	**2,534**	**0.9**	**236**	**0.1**
Interest paid deduction	78,745	26.6	—	—	62,262	44.7	7,585	16.0	322	12.7	61	25.8
Taxes paid deduction	104,728	35.4	56,595	70.6	—	—	35,585	75.1	1,564	61.7	81	34.3
Contributions deduction	64,657	21.9	12,553	15.7	49,164	35.3	—	—	286	11.3	—	—
Medical and dental expense deduction	1,277	0.4	251	0.3	781	0.6	155	0.3	—	—	45	19.1
Net casualty or theft loss deduction	78	()	29	()	†	†	32	0.1	—	—	—	—
Miscellaneous deduction	23,720	8.0	4,381	5.5	16,696	12.0	1,945	4.1	323	12.7	—	—
Foreign tax credit	157	0.1	33	()	76	0.1	25	0.1	†	†	—	—
Business credit	2,061	0.7	980	1.2	590	0.4	311	0.7	†	†	—	—
Investment credit	16,309	5.5	5,217	6.5	8,751	6.3	1,710	3.6	34	1.3	49	20.8
Capital gains exclusion	—	—	—	—	—	—	—	—	—	—	—	—
Partnership and S Corporation net losses	—	—	—	—	—	—	—	—	—	—	—	—
No second largest item	3,336	1.1	40	()	332	0.2	4	()	—	—	—	—
Returns with expanded income $200,000 or more												
Total	**369,727**	**100.0**	**28,891**	**7.8**	**86,161**	**23.3**	**31,224**	**8.4**	**2,252**	**0.6**	**175**	**()**
Interest paid deduction	52,289	14.1	—	—	23,590	27.4	1,654	5.3	49	2.2	47	26.9
Taxes paid deduction	142,755	38.6	18,813	65.1	—	—	18,197	58.3	1,259	55.9	50	28.6
Contributions deduction	51,328	13.9	2,557	8.9	20,967	24.3	—	—	126	5.6	—	—
Medical and dental expense deduction	2,100	0.6	48	0.2	382	0.4	108	0.3	—	—	—	—
Net casualty or theft loss deduction	112	()	2	()	2	()	23	0.1	—	—	—	—
Miscellaneous deduction	13,062	3.5	908	3.1	4,981	5.8	606	1.9	93	4.1	7	4.0
Foreign tax credit	159	()	2	()	41	()	10	()	1	()	—	—
Business credit	2,338	0.6	93	0.3	256	0.3	193	0.6	—	—	—	—
Investment credit	16,339	4.4	1,317	4.6	5,611	6.5	957	3.1	30	1.3	46	26.3
Capital gains exclusion	45,344	12.3	1,733	6.0	22,680	26.3	8,208	26.3	669	29.7	25	14.3
Partnership and S Corporation net losses	38,199	10.3	3,391	11.7	7,080	8.2	1,235	4.0	25	1.1	—	—
No second largest item	5,030	1.4	11	()	269	0.3	1	()	—	—	—	—
Returns Without Total Income Tax												
Returns with adjusted gross income $200,000 or more												
Total	**612**	**100.0**	**387**	**63.2**	**†**	**†**	**18**	**2.9**	**12**	**2.0**	**20**	**3.3**
Interest paid deduction	96	15.7	—	—	†	†	11	61.1	4	33.3	11	55.0
Taxes paid deduction	152	24.8	126	32.6	—	—	—	—	†	†	†	†
Contributions deduction	123	20.1	104	26.9	—	—	—	—	†	†	—	—
Medical and dental expense deduction	†	†	†	†	—	—	†	†	—	—	—	—
Net casualty or theft loss deduction	†	†	†	†	—	—	†	†	—	—	—	—
Miscellaneous deduction	63	10.3	45	11.6	—	—	†	†	†	†	†	†
Foreign tax credit	10	1.6	†	†	—	—	†	†	—	—	—	—
Business credit	†	†	†	†	—	—	†	†	—	—	—	—
Investment credit	96	15.7	82	21.2	—	—	†	†	—	—	—	—
Capital gains exclusion	—	—	—	—	—	—	—	—	—	—	—	—
Partnership and S Corporation net losses	—	—	—	—	—	—	—	—	—	—	—	—
No second largest item	60	9.8	14	3.6	—	—	—	—	†	†	†	†
Returns with expanded income $200,000 or more												
Total	**613**	**100.0**	**89**	**14.5**	**2**	**0.3**	**16**	**2.6**	**9**	**1.5**	**17**	**2.8**
Interest paid deduction	56	9.1	—	—	1	50.0	3	18.8	1	11.1	4	23.5
Taxes paid deduction	44	7.2	22	24.7	—	—	2	12.5	2	22.2	1	5.9
Contributions deduction	31	5.1	13	14.6	—	—	—	—	2	22.2	—	—
Medical and dental expense deduction	2	0.3	1	1.1	—	—	1	6.3	—	—	—	—
Net casualty or theft loss deduction	2	0.3	1	1.1	—	—	1	6.3	—	—	—	—
Miscellaneous deduction	17	2.8	5	5.6	—	—	1	6.3	2	22.2	2	11.8
Foreign tax credit	11	1.8	2	2.2	—	—	2	12.5	—	—	—	—
Business credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	24	3.9	9	10.1	—	—	—	—	—	—	—	—
Capital gains exclusion	198	32.3	16	18.0	1	50.0	3	18.8	1	11.1	8	47.1
Partnership and S Corporation net losses	181	29.5	17	19.1	—	—	3	18.8	—	—	1	5.9
No second largest item	46	7.5	3	3.4	—	—	—	—	1	11.1	1	5.9

Footnote(s) at end of table

Table 7—Returns With and Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect —Continued

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect—continued											
	Miscellaneous deductions		Foreign tax credit		Business credit		Investment credit		Capital gains exclusion		Partnership and S Corporation net losses	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns With Total Income Tax												
Returns with adjusted gross income $200,000 or more												
Total	**5,440**	**1.8**	**2,429**	**0.8**	**2,097**	**0.7**	**14,270**	**4.8**	**—**	**—**	**—**	**—**
Interest paid deduction	1,279	23.5	2,203	90.7	784	37.4	4,203	29.5	—	—	—	—
Taxes paid deduction	2,878	52.9	113	4.7	762	36.3	7,048	49.4	—	—	—	—
Contributions deduction	1,049	19.3	46	1.9	177	8.4	1,345	9.4	—	—	—	—
Medical and dental expense deduction	36	0.7	†	†	†	†	3	()	—	—	—	—
Net casualty or theft loss deduction	—	—	†	†	—	—	11	0.1	—	—	—	—
Miscellaneous deduction	—	—	23	0.9	27	1.3	325	2.3	—	—	—	—
Foreign tax credit	9	0.2	—	—	†	†	9	0.1	—	—	—	—
Business credit	15	0.3	—	—	—	—	158	1.1	—	—	—	—
Investment credit	158	2.9	18	0.7	311	14.8	—	—	—	—	—	—
Capital gains exclusion	—	—	—	—	—	—	—	—	—	—	—	—
Partnership and S Corporation net losses	—	—	—	—	—	—	—	—	—	—	—	—
No second largest item	16	0.3	15	0.6	28	1.3	934	6.5	—	—	—	—
Returns with expended income $200,000 or more												
Total	**2,440**	**0.7**	**2,330**	**0.6**	**1,509**	**0.4**	**10,069**	**2.7**	**165,902**	**44.9**	**37,833**	**10.2**
Interest paid deduction	500	20.5	2,156	92.5	538	35.7	1,180	11.7	15,009	9.0	7,523	19.9
Taxes paid deduction	917	37.6	77	3.3	269	17.8	4,642	46.1	84,451	50.9	13,985	37.0
Contributions deduction	209	8.6	25	1.1	48	3.2	859	8.5	23,810	14.4	2,691	7.1
Medical and dental expense deduction	4	0.2	1	()	—	—	2	()	1,539	0.9	15	()
Net casualty or theft loss deduction	—	—	—	—	—	—	1	()	75	()	9	()
Miscellaneous deduction	—	—	2	0.1	8	0.5	142	1.4	5,709	3.4	606	1.6
Foreign tax credit	5	0.2	—	—	2	0.1	8	0.1	69	()	21	0.1
Business credit	—	—	—	—	—	—	114	1.1	1,419	0.9	261	0.7
Investment credit	43	1.8	7	0.3	218	14.4	—	—	5,388	3.2	2,665	7.0
Capital gains exclusion	481	19.7	35	1.5	341	22.6	1,177	11.7	—	—	9,971	26.4
Partnership and S Corporation net losses	263	10.8	13	0.6	61	4.0	1,503	14.9	24,624	14.8	—	—
No second largest item	12	0.5	13	0.6	23	1.5	393	3.9	3,572	2.2	57	0.2
Returns Without Total Income Tax												
Returns with adjusted gross income $200,000 or more												
Total	**15**	**2.5**	**153**	**25.0**	**—**	**—**	**†**	**†**	**—**	**—**	**—**	**—**
Interest paid deduction	5	33.3	59	38.6	—	—	†	†	—	—	—	—
Taxes paid deduction	†	†	18	11.8	—	—	—	—	—	—	—	—
Contributions deduction	†	†	†	†	—	—	—	—	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous deduction	—	—	10	6.5	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Business credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	†	†	—	—	—	—	—	—	—	—
Capital gains exclusion	—	—	—	—	—	—	—	—	—	—	—	—
Partnership and S Corporation net losses	—	—	—	—	—	—	—	—	—	—	—	—
No second largest item	†	†	38	24.8	—	—	—	—	—	—	—	—
Returns with expended income $200,000 or more												
Total	**16**	**2.6**	**140**	**22.8**	**—**	**—**	**89**	**14.5**	**146**	**23.8**	**87**	**14.2**
Interest paid deduction	5	31.3	28	20.0	—	—	1	1.1	4	2.7	9	10.3
Taxes paid deduction	3	18.8	13	9.3	—	—	1	1.1	—	—	—	—
Contributions deduction	1	6.3	11	7.9	—	—	—	—	2	1.4	2	2.3
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous deduction	—	—	7	5.0	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	6	4.1	1	1.1
Business credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	4	2.9	—	—	—	—	6	4.1	5	5.7
Capital gains exclusion	1	6.3	12	8.6	—	—	86	96.6	—	—	70	80.5
Partnership and S Corporation net losses	1	6.3	30	21.4	—	—	1	1.1	126	86.3	—	—
No second largest item	5	31.3	34	24.3	—	—	—	—	2	1.4	—	—

( ) Less than 0.05 percent.
† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
NOTE. Detail may not add to total because of rounding.

Table 8—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect: Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns With Modified Total Income Tax												
Returns with adjusted gross income $200,000 or more												
Total	**296,065**	**100.0**	**80,143**	**27.1**	**139,148**	**47.0**	**47,397**	**16.0**	**2,534**	**0.9**	**236**	**0.1**
Interest paid deduction	78,806	26.6	—	—	62,262	44 7	7,587	16.0	322	12.7	61	25.8
Taxes paid deduction	104,748	35 4	56,597	70 6	—	—	35,585	75 1	1,564	61.7	81	34.3
Contributions deduction	64,673	21.8	12,554	15 7	49,164	35.3	—	—	286	11.3	—	—
Medical and dental expense deduction	1,277	0 4	251	0.3	781	0 6	155	0.3	—	—	45	19.1
Net casualty or theft loss deduction	78	()	29	()	†	†	32	0 1	—	—	—	—
Miscellaneous deduction	23,730	8 0	4,381	5.5	16,696	12.0	1,945	4 1	323	12.7	—	—
Foreign tax credit	167	0 1	41	0.1	76	0.1	27	0.1	†	†	—	—
Business credit	2,062	0.7	980	1 2	590	0 4	312	0.7	†	†	—	—
Investment credit	16,322	5 5	5,217	6 5	8,751	6.3	1,710	3 6	34	1 3	49	20.8
Capital gains exclusion	—	—	—	—	—	—	—	—	—	—	—	—
Partnership and S Corporation net losses	—	—	—	—	—	—	—	—	—	—	—	—
No second largest item	3,374	1 1	40	()	332	0 2	4	()	—	—	—	—
Returns with expanded income $200,000 or more												
Total	**369,886**	**100.0**	**31,078**	**8.4**	**86,251**	**23.3**	**31,264**	**8.5**	**2,253**	**0.6**	**175**	**()**
Interest paid deduction	50,188	13 6	—	—	23,614	27 4	1,659	5.3	49	2 2	47	26.9
Taxes paid deduction	142,792	38.6	18,832	60 6	—	—	18,213	58 3	1,260	55.9	50	28.0
Contributions deduction	51,359	13.9	2,567	8.3	20,992	24.3	—	—	126	5.6	—	—
Medical and dental expense deduction	2,102	0.6	48	0 2	382	0 4	109	0.3	—	—	—	—
Net casualty or theft loss deduction	114	()	2	()	2	()	23	0.1	—	—	—	—
Miscellaneous deduction	15,257	4 1	3,051	9.8	5,010	5.8	615	2 0	93	4.1	7	4.0
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Business credit	2,341	0 6	93	0 3	258	0 3	193	0 6	—	—	—	—
Investment credit	16,374	4 4	1,317	4 2	5,624	6 5	963	3 1	30	1.3	46	26.3
Capital gains exclusion	45,359	12.3	1,736	5.6	22,699	26.3	8,216	26.3	669	29 7	25	14 3
Partnership and S Corporation net losses	38,234	10.3	3,398	10.9	7,095	8 2	1,239	4 0	26	1.2	—	—
No second largest item	5,088	1 4	17	0.1	271	0.3	2	()	—	—	—	—
Returns Without Modified Total Income Tax												
Returns with adjusted gross income $200,000 or more												
Total	**442**	**100.0**	**376**	**85.1**	**†**	**†**	**13**	**2.9**	**12**	**2.7**	**20**	**4.5**
Interest paid deduction	35	7 9	—	—	†	†	†	†	4	33.3	11	55.0
Taxes paid deduction	132	29 9	124	33 0	—	—	—	—	†	†	†	†
Contributions deduction	107	24 2	103	27.4	—	—	—	—	†	†	—	—
Medical and dental expense deduction	†	†	†	†	—	—	†	†	—	—	—	—
Net casualty or theft loss deduction	†	†	†	†	—	—	†	†	—	—	—	—
Miscellaneous deduction	53	12 0	45	12.0	—	—	†	†	†	†	†	†
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Business credit	†	†	†	†	—	—	—	—	—	—	—	—
Investment credit	83	18 8	†	†	—	—	†	†	—	—	—	—
Capital gains exclusion	—	—	—	—	—	—	—	—	—	—	—	—
Partnership and S Corporation net losses	—	—	—	—	—	—	—	—	—	—	—	—
No second largest item	22	5 0	14	3 7	—	—	—	—	†	†	†	†
Returns with expanded income $200,000 or more												
Total	**454**	**100.0**	**86**	**18.9**	**2**	**0.4**	**12**	**2.6**	**9**	**2.0**	**17**	**3.7**
Interest paid deduction	27	5 9	—	—	1	50.0	3	25.0	1	11 1	4	23.5
Taxes paid deduction	30	6 6	21	24 4	—	—	2	16 7	2	22 2	1	5.9
Contributions deduction	19	4 2	13	15 1	—	—	—	—	2	22 2	—	—
Medical and dental expense deduction	2	0 4	1	1 2	—	—	1	0.3	—	—	—	—
Net casualty or theft loss deduction	2	0 4	1	1 2	—	—	1	8 3	—	—	—	—
Miscellaneous deduction	10	2 2	5	5 8	—	—	1	8 3	2	22 2	2	11.8
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Business credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	20	4 4	9	10 5	—	—	—	—	—	—	—	—
Capital gains exclusion	184	40 5	16	18 6	1	50 0	2	16.7	1	11.1	8	47.1
Partnership and S Corporation net losses	148	32 6	17	19 8	—	—	2	16.7	—	—	1	5.9
No second largest item	12	2 6	3	3.5	—	—	—	—	1	11 1	1	5 9

Footnote(s) at end of table

Table 8—Returns With and Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect—Continued

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect—continued											
	Miscellaneous deductions		Foreign tax credit		Business credit		Investment credit		Capital gains exclusion		Partnership and S Corporation net losses	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns With Modified Total Income Tax												
Returns with adjusted gross income $200,000 or more												
Total	**5,440**	**1.8**	**2,582**	**0.9**	**2,097**	**0.7**	**14,270**	**4.8**	**—**	**—**	**—**	**—**
Interest paid deduction	1,279	23.5	2,262	87.6	784	37.4	4,203	29.5	—	—	—	—
Taxes paid deduction	2,878	52.9	131	5.1	762	36.3	7,048	49.4	—	—	—	—
Contributions deduction	1,049	19.3	61	2.4	177	8.4	1,345	9.4	—	—	—	—
Medical and dental expense deduction	36	0.7	3	0.1	†	†	3	()	—	—	—	—
Net casualty or theft loss deduction	—	—	†	†	—	—	11	0.1	—	—	—	—
Miscellaneous deduction	—	—	33	1.3	27	1.3	325	2.3	—	—	—	—
Foreign tax credit	9	0.2	—	—	†	†	9	0.1	—	—	—	—
Business credit	15	0.3	—	—	—	—	158	1.1	—	—	—	—
Investment credit	158	2.9	30	1.2	311	14.8	—	—	—	—	—	—
Capital gains exclusion	—	—	—	—	—	—	—	—	—	—	—	—
Partnership and S Corporation net losses	—	—	—	—	—	—	—	—	—	—	—	—
No second largest item	16	0.3	53	2.1	28	1.3	934	6.5	—	—	—	—
Returns with expanded income $200,000 or more												
Total	**2,449**	**0.7**	**—**	**—**	**1,509**	**0.4**	**10,080**	**2.7**	**165,956**	**44.9**	**37,880**	**10.2**
Interest paid deduction	502	20.5	—	—	538	35.7	1,182	11.7	15,017	9.0	7,537	19.9
Taxes paid deduction	926	37.8	—	—	271	18.0	4,651	46.1	84,501	50.9	13,993	36.9
Contributions deduction	210	8.6	—	—	48	3.2	861	8.5	23,820	14.4	2,699	7.1
Medical and dental expense deduction	4	0.2	—	—	—	—	2	()	1,541	0.9	15	()
Net casualty or theft loss deduction	—	—	—	—	—	—	1	()	77	()	9	()
Miscellaneous deduction	—	—	—	—	8	0.5	142	1.4	5,714	3.4	617	1.6
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Business credit	—	—	—	—	—	—	114	1.1	1,419	0.9	262	0.7
Investment credit	43	1.8	—	—	218	14.4	—	—	5,405	3.3	2,670	7.0
Capital gains exclusion	481	19.6	—	—	341	22.6	1,178	11.7	—	—	9,990	26.4
Partnership and S Corporation net losses	263	10.7	—	—	61	4.0	1,503	14.9	24,644	14.8	—	—
No second largest item	14	0.6	—	—	23	1.5	398	3.9	3,577	2.2	59	0.2
Returns Without Modified Total Income Tax												
Returns with adjusted gross income $200,000 or more												
Total	**15**	**3.4**	**—**	**—**	**—**	**—**	**†**	**†**	**—**	**—**	**—**	**—**
Interest paid deduction	5	33.3	—	—	—	—	†	†	—	—	—	—
Taxes paid deduction	†	†	—	—	—	—	—	—	—	—	—	—
Contributions deduction	†	†	—	—	—	—	—	—	—	—	—	—
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous deduction	—	—	—	—	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Business credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	—	—	—	—
Capital gains exclusion	—	—	—	—	—	—	—	—	—	—	—	—
Partnership and S Corporation net losses	—	—	—	—	—	—	—	—	—	—	—	—
No second largest item	†	†	—	—	—	—	—	—	—	—	—	—
Returns with expanded income $200,000 or more												
Total	**16**	**3.5**	**—**	**—**	**—**	**—**	**89**	**19.6**	**139**	**30.6**	**83**	**18.3**
Interest paid deduction	5	31.3	—	—	—	—	1	1.1	4	2.9	8	9.6
Taxes paid deduction	3	18.8	—	—	—	—	1	1.1	—	—	—	—
Contributions deduction	1	6.3	—	—	—	—	—	—	2	1.4	1	1.2
Medical and dental expense deduction	—	—	—	—	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous deduction	—	—	—	—	—	—	—	—	—	—	—	—
Foreign tax credit	—	—	—	—	—	—	—	—	—	—	—	—
Business credit	—	—	—	—	—	—	—	—	—	—	—	—
Investment credit	—	—	—	—	—	—	—	—	6	4.3	5	6.0
Capital gains exclusion	1	6.3	—	—	—	—	86	96.6	—	—	69	83.1
Partnership and S Corporation net losses	1	6.3	—	—	—	—	1	1.1	125	89.9	—	—
No second largest item	5	31.3	—	—	—	—	—	—	2	1.4	—	—

() Less than 0.05 percent.
† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.
NOTE: Detail may not add to total because of rounding.

Table 9—Returns Without Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

(All figures are estimates based on samples)

Type of deduction or credit	Returns with adjusted gross income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	612	44	66	18	16	5	9	4	4	51	395
Interest paid deduction:											
Total	612	69	95	24	11	14	11	9	17	113	249
Investment interest per income concept	612	90	146	40	29	24	23	19	25	107	109
Investment interest exceeding investment income per concept	612	341	93	39	19	15	12	14	9	36	34
Taxes paid deduction	612	70	436	63	19	†	4	5	†	5	†
Contributions deduction	612	111	366	38	21	19	35	22	—	—	—
Medical and dental expense deduction	612	584	10	4	†	†	—	†	†	3	4
Net casualty or theft loss deduction	612	588	†	—	†	†	†	—	—	†	14
Miscellaneous deductions	612	158	382	34	9	5	†	†	†	14	5
Deduction equivalent of:											
Total credits	612	421	15	5	7	†	†	9	6	143	—
Foreign tax credit	612	442	4	†	†	4	†	8	6	141	—
Business credit	612	539	59	4	†	—	†	†	†	†	†
Investment credit	612	330	241	22	7	†	†	†	3	†	4
Tax preferences excluded from adjusted gross income	612	601	6	†	†	—	—	—	—	—	—

Type of deduction or credit	Returns with expanded income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	613	243	156	22	14	5	7	8	3	28	127
Interest paid deduction:											
Total	613	320	157	16	10	8	4	3	6	41	48
Investment interest per income concept	613	289	224	31	14	6	5	8	2	13	21
Investment interest exceeding investment income per concept	613	503	33	9	3	5	1	2	5	21	31
Taxes paid deduction	613	266	296	34	3	7	2	1	—	3	1
Contributions deduction	613	292	263	18	7	7	9	5	2	6	4
Medical and dental expense deduction	613	591	7	1	1	4	—	3	—	4	2
Net casualty or theft loss deduction	613	594	—	—	1	—	2	—	—	3	13
Miscellaneous deductions	613	304	267	17	5	1	3	—	—	11	5
Deduction equivalent of:											
Total credits	613	362	2	3	5	92	6	6	7	129	1
Foreign tax credit	613	454	2	2	2	7	6	5	5	129	1
Business credit	613	471	53	2	—	—	—	1	—	1	85
Investment credit	613	310	156	16	3	4	98	6	1	13	6
Tax preferences excluded from adjusted gross income	613	605	5	1	2	—	—	—	—	—	—

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

Table 10—Returns Without Modified Total Income Tax and With Income $200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income

(All figures are estimates based on samples)

Type of deduction or credit	Returns with adjusted gross income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	442	—	—	—	†	—	†	†	—	†	395
Interest paid deduction:											
Total	442	15	18	7	5	9	9	5	14	111	249
Investment interest per income concept	442	24	62	32	25	21	23	17	22	107	109
Investment interest exceeding investment income per concept	442	207	63	33	19	15	12	14	9	36	34
Taxes paid deduction	442	7	336	58	18	7	†	5	†	5	†
Contributions deduction	442	37	283	32	19	19	33	19	—	—	—
Medical and dental expense deduction	442	414	10	4	†	†	—	3	†	†	4
Net casualty or theft loss deduction	442	418	†	—	†	†	†	—	—	†	14
Miscellaneous deductions	442	95	282	27	9	5	†	†	†	14	5
Deduction equivalent of:											
Total credits	442	421	13	†	3	—	—	†	—	†	—
Foreign tax credit	442	442	—	—	—	—	—	—	—	—	—
Business credit	442	425	6	†	†	—	†	†	†	†	†
Investment credit	442	227	182	17	6	†	†	†	†	†	†
Tax preferences excluded from adjusted gross income	442	437	†	†	†	—	—	—	—	—	—

Type of deduction or credit	Returns with expanded income $200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	454	195	87	3	4	2	4	3	2	27	127
Interest paid deduction:											
Total	454	227	108	7	7	6	4	2	5	40	48
Investment interest per income concept	454	219	146	24	12	6	5	7	2	12	21
Investment interest exceeding investment income per concept	454	371	11	5	2	5	1	2	5	21	31
Taxes paid deduction	454	201	207	31	2	6	2	1	—	3	1
Contributions deduction	454	219	188	13	5	5	7	5	2	6	4
Medical and dental expense deduction	454	432	7	1	1	4	—	3	—	4	2
Net casualty or theft loss deduction	454	435	—	—	1	—	2	—	—	3	13
Miscellaneous deductions	454	239	180	10	5	1	3	—	—	11	5
Deduction equivalent of:											
Total credits	454	362	2	1	2	85	—	2	—	—	—
Foreign tax credit	454	454	—	—	—	—	—	—	—	—	—
Business credit	454	364	3	—	—	—	—	1	—	1	85
Investment credit	454	214	100	12	1	3	98	6	1	13	6
Tax preferences excluded from adjusted gross income	454	451	1	1	1	—	—	—	—	—	—

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

Table 11—Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Effective Tax Rate	Size of adjusted gross income									
	Total		Under $50,000		$50,000 under $100,000		$100,000 or more		$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**101,660,287**	**100.0**	**93,562,375**	**100.0**	**6,892,048**	**100.0**	**909,357**	**100.0**	**296,507**	**100.0**
Returns without total income tax	17,312,884	17.0	17,292,405	18.5	16,471	0.2	3,396	0.4	612	0.2
Returns with total income tax	84,347,403	83.0	76,269,970	81.5	6,875,577	99.8	905,961	99.6	295,895	99.8
Effective tax rate										
Under 5 percent	15,705,116	15.4	15,603,206	16.7	92,444	1.3	8,352	0.9	1,114	0.4
5 under 10 percent	29,248,767	28.8	28,853,855	30.8	369,040	5.4	23,585	2.6	2,287	0.8
10 under 15 percent	26,268,188	25.8	24,558,459	26.2	1,644,351	23.9	55,325	6.1	10,053	3.4
15 under 20 percent	9,674,061	9.5	6,614,103	7.1	2,914,049	42.3	128,289	14.1	17,620	5.9
20 under 25 percent	2,294,124	2.3	587,358	0.6	1,448,614	21.0	237,051	26.1	21,101	7.1
25 under 30 percent	683,587	0.7	31,611	( )	335,375	4.9	271,238	29.8	45,363	15.3
30 under 35 percent	255,858	0.3	4,953	( )	47,911	0.7	136,592	15.0	66,402	22.4
35 under 40 percent	126,810	0.1	3,308	( )	9,299	0.1	34,522	3.8	79,681	26.9
40 under 45 percent	48,358	( )	865	( )	2,405	( )	6,327	0.7	38,761	13.1
45 under 50 percent	13,556	( )	805	( )	1,016	( )	1,514	0.2	10,221	3.4
50 under 60 percent	6,406	( )	738	( )	2,379	( )	1,317	0.1	1,972	0.7
60 under 70 percent	6,614	( )	3,263	( )	2,043	( )	604	0.1	704	0.2
70 under 80 percent	2,518	( )	594	( )	1,154	( )	539	0.1	231	0.1
80 percent or more	13,440	( )	6,852	( )	5,497	0.1	706	0.1	385	0.1

Effective Tax Rate	Size of expanded income									
	Total		Under $50,000		$50,000 under $100,000		$100,000 or more		$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	**101,660,287**	**100.0**	**93,379,185**	**100.0**	**6,900,782**	**100.0**	**1,009,980**	**100.0**	**370,340**	**100.0**
Returns without total income tax	17,312,884	17.0	17,291,930	18.5	18,178	0.3	2,163	0.2	613	0.2
Returns with total income tax	84,347,403	83.0	76,087,255	81.5	6,882,604	99.7	1,007,817	99.8	369,727	99.8
Effective tax rate										
Under 5 percent	15,886,870	15.6	15,747,676	16.9	130,390	1.9	8,161	0.8	643	0.2
5 under 10 percent	29,331,444	28.9	28,793,673	30.8	502,523	7.3	32,737	3.2	2,511	0.7
10 under 15 percent	26,233,247	25.8	24,343,133	26.1	1,707,253	24.7	161,136	16.0	21,725	5.9
15 under 20 percent	9,798,817	9.6	6,621,688	7.1	2,871,200	41.6	202,157	20.0	103,772	28.0
20 under 25 percent	2,213,855	2.2	543,106	0.6	1,370,269	19.9	248,375	24.6	52,105	14.1
25 under 30 percent	555,510	0.5	21,297	( )	261,199	3.8	228,373	22.6	44,641	12.1
30 under 35 percent	212,669	0.2	4,040	( )	31,111	0.5	102,718	10.2	74,800	20.2
35 under 40 percent	74,465	0.1	3,323	( )	3,135	( )	20,744	2.1	47,263	12.8
40 under 45 percent	21,650	( )	—	—	1,006	( )	2,037	0.2	18,607	5.0
45 under 50 percent	4,738	( )	1	( )	1,258	( )	459	( )	3,020	0.8
50 under 60 percent	1,694	( )	2	( )	1,248	( )	110	( )	334	0.1
60 under 70 percent	4,023	( )	2,188	( )	1,338	( )	422	( )	75	( )
70 under 80 percent	332	( )	1	( )	2	( )	172	( )	157	( )
80 percent or more	8,089	( )	7,127	( )	672	( )	216	( )	74	( )

( ) Less than 0.05 percent
NOTE. Detail may not add to total because of rounding

Table 12—Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Effective Tax Rate	Size of adjusted gross income									
	Total		Under $50,000		$50,000 under $100,000		$100,000 or more		$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**101,660,287**	**100.0**	**93,562,375**	**100.0**	**6,892,048**	**100.0**	**909,357**	**100.0**	**296,507**	**100.0**
Returns without modified total income tax	17,289,316	17.0	17,271,148	18.5	14,331	0 2	3,395	0.4	442	0.1
Returns with modified total income tax	84,370,971	83.0	76,291,227	81.5	6,877,717	99.8	905,962	99.6	296,065	99.9
Effective tax rate										
Under 5 percent	15,681,642	15.4	15,590,404	16.7	83,942	1.2	6,212	0.7	1,084	0.4
5 under 10 percent	29,248,730	28.8	28,858,131	30.8	364,763	5.3	23,584	2 6	2,252	0.8
10 under 15 percent	26,283,039	25.9	24,577,601	26.3	1,644,347	23.9	51,072	5.6	10,019	3.4
15 under 20 percent	9,678,322	9.5	6,624,744	7.1	2,911,938	42.3	128,289	14.1	13,351	4 5
20 under 25 percent	2,304,756	2.3	587,358	0.6	1,465,648	21 3	228,550	25.1	23,200	7.8
25 under 30 percent	691,988	0.7	31,611	( )	335,375	4.9	279,653	30.8	45,349	15.3
30 under 35 percent	260,201	0.3	4,953	( )	47,911	0.7	140,932	15.5	66,405	22.4
35 under 40 percent	131,149	0 1	3,308	( )	9,299	0.1	36,660	4.0	81,882	27.6
40 under 45 percent	48,463	( )	865	( )	2,405	( )	6,330	0.7	38,863	13.1
45 under 50 percent	13,692	( )	805	( )	1,016	( )	1,514	0.2	10,357	3.5
50 under 60 percent	6,412	( )	738	( )	2,378	( )	1,317	0.1	1,979	0.7
60 under 70 percent	6,618	( )	3,263	( )	2,044	( )	604	0.1	707	0.2
70 under 80 percent	2,519	( )	594	( )	1,154	( )	539	0.1	232	0.1
80 percent or more	13,440	( )	6,852	( )	5,497	0.1	706	0.1	385	0.1

Effective Tax Rate	Size of expanded income									
	Total		Under $50,000		$50,000 under $100,000		$100,000 or more		$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	**101,660,287**	**100.0**	**93,379,185**	**100.0**	**6,900,782**	**100.0**	**1,009,980**	**100.0**	**370,340**	**100.0**
Returns without modified total income tax	17,289,316	17.0	17,270,673	18.5	16,037	0.2	2,152	0 2	454	0.1
Returns with modified total income tax	84,370,971	83 0	76,108,512	81.5	6,884,745	99 8	1,007,828	99.8	369,886	99.9
Effective tax rate										
Under 5 percent	15,854,860	15.6	15,732,735	16 8	115,499	1.7	6,022	0.6	604	0.2
5 under 10 percent	29,337,825	28.9	28,797,975	30.8	504,635	7.3	32,737	3.2	2,478	0.7
10 under 15 percent	26,252,340	25.8	24,366,527	26 1	1,707,251	24 7	156,886	15.5	21,676	5.9
15 under 20 percent	9,796,662	9 6	6,625,939	7.1	2,864,837	41.5	202,156	20.0	103,730	28.0
20 under 25 percent	2,237,291	2.2	547,357	0 6	1,391,554	20 2	248,374	24.6	50,006	13.5
25 under 30 percent	555,508	0.5	21,297	( )	261,199	3.8	228,374	22.6	44,638	12 1
30 under 35 percent	216,951	0 2	4,040	( )	31,111	0.5	106,972	10.6	74,828	20.2
35 under 40 percent	78,815	0.1	3,323	( )	3,135	( )	22,887	2.3	49,470	13.4
40 under 45 percent	21,763	( )	—	—	1,006	( )	2,041	0.2	18,716	5.1
45 under 50 percent	4,817	( )	1	( )	1,258	( )	459	( )	3,099	0.8
50 under 60 percent	1,695	( )	2	( )	1,248	( )	110	( )	335	0.1
60 under 70 percent	4,023	( )	2,188	( )	1,338	( )	422	( )	75	( )
70 under 80 percent	332	( )	1	( )	2	( )	172	( )	157	( )
80 percent or more	8,089	( )	7,127	( )	672	( )	216	( )	74	( )

( ) Less than 0 05 percent
NOTE: Detail may not add to total because of rounding

Explanation of Terms

Explanation of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue (IR) Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1985.

Most of the definitions and explanations supplied in this section relate to column or stub titles used in one or more tables in this report. Some provide background or limitations to such titles. Therefore, explanations are written to provide information necessary to interpret the statistical tables to which they relate. Definitions marked with the symbol (#) are either new or modified definitions reflecting changes in the law or in Statistics of Income processing.

Section 5, 1985 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 4 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

Additional Tax for Tax Preferences

Additional Tax for tax preferences is the sum of alternative minimum tax plus deferred minimum tax. Although the requirement to pay the minimum tax ended in Tax Year 1982, taxpayers with a net operating loss might have been able to defer payment of minimum tax until Tax Year 1985. (See "Alternative Minimum Tax".)

Adjusted Gross Income Less Deficit

The broadest definition of gross income is all income from whatever source derived, including (but not limited to) the following:

- Compensation for services, including fees, commissions, fringe benefits, and similar items;
- Gross income derived from business;
- Gains derived from dealings in property;
- Interest, rents, and royalties;
- Dividends;
- Alimony and separate maintenance payments;
- Annuities and pensions;
- Income from life insurance and endowment contracts;
- Income from discharge of indebtedness;
- Distributive share of partnership gross income;
- Income from an interest in an estate or trust;
- Aid to families with dependent children;
- Prizes and awards;
- Income from an interest in an estate or trust;
- Social security payments; and
- Unemployment compensations.

Some items are specifically excluded (completely or partially) from gross income for income tax purposes.
In particular:

- Accident and health insurance proceeds, "Black Lung" benefits, and casualty insurance proceeds;
- Child support payments;
- Cost-of-living allowances paid to U.S. Government employees stationed outside the U.S.;
- Employment agency fees paid directly by the taxpayer's employer and relocation payments;
- Federal Employees' Compensation Act payments;
- Gifts, bequests, or inheritances;
- Life insurance proceeds, and certain social security benefits;
- Meals and lodging provided by the employer for the employees' benefit;
- Military allowances and payments to dependents of military personnel;
- Payments to a beneficiary of a deceased employee;
- Payments to reduce the cost of winter energy consumption;
- Railroad Retirement Act pensions and railroad retirement lump sum payments;
- Rental allowance of members of the clergy;
- Scholarship and fellowship grants;
- Certain veteran's benefits;
- Workman's compensation;
- Interest on state or local bonds;
- Mustering out benefits;
- Foster care receipts; and
- Employer provided benefits including insurance and pension payments.

Gross income is further reduced by excludable portions of items reported on Form 1040 to arrive at "Total Income" (line 23).

Following is a list of such exclusions:

- Ordinary and necessary expenses of operating a farm or business:
- Expense deductions attributable to rents and royalties, and net adjustment for windfall profit tax withheld;
- Expenses of outside salespersons attributable to a trade or business carried on by the taxpayer;
- Depreciation deduction allowed life tenants and income beneficiaries of property held in trust;
- Deductible losses from sales of capital assets and other property;
- Excludable portion of the excess of net long-term capital gain over net short-term capital loss;
- Business net operating loss deductions;
- Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election;
- Limited exclusion of unemployment compensation;
- Limited exclusion of railroad retirement pension income;
- Limited exclusion of social security benefits;
- Exclusion of the portion of pension payments that represents a return of the employee's cost for the plan;
- Limited exclusion of qualified foreign earned income;
- One-time exclusion of gain from sale of principal residence by individuals who are 55 years or older;
- Certain reduced uniformed services retirement pay;
- Employer contributions to simplified employee pension plans; and
- Exclusion of domestic dividends.

From Total Income (line 23 on Form 1040) the following statutory adjustments are subtracted to arrive at Adjusted Gross Income:

- Employee business and moving expenses;
- Contributions to a self-employed retirement fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements (IRA's) by employees or self-employed persons;
- Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation/reforestation expenses;
- Deduction for two-earner married couples;
- The foreign housing exclusion; and
- Repayments of supplemental unemployment compensation received under the Trade Act of 1974.

A deficit occurs if the allowable exclusions and deductions exceed gross income.

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive 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 became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, the return was considered a return of a taxpayer age 65 or over, regardless of whether one or two exemptions were claimed.

Alimony

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

(1) required under the terms of a decree of divorce or separate maintenance, or a written instrument incident to that decree;

(2) paid in discharge of a legal obligation based on the marital relationship; or

(3) paid after the decree and on a periodic basis.

All Other Taxes

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus the minimum tax carryover, alternative minimum tax, the advance earned income credit payments received, uncollected tax on tips, excess golden parachute payments, and section 72 penalty taxes. Alternative minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or nontaxable classification of a return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due, or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax".)

Alternative Minimum Tax

The IR Code provides for special treatment of some kinds of income and allows special deductions for some kinds of expenses. So that individual taxpayers who benefit from these provisions will pay at least a minimum amount of tax, a special tax for individual taxpayers was in effect -- the alternative minimum tax.

The alternative minimum tax was levied on benefits received in the form of deductions, and exclusions which reduced the effective tax rate. These benefits are known as "alternative minimum tax preferences" or "alternative minimum tax preference items" because they result from the preferential treatment given those items in the tax law.

The alternative minimum tax was computed by reducing alternative minimum taxable income (see definition below) by an exemption amount determined by filing status. If the return was filed jointly by a married couple or a surviving spouse, the amount was $40,000. The amount for single or head of household taxpayers was $30,000. For married couples filing separately, the amount was $20,000.

If the amount in excess of the exemption was greater than zero, it was multiplied by 20 percent, the alternative minimum tax rate. The residual amount of tax was reduced by "income tax after credits", excluding "additional taxes" (as reported on Form 1040). For taxpayers claiming a foreign tax credit, the amount of residual alternative minimum tax over additional taxes could be further reduced by the foreign tax credit. The amount that the alternative minimum tax was reduced by the foreign tax credit was computed by special rules and generally was limited to the proportion of alternative minimum income attributable to foreign sources compared to the total amount of alternative minimum taxable income.

Alternative Minimum Taxable Income

Alternative minimum taxable income was defined as adjusted gross income including any net operating losses plus the sum of the alternative minimum tax preference items (defined below) less the following:

(1) alternative tax net operating loss;

(2) alternative minimum tax itemized deductions;

(3) the amount of the alcohol fuel credit; and

(4) accumulated distributions made from a trust.

Alternative Minimum Tax Preferences

Because some income and deductions were given special treatment under the IR Code, many taxpayers would pay little or no tax if it were not for the alternative minimum tax. Below are the items that were tax preferences because they were given "preferential" treatment in the form of deductions, lower tax rates, and exclusion from tax:

(1) Dividend Exclusion--This is the portion of ordinary dividends not included in taxable income,

(2) Capital Gains Deduction--This is the 60 percent deduction amount for net long-term capital gains excluding any long-term gains from the sale of a principal home,

(3) Incentive Stock Options--This amount is the difference between the fair market value of stock bought under an incentive stock option and the price paid for the stock,

(4) Accelerated Depreciation on Real Property--This amount represents the depreciation or amortization taken during the year on real property less the depreciation that would have been taken under the straight-line method,

(5) Accelerated Depreciation on Leased Personal Property--This amount represents the depreciation or amortization taken during the year on leased personal property less the depreciation or amortization that would have been taken under the straight-line method,

(6) Amortization of Certified Pollution Control Facilities--This amount represents the amortization deduction for a certified pollution control facility less the depreciation deduction normally allowed,

(7) Depletion--This amount is the depletion deduction for the year in excess of the adjusted basis in the property at the end of the year,

(8) Intangible Drilling and Development Costs --This is the "excess deduction amount" for intangible drilling and development costs for oil, gas, or geothermal wells (figured separately) when the deduction is more than the taxpayer's net income from the same items. The "excess deduction amount" is the excess of the allowable deduction for such costs (excluding those for

drilling a nonproductive well) over the allowable deduction, had such costs been capitalized and amortized over a 120 month period,

(9) Mining Exploration and Development Costs--This is the amount allowed for current-year mining exploration and development costs less the deduction that would have been amortized over a 10-year period,

(10) Circulation and Research and Experimental Expenditures--This is the amount by which the current year deduction allowable for circulation costs (of newspapers, magazines, and other periodicals) and research and experimental expenditures exceeds the amount that would have been amortized over a 3-year period for circulation costs and a 10-year period for research and experimental expenditures, and

(11) Reserves for Losses on Bad Debts of Financial Institutions--This amount was the excess of additional reserves for bad debts less the amount that would have been allowed based on actual loss experience.

Business or Profession Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. A sole proprietorship is the simplest form of business organization. The business has no existence apart from its owner. Its liabilities are the personal liabilities of its owner. The taxpayer's interest in the sole proprietorship ends with its dissolution or the taxpayer's death.

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

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of net operating losses from other years was not considered a business expense, but was offset, instead, against "other income" on the proprietor's income tax return.

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

These distributions included the following:

(1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies and mutual funds. Gains credited but not distributed were reported as income, and

(2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses. However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 14, Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets Net Gain or Loss.")

Capital Gains and Losses

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

Casualty or Theft Loss, Nonbusiness

Nonbusiness casualty and theft losses were deductible from adjusted gross income to the extent that the 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. A theft was considered to be the unlawful taking and removing of money or property with the intent of depriving the owner of its use. A casualty was defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature, such as a fire or storm.

For 1985, casualty and theft gains and losses were required to be netted. Net gains were realized if total reimbursements (such as insurance payments) exceeded total cost or fair market value for the items. Such net gains were required to be treated as capital gains and reported on Schedule D. Depending on the holding period for the lost asset, the net gains reported on Schedule D were treated as either short or long-term capital gains.

Child Care Credit

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age 15 or disabled dependents while these taxpayers were working. Qualifying expenses included those for services performed within the home by nondependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age of 15 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was the lesser of earned income or $2,400 if one qualifying child or dependent was involved and the lesser of earned income or $4,800 if more than one dependent was involved. The credit was equal to 30 percent of employment-related expenses for taxpayers with adjusted gross income of $10,000 or less. The credit was reduced by one percent for each $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 of $28,000 or more.

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

Contributions Deduction for Itemizers

Contributions deductible on Form 1040 as an itemized deduction from adjusted gross income included gifts in the form of cash or property to:

(1) the United States, a State, or a local government for exclusively public purposes;

(2) organizations created in the United States or its possessions or under the law of the United States and operated exclusively for:

(a) religious purposes,
(b) charitable purposes,
(c) scientific purposes,
(d) literary purposes,
(e) educational purposes,
(f) fostering national or international amateur sports competition, or
(g) preventing cruelty to children or animals;

(3) nonprofit cemetery companies owned and operated exclusively for the benefit of their members;

(4) organizations of war veterans or their auxiliaries;

(5) domestic fraternal societies operating under the lodge system if the contributions were used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals;

(6) nonprofit volunteer fire company; and

(7) a nonprofit day care center.

Some out-of-pocket unreimbursable expenses that the taxpayer paid to do volunteer work for such organizations were also deductible. Individuals who were members of a partnership could also include in their contributions deductions their pro-rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income. Contributions to organizations which used the proceeds for external activities such as clinic health care or camps for children were limited to the 50 percent ceiling, but contributions to organizations which used the proceeds primarily to operate the organization were limited to the 30 percent ceiling. Contributions that you made for maintaining veterans organizations, fraternal societies, and nonprofit cemeteries were limited to 30 percent of your adjusted gross income. A 30 percent limit also applies to contributions of certain capital gain property to those organizations for which the 50 percent limit applies. There is a 20 percent of adjusted gross income limit that applies to gifts of long-term capital gain appreciated property contributed to specific organizations. Contributions exceeding any of the three limitations could be carried over and deducted in the next 5 years. Therefore, in addition to contributions made in 1985, the statistics also include amounts carried over from 1980-1984 that were within the current year's percentage limitations.

Cash contributions to a single organization of more than $3,000 were reported separately from other cash contributions, and these data are shown separately in Table 2.1.

Contributions Deduction for Nonitemizers (#)

Taxpayers who did not itemize their deductions were still able to benefit from tax law provisions for charitable contributions. The criteria which determined the deduction of charitable contributions was the same for nonitemizing as well as itemizing taxpayers. However, only one-half of the qualified reported charitable contributions were deductible for Tax Year 1985 for nonitemizing taxpayers.

Credit for Tax on Certain Gasoline, Fuel, and Oil (#)

This was a credit allowed in full or in stated amounts for Federal excise taxes paid on gasoline, special fuels, and lubricating oil when the fuel oil was used for: (1) farming purposes, (2) operation of public passenger land transportation services (taxicab operators of qualified taxicabs), (3) operation of inter-city, local, or school buses, (4) non-highway purposes of a trade or business, and (5) operation of qualified diesel-powered highway vehicles. These taxes could be applied as a credit to reduce total tax liability when the individual return was filed (with any amount in excess of total tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least $1,000. A one-time credit (or refund) was allowed to the purchaser of a new qualified diesel-powered highway vehicle after January 1, 1985. The credit amount was $198 for a truck or van and $102 for any other vehicle and any such credit reduced the basis of the vehicle.

Credit for the Elderly and Permanently and Totally Disabled

A credit for the elderly and permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations) and to those taxpayers under age 65, retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. An individual was considered permanently and totally disabled if he or she was medically determined to be "unable to engage in any substantial gainful activity because of a physical or mental impairment which could result in death or last 12 continuous months or more."

Individuals, age 65 or older, determined the base amount of income on which to figure the credit from an allowable amount of income classified by filing status and age. The classifications were grouped as follows:

Base Amount	Filing Status
$5,000	Single and 65 or over or disabled; married filing jointly with only one spouse either 65 or over or retired on disability,
$7,500	Married filing jointly with both spouses either 65 or over or retired on disability, and
$3,750	Married filing separately either 65 or over or retired on disability.

Permanently and totally disabled individuals under age 65, determined the base amount on which to figure the credit as the lesser of the allowable amount (defined above) or taxable disability income. The base amount, for both qualifying groups was further reduced by the sum of nontaxable social security benefits, railroad retirement and veterans pensions, and other nontaxable pensions plus one-half of adjusted gross income in excess of an additional exclusion amount which was also classified by filing status and age. Lastly, the actual credit was computed as 15 percent of this amount.

The amount of the credit that could be claimed was limited to total income tax and any excess was not refundable.

Credit from Regulated Investment Companies

Taxpayers were instructed to include in gross income any amounts which were allocated to them as capital gain dividends from regulated investment companies, even if they were not actually received. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the tax.

This refundable credit was reported on line 63 of Form 1040 for Tax Year 1985; however the following credits were also included as credit from regulated investment companies in SOI data:

(a) the excess hospital insurance benefits tax credit,
(b) the throwback credit,
(c) the credit for tax withheld by Canadian withholding agents,
(d) repayments under renegotiations of government contracts,
(e) repayments under "Claim-of-Right Doctrine,"
(f) the credit for interest from tax-free Covenent bonds, and
(g) the credit for tax withheld at source.

Credit on 1986 Estimated Tax

This credit was the part of the overpayment of 1985 tax which taxpayers specifically requested to be credited to their estimated tax for 1986. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction for Working Married Couples

Married taxpayers who filed a joint return and who both worked qualified for a deduction. The maximum amount eligible for deduction was 10 percent of $30,000. The deduction was computed as 10 percent of qualified earned income of the lower earning spouse. Qualified earned income was equal to the sum of salaries and wages and other earned income, plus self-employment income, less the following adjustments: employee business expenses, payments to an IRA, payments to a Keogh plan, and repayments of supplemental unemployment benefits. Married taxpayers who filed Form 2555 (Foreign Earned Income) to exclude any income from tax or deduct certain housing costs; or who filed Form 4563 (Exclusion of Income From Sources In United States Possessions) to exclude income from tax, were not eligible for the deduction.

Dividend Exclusion

Taxpayers could exclude up to $100 ($200 on a joint return) of eligible dividends from adjusted gross income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equaled dividends in adjusted gross income. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion.")

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

(1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for the taxpayer's distributive share of partnership profits), and

(2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, tax-exempt organizations, certain trusts that were in their final year, corporations most of whose business was conducted in U.S. possessions, dividends from real estate investment trusts, and dividends from regulated investment companies.

Domestic and foreign dividends did not include non-taxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Taxpayers could choose, under a qualifying dividend reinvestment plan of a domestic public utility, to receive a dividend of common stock rather than cash, and could elect to exclude up to $750 per year ($1,500 on a joint return) of stock dividends.

Earned Income Credit (#)

This was a credit available to low-income workers who maintained a household and had a dependent child or children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 11 percent of the first $5,000 of earned income, or $550, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above $6,500. Thus at the $11,000 adjusted gross income level (or earned income level) the credit was eliminated. In addition, beginning with Tax Year 1985, taxpayers were required to reduce their earned income credit by the amount of their alternative minimum tax.

Taxpayers were eligible to claim the earned income credit if:

(1) both AGI and earned income were less than $11,000;

(2) they maintained a household which was the principal place of abode for the taxpayer and a child or a descendant of the child;

(3) they maintained their principal home in the United States;

(4) they did not exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions, or claim a deduction for certain expenses of living abroad;

(5) they had a taxable year that represented a full 12 months; and

(6) they filed a joint return if married.

The earned income credit could result in a refund to the extent it was not used to offset income tax liability. Thus, even if individuals were not otherwise required to file returns, it was to their benefit to do so in order to claim the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that 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.")

Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included:

(1) cost of travel, meals, and lodging while away from home in the performance of services as an employee;

(2) expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer;

(3) business transportation costs, other than commuting; and

(4) outside salesperson's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

Estate or Trust Net Income or Loss

This was the beneficiaries' 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 and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received, plus any other amounts which were properly paid, credited, or required to be distributed for that year.

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) 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 which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

If a return showed net income from one estate or, 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, on a return-by-return basis.

Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1985 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of 1984 tax liability. Individuals were required to make estimated tax payments if their estimated tax for Tax Year 1985 exceeded $500 and they estimated that the total amount of income tax withheld would be less than 80 percent of their estimated 1985 tax, or 100 percent of their 1984 tax.

Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income. (See also "Zero Bracket Amount.")

Excess Social Security Taxes Withheld (#)

If the total social security (FICA) and/or Railroad Retirement Act (RRTA) tax withheld was greater than $2,791.80 for 1985 ($2,532.60 for 1984) because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. Any amount in excess of FICA or RRTA liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions (#)

In the computation of taxable income, a $1,040 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns the husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for a taxpayer or spouse who were age 65 or over, blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than $1,040 ($1,040 or more if in category (2) below); received more than half of his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or was a member of the household for the whole year; did not file a joint return with his or her spouse; and met certain citizenship requirements.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

(1) dependents other than children who had gross income less than $1,040, but filed a return to obtain a refund of tax withheld on wages;

(2) dependent children with unearned income of $1,040 or more (dividends, interest, capital gains, and the like); and

(3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was $3,430 or more, or (b) had gross income of less than $3,430, all of it earned income, and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969 for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income--that based on crops or livestock produced solely by the tenant, without material participation of the landowner or sublessor in the operation or management of the farm--was included in rent net income or loss.

Foreign Earned Income and Foreign Housing Exclusions (#)

Taxpayers could exclude from gross income a certain amount of their foreign earned income and employer provided foreign housing expenses if their tax home was in a foreign country and they were either:

(1) a U.S. citizen and a bona fide resident of a foreign country or countries for an uninterrupted period that included a tax year, or

(2) a U.S. citizen or resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months.

For 1985, qualified individuals continued to be limited to the lesser of an $80,000 exclusion or their total foreign earned income. An individual who qualified under the bona fide residence test or physical presence test could also 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 is not tabulated separately in SOI data, but is reported as a negative value in other income. (See "Other Income.")

Foreign Housing Deduction

Individuals qualifying for the exclusion of foreign earned income could deduct foreign housing amounts from gross income if their employer did not pay any of their housing costs or if they were self-employed. The housing deduction was limited to the amount that a taxpayer's foreign earned income exceeded the sum of their foreign housing exclusion and foreign earned income exclusion. Any excess housing expense could be carried over to the next year.

Foreign Tax Credit

Individuals who had paid income or excess profit taxes to a foreign country or U.S. possession or any political subdivision, agency, or instrumentality of the country or possession, could claim this credit against income taxes. (The taxpayer had the option of reporting foreign taxes paid as an itemized deduction.) The credit was for the income and profits taxes paid and included the taxpayer's share of such taxes paid through partnerships, regulated investment companies, and fiduciaries. In general, the tax credit was limited to income tax after personal credits multiplied by the ratio of taxable income from foreign sources to the entire taxable income. The result - the foreign tax credit - could not exceed the foreign taxes paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1985 could be carried back two years and then forward five years for use in computing the credit for those years. A taxpayer's credit could have been reduced if he or she participated in an International Boycott. Additional information on foreign tax credits is available in Statistics of Income Bulletin, Summer 1987 issue.

Forfeited Interest Penalty Adjustment

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

Fully Taxable Pensions and Annuities

This type of pension or annuity was obtained in connection with employment and was financed in whole (a non-contributory plan) by contributions of the employer. Since these pensions were paid entirely by an employer, the amount received by the employee was fully taxable. Additionally, fully taxable pensions and annuities included certain military retirement pay and IRA distributions. This amount was reported on line 16, Form 1040 (1985). (See "Pensions and Annuities.")

General Business Credit

As a result of the Tax Reform Act of 1984, a major revision was made in the calculation of certain income tax credits. The investment credit, jobs credit, alcohol fuels credit, and employee stock ownership plan (ESOP) credit were combined into a single credit - the general business credit. Taxpayers claiming more than one of the business credits were required to summarize them on a Form 3800, General Business Credit. The adjusted tax liability limitations for the combined credits were determined on the Form 3800. The general business credit was limited to 100 percent of the first $25,000 and 85 percent of the excess over $25,000. (The limit was $12,500 in the case of a married couple filing separately. If however, one spouse had no current credit or unused credit, the spouse having a current credit or unused credit may have used the full $25,000 figure in determining his or her credit.)

If the current year general business credit exceeded the tax liability limitation and could not be entirely used for Tax Year 1985, the excess amount could be carried back to the three preceding tax years. Any used credit after carryback, could be carried forward to each of the 15 years after the year of the credit. Additionally all carryforwards of unused investment credit, jobs credit, alcohol fuels credit, and ESOP credit were added together and reported on Form 3800. Otherwise, taxpayers claiming a single credit did not have to file Form 3800 and were only required to use the appropriate form for the particular credit or credit carryforward.

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for more than six months for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and actually had to live with the taxpayer.

There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer. Taxpayers had to maintain a household for a full year for dependent parents living apart.

A special tax rate schedule was provided for heads of households which gave a portion of the benefits for lower rates accorded joint returns.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

Income Averaging

Certain taxpayers with unusual fluctuations in income were able to reduce the tax in higher income years by using income averaging. The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at a lower rate (i.e. changed the effective bracket or tax rate), thus resulting in a lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method.

An eligible individual could choose this computation if the "averageable income" for the year was more than $3,000. "Averageable income" was the amount by which "adjusted taxable income" (taxable income for the computation year) exceeded 140 percent of the average "base period income" (the average of taxable income, with certain other adjustments for the three preceding tax years).

Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fourth of such income. "Adjusted taxable income," from which the "averageable income" was derived covered all income except "excess community property income" and certain amounts received by owner-employees. "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under the IR Code.

To be eligible to use the income averaging method taxpayers had to meet citizenship or residence tests. Taxpayers claiming the foreign earned income exclusion or deduction or those excluding income from sources within the U.S. possessions, the Virgin Islands, Guam, or Puerto Rico could not use the income averaging method.

Income Subject to Tax

For taxpayers filing Tax Year 1985 returns and using the regular computation method, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions or the contributions deduction for non itemizers).

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself. For taxpayers filing returns from prior years income subject to tax was adjusted for the statistics by working backward from the tax itself.

Income Tax After Credits (#)

For Tax Year 1985, the computation for income tax after credits was revised. Briefly, to arrive at this amount, taxpayers deducted total personal credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). If the result was greater than zero, the foreign tax credit, the general business credit, the research and experimentation credit, the orphan drug credit, and the credit for fuel from a nonconventional source, were then deducted from the residual to arrive at income tax after credits.

The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." (See also "Total Personal Credits" in this section.)

Income Tax After Personal Credits

For Tax Year 1985, this amount represented the deduction of "total personal credits" from "income tax before credits."

Income Tax Before Credits

This amount consisted of two components: "tax generated" or "taxes from income averaging" plus "taxes from special tax computations." Generally, "tax generated" was the tax liability computed on current-year "taxable income" based on:

(1) the regular tax, whether derived from the tax tables or tax rate schedules; or

(2) the income averaging tax.

(See also "Tax Generated" and "Taxes from Income Averaging.")

Income Tax Withheld

An employer could use either of the major methods of withholding -- the "percentage" method, the "wage bracket" method, or an authorized alternative method. All the major methods of withholding were based on graduated rates ranging from 12 to 37 percent. Similarly, the result of any alternative method had to approximate the same amount as computed under one of the major methods.

Income tax withheld included amounts deducted from salaries, wages, tips, and other forms of remuneration as reported on Form W-2; from pensions and annuities, and certain gambling winnings as reported on Form W-2P and W-2G respectively. Amounts withheld for distributions from profit-sharing, retirement plans, and individual retirement arrangements had withholding reported on Form 1099-R.

Also, a backup withholding rate of 20 percent was required to insure that income tax was collected from payments generally not subject to withholding. The purpose of this measure was to insure that certain taxpayers who failed to report or correctly report certain kinds of tax information paid an adequate withholding amount.

Individual Retirement Arrangements (#)

An Individual Retirement Arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. An individual could establish an IRA at a bank or other qualified financial institution, or by investing directly in individual annuity contracts issued by an insurance company. Contributions to such a plan were limited to the lesser of:

(1) an individual's compensation for the year;

(2) $2,000 ($2,250 if a non-working spousal IRA was created); or

(3) the amount actually paid.

Such contributions could be deducted from the employee's gross income in arriving at adjusted gross income. Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

Individuals could set up an IRA to include a nonworking spouse. To qualify the following conditions must have been met:

(1) the individual must have been married at the end of the tax year;

(2) they must have met the IRA requirements discussed earlier;

(3) they must have filed a joint return; and

(4) the spouse must not have received any compensation during the tax year.

For Tax Year 1985, only IRA contributions made before the due date of the return were deductible.

Interest Paid Deduction

Interest paid on personal debts, credit cards, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, Investment Interest Expense Deduction, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest, and finance charges.

Interest Received

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings accounts, tax refunds, U.S. savings bonds, and money-market funds. Taxpayers were also instructed to include so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was most interest on State or local government obligations. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return. If interest on accounts frozen by insolvent financial institutions was not received during the tax year, it was also excluded from income.

Investment Credit

The investment credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitation thereof. Total investment credit was the sum of: (1) the regular investment credit, (2) the rehabilitation investment credit, and (3) the business energy investment credit.

The regular investment credit rate was 10 percent of the "qualified investment" in certain new and used depreciable assets with a useful life of three years or more. The "qualified investment" was determined by the cost of the property, taking into account the length of the property's intended life and whether the property was new or used.

For qualified rehabilitation structures, there were three credit rates, namely:

(1) 25 percent for expenditures of certified historical structures;

(2) 20 percent for expenditures of 40-year old buildings; and

(3) 15 percent for expenditures of 30-year old buildings.

Additionally, the regular investment credit and energy investment credit were not applicable to any portion of the basis that qualified for this credit. The 15 percent and 20 percent credit rates were limited to nonresidential buildings. However, the 25 percent credit rate was applicable to nonresidential and residential buildings.

The appropriate business energy investment credit rate, 10, 11, or 15 percent, was determined by the taxpayer's classification of the business energy property. Specifically, the 10 percent credit rate applied to biomass property and qualified inter-city buses; the 11 percent credit rate applied to qualified hydroelectric generating property; and the 15 percent credit rate applied to solar, wind, or geothermal property and ocean thermal property. Generally, any other business energy properties that did not have an energy percentage period specified, had an energy credit rate of zero. For Tax Years after 1983, the business energy investment credit could no longer be applied against 100 percent of tax liability, but was combined with the regular investment credit and limited to 85 percent of tax liability over $25,000.

Itemized Deductions

See "Total Itemized Deductions," and specific types.

Jobs Tax Credit

For Tax Year 1985 the jobs tax credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitations thereof. This tax credit could be elected by employers who had hired individuals from certain targeted groups.

The credit was limited to 50 percent of the first $6,000 of total qualified wages paid to eligible individuals employed for the first year; 25 percent of the first $6,000 of total qualified wages paid to eligible individuals employed for the second year; and 85 percent of qualified wages (limited to a maximum of $3,000) paid to summer youths employed for a 90 day period between May 1 and September 15.

Employee targeted groups were:

(1) handicapped individuals referred by vocational rehabilitation programs;

(2) economically disadvantaged Vietnam-era veterans;

(3) economically disadvantaged youths between 18 and 24 years of age;

(4) recipients of supplemental social security income benefits;

(5) recipients of general assistance;

(6) economically disadvantaged youths between 16 and 19 years of age participating in a qualified cooperative education program;

(7) certain economically disadvantaged ex-convicts;

(8) eligible work incentive employees; and

(9) qualified summer youth employees.

In addition to being employed as a member of a group that was certified as a specified targeted group, the employee could not be a relative or dependent of the employer. More than half of the qualified wages received had to be income from working in the employer's trade or business. Those wages received from a Federally funded, on-the-job training program or payments from the Social Security Act did not qualify for the credit.

Any unused jobs credit could be carried back three years then forward fifteen years until it was used up.

Joint Returns of Husbands and Wives

These were returns of married taxpayers electing the joint return filing status. The income of each spouse had to be reported on these returns.

A Married couple could not elect to file a joint return if: (1) their tax years began on a different date, or (2) they were separated under a decree of divorce or separate maintenance on the last day of the tax year.

Marital Filing Status

The five marital filing status classifications were:

(1) joint returns of husbands and wives;

(2) separate returns of husbands and wives;

(3) returns of heads of households;

(4) returns of surviving spouses; and

(5) returns of single persons (not heads of households or surviving spouses).

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other 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. Each of the above classifications is defined under a separate heading in this section.

Medical and Dental Expense Deduction

Amounts paid for medicine and drugs or insulin were deductible only if they were for prescribed medicine and drugs or insulin. Taxpayers could also deduct a maximum of $50.00 per day for certain lodging expenses incurred for medical care. Taxpayers who were required or elected to itemize deductions could reduce their adjusted gross income to the extent that their qualified medical and dental expenses exceeded 5 percent of their adjusted gross income. Qualified medical expenses included payments made for the diagnosis, treatment, or prevention of disease.

Miscellaneous Deductions

Taxpayers were allowed to deduct certain specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the Schedule A.

Miscellaneous deductions included deductible employee expenses (for example, dues to professional societies, union dues, employment related education expenses, employment agency fees, and subscriptions to professional journals); deductible income producing expenses (for example, collection fees for interest or dividends, investment counsel fees); gambling losses not in excess of gambling winnings; certain business use of a home computer; certain legal and accounting fees; tax preparation fees; and qualified adoption expenses.

Mortgage Interest Credit (#)

As a result of the Tax Reform Act of 1984, state and local governments may issue mortgage credit certificates (MCCs) to be used in connection with the acquisition, qualified rehabilitation, or qualified home improvement of your principal residence. A qualified MCC entitled a taxpayer to claim a credit against federal income tax and the certificate specified the amount of the debt that qualified for the credit and the credit's percentage rate (10 percent to 50 percent).

The credit was figured by multiplying the interest paid on the debt during the year by the credits percentage rate. If the credit's percentage rate exceeded 20 percent, the maximum allowable credit was $2,000 a year. Taxpayers had to reduce their Schedule A itemized deduction for interest expense by the amount of the credit.

Moving Expense Adjustment

An employee (with the exception of members of the armed services) who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and house hunting. For employees to qualify for this deduction, the new job location had to be at least 35 miles farther from the former residence than the old job was. Retirees could deduct moving expenses for a move to a new home in the United States when they permanently retired if both their former main job location and home were outside the United States. In addition, the employee had to work full time for at least 39 weeks of the 12 months after the move. Self-employed individuals had to work full time for at least 78 weeks during the first 24 months to be eligible for this deduction.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members en route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a $3,000 limitation, included house-hunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, repayment of real estate taxes deducted in an earlier tax year if they reduced tax, free tours received from travel agencies, Veterans Administration rehabilitative program payments, Alaska oil royalties, payments by a union to unemployed members, certain life insurance payments and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for carryovers or carrybacks of business net operating losses against "other income." The foreign earned income exclusion was included in the calculation to reduce other income.

Other Tax Credits

"Other tax credits" is used as a residual category in the statistical tables and does not relate to a line item on a tax form. The category included, in general, only those statutory credits which were used to offset income tax before credits and could not be identified as one of the following:

- research and experimentation credit,
- child care credit,
- investment credit,
- foreign tax credit,

- jobs credit,
- political contributions credit,
- residential energy credit,
- general business credit,
- elderly and permanently and totally disabled credit (credit for the elderly), and
- mortgage interest credit.

The two credits included in "other tax credits" were the "orphan drugs credit" and the "credit for fuel from a nonconventional source."

Other Taxpayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," including the amount of any "refundable portion of the earned income credit." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1986 Estimated Tax" and "Refund.")

Overpayment of Windfall Profit Tax

This excise tax was imposed on producers of crude oil, but the tax was withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to two possible reasons. First, whenever withholding errors occurred, a refund of the amounts over withheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. And second, any over withholding due to the net income limitation could also be claimed on the Form 6249.

The two types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report overpayment of windfall profit tax was reported as a separate item.

Additional information about the Windfall Profit tax can be found in the Statistics of Income Bulletin, Fall, 1987.

Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown in SOI data was his or her share of the ordinary gain/loss of the enterprise and certain payments made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

One of the deductions from partnership gross income, the Section 179 property expense deduction could not be determined for Tax Year 1985 due to a change in the design of Schedule E (Supplemental Income Schedule). The new design resulted in the merging of Section 179 property expense deductions from partnerships with Subchapter S corporations. The 179 property expense deduction covers certain qualifying depreciable business assets which could have been treated as an expense.

If a return showed net income from one partnership 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 loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in the Statistics of Income Bulletin, Summer, 1987.

Payment with Request for Extension of Filing Time

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 gained the taxpayer either a four or six month extension of time to file Form 1040 or 1040A. The application did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When taxpayers filed their Form 1040 or 1040A, they entered the amount paid with Form 4868 or Form 2688 to determine any tax still due or any overpayment of tax.

Penalty Tax on Individual Retirement Arrangements

Taxpayers could start withdrawing funds from an Individual Retirement Arrangement if they were disabled or after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to

10 percent of the premature distribution unless the individual was disabled. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement 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 six percent of the excess contribution. (See also "Individual Retirement Arrangement.")

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration 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 pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 16, "Fully taxable pensions and annuities," of Form 1040 rather than on line 17a, "Other pensions and annuities."

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. (In the case of a survivor beneficiary of a deceased employee, a death benefit exclusion of up to $5,000 could be excluded in addition to the deceased employee's contribution.) The entire amount of pensions received for the year was reported on line 17a, "Other pensions and annuities, including rollovers" of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 17b, "Taxable amount."

When it was possible for the retired employee or a survivor to recover the employee's contributions within three years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the three-year rule computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or term certain, if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within three years.

Political Contributions Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election; a political campaign committee; a newsletter fund; or a national, State or local committee of a national political party. The credit equaled 50 percent of the amount contributed, limited to $50 ($100 on a joint return).

Refund

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

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. In some instances, the taxpayer requested the Internal Revenue Service to compute the tax. Returns of all such taxpayers are classified under the regular tax computation method. In addition, current year returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent, amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. If a taxpayer used the rental property as a residence, rental expenses were limited to rental income.

Research and Experimentation Credit

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimentation. The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during the three years preceding the year for which the credit was taken. If the taxpayer had been in business less than three years special rules existed for imputing prior year research and experimentation expenditures on which to base the credit. Qualified expenses included: wages, cost of research supplies, payment to others for the use of computer time, and 65 percent of qualified research expenses performed under a contract.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was available to taxpayers. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures' and the other on qualified "renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985.

The credit for energy conservation property was 15 percent of the first $2,000 of expenditures, including original installation costs, with a maximum credit of $300 per residence over the entire period the credit was to be in effect. This credit could only be taken if the residence was completed by April 20, 1977 and the residence was in the United States.

Qualifying energy conservation property included the following items:

(1) insulation designed to reduce the heat loss or gain of a home or water heater,

(2) storm or thermal windows or doors for the outside of the home,

(3) caulking or weatherstripping of outside doors or windows,

(4) clock thermostats or other automatic energy saving setback thermostats,

(5) furnace replacement burners, ignition systems that replace a gas pilot light, and flue opening modifications, and

(6) meters that show the cost of energy use.

The credit for renewable energy source property was 40 percent of the first $10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of $4,000 per residence over the entire period the credit was to be in effect.

The renewable energy source property had to be new, and expected to remain in operation at least five years. Renewable energy source property included the following items:

(1) solar energy property for heating or cooling the home or for providing hot water or electricity for use in the home,

(2) wind energy property for generating electricity or other forms of energy for home use, and

(3) geothermal energy property for heating or cooling the home or for providing hot water for use in the home.

Royalty Net Income or Loss

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 IR Code Section 1231, and, as a result of the separate computation required by that section, are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

Salaries and Wages

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

- commissions,
- bonuses,
- tips,
- fees,
- excess reimbursement over employee business expenses,
- moving expense allowances,
- employers payments to a nonqualified pension plan,

- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his employer,
- severance pay,
- sick pay,
- the employee's portion of social security tax when paid by an employer,
- exercising a stock appreciation right,
- vacation allowances,
- payments received as the result of winning some legal suits,
- most disability payments,
- certain group-term life insurance premiums paid by an employer,
- strike and lockout benefits,
- certain meals or lodging, and
- the value of 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" were treated as salaries and wages for the statistics.

Sales of Capital Assets Net Gain or Loss

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. Assets used in the normal course of business activities, such as inventory held for sale during the ordinary conduct of business, and depreciable or real property held for sale or used in a trade or business, were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets were treated as capital gains under IR Code Section 1231. These included property used in business, such as buildings and machinery, and also certain specific types of assets such as livestock, cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land was held for more than six months.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital assets could be denied capital gains treatment under certain other sections of the IR Code. Generally, these sections denied capital gains treatment to gains that resulted from using the asset in a trade or business.

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

Net short-term gain or loss--These were gains and losses from the sales or exchanges of capital assets held for six months or less. (For assets acquired before June 23, 1984, those held one year or less were considered short-term.) Short-term gains or losses from current year sales were combined with any short-term capital loss carryover, any net short-term gain or loss received from partnerships, S corporations, or fiduciaries, gains from the sale or exchange of a principal residence held six months or less, and gains from installment sales.

Net long-term gain or loss--These were gains and losses from sales or exchanges of capital assets held for more than six months. (For assets acquired before June 23, 1984, the holding period was more than one year). Long-term gains and losses were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

(1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,

(2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,

(3) long-term capital loss carryover from prior years,

(4) gains and losses form sales or exchange of assets used in a trade or business and involuntary conversions,

(5) gains from the sale or exchange of a principal residence held more than six months, and

(6) long-term capital gains from installment sales.

Short-term capital loss carryover--This carryover equaled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover--This carryover equaled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 14 of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D (Capital Gains and Losses and Reconciliation of Forms 1099-B).

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 generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss.

After this reduction, net capital loss was further limited to the lesser of (a) net capital loss, (b) taxable income (computed without regard to capital loss or zero bracket amount), or (c) $3,000 ($1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years.

Sales of Property Other Than Capital Assets Net Gain or Loss

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

(4) any share of gain or loss that otherwise qualified under this heading and was received through partnerships, S corporations or fiduciaries; and

(5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions.

Self-Employed Retirement (Koegh) Plan Adjustment (#)

The tax law allowed self-employed individuals to contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on earned income. For self-employed persons participating in simplified employment pensions (SEPs) compensation could not include amounts received as deferred compensation or as a pension or annuity. Thus, earned income was defined as:

(1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and

(2) income from the disposition of certain property by individuals whose personal efforts created the property, excluding capital gains.

Additionally the maximum amount of the annual deduction was the lesser of $30,000 or 25 percent of the participant's compensation.

Self-Employment Tax (#)

This tax, levied under the Social Security system, was reported by most individuals who had self-employment earnings of at least $400 derived from a sole proprietorship or from any share of partnership profits. In the case of individuals who were paid as an employee of a church or qualified church controlled organization that had in effect a certificate electing exemption from social security taxes, they were required to pay self-employment tax if they had remuneration of $100 or more. Ministers or members of certain religious orders could elect not to be covered by social security if they opposed social insurance on religious principle.

U.S. citizens employed by foreign governments or international organizations were not subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1985 was $39,600, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was $4,672.80, based on the 11.8 percent rate in effect for that year. For 1984, the rate was 11.3 percent with the maximum amount of earnings being $37,800 and the maximum tax, $4,271.40.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild (who could be claimed as a dependent) for more than 6 but less than 12 months of the year.

Size of Adjusted Gross Income

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 class.

Small Business Corporation Net Profit or Loss

Net income from a qualified Small Business Corporation (defined in Section 1361 of the IR Code) was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

If a return showed net income from one Small Business Corporation 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 loss reported from all Small Business Corporations; i.e., the net amount on a return-by-return basis.

Additional information on Small Business Corporations can be found in <u>Statistics of Income--Corporation Income Tax Returns, 1984</u>.

Social Security Taxes on Tip Income

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to $20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax, social security tax, or railroad retirement tax. Cash tips counted toward social security and railroad retirement benefits and an employee was required to report these tips to the employer; the employer then withheld the social security tax or railroad retirement tax. However, if the employer was unable to withhold the amount of social security tax or railroad retirement tax, the amount of uncollected social security tax or railroad retirement tax on tips was indicated on the employee's Form W-2, and the taxpayer 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 tax on unreported tips on Form 4137 and attach it to Form 1040.

State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the moving expense deduction, employee business expense deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the two-earner married couple deduction, and the foreign housing deduction. Each of the above is described in this section. In addition, statutory adjustments included the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits under the Trade Act of 1974.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

Tax Credits

This item represents the sum of "Total Personal Credits," the "Foreign Tax Credit", the "General Business Credit", the "Research and Experimentation Credit", and "Other Tax Credits".

Tax Due at Time of Filing

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

Tax From Recomputing Prior-Year Investment Credit

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back all or a portion of any investment credit 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 intended 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

This amount was the tax on "taxable income." On most returns (those without one of the "taxes from special computations or those not electing to use the income averaging method for determining their income tax"), this equaled "income tax before credits."

Tax Savings From Income Averaging

In this report, the amount of tax savings is the difference between the tax resulting from using the provision of the income averaging method from Schedule G (Income Averaging) and the amount of regular tax that would have resulted from not using this provision.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for self-employment or Railroad Retirement Tax Act (RRTA) taxes, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, Section 72 Penalty Taxes, advance earned income credit payments, golden parachute payments, or uncollected employee social security and RRTA tax on tips. However, these taxes were disregarded for purposes of this classification, since three 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 the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was not additional tax for tax preferences 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 generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive at "tax generated."

It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount"), the charitable contribution deduction claimed by taxpayers who did not itemize, and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equaled or exceeded adjusted gross income.

Taxes From Special Computations

These taxes represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

(1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan; and was eligible to use the 10-year averaging method;

(2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan; and

(3) the tax on accumulation distributions of trusts (from Form 4970) computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years.

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, state and local income taxes, certain state and local general sales 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. Federal taxes and State and local taxes on cigarettes, tobacco and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were deductible.

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

Taxpayments

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 back up withholding,

(2) excess social security taxes or railroad retirement tax withheld,

(3) credit for tax on certain gasoline, fuel, and oil,

(4) payments on 1985 declaration of estimated tax,

(5) payment with request for extension of filing time

(6) credit from regulated investment companies,

(7) overpayment of windfall profit tax, and

(8) other taxpayments.

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

While the earned income credit was shown as a taxpayment of the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit.")

Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. 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

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, and miscellaneous deductions.

Four groups of taxpayers were required to itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were dependents with unearned income of $1,040 or more; married persons filing a separate return when the taxpayer's spouse elected to itemize; dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S.

citizen during the year); and persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

Total Personal Credits (#)

For purposes of this report, total personal credits consisted of the following:

(1) child care credit;

(2) credit for the elderly and permanently and totally disabled;

(3) residential energy credit,

(4) political contributions credit, and

(5) mortgage interest credit.

This amount was deducted from income tax before credits to arrive at income tax after personal credits. (See also "Income Tax After Personal Credits.") Each of the above credits is described under a separate heading in this section.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment or Railroad Retirement Tax Act taxes, social security tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement arrangements, Section 72 Penalty Taxes, uncollected employee social security and Railroad Retirement Tax Act tax on tips, tax on golden parachute payments reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit"). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation

There were two 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; and

(2) income averaging, computed on Schedule G, Income Averaging.

Unemployment Compensation

All or a portion of payment received for unemployment compensation was includable in adjusted gross income and subject to tax.

The taxable amount of unemployment compensation, was determined by adding adjusted gross income (excluding the unemployment compensation, taxable social security benefits, or tier 1 railroad retirement benefits, and the deduction for working married couples) and unemployment compensation for the year and subtracting the exclusion for unemployment compensation payments. The excluded amounts were $12,000 for single persons or married couples who filed separate returns and did not live together at anytime during the year and $18,000 for married couples who filed joint returns. Married couples who filed separate returns and lived together at anytime during the year were not eligible for the exclusion.

One-half of the excess over the exclusion, but not more than gross unemployment compensation, was determined to be taxable unemployment compensation.

Unused Zero Bracket Amount (#)

This concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consisted of: (1) married persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions, and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of $1,040. In addition, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these dependent taxpayers also had earned income, such as wages, they could substitute the earned income, if larger, for the amount of itemized deductions. The amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of statistics in this report, those returns for taxpayers being claimed as dependents with earned income equal to or greater than the zero bracket amount were tabulated as "zero bracket amount only" returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer. Earned income used in lieu of itemized deductions to offset taxable income was tabulated as part of "miscellaneous deductions."

(See also "Zero Bracket Amount," "Form of Deduction" and "Total Itemized Deductions.")

Zero Bracket Amount (#)

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1985, the zero bracket amount was $3,540 for married taxpayers filing jointly and surviving spouses, $2,390 for single persons and heads of households, and $1,770 for married taxpayers filing separately.

Section 5 — 1985 Forms and Instructions

Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 1985 (0)

For the year January 1–December 31, 1985, or other tax year beginning ______ 1985, ending ______, 19__ | OMB No. 1545-0074

Use IRS label. Other-wise, please print or type.
Your first name and initial (if joint return, also give spouse's name and initial) | Last name | Your social security number
Present home address (number and street, including apartment number, or rural route) | Spouse's social security number
City, town or post office, state, and ZIP code | Your occupation | Spouse's occupation

Presidential Election Campaign ▶ Do you want $1 to go to this fund? ☐ Yes ☐ No
If joint return, does your spouse want $1 to go to this fund? ☐ Yes ☐ No
Note: Checking "Yes" will not change your tax or reduce your refund.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Filing Status
Check only one box
1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here ______
4 ☐ Head of household (with qualifying person). (See page 5 of Instructions.) If the qualifying person is your unmarried child but not your dependent, write child's name here ______
5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19__) (See page 6 of Instructions.)

Exemptions
Always check the box labeled Yourself. Check other boxes if they apply.
6a ☐ Yourself ☐ 65 or over ☐ Blind
b ☐ Spouse ☐ 65 or over ☐ Blind — Enter number of boxes checked on 6a and b ▶
c First names of your dependent children who lived with you ______ — Enter number of children listed on 6c ▶
d First names of your dependent children who did not live with you (see page 6) ______ (If pre-1985 agreement, check here ▶ ☐) — Enter number of children listed on 6d ▶
e Other dependents:

(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of $1,040 or more?	(5) Did you provide more than one-half of dependent's support?

Enter number of other dependents ▶
f Total number of exemptions claimed (also complete line 36) — Add numbers entered in boxes above ▶

Income
Please attach Copy B of your Forms W-2, W-2G, and W-2P here.
If you do not have a W-2, see page 4 of Instructions.
Please attach check or money order here.

7 Wages, salaries, tips, etc. (Attach Form(s) W-2.) — 7
8 Interest income (*also attach Schedule B if over $400*) — 8
9a Dividends (*also attach Schedule B if over $400*) ______ , 9b Exclusion ______
c Subtract line 9b from line 9a and enter the result — 9c
10 Taxable refunds of state and local income taxes, if any, from the worksheet on page 9 of Instructions — 10
11 Alimony received — 11
12 Business income or (loss) (*attach Schedule C*) — 12
13 Capital gain or (loss) (*attach Schedule D*) — 13
14 40% of capital gain distributions not reported on line 13 (see page 9 of Instructions) — 14
15 Other gains or (losses) (*attach Form 4797*) — 15
16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17 (see page 9) — 16
17a Other pensions and annuities, including rollovers. Total received — 17a
b Taxable amount, if any, from the worksheet on page 10 of Instructions — 17b
18 Rents, royalties, partnerships, estates, trusts, etc. (*attach Schedule E*) — 18
19 Farm income or (loss) (*attach Schedule F*) — 19
20a Unemployment compensation (insurance). Total received — 20a
b Taxable amount, if any, from the worksheet on page 10 of Instructions — 20b
21a Social security benefits (see page 10). Total received — 21a
b Taxable amount, if any, from worksheet on page 11. { Tax-exempt interest ______ } — 21b
22 Other income (list type and amount—see page 11 of Instructions) ______ — 22
23 Add lines 7 through 22. This is your **total income** ▶ 23

Adjustments to Income
(See Instructions on page 11.)
24 Moving expense (*attach Form 3903 or 3903F*) — 24
25 Employee business expenses (*attach Form 2106*) — 25
26 IRA deduction, from the worksheet on page 12 — 26
27 Keogh retirement plan deduction — 27
28 Penalty on early withdrawal of savings — 28
29 Alimony paid (recipient's last name ______ and social security no. ______) — 29
30 Deduction for a married couple when both work (*attach Schedule W*) — 30
31 Add lines 24 through 30. These are your **total adjustments** ▶ 31

Adjusted Gross Income
32 Subtract line 31 from line 23. This is your **adjusted gross income**. *If this line is less than $11,000 and a child lived with you, see "Earned Income Credit" (line 59) on page 16 of Instructions. If you want IRS to figure your tax, see page 13 of Instructions.* ▶ 32

Form 1040 (1985) Page 2

Tax Computation
(See Instructions on page 13.)
33 Amount from line 32 (adjusted gross income) — 33
34a If you itemize, attach Schedule A (Form 1040) and enter the amount from Schedule A, line 26 — 34a
Caution: If you have unearned income and can be claimed as a dependent on your parents' return, check here ▶ ☐ and see page 13 of Instructions. Also see page 13 if you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien.
b If you do not itemize but you made charitable contributions, enter your cash contributions here. (If you gave $3,000 or more to any one organization, see page 14.) — 34b
c Enter your noncash contributions (*you must attach Form 8283 if over $500*) — 34c
d Add lines 34b and 34c. Enter the total — 34d
e Divide the amount on line 34d by 2. Enter the result here — 34e
35 Subtract line 34a or line 34e, whichever applies, from line 33 — 35
36 Multiply $1,040 by the total number of exemptions claimed on line 6f (see page 14) — 36
37 **Taxable income.** Subtract line 36 from line 35. Enter the result (but not less than zero) — 37
38 Enter tax here. Check if from ☐ Tax Table, ☐ Tax Rate Schedule X, Y, or Z, or ☐ Schedule G — 38
39 Additional taxes. (See page 14 of Instructions.) Enter here and check if from ☐ Form 4970, ☐ Form 4972, or ☐ Form 5544 — 39
40 Add lines 38 and 39. Enter the total ▶ 40

Credits
(See Instructions on page 14.)
41 Credit for child and dependent care expenses (*attach Form 2441*) — 41
42 Credit for the elderly and the permanently and totally disabled (*attach Schedule R*) — 42
43 Residential energy credit (*attach Form 5695*) — 43
44 Partial credit for political contributions for which you have receipts — 44
45 Add lines 41 through 44. These are your total personal credits — 45
46 Subtract line 45 from line 40. Enter the result (but not less than zero) — 46
47 Foreign tax credit (*attach Form 1116*) — 47
48 General business credit. Check if from ☐ Form 3800, ☐ Form 3468, ☐ Form 5884, ☐ Form 6478 — 48
49 Add lines 47 and 48. These are your total business and other credits — 49
50 Subtract line 49 from line 46. Enter the result (but not less than zero) ▶ 50

Other Taxes
(Including Advance EIC Payments)
51 Self-employment tax (*attach Schedule SE*) — 51
52 Alternative minimum tax (*attach Form 6251*) — 52
53 Tax from recapture of investment credit (*attach Form 4255*) — 53
54 Social security tax on tip income not reported to employer (*attach Form 4137*) — 54
55 Tax on an IRA (*attach Form 5329*) — 55
56 Add lines 50 through 55. This is your **total tax** ▶ 56

Payments
Attach Forms W-2, W-2G, and W-2P to front.
57 Federal income tax withheld — 57
58 1985 estimated tax payments and amount applied from 1984 return — 58
59 Earned income credit (see page 16) — 59
60 Amount paid with Form 4868 — 60
61 Excess social security tax and RRTA tax withheld (two or more employers) — 61
62 Credit for Federal tax on gasoline and special fuels (*attach Form 4136*) — 62
63 Regulated Investment Company credit (*attach Form 2439*) — 63
64 Add lines 57 through 63. These are your **total payments** ▶ 64

Refund or Amount You Owe
65 If line 64 is larger than line 56, enter amount **OVERPAID** ▶ 65
66 Amount of line 65 to be **REFUNDED TO YOU** ▶ 66
67 Amount of line 65 to be applied to your 1986 estimated tax ▶ 67
68 If line 56 is larger than line 64, enter **AMOUNT YOU OWE**. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1985 Form 1040" on it ▶ 68
Check ▶ ☐ if Form 2210 (2210F) is attached. See page 17. Penalty: $

Please Sign Here
Under penalties of perjury, 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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
▶ Your signature | Date | ▶ Spouse's signature (if filing jointly, BOTH must sign)

Paid Preparer's Use Only
Preparer's signature ▶ | Date | Check if self-employed ☐ | Preparer's social security no.
Firm's name (or yours, if self-employed) and address ▶ | E.I. No. | ZIP code

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Department of the Treasury
Internal Revenue Service

1985 Instructions for preparing Form 1040

and instructions for Schedules A, B, C, D, E, F, and SE

(Tax Table—pages 37-42)

From the Commissioner

Here is the information you need to prepare Form 1040 and related schedules. You may, however, be able to file one of our shorter forms, Form 1040A or 1040EZ, instead. Check "Which Form To File" on page 3 of the instructions to see which form you should use this year.

There have been a number of changes to the forms this year because of tax law changes that are effective for 1985. Most importantly, the Tax Table and Tax Rate Schedules have been adjusted so that inflation will not increase your tax. Similarly, the amount allowed as a deduction for each exemption has been increased to $1,040 and the zero bracket amounts for all filing statuses have been increased. Other major changes are explained on page 2 under "Important Tax Law Changes." I urge you to read these carefully before you begin to prepare your return this year.

Be sure to report all your income. In fairness to the vast majority of taxpayers who correctly report all their income, we make every effort to identify others who understate their income. If we must increase your tax liability after you file your return, it can be more costly for you than accurate reporting when you file because of interest and penalties you may be charged.

Many people find that rounding off cents to whole dollars makes calculations easier. Rounding is easy too. Just drop amounts under 50 cents and increase amounts that are 50 cents or more to the next whole dollar. See the instructions on page 8.

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy for your records. If you have any suggestions for improving the forms or instructions, please write and let us know.

Finally, last year some of you received your refunds later than usual because of problems that arose from major changes we made to our returns processing system. We regret the difficulties and inconvenience that resulted. The changes were necessary to enable us to keep pace with increased demands on our employees and equipment. We believe that last year's problems have been resolved, and we are continuing to make every effort to improve the level of service to the public.

Roscoe L. Egger, Jr.

Roscoe L. Egger, Jr.
Commissioner of Internal Revenue

Important Tax Law Changes

Exemption for Children of Divorced or Separated Parents. Generally, for 1985, if you did not have custody of your child, you may claim that child as your dependent only if

- the parent who had custody of that child waives the right to claim the exemption by completing **Form 8332**, Release of Claim to Exemption for Child of Divorced or Separated Parents, and you attach that form to your tax return, OR
- a divorce decree or written agreement executed before 1985 states that you are entitled to claim the child's exemption, and you paid at least $600 for the child's support.

For more details, see **Children of Divorced or Separated Parents** on page 7.

Alimony. If you received alimony or separate maintenance payments in 1985, you must let the payer know your social security number. If you deduct alimony you paid, you must show the recipient's social security number on your tax return. Also, for divorce or separation instruments executed after 1984, new rules apply in determining whether the payments qualify as alimony. If you received alimony, see the instructions for line 11 on page 9 for more details. If you paid alimony, see the instructions for line 29 on page 12 for more details.

Deduction for Charitable Contributions. Generally, for 1985, if you do not itemize your deductions, you may deduct one-half of your qualified charitable contributions. New rules also apply if you made contributions of property other than cash. See the instructions for lines 34b through 34e on page 14 for more details.

Earned Income Credit. For 1985, the income limit has increased to $11,000. See the instructions for line 59 on page 16 for more details.

New Information Required for Business Use of Vehicles. Beginning in 1985, you must answer certain questions on **Form 2106**, Employee Business Expenses, if you were an employee and you claim a deduction for business use of an auto or a light truck. Get Form 2106 for more details. Similar questions are on **Form 4562**, Depreciation and Amortization, for other persons who use a vehicle in their business.

Important Reminders

Estimated Tax Payments—Retirees and Others With Income Not Subject to Income Tax Withholding. If you have income generally not subject to income tax withholding (such as interest, dividends, pensions, or capital gains), you may have to make estimated tax payments. If you do not pay enough estimated tax or do not have enough tax withheld, you may be charged a penalty. For more details, get **Publication 505**, Tax Withholding and Estimated Tax.

Social Security Benefits May Be Taxable. If you received social security benefits, part of these benefits may be taxable under certain conditions. Be sure to read the **IRS Notice 703** that you should get from the Social Security Administration with **Form SSA-1099** by January 31, 1986. See the instructions for lines 21a and 21b that begin on page 10.

Could You Pay Less Tax by Income Averaging? If there has been a large increase in your income this year, you may be able to pay less tax by using the income averaging method to figure your tax. Get **Schedule G** (Form 1040) to see if you qualify.

Tax Shelter Registration Number. A person who sells (or otherwise transfers) to you an interest in a tax shelter must maintain a list of investors and give you the tax shelter registration number assigned to the tax shelter. You must attach to your tax return **Form 8271**, Investor Reporting of Tax Shelter Registration Number, to report this number. Penalties are provided if you fail to report this number on your tax return.

Do You Want More or Less Income Tax Withheld in 1986? If the refund you receive is large, you may want to decrease your withholding for 1986. If you are a working married couple, or had two or more jobs, or had income not subject to withholding, you may need to have more tax withheld to avoid owing IRS a large amount. See **Income Tax Withholding for 1986** on page 17 for more details.

Employment Taxes for Household Employers. If you have a household employee, both you and the employee may have to pay a share of the social security tax on the employee's wages. You may also have to pay Federal unemployment tax, which is for your employee's unemployment insurance. For more details, get **Publication 503**, Child and Dependent Care Credit, and Employment Taxes for Household Employers.

Assembling Your Return. Attach all schedules and forms in order of the "sequence number" that is shown below the year in the upper right corner of the schedule or form. Attach other forms in numerical order and any additional information sheets at the end of your return. See **Step 6** on page 4 for more details.

Voluntary Contributions To Reduce the Public Debt. We often receive inquiries about how people may make voluntary contributions to reduce the public debt. If you wish to contribute, just enclose in your tax return envelope a separate check made payable to "Bureau of the Public Debt." Subject to the limitations on charitable contributions, you may deduct this contribution on your 1986 tax return. But please be sure to keep your contribution to reduce the public debt separate from any amount you owe on your tax return. Make your check for taxes payable to "Internal Revenue Service."

Mailing Your Return. If you received an envelope with your forms booklet, please use it. Otherwise, see **Where To File** on page 18. You may be filing your return with a different Service Center this year because the IRS has changed the filing location for several areas.

Telephone Service for Tax Refund Information. If it has been at least 10 weeks since you mailed your 1985 tax return, you may be able to call a special telephone number for your area to find out the status of your income tax refund. For details on how to use this service, see **How To Use Tele-Tax Information** (the page numbers are in the index).

How To Use This Instruction Booklet

The instructions are divided into 5 main sections

- **Section 1** contains information on who must file, how to choose the correct form to use, and when to file a return.
- **Section 2** contains helpful steps to get you ready to prepare your return
- **Section 3** contains line-by-line instructions for most of the lines on the return
- **Section 4** contains general information.
- **Section 5** contains instructions for most of the lines on many of the schedules that may be attached to Form 1040

If you follow the steps in Section 2 and the line-by-line instructions in Section 3, we feel you can fill in your return quickly and accurately You may also find some of the publications and **Tele-Tax Information** listed in the instructions helpful.

Section 1

Filing Information

First, be sure you need to file a tax return.

Your marital status, filing status, age, and gross income determine whether you have to file a tax return Gross income usually means money, goods, and property you received on which you must pay tax It does not include nontaxable benefits. See pages 7 and 8 of the instructions to find out which types of income you should include

Use the following chart to see whether you **must file a tax return.**

Who Must File

You must file a tax return if—

Your marital status at the end of 1985 was:	and your filing status is:	and at the end of 1985 you were:	and your gross income was at least:
Single (including divorced and legally separated)	Single or Head of household	under 65 65 or over	$3,430 $4,470
Married with a dependent child (or a child whom you cannot claim as a dependent because of the rules on page 7 for **Children of Divorced or Separated Parents**) and living apart from your spouse during last 6 months of 1985	Head of household	under 65 65 or over	$3,430 $4,470
Married and living with your spouse at end of 1985 (or on the date your spouse died)	Married, joint return	under 65 (both spouses) 65 or over (one spouse) 65 or over (both spouses)	$5,620 $6,660 $7,700
	Married, separate return	any age	$1,040
Married, not living with your spouse at end of 1985	Married, joint return or separate return	any age	$1,040
Widowed in 1984 or 1983 and not remarried in 1985	Single or Head of household	under 65 65 or over	$3,430 $4,470
	Qualifying widow(er) with dependent child	under 65 65 or over	$4,580 $5,620
Widowed before 1983 and not remarried in 1985	Single or Head of household	under 65 65 or over	$3,430 $4,470

Other Filing Requirements. Even if your income was less than the amounts shown above, you must file a return if any one of the following applied for 1985

- You could be claimed as a dependent on your parents' return and you had $1,040 or more in income that was not earned income—for example, taxable interest and dividends
- You owe any special taxes, such as
  - — social security tax on tips you did not report to your employer,
  - — uncollected social security tax or RRTA tax on tips you reported to your employer;
  - — alternative minimum tax,
  - — tax on an Individual Retirement Arrangement (IRA); or
  - — tax from recapture of investment credit
- You received any advance earned income credit (EIC) payments from your employer(s)
- You had net earnings from self-employment income of at least $400.
- You had wages of $100 or more from a church or qualified church-controlled organization that is exempt from employer social security taxes.
- You exclude income from sources within U S possessions and your gross income was at least $1,040

These rules apply to all U S citizens and resident aliens They also apply to nonresident aliens and dual-status aliens who are married to U S citizens or residents at the end of 1985 and who have elected to be treated as resident aliens

If you were a nonresident alien at any time during 1985 (except as mentioned above), different rules apply You may have to file **Form 1040NR**, U.S. Nonresident Alien Income Tax Return Also get **Publication 519**, U S Tax Guide for Aliens.

Note: *Beginning in 1985, specific rules apply to determine if you are a resident or nonresident alien. See Publication 519 for details*

Who Should File

Even if you do not have to file, you should file to get a refund if Federal income tax was withheld from any payments to you Also file if you can take the earned income credit If you file for either of these reasons only, you may be able to use Form 1040A (or in some instances, Form 1040EZ)

When To File

You should file as soon as you can after January 1, but not later than April 15, 1986.

If you file late, you may have to pay penalties and interest Please see the instructions for **Penalties and Interest** on page 18.

If you know that you cannot file by the due date, you should ask for an extension using **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return.

Note: *Form 4868 does not extend the time to pay your income tax. See the instructions for Form 4868.*

If you are living or traveling outside the United States and Puerto Rico on April 15, you can get an automatic 2-month extension of time to file Just attach a statement to your return explaining the details

Which Form To File

You MAY Be Able To Use Form 1040EZ If:

- You were single and claim only your own personal exemption.
- You had **only** wages, salaries, and tips, and not more than $400 of interest income.

- Your taxable income is less than $50,000
- You do not itemize deductions or claim any adjustments to income or tax credits

You can use Form 1040EZ to deduct part of certain charitable contributions

You MAY Be Able To Use Form 1040A If:

- You had income only from wages, salaries, tips, unemployment compensation, interest, or dividends
- Your taxable income is less than $50,000.
- You do not itemize deductions

You can also use Form 1040A to claim the deduction for a married couple when both work, the deduction for certain contributions to an Individual Retirement Arrangement (IRA), the credit for child and dependent care expenses, and the partial deduction for charitable contributions.

Since Forms 1040A and 1040EZ are easier to complete than Form 1040, you should use one of them unless using Form 1040 lets you pay less tax However, even if you meet the above tests, you must file Form 1040 if any of the following situations applies to you

You MUST Use Form 1040 If:

- Your taxable income is $50,000 or more.
- You itemize deductions (Read line 34a instructions that begin on page 13 to see if it would benefit you to itemize)
- Your spouse files a separate return and itemizes deductions Exception You may still use Form 1040A if you have a child and can meet the tests on page 5 under **Married Persons Who Live Apart.**
- You can be claimed as a dependent on your parents' return **AND** you had interest, dividends, or other unearned income of $1,040 or more
- You are a qualifying widow(er) with a dependent child.
- You were a nonresident alien during any part of 1985 and do not file a joint return. (You may have to file **Form 1040NR**)
- You were married at the end of 1985 to a nonresident alien who had U S source income and who has not elected to be treated as a resident alien. Exception You may be able to use Form 1040A if you meet the tests on page 5 under **Married Persons Who Live Apart.**
- You received taxable social security benefits or tier 1 railroad retirement benefits.
- You received interest as a nominee.
- You received or paid accrued interest on securities transferred between interest payment dates
- You received any nontaxable dividends, capital gain distributions, dividends as a nominee, or you elect to exclude qualified reinvested dividends from a qualified public utility
- You are required to fill in Part III of Schedule B for foreign accounts and foreign trusts (see page 23 of the instructions)
- You take any of the adjustments to income shown on Form 1040, lines 24, 25, 27, 28, 29, or any write-in amount included on line 31
- You claim any of the credits on Form 1040, lines 42, 43, 47, 48, or any write-in credit included on lines 45 or 49.
- You owe any of the taxes on Form 1040, lines 39, 51 through 55, or any write-in amount included on line 56 (other than advance EIC payments)
- You claim any of the payments on Form 1040, lines 58, 62, 63, or any write-in amount included on lines 63 or 64
- You file any of these forms

Form 1040-ES, Estimated Tax for Individuals, for 1985 (or if you want to apply any part of your 1985 overpayment to estimated tax for 1986)

Schedule G, Income Averaging

Form 2210, Underpayment of Estimated Tax by Individuals.

Form 2555, Foreign Earned Income

Form 4563, Exclusion of Income From Sources in United States Possessions

Form 8271, Investor Reporting of Tax Shelter Registration Number

Section 2

Steps for Preparing Your Return

Follow the six useful steps below to help you prepare your return If you follow these steps and read the line-by-line instructions, we feel that you can fill in your return quickly and accurately

Step 1

Get all of your records together.

Income Records. These include any Forms **W-2, W-2G, W-2P,** and **1099** that you may have. If you don't get a Form W-2 by January 31, or if the one you get isn't correct, please contact your employer as soon as possible Only your employer can give you a Form W-2, or correct it If you cannot get a Form W-2 by February 15, call the toll-free telephone number listed in the instructions for your area.

If you have someone prepare your return for you, make sure that person has all your income and expense records so he or she can fill in your return correctly Remember, if someone else prepares your return incorrectly—you are still responsible.

Itemized Deductions and Tax Credits. Pages 14 through 22 of these instructions tell you what credits and itemized deductions you can take Some of the records you may need are.

- Medical and dental payment records.
- Real estate and personal property tax receipts
- Interest payment records for items such as a home mortgage, car, or appliances.
- Records of payments for child and dependent care so you could work

Step 2

Get any forms, schedules, or publications you need.

In general, we mail forms and schedules to you based on what you filed last year. Before you fill in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return Your local bank, post office, or public library may have some of them. Or, you can use the order blank on the next to the last page of this instruction booklet We will send you the forms, schedules, instructions, and publications you ask for

Step 3

Check your return to make sure it is correct.

Step 4

Use the mailing label we sent you.

The label helps us identify your account and saves processing time

Step 5

Sign and date your return.

Form 1040 is not considered a return unless you sign it Your spouse must also sign if it is a joint return

Step 6

Attach all necessary forms and schedules.

Attach the first copy or Copy B of Forms W-2, W-2G, and W-2P to the front of Form 1040 Attach schedules and forms in "sequence number" order The number is just below the year in the upper right corner of the schedule or form

If you need more space on forms or schedules, attach separate sheets and use the same format as the printed forms, but show your totals on the printed forms Please use sheets that are the same size as the forms and schedules Be sure to put your name and social security number on these separate sheets and attach them at the end of your return.

If you owe tax, be sure to attach your payment to the front of Form 1040

Use the envelope we sent you. Envelopes with insufficient postage will be returned by the post office

Section 3

Line-By-Line Instructions

Name, Address, and Social Security Number Blocks

Please use the mailing label from the forms booklet we sent you But don't attach your label to your return until you complete the return. Make sure the label is correct If it isn't, mark through the label and make corrections on the label. Show your apartment number if you have one If you do not have a label, print or type your name, address, and social security number.

If the label is for a joint return and the social security numbers are not listed in the same order as the first names, show the numbers in the correct order.

Note: *If the post office delivers mail to your P.O box number rather than to your street address, use your P O. box number instead of your street address*

Social Security Number. If you are married, give social security numbers for both you and your spouse whether you file joint or separate returns

If your spouse is a nonresident alien, has no income, does not have a social security number, and you file a separate return, write "NRA" in the block for your spouse's social security number. If you and your spouse file a joint return, your spouse must get a social security number.

If you don't have a social security number, please get **Form SS-5** from a Social Security Administration (SSA) office. File it with your local SSA office early enough to get your number before April 15. If you do not get the number by then, file your return and write "Applied for" in the block for your social security number.

Name Change. If you have changed your name because of marriage, divorce, etc., make sure you immediately notify the Social Security Administration (SSA) so the name on your tax return is the same as the name SSA has on its records. This may prevent delays in issuing your refund.

Joint Return. If you are married, filing a joint return, show the social security numbers in the same order that you show your first names If you are filing a joint return and have different last names, please separate the names with an "and " For example "John Brown and Mary Smith "

Remember to show your occupation(s) in the spaces in the upper right corner just below the social security number blocks.

Presidential Election Campaign Fund

Congress established this fund to support public financing of Presidential election campaigns

You may have $1 go to the fund by checking the Yes box. On a joint return, each of you may choose to have $1 go to this fund, or each may choose not to. One may choose to have $1 go to this fund and the other may choose not to.

If you check **Yes**, it will not change the tax or refund shown on your return.

Do not claim this amount as a credit for political contributions on line 44.

Filing Status

Lines 1 through 5 Boxes

Single

Consider yourself single if on December 31 you were unmarried or separated from your spouse either by divorce or separate maintenance decree and you do not qualify for another filing status State law governs whether you are married, divorced, or legally separated.

If you were married on December 31, consider yourself married for the whole year. If you meet the tests explained on this page for **Married Persons Who Live Apart,** you may consider yourself single for the whole year and file as head of household.

If your spouse died during 1985, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1985

Married

Joint or Separate Returns?

Joint Returns. Most married couples will pay less tax if they file a joint return You must report all income, exemptions, deductions, and credits for you and your spouse Both of you must sign the return, even if only one of you had income

You and your spouse can file a joint return even if you did not live together for the whole year. Both of you are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Note: *If you file a joint return, you may not, after the due date of the return, choose to file separate returns for that year*

If your spouse died in 1985, you can file a joint return for 1985 You can also file a joint return if your spouse died in 1986 before filing a 1985 return For details on how to file the joint return, see **Death of Taxpayer** on page 19

Tax Tip: *If you decide not to file a joint return and plan to file a separate return, see if you can lower your tax by meeting the tests described on this page under* ***Married Persons Who Live Apart***

Special Rule for Aliens.—If at the end of 1985, you were a nonresident alien or dual-status alien married to a citizen or resident of the United States, you may be able to file a joint return with your spouse If you do file a joint return, you and your spouse must agree to be taxed on your combined worldwide income For more details, get **Publication 519**, U.S Tax Guide for Aliens.

Separate Returns. You can file separate returns if both you and your spouse had income, or if only one of you had income.

If you file a separate return, you each report only your own income, exemptions, deductions, and credits, and you are responsible only for the tax due on your own return.

Special rules apply, however, for taxpayers who live in community property states. For details, get **Publication 555.**

In most instances if you file a separate return, you will pay more Federal tax because the tax rate is higher for married persons filing separately. The following also apply:

- You cannot take the deduction for a married couple when both work.
- You cannot take the credit for child and dependent care expenses in most cases.
- You cannot take the earned income credit.
- If you lived with your spouse at any time in 1985—

a. You will have to include in income more of any unemployment compensation you received in 1985.

b. You cannot take the credit for the elderly and the permanently and totally disabled.

c. You may have to include in income up to one-half of any social security benefits (including any tier 1 railroad retirement benefits) you received in 1985

- You must itemize your deductions if your spouse itemizes, even if it is not to your tax benefit to itemize deductions.

If you file a separate return, write your spouse's full name in the space after Box 3 and your spouse's social security number in the block provided for that number.

If your spouse does not file, check the boxes on line 6b that apply if you can claim the exemptions for your spouse. Please see **For Your Spouse** on page 6

Married Persons Who Live Apart. Some married persons who have a child and who do not live with their spouse may file as head of household and use tax rates that are lower than the rates for single or for married filing a separate return This also means that if your spouse itemizes deductions, you do not have to You may also be able to claim the earned income credit.

You should check Box 4, Head of household, if you meet **ALL** 4 of the following tests

1. You file a separate return from your spouse
2. You paid more than half the cost to keep up your home in 1985
3. Your spouse did not live with you at any time during the last 6 months of 1985.
4. For over 6 months of 1985, your home was the principal home of your child or stepchild whom—

a. you can claim as a dependent, **OR**

b. the child's other parent claims as a dependent under the rules explained on page 7 for **Children of Divorced or Separated Parents.** (Write this child's name in the space provided on line 4)

Head of Household

Tax Tip: *The tax rates for a person who can meet the tests for head of household are lower than the rates for single or for married filing a separate return.*

You may use this filing status **ONLY IF** on December 31, 1985, you were unmarried (including certain married persons who live apart, as discussed above) or legally separated and meet test 1 or 2 below:

1. You paid more than half the cost of keeping up a home, which was the principal home of your father or mother whom you can claim as a dependent **OR**

2. You paid more than half the cost of keeping up the home in which you lived and in which one of the following also lived for more than 6 months of the year (except for temporary absences, such as for vacation or school):

a. Your **unmarried** child, grandchild, adopted child, or stepchild. This child does not have to be your dependent. However, your foster child must be your dependent.

Note: *If this child is not your dependent, you must write the child's name in the space provided on line 4*

b. Your married child, grandchild, adopted child, or stepchild. This child must be your dependent. But if your married child's other parent claims him or her as a dependent under the rules on page 7 for **Children of Divorced or Separated Parents,** this child does not have to be your dependent. (If your child is not your dependent because of these rules, you must write the child's name in the space provided on line 4)

c. Any other relative listed below whom you can claim as a dependent.

Parent	Brother-in-law
Grandparent	Sister-in-law
Brother	Son-in-law
Sister	Daughter in law, or
Stepbrother	if related by blood
Stepsister	Uncle
Stepmother	Aunt
Stepfather	Nephew
Mother-in-law	Niece
Father-in-law	

Note: *See instructions for lines 6c through 6e below for the definition of dependent.*

Special rules

- If you receive payments under the Aid to Families with Dependent Children (AFDC) program and use them to pay part of the cost of keeping up this home, you may not count these amounts as furnished by you.
- You cannot file as head of household if you claim a relative in 1 or 2 on page 5 as a dependent under a **Multiple Support Declaration.** (See page 7 for details on dependents supported by two or more taxpayers.)

Qualifying Widow or Widower With a Dependent Child

If your spouse died in 1984 or 1983 and you did not remarry in 1985, you may be able to use joint return tax rates for 1985 You can figure your tax at joint return rates if you meet **ALL** 3 of the following tests

1. You could have filed a joint return with your spouse for the year your spouse died, even if you didn't actually do so

2. Your dependent child, stepchild, adopted child or foster child lived with you (except for temporary absences, such as for vacation or school)

3. You paid over half the cost of keeping up the home for this child for the whole year.

Check Box 5, Qualifying widow(er) with dependent child, and show the year your spouse died in the space provided **Do not** claim an exemption for your spouse.

If your spouse died before 1983 and you were single in 1985, you may check Box 4 if you meet the tests under **Head of Household.** Otherwise you must file as single

Exemptions

Line 6a Boxes

For Yourself

You can always take one exemption for yourself. Take two exemptions if you were blind, or 65 or over. Take three exemptions if you were blind and 65 or over. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1986, you can take the extra exemption for age for 1985.

Proof of Blindness. If you are completely blind, attach a statement to your return to this effect.

In cases of partial blindness, you must attach to your return each year a certified statement from an eye physician or registered optometrist that

a. You cannot see better than 20/200 in the better eye with glasses, or contact lenses, or

b. Your field of vision is not more than 20 degrees

If this eye condition will never improve beyond the standards in **a** or **b**, you may submit a certified opinion to this effect from an examining eye physician You must attach this certification to your return only once In later years you can just include a statement referring to it

Line 6b Boxes

For Your Spouse

You can take exemptions for your spouse if you file a joint return If you file a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own. Take one exemption for your spouse if your spouse was neither blind nor 65 or over Take two exemptions if your spouse was blind or 65 or over Take three exemptions if your spouse was blind and 65 or over Be sure to check all the boxes on line 6b for the exemptions you can take for your spouse

If at the end of 1985, you were divorced or legally separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you are considered married for the whole year

If your spouse died during 1985 and you did not remarry before the end of 1985, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse. If you do not file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer Use the boxes on line 6b to claim exemptions for a nonresident alien spouse. When claiming your spouse's exemption, please write "NRA" above the word Spouse on line 6b.

Lines 6c through 6e

Children and Other Dependents

Line 6c. Enter the first names of your dependent children who lived with you (except for temporary absences, such as for vacation or school). Fill in the total number in the box to the right of the arrow.

Line 6d. Enter the first names of your dependent children who did not live with you most of the year Fill in the total number in the box on the right. If you are claiming a child under the rules explained on page 7 for **Children of Divorced or Separated Parents,** you must either

- attach **Form 8332,** Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement, **OR**
- check the box for pre-1985 agreements.

Line 6e. Enter the full names and other information for your other dependents. Fill in the total number in the box to the right of the arrow. You can take an exemption for each person who is your dependent.

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 1985 if he or she met the tests for a dependent while alive This means that a baby who lived only a few minutes can be claimed as a dependent

For more information, please get **Publication 501,** Exemptions.

Each person you claim as a dependent has to meet **ALL** 5 of these tests

1. income,
2. support;
3. married dependent,
4. citizenship or residence; and
5. relationship

These tests are explained below

1. Income

In general, the person must have received less than $1,040 of gross income Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits

Beginning in 1985, income received by a permanently and totally disabled person for services performed at a sheltered workshop school is not included in gross income for purposes of the income test if.

- the medical care available at the workshop was the main reason the person was there, and
- the income was earned from activities at the workshop that were incident to the medical care

See Publication 501 for the definition of a sheltered workshop school

Special Rules for Your Dependent Child. Even if your child had income of $1,040 or more, you can claim your child as a dependent if tests 2, 3, and 4 below are met, and:

- your child was under 19 at the end of 1985, or
- your child was enrolled as a full-time student at a school during any 5 months of 1985, or
- your child took a full-time, on-farm training course during any 5 months of 1985. (The course had to be given by a school or a state, county, or local government agency.)

The school must have a regular teaching staff, a regular course of study, and a regularly enrolled body of students in attendance.

A school includes:

- elementary, junior, and senior high schools;
- colleges and universities; and
- technical, trade, and mechanical schools.

However, school does not include on-the-job training courses or correspondence schools.

2. Support

In general, you must have given over half of the dependent's support in 1985. If you file a joint return, the support can be from you or your spouse. Even if you did not give over half of the dependent's support, you will be treated as having given over half of the support if you meet the tests explained on page 7 for **Children of Divorced or Separated Parents or Dependent Supported by Two or More Taxpayers.**

In figuring total support, you must include money the dependent used for his or her own support, even if this money was not taxable (for example, gifts, savings, welfare benefits) If your child was a student, do not include amounts he or she received as scholarships

Support includes items such as food, a place to live, clothes, medical and dental care, recreation, and education In figuring support, use the actual cost of these items However, the cost of a place to live is figured at its fair rental value

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses

Capital items—You must include capital items such as a car or furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use or benefit Do not include the cost of a capital item for the household or for use by persons other than the dependent

If you care for a foster child, see **Publication 501** for special rules that apply

Children of Divorced or Separated Parents. The parent who has custody of a child for most of the year (the custodial parent) can generally take the exemption for that child if the child's parents together paid more than half of the child's support Beginning in 1985, this general rule also applies to parents who did not live together at any time during the last 6 months of the year But the parent who does not have custody, or who has the child for the shorter time (the noncustodial parent), may take the exemption if either *a* or *b* below, applies

a. The custodial parent signs **Form 8332,** Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar statement, agreeing not to claim the child as a dependent for 1985, and the noncustodial parent attaches the form or similar statement, to his or her 1985 tax return, **OR**

b. A decree of divorce or separate maintenance (or a written agreement) that was in effect before 1985 states that the noncustodial parent can take the exemption and he or she gave at least $600 for the child's support in 1985 The noncustodial parent must check the box on line 6d for pre-1985 agreements. (This rule does not apply if the decree or agreement was modified after 1984 to specify that the noncustodial parent cannot claim the exemption)

***Note:** In figuring support, a parent who has remarried may count the support provided by the new spouse*

Dependent Supported by Two or More Taxpayers. Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone pays over half of the support. One of the taxpayers may claim the person as a dependent only if the tests for income, married dependent, citizenship or residence, and relationship, discussed on page 6 and this page are met

In addition, the taxpayer who claims the dependent must

a. have paid more than 10% of the dependent's support, and

b. attach to his or her tax return a signed **Form 2120,** Multiple Support Declaration, from every other person who paid more than 10% of the support This form states that the person who signs it will not claim an exemption in 1985 for the person he or she helped to support.

3. Married Dependent

The dependent did not file a joint return. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of all tax withheld, you may claim him or her if the other 4 tests are met

4. Citizenship or Residence

The dependent **must have been** a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by and living the entire year with a U S citizen in a foreign country

5. Relationship

The dependent met test *a* or *b* below

a. Was related to you (or your spouse if you are filing a joint return) in one of the following ways

Child	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	or, if related by
Father	Stepfather	blood
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister in law	Niece

***Note:** Any relationships that have been established by marriage are not ended by death or divorce*

b. Was any other person who lived in your home as a member of your household for the whole year **A person is not a member of your household** if at any time during your tax year the relationship between you and that person violates local law.

The word child includes.

- Your son, daughter, stepson, or stepdaughter, or adopted son or daughter.
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption
- A foster child (any child who lived in your home as a member of your family for the whole year)

Income

Examples of Income You Do Not Report

(Do not include these amounts when you decide if you must file a return)

Welfare benefits

Disability retirement payments (and other benefits) paid by the Veterans' Administration

Workers' compensation benefits, insurance damages, etc., for injury or sickness.

Child support

Gifts, money, or other property you inherited or that was willed to you.

Dividends on veterans' life insurance.

Life insurance proceeds received because of a person's death

Interest on certain state and municipal bonds

Amounts you received from insurance because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your normal expenses while living in your home (You must report as income reimbursements for normal living expenses)

Amounts an employer contributed on your behalf and benefits provided to you as an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Cancellation of certain student loans where the student, under the terms of the loan, performs certain professional services for any of a broad class of employers

Examples of Income You Must Report

The following kinds of income should be reported on Form 1040, or related forms and schedules You may need some of the forms and schedules listed below

Wages, including salaries, fringe benefits, bonuses, commissions, fees, and tips.

Dividends (Schedule B)

Interest (Schedule B) on

bank deposits, bonds, notes,

U S Savings Bonds,

mortgages on which you receive payments;

tax refunds,

certain arbitrage bonds issued by state and local governments; and

accounts with savings and loan associations, mutual savings banks, credit unions, etc.

In certain instances, part of Federal social security benefits (and tier 1 railroad retirement benefits) may be taxable (See line 21 instructions on page 10)

Tier 2 and supplemental annuities under the Railroad Retirement Act

Original Issue Discount (Schedule B)

Unemployment compensation (insurance) (See page 10)

Distributions from an Individual Retirement Arrangement (IRA), including SEPs and DECs

Amounts received in place of wages, from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy

Bartering income (fair market value of goods or services you received in return for your services)

Business expense reimbursements you received that are more than you spent for these expenses

Alimony, separate maintenance, or support payments received from and deductible by your spouse or former spouse

Refunds of state and local taxes if you deducted the taxes in an earlier year and got a tax benefit for them

Life insurance proceeds from a policy you cashed in if the proceeds are more than the premium you paid

Profits from businesses and professions (Schedule C).

Your share of profits from partnerships and S corporations (Schedule E).

Profits from farming (Schedule F)

Pensions, annuities, and endowments

Lump-sum distributions (Form 4972 or Form 5544). (See page 10)

Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797).

Gains from the sale of your personal residence (Schedule D and Form 2119).

Rents and royalties (Schedule E)

Your share of estate or trust income (Schedule E), including accumulation distributions from trusts (Form 4970)

Prizes and awards (contests, raffles, lottery, and gambling winnings).

Earned income from sources outside the United States (Form 2555)

Director's fees

Fees received as an executor or administrator of an estate

Embezzled or other illegal income

U.S. Citizens Living Abroad

Generally, foreign source income must be reported Get **Publication 54,** Tax Guide for U S Citizens and Resident Aliens Abroad, for more details

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington

If you and your spouse live in a community property state, you must follow state law to determine what is community income and what is separate income. However, different rules could apply if

- you and your spouse lived apart all year,
- you do not file a joint return, and
- no part of the community income you earn is transferred to your spouse

For details, get **Publication 555,** Community Property and the Federal Income Tax

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return and schedules. But, if you do round off, do so for all amounts You can drop amounts under 50 cents Increase amounts from 50 to 99 cents to the next dollar For example $1.39 becomes $1 and $2 69 becomes $3

Line 7

Wages, Salaries, Tips, Etc.

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taken out. For information on allocated tips, get **Publication 531,** Reporting Income From Tips.

Include in this total.

- The amount that should be shown in Box 10 on **Form W-2** Report all wages, salaries, and tips you received, even if you do not have a Form W-2
- Tips received that you did not report to your employer. (Show any social security tax due on these tips on line 54—see the instructions on page 15)

***Note:** If you do not report the full amount of your tip allocation as gross income, you must be able to prove the lesser amount reported with adequate records.*

- Certain disability pensions if you are under age 65.

***Note:** Except for certain disability income, pensions shown on **Form W-2P** are reported on line 16 or line 17a of Form 1040*

- Payments by insurance companies, etc., not included on Form W-2 If you receive sick pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 7 Attach a statement showing the name and address of the payer and amount of sick pay or disability income.

(Get **Form W-4S** for information on withholding of Federal income tax from your sick pay)

- Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience Don't report the value of meals given you at work if they were provided for your employer's convenience Also do not report the value of living quarters you had to accept on your employer's business premises as a condition of employment
- Strike and lockout benefits paid by a union from union dues Include cash and the fair market value of goods received Don't report benefits that were gifts
- Any amount your employer paid for your moving expenses (including the value of services furnished in kind), whether or not included on Form W-2

***Note:** You must report on line 7 all wages, salaries, etc., paid for your personal services, even if the income was signed over to a trust (including an IRA), another person, a corporation, or a tax-exempt organization*

For more details on reporting income received in the form of goods, property, meals, stock options, etc., get **Publication 525,** Taxable and Nontaxable Income

Fringe Benefits. If you used an employer-provided highway motor vehicle for both personal and business use and your employer included 100% of the value of the vehicle in the wages, tips, and other compensation box (Box 10) of your W-2 form, you must use **Form 2106,** Employee Business Expenses, to claim a deduction for the business use of the vehicle. You must report on Form 1040, line 7, the total amount shown in Box 10 of your W-2 form.

For more information on fringe benefits, get Publication 525.

Line 8

Interest Income

Enter your **TOTAL** taxable interest income. If the total interest is more than $400, first fill in Schedule B (The instructions for Schedule B begin on page 22)

Report any interest you received or that was credited to your account so you could withdraw it (it does not have to be entered in your passbook) Generally, the payer will send you a **Form 1099-INT** or, if applicable, a **Form 1099-OID** for this interest

If you received interest as a nominee for someone else, see Schedule B instructions on page 22.

***Caution:** Be sure to give each payer of interest income your correct social security number Otherwise, the payer may have to withhold 20% of the interest You may also be subject to penalties*

For more information, get **Publication 550,** Investment Income and Expenses.

Examples of Interest Income You MUST Report

Report interest from.

- Accounts (including certificates of deposit and money market accounts) with banks, credit unions, and savings and loan associations.
- Building and loan accounts
- Notes, loans, and mortgages Special rules apply to loans with below-market interest rates Get **Publication 525.**
- Tax refunds (report only the interest on them as interest income)
- Bonds and debentures Also arbitrage bonds issued by state and local governments after October 9, 1969 (Do not report interest on other state and local bonds and securities.) Also report as interest any gain on the disposition of certain market discount bonds issued to you after July 18, 1984, to the extent of the accrued market discount.
- U S Treasury bills, notes, and bonds
- U S Savings Bonds The interest is the yearly increase in the value of the bond. Interest on Series E or EE bonds can be reported using method **a** or **b** below

a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest, **OR**

b. Each year report on your return the yearly increase of the bonds' value

If you change to method **b**, report the entire increase in all your bonds from the date they were issued Each year after report only the yearly increase Once you have used method **b** to report your interest, you must continue to do so for all your U S. Savings Bonds

***Note:** If you receive for 1985 a Form 1099-INT for U S Savings Bond interest, which includes amounts reported before 1985, see Publication 550.*

- Original Issue Discount (OID) This is the difference between the issue price of a debt instrument and the stated redemption price at maturity If the instrument was issued at a discount after May 27, 1969 (or for certain noncorporate instruments after July 1, 1982), include in your interest income the discount for the part of the year you held it Also include any stated interest shown on Form 1099-OID

If you bought debt instruments at original issue and held them for all of 1985 or the part of 1985 that they were outstanding, include in interest income the total OID from Form 1099-OID If these instruments were outstanding for all of 1985, but you did not hold them for all of 1985, figure your taxable OID as follows.

a. Instruments issued before July 2, 1982—Divide the total OID by 12 and multiply the result by the number of complete and partial months (for example, 6½ months) you held the instruments in 1985.

b. Instruments issued after July 1, 1982—Divide the total OID by 365 and multiply the result by the number of days you held the instruments in 1985, or follow the more detailed rules described in **Publication 1212,** List of Original Issue Discount Instruments.

If you had OID for 1985, but did not receive Form 1099-OID, or if the price you paid for the instrument is more than the issue price plus accumulated OID, get Publication 1212. It provides total OID on the instruments listed and gives computational information

Line 9a

Dividends

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership, an S corporation, or an estate or trust. Payers include nominees or other agents. Generally, the payer will send you a Form **1099-DIV** for these dividends.

If you received dividends as a nominee for someone else, see Schedule B instructions that begin on page 22.

Caution: *Be sure to give each payer of dividends your correct social security number. Otherwise, the payer may have to withhold 20% of the dividend income. You may also be subject to penalties.*

If the total dividends, including capital gain and nontaxable distributions, are more than $400, or you elect to exclude qualified reinvested dividends from a qualified public utility, first fill in Schedule B. (The instructions for Schedule B begin on page 22.) If you received $400 or less in dividends, include only the ordinary dividends on line 9a.

Dividends Include:

- **Ordinary dividends.** These are paid out of earnings and profits and are ordinary income. Assume that any dividend you receive is an ordinary dividend unless the paying corporation tells you otherwise.
- **Capital gain distributions.** If you have other capital gains or losses, you should also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses, don't use it. Instead, show 40% of your capital gain distributions on Form 1040, line 14.
- **Nontaxable distributions.** Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains.

Note: *Generally, payments from a Money Market Fund are dividends.*

Do Not Report as Dividends

- Mutual insurance company dividends that reduced the premiums you paid.
- Amounts paid on deposits or accounts from which you could withdraw your money, such as mutual savings banks, cooperative banks, and credit unions. Remember to report these amounts as interest on line 8.

Exclusion for Dividend Reinvestment in Stock of Public Utilities

If you own stock in a qualified public utility and choose to receive your dividends in qualified common stock rather than in cash or other property, you may exclude up to $750 ($1,500 on a joint return) of the qualified common stock dividends distributed to you. See Schedule B instructions for details.

Line 9b

Dividend Exclusion

You can exclude (subtract) up to $100 of qualifying dividend income. If you and your spouse file a joint return, you can subtract up to $200, regardless of which spouse received the dividends.

Dividends must be from a domestic corporation to qualify for the exclusion. Dividends from mutual funds (other than money market funds) generally qualify for the exclusion. The corporation will tell you how much of the dividend qualifies.

The following taxable dividends **do not** qualify for the exclusion.

- Dividends from money market funds unless the corporation has told you how much of the dividends qualify.
- Dividends from foreign corporations, including controlled foreign corporations.
- Dividends from exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- Dividends paid on stock held by employee stock ownership plans.

Line 10

Taxable Refunds of State and Local Income Taxes

If you received a refund (or credit or offset) of state or local income taxes in 1985 that you paid before 1985, you may receive **Form 1099-G**, Statement for Recipients of Certain Government Payments, or similar statement, showing the refund. You may have to report all or part of this amount as income if your itemized deduction for state and local income taxes in the year you paid the taxes resulted in a tax benefit.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A (Form 1040), or it was for a year in which you filed Form 1040A or Form 1040EZ.

If the refund was for a tax you paid in a year for which you itemized deductions on Schedule A, use the following worksheet to figure the amount, if any, you must report as income for 1985.

However, see **Publication 525**, Taxable and Nontaxable Income, instead of using the worksheet below if any of the following applies:

- The refund you received in 1985 is for a tax year other than 1984.
- You received a refund (other than an income tax refund, such as a real property tax refund) in 1985 of an amount you deducted or credit you claimed in an earlier year.
- Your 1984 taxable income was less than your zero bracket amount.
- Your last payment of 1984 estimated state income tax was made in 1985.

Worksheet (Keep for your records)

1. Enter the income tax refund from Form(s) 1099-G, or similar statement . . . . ______
2. Enter the amount from your 1984 Schedule A, line 26 . . . . ______
3. **Taxable part of your refund.** Compare amounts on lines 1 and 2 above, and enter the **smaller** of the two amounts here and on Form 1040, line 10 ______

Line 11

Alimony Received

Enter amounts you received as alimony or separate maintenance. Beginning in 1985, you must let the person who made the payments know your social security number. If you do not provide this information to the payer, you may have to pay a $50 penalty. For more details, get **Publication 504**, Tax Information for Divorced or Separated Individuals.

If you received payments under a divorce or separation instrument executed after 1984, see the instructions for line 29 on page 12 for information on the new rules that apply in determining whether these payments qualify as alimony.

Transfers of Property Between Spouses or Former Spouses. In general, no gain or loss will be recognized on a transfer of property between spouses, or former spouses, if incident to divorce. Get Publication 504 for more details.

Line 14

Capital Gain Distributions

If you do not need Schedule D for other capital transactions, enter 40% of your capital gain distributions on line 14.

Line 15

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the instructions for **Form 4797.** Enter the gain or (loss) from Form 4797.

Line 16

Fully Taxable Pensions, IRA Distributions, and Annuities

Use this line to report fully taxable pension and annuity income and regular individual retirement arrangement (IRA) distributions you receive. In general, you should receive a **Form W-2P** showing the amount of your pension or annuity.

Your pension or annuity payments are fully taxable if:

- you did not contribute to the cost of your pension or annuity, or
- you got back tax-free your entire cost before 1985.

Fully taxable pensions and annuities also include: military retirement pay shown on Form W-2P, and distributions from an IRA (including premature distributions, but not rollovers).

If you received taxable railroad retirement benefits (other than tier 1 benefits), enter on line 16 the amount from Box 12 of your **Form RRB-W-2P.** If an amount is shown in Box 13 of your form, get **Publication 575**, Pension and Annuity Income, for information on how to report your benefits.

Other pensions and annuities, including rollovers, should be shown on lines 17a and 17b.

For more details, get **Publication 575.**

Lines 17a and 17b

Other Pensions and Annuities, Including Rollovers

Use lines 17a and 17b to report pension and annuity income that is not fully taxable. In general, you should receive a **Form W-2P** showing the amount of your pension or annuity. If your Form W-2P does not show the taxable part of your pension or annuity, you must figure the taxable amount as explained below. Also, use these lines to report distributions from profit-sharing plans, retirement plans, employee-savings plans, and individual retirement arrangement rollovers.

If you received social security or tier 1 railroad retirement benefits, part of these benefits may be taxable. **Do not** use line 17 to report any of these benefits. Instead, see the instructions for lines 21a and 21b.

The pension, annuity, or employee-savings plan may not be taxable until a later year if:

a. both you and your employer contributed to it, and

b. the total amount you can expect to receive within 3 years from the date you get your first payment equals or exceeds your full cost.

If you meet the requirements of *a* and *b* above, complete the pension and annuity worksheet below to figure the taxable part of your pension or annuity. After you get back your full cost, all payments you receive are fully taxable. Your cost includes amounts you contributed and amounts your employer contributed, which you reported as income.

Example.—You retired in 1985 with a monthly pension of $200. Both you and your employer contributed to it. Your pension cost was $4,925. The amount you can expect to receive within 3 years is $7,200 (36 months × $200 = $7,200). Since this amount is more than your cost, you should exclude your pension until the payments total $4,925. After that, they are fully taxable and you should report them on line 16.

For more information on pensions and annuities, get **Publication 575**, Pension and Annuity Income. Retirees from the Federal government should get **Publication 567**, U.S. Civil Service Retirement and Disability. For information on military disability pensions, get **Publication 525**, Taxable and Nontaxable Income.

Pension and Annuity Worksheet
(Keep for your records)

1a. Enter your cost . . . . ______
b. Cost recovered in prior years . . . ______
c. Subtract line 1b from line 1a . . ______
2. Amount received this year. Also enter this amount on Form 1040, line 17a . . . . ______
3. Amount on line 2 that is not tax able (but not more than line 1c) ______
4. **Taxable part.** Subtract line 3 from line 2. Enter the result here and on Form 1040, line 17b (if zero, enter –0–) . . . . ______

Note: *If you had more than one pension or annuity that is not fully taxable, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 17b.*

If the amount you expect to receive within 3 years will not equal or exceed your cost, you must use a special method to report your pension or annuity income. For more details, get Publication 575. If you must use this method, enter the amount you received this year on line 17a. Enter the taxable part on line 17b.

Caution: *Certain transactions, such as loans against your interest in a qualified plan, may be taxable distributions and may also be subject to penalties. For more information, see Publication 575.*

Total Distributions From Profit-Sharing, Retirement Plans, and Individual Retirement Arrangements

Rollover Distributions. A "rollover" is a tax-free transfer of cash or other assets from one retirement program to another. For example, there are two kinds of rollovers to an individual retirement arrangement (IRA): (1) a rollover from one IRA to another, and (2) a rollover from a qualified pension or profit-sharing plan to an IRA.

Rollover distributions are reported to you on **Form 1099-R.** For a rollover distribution, enter the total distribution (excluding your nondeductible contribution, if any) on line 17a. If the total on line 17a was rolled over, enter zero on line 17b. Otherwise, enter the taxable part as ordinary income on line 17b.

For more details on IRA rollovers, get **Publication 590**, Individual Retirement Arrangements (IRAs). For details on other rollovers, including distributions under qualified domestic relations orders, get **Publication 575.**

Lump-Sum Distributions. If you received a lump-sum distribution from a profit-sharing or retirement plan, report the ordinary income part on line 16 of Form 1040 and the capital gain part on Schedule D (Form 1040). Form 1099-R shows the amount of the distribution. You may pay less tax on this distribution if you are eligible to use the special 10-year averaging method. (This method cannot be used for lump-sum distributions from IRA plans.) For more details, get **Form 4972**, Special 10-Year Averaging Method, or **Form 5544**, Multiple Recipient Special 10-Year Averaging Method, and separate instructions.

Beneficiaries—Death Benefit Exclusion

If you are the beneficiary of a deceased employee or deceased former employee, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to $5,000.

Special rules apply if you are the survivor under a joint and survivor's annuity. For details, get **Publication 575.**

If you are entitled to this exclusion, add it to the cost of the pension or annuity.

Lines 20a and 20b

Unemployment Compensation

Unemployment compensation (insurance) you receive may be taxable under certain conditions.

You should receive a statement on **Form 1099-G**, Statement for Recipients of Certain Government Payments, showing the total unemployment compensation paid to you during the year. For payments in 1985, you should receive this statement by January 31, 1986.

Note: *Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. They are not considered unemployment compensation for purposes of this computation. Report these benefits on Form 1040, line 7.*

To see if any of the unemployment compensation is taxable, fill in the worksheet that follows.

Unemployment Compensation Worksheet (Keep for your records)

Check only one box

☐ **A.** Married filing a joint return—enter $18,000 on line 8 below.
☐ **B.** Married not filing a joint return and lived with your spouse at any time during the year—enter -0- on line 8 below.
☐ **C.** Married not filing a joint return and **DID NOT** live with your spouse at any time during the year—enter $12,000 on line 8 below.
☐ **D.** All others—enter $12,000 on line 8 below.

1. Enter total unemployment compensation from **Form(s) 1099-G** here and on Form 1040, line 20a . . . . ______
2. If you received an overpayment of unemployment compensation in 1985 and repaid it in 1985, enter the repayment here. Also write "repayment" and show the amount repaid on the dotted line to the left of line 20b . . . . ______
3. Subtract line 2 from line 1 . . . ______
4. Add the amounts shown on Form 1040, lines 7 through 19, plus line 22 (do not include any unemployment compensation in this figure) . . . . ______
5. Add lines 3 and 4 . . . . ______
6. Add the amounts shown on Form 1040, lines 24 through 29, plus any write-in adjustments included in the total on line 31. Do not include any amount from line 30 . . ______
7. Subtract line 6 from line 5 . . . ______
8. Enter { $18,000 if you checked box **A**, or -0- if you checked box **B**, or $12,000 if you checked box **C** or **D** } ______
9. Subtract line 8 from line 7. If zero or less, enter -0- on Form 1040, line 20b. Do not complete lines 10 or 11. Otherwise, go on to line 10. . ______
10. Divide the amount on line 9 by 2 . . ______
11. **Taxable unemployment compensation.** Compare amounts on lines 3 and 10 above, and enter the **smaller** of the two amounts here and on Form 1040, line 20b . . . . . ______

Lines 21a and 21b

Social Security Benefits (and Tier 1 Railroad Retirement Benefits)

Social security benefits you receive may be taxable in some instances. Social security benefits include any monthly benefit under title II of the Social Security Act or a tier 1 railroad retirement benefit. However, social security benefits do not include any Supplemental Security Income (SSI) payments.

You should receive a **Form SSA-1099** showing the total social security benefits paid to you in 1985, and the amount of any social security benefits you repaid in 1985. You should receive this statement by January 31, 1986. If you received tier 1 railroad retirement benefits, you should receive **Form RRB-1099.** For more information, get **Publication 915**, Tax Information on Social Security Benefits (and Tier 1 Railroad Retirement Benefits).

Use the worksheet on page 11 to see if any of your benefits are taxable, but please note the following before you begin to complete it.

• You will first need to complete Form 1040, lines 7 through 20b, 22, and 24 through 29 if they apply to you to figure the taxable part, if any, of your benefits

• If you repaid any benefits in 1985, and your total repayments (Box 4) were more than your total benefits for 1985 (Box 3), **do not** use the worksheet below. None of your benefits are taxable for 1985. But you may be able to take an itemized deduction for part of the excess repayments if you had any taxable benefits in 1984. Get Publication 915 for details

• If you file **Form 2555** or **Form 4563**, or you exclude income from sources within Puerto Rico, use the worksheet in Publication 915 instead of the one below

Social Security Benefits (and Tier 1 Railroad Retirement Benefits) Worksheet (Keep for your records)

Check box A, B, C, or D below, whichever applies to you. Check only one box. Then go on to line 1 of the worksheet below.

☐ **A.** Single—enter $25,000 on line 8 below
☐ **B.** Married filing a joint return—enter $32,000 on line 8 below
☐ **C.** Married not filing a joint return and lived with your spouse at any time during the year—enter -0- on line 8 below
☐ **D.** Married not filing a joint return and **DID NOT** live with your spouse at any time during the year—enter $25,000 on line 8 below

1. Enter the total amount from **Box 5** of **ALL** your **Forms SSA-1099 and Forms RRB-1099** (if applicable) ______

Note: If line 1 is zero or less, stop here, none of your benefits are taxable. Otherwise, go on to line 2.

2. Divide the amount on line 1 by 2 ______
3. Add the amounts on Form 1040, lines 7 through 20b, plus line 22. Do not include here any amounts from Box 5 of Forms SSA-1099 or RRB-1099 ______
4. Enter any tax-exempt interest income you received in 1985. Also enter this interest in the space provided to the left of line 21b. **DO NOT** include this interest on line 21b ______
5. Add lines 2, 3, and 4 ______
6. Add the amounts on Form 1040, lines 24 through 29. Also enter on this line any write-in amount included on line 31. **Do not** include any amount entered on Form 1040, line 30 ______
7. Subtract line 6 from line 5 ______
8. Enter { $25,000 if you checked box **A** or **D**, or $32,000 if you checked box **B**, or -0- if you checked box **C** } ______
9. Subtract line 8 from line 7 ______

Note: If line 9 is zero or less, stop here. Do not enter any amounts on lines 21a and 21b because none of your benefits are taxable. Otherwise, go on to line 10.

10. Divide the amount on line 9 by 2
11. **Taxable social security benefits.**
• First, enter on Form 1040, line 21a, the amount from line 1 above
• Then, compare the amounts on lines 2 and 10 above, and enter the **smaller** of the two amounts on this line and also on Form 1040, line 21b ______

*Note: If part of your benefits are taxable for 1985 **AND** they include benefits paid in 1985 that were for 1984, you may be able to reduce the taxable amount shown on the worksheet. Get Publication 915 for details.*

Line 22

Other Income

Use line 22 to report any income you can't find a place for on your return or other schedules. List the type and amount of income. For more information, see Miscellaneous Taxable Income, in **Publication 525**, Taxable and Nontaxable Income

***Caution:** Do not report any income from self-employment on line 22. If you do have any income from self-employment, you must use Schedule C or Schedule F. Amounts your employer paid you for business expenses that are more than you spent for the actual business expenses should be added to the wages shown on line 7 unless they were already included in your Form W-2.*

Examples of income to be reported on line 22 are:

• Prizes, awards, and gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. You must report the full amount of your winnings on this line. You cannot offset losses against winnings and report the difference.

If you had any gambling losses, you may take them as an itemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report.

• Repayment of medical expenses or other items such as real estate taxes that you deducted in an earlier year if they reduced your tax. See Publication 525 for information on how to figure the amount to include in income.

• Amounts you recovered on bad debts that you deducted in an earlier year.

• Fees received for jury duty and precinct election board duty.

Net Operating Loss. If you had a net operating loss in an earlier year to carry forward to 1985, enter it as a minus figure on line 22. Attach a statement showing how you figured the amount. Get **Publication 536**, Net Operating Losses and the At-Risk Limits, for more details.

Adjustments to Income

Line 24

Moving Expense

Employees and self-employed persons (including partners) can deduct certain moving expenses. The move had to be in connection with your job or business.

You can take this deduction only if your change in job location has added at least 35 miles to the distance from your old residence to your work place. If you had no former principal work place, your new principal work place must be at least 35 miles from your former residence.

If you meet these requirements, you should see **Form 3903** for details. Use Form 3903 to figure the amount of moving expenses to show on line 24. If you began work at a new work place outside the United States or its possessions, see **Form 3903F**.

If your employer paid for any part of your move, you must report that amount as income on Form 1040, line 7. Your employer should give you a **Form 4782** and include the amount paid in the wages, tips, and other compensation box (Box 10) on your **Form W-2**.

Line 25

Employee Business Expenses

You can deduct certain business expenses that were not paid by your employer. Travel, transportation (but not commuting to and from work), and meals and lodging can be deducted on line 25 even if you do not itemize deductions on Schedule A. You must use **Form 2106** to claim the deduction. All other business expenses, such as union or professional dues, tools, and uniforms, that were not paid by your employer can be deducted only as an itemized deduction on Schedule A. Outside salespersons must use Form 2106 to claim their business expenses on line 25. For details, see **Tele-Tax Information** in the index (topic no. 214) or get **Publication 463**, Travel, Entertainment, and Gift Expenses.

Line 26

Individual Retirement Arrangement (IRA) Deduction

You can deduct on line 26 contributions made to your IRA (including those made under a Simplified Employee Pension (SEP) plan or to a plan that accepts deductible employee contributions (DECs)). **Schedule C or F filers with a SEP and partners with a SEP take the deduction on line 27.**

You should receive a statement showing contributions made to your IRA for 1985. Before you figure your IRA deduction, please note the following:

• If you made contributions to your IRA in 1985 that you deducted on your 1984 Form 1040, **do not** include those contributions on your 1985 tax return.

• If you made contributions to your IRA in 1986 (by April 15, 1986) for 1985, be sure to include these contributions when you figure your IRA deduction for 1985.

• If your IRA deduction on line 26 is less than your IRA contributions and you do not withdraw this excess contribution before your return is due, you must file **Form 5329** and pay the tax due on the excess contribution.

• If you are married and you and your spouse work and you both have IRAs, figure each spouse's deduction separately. Then combine the two deductions and enter the total of the two amounts on line 26.

• If you are married and made contributions to your nonworking spouse's IRA for 1985, you must file a joint return for 1985 to deduct these contributions.

• Do not include rollover contributions in figuring your deduction. See line 17 instructions on page 10 for more details on rollover contributions.

• Do not include trustee's fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

***Tax Tip:** Beginning in 1985, alimony payments received under certain divorce or separation instruments are considered earned income for purposes of the IRA deduction. Get **Publication 590**, Individual Retirement Arrangements (IRAs), for details.*

Use the worksheet below to figure your IRA deduction. However, if any of the following applies, use the worksheet in Publication 590 instead of the one below to figure your deduction:

1. Your employer made contributions to your IRA under a SEP plan. Under a SEP plan, you can deduct the smallest of the amount of your employer's contributions to your SEP-IRA that is included in your income, 15% of your wages or other earned income, or $30,000.
2. You made deductible employee contributions (DECs) to a qualified employer plan.
3. You file **Form 2555**, Foreign Earned Income, to exclude income or housing costs.

IRA Worksheet (Keep for your records)

Your IRA—Complete lines 1 through 4 if you worked (or received alimony that qualifies as earned income) and had an IRA. (If you are married and both spouses work and both have IRAs, figure each spouse's deduction separately.)

1a Amount contributed to your IRA in 1985 that you are deducting for 1985 ______

***Note:** Do not include on line 1a any amount you contributed in 1985 and deducted on your 1984 return, any employer's SEP contributions, any DECs, or any rollover contributions.*

1b. Amount contributed to your IRA in 1986, by April 15, 1986, that you are deducting for 1985 ______

1c. Add lines 1a and 1b. Enter the total ______

2. Enter your wages and other earned income from Form 1040, minus any deduction you claim on Form 1040, line 27. (Do not include your spouse's income and do not reduce your wages by losses from self-employment.) ______

3. Maximum amount $2,000

4. Compare amounts on lines 1c, 2, and 3, and enter the **smallest** of the three amounts on line 4. If you do not have an IRA for your nonworking spouse, stop here and enter the amount from line 4 of this worksheet on Form 1040, line 26. Otherwise, go on to line 5a. ______

Complete lines 5a through 10 ONLY if you made contributions to your nonworking spouse's IRA.

5a. Amount contributed to your nonworking spouse's IRA in 1985 that you are deducting for 1985 ______

***Note:** Do not include on line 5a any amount you contributed in 1985 and deducted on your 1984 return, or any rollover contributions.*

5b. Amount contributed to your nonworking spouse's IRA in 1986, by April 15, 1986, that you are deducting for 1985 ______

5c. Add lines 5a and 5b. Enter the total ______

6. Enter the amount from line 2 of this worksheet ______

7. Maximum amount $2,000

8. Compare amounts on lines 5c, 6, and 7, and enter the **smallest** of the three amounts on line 8 ______

9 Add amounts on lines 4 and 8 and enter the total, but **do not** enter more than $2,250 ______

10. Compare amounts on lines 6 and 9 and enter the **smaller** of the two amounts on line 10. Also enter this amount on Form 1040, line 26 ______

Line 27

Keogh Retirement Plan Deduction

***Caution:** You must be self-employed to claim this deduction. Sole proprietors and partners enter the allowable deduction for contributions to your Keogh plan and your SEP on line 27.*

There are two types of Keogh retirement plans:

• **Defined-contribution plan.**—This plan provides an individual account for each person in the plan. In general, if contributions to the plan are geared to the employer's profits, the plan is a profit-sharing plan. If contributions are not based on the employer's profits, the plan is a money purchase pension plan.

• **Defined-benefit plan.**—The deduction for this type of plan is determined by the investment needed to fund a specific benefit at retirement age. Write "DB" on the line to the left of the amount if you have a defined-benefit plan.

For more details, get **Publication 560**, Self-Employed Retirement Plans.

Line 28

Penalty on Early Withdrawal of Savings

The **Form 1099-INT** given to you by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 28. (Be sure to include the interest income on Form 1040, line 8.)

Line 29

Alimony Paid

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement or a decree for support. Don't deduct lump-sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For details, see **Tele-Tax Information** in the index (topic no. 219) or get **Publication 504**, Tax Information for Divorced or Separated Individuals.

Caution: Beginning in 1985, you must enter the recipient's last name, if different than yours, and his or her social security number in the space provided on line 29. If you don't, you may have to pay a $50 penalty and your deduction may be disallowed. If you paid alimony to more than one person, enter the social security number and last name, if applicable, of one of the recipients. Show the required information for the other recipient(s) on an attached statement. Enter your total payments on line 29.

Divorce or Separation Instruments Executed After 1984. Generally, you may deduct any payment made in cash to, or on behalf of, your spouse or former spouse under a divorce or separation instrument executed after 1984 if:

• the instrument does not prevent the payment from qualifying as alimony, **and**

• you and your spouse or former spouse did not live together when the payment was made if you were separated under a decree of divorce or separate maintenance, **and**

• the instrument states that you are not required to make any payment after the death of your spouse or former spouse, **and**

• the payment is not treated as child support.

These rules also apply to certain instruments modified after 1984. Other rules apply if you paid more than $10,000 in any calendar year. For more details on the new rules, see Publication 504.

Line 30

Deduction for a Married Couple When Both Work

You can claim a deduction if:

• you are married filing a joint return,
• both you and your spouse have qualified earned income, and
• you do not file Form 2555 or Form 4563.

Complete **Schedule W (Form 1040)** to figure the amount of your deduction.

Line 31

Total Adjustments

Add lines 24 through 30 and enter the total on line 31. Also include in the total on line 31 any of the following adjustments:

Forestation/Reforestation Amortization. If you can claim a deduction for amortization of the costs of forestation or reforestation and you do not have to file Schedule C or Schedule F for this activity, include your deduction in the total on line 31. Write "Reforestation" in the space to the left of the total.

Repayment of Sub-pay Under the Trade Act of 1974. If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, include the amount you repaid in 1985 in the total on line 31. Write "Sub-pay TRA" in the space to the left of the total. Or, you may be able to claim a credit against your tax instead. Get **Publication 525**, Taxable and Nontaxable Income, for more details.

Line 32

Adjusted Gross Income

If line 32 is less than zero, you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see **Form 1045.** For more information, get **Publication 536**, Net Operating Losses and the At-Risk Limits.

IRS Will Figure Your Tax and Some of Your Credits

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or the penalty for late payment if the bill for tax due is paid within 30 days of the notice date, or by the due date for your return, whichever is later.

We can figure your tax if you meet all of the conditions described below.

- All of your income for 1985 was from one or more of these sources:

a. Salaries, wages, and tips
b. Interest
c. Dividends
d. Pensions or annuities

- You do not itemize deductions.
- You do not file **Schedule G**, Income Averaging.
- You do not file **Form 2555**, Foreign Earned Income.
- Your adjusted gross income (line 32) is not more than $50,000.
- You (and your spouse if you are filing a joint return) sign and date your return and mail it by April 15, 1986.
- You do not want any of your refund applied to next year's estimated tax.
- You give us enough information so that we can figure the tax. Please read the following instructions.

a. Fill in the parts of your return through line 37 that apply to you. The Line-By-Line Instructions that start on page 4 explain how to fill in your return.

b. Read lines 41 through 64. Fill in the lines that apply to you, but do not fill in the Total lines. Please be sure to fill in line 57 for Federal income tax withheld. See the instruction below if you want us to figure your Credit for the Elderly and the Permanently and Totally Disabled or Earned Income Credit.

c. If you are filing a joint return, use the space under the words "Adjustments to Income" on the front of your return to show your taxable income and your spouse's taxable income separately.

d. Fill in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it.

We will figure the following credits too. Fill in your return through line 37 as explained above. Follow the instructions below and sign, date, and mail it before the due date.

Credit for the Elderly and the Permanently and Totally Disabled.—If you qualify to take this credit, follow the instructions below. Be sure to attach **Schedule R** to your return. Write "CFE" on the dotted line to the left of line 42.

Check the box on Schedule R for your filing status and age, and fill in lines 11 and 13 if applicable. Also, complete Part II if applicable.

Earned Income Credit.—If you qualify to take this credit (see the instructions for line 59 on page 16), write "EIC" on line 59.

Tax Computation

Line 34a

You will fall into one of these three classes below.

- You **MUST** itemize deductions, or
- You choose to itemize, or
- You do not itemize.

The three classes are described below.

You MUST Itemize Deductions

You must itemize deductions if:

A. You can be claimed as a dependent on your parents' return and had interest, dividends, or other unearned income of $1,040 or more. Generally, this means that you must complete and attach Schedule A and complete the worksheet on this page. However, there are two exceptions to this rule.

Exception 1. You don't have to itemize deductions on Schedule A or complete the worksheet if you have earned income* of $2,390 or more if single ($1,770 or more if married filing a separate return). Enter zero (0) on line 34a and go on to line 34b.

Exception 2. You don't have to use Schedule A if you know that your earned income* is more than your itemized deductions. Instead, use the worksheet on this page after completing line 33 of Form 1040 and enter your earned income on line 3 of the worksheet.

***Note:** If your unearned income is less than $1,040, you don't have to use Schedule A or the worksheet—enter zero (0) on line 34a and go on to line 34b.*

In any case, be sure to check the box below line 34a.

B. You are married, filing a separate return, and your spouse itemizes deductions.

C. You file **Form 4563** to exclude income from sources in U.S. possessions. (Please get **Publication 570**, Tax Guide for U.S. Citizens Employed in U.S. Possessions, for more details.)

D. You had dual status as a nonresident alien for part of 1985, and during the rest of the year you were either a resident alien or a U.S. citizen. However, you do not have to itemize if you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1985 and you and your spouse agree to be taxed on your combined worldwide income.

After you've completed Schedule A:

a. If Schedule A, line 24, is more than line 25, enter the amount from Schedule A, line 26, on Form 1040, line 34a. Do not complete the worksheet on this page.

b. If Schedule A, line 25, is more than line 24, **do not** fill in Form 1040, line 34a. Go to the worksheet on this page instead and complete it to figure the amount to enter on Form 1040, line 35.

Worksheet (Keep for your records)

1. Enter the amount from Form 1040, line 33 . . . . ______
2. If you checked Form 1040, Filing Status Box
 2 or 5, enter $3,540 . . .
 1 or 4, enter $2,390 . . . } ______
 3, enter $1,770 . . . .
3. Enter the amount from Schedule A, line 24 (or, if you can be claimed as a dependent on your parents' return, enter earned income if earned income is more) ______

 ***Caution:** If you can be claimed as a dependent on your parents' return, be sure you check the box below line 34a of Form 1040*

4. Subtract line 3 from line 2. . . . ______
5. **Add lines 1 and 4.** Enter here and on Form 1040, line 35 (Leave Form 1040, lines 34a through 34e blank. Disregard the instruction to subtract line 34a or 34e from line 33. Follow the rest of the instructions for Form 1040 to complete your return.) . ______

The example below may help you to complete this worksheet.

Example.—Walter Green is single and is claimed as a dependent on his parents' return. Walter's adjusted gross income, Form 1040, line 33, is $4,000. Of this amount, $1,500 was wages and $2,500 was unearned income that he received as a beneficiary of a trust. Because Walter is being claimed as a dependent on his parents' return and has unearned income of $1,040 or more and earned income of less than $2,390, he must use the worksheet. His total itemized deductions are only $500. Since this is less than his earned income ($1,500), he does not have to complete Schedule A. Walter enters $2,390, the zero bracket amount for a single individual, on line 2 and his earned income on line 3. He completes the worksheet as shown below and enters the total of $4,890 on Form 1040, line 35. He then completes his return using the instructions that follow line 35.

1.	Adjusted gross income .		$4,000
2.	Zero bracket amount for a single individual .	$2,390	
3.	Earned income .	1,500	
4.	Subtract line 3 from line 2.		890
5.	Add lines 1 and 4. Enter here and on Form 1040, line 35		$4,890

***Note:** If Walter's itemized deductions had been more than his earned income, he would have had to complete Schedule A first.*

*Earned income is income you receive for personal services you have performed. It includes wages, salaries, tips, and professional fees.

Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 19.

Earned income does not include pay for your services that included a distribution of earnings and profits other than reasonable compensation for your work for a corporation.

If you were engaged in a trade or business in which both your services and capital were important income-producing factors, your earned income will be based on a reasonable allowance for the services you performed. However, the earned income may not be more than 30 percent of your share of the net profits from the business.

You Choose To Itemize

You *may* choose to itemize your deductions if you are:

- Married and filing a joint return, or a Qualifying widow(er) with dependent child, and your itemized deductions are more than $3,540.
- Married and filing a separate return, and your itemized deductions are more than $1,770.
- Single, or a Head of household, and your itemized deductions are more than $2,390.

If you do itemize, complete and attach Schedule A and enter the amount from Schedule A, line 26, on Form 1040, line 34a.

***Caution:** Certain taxpayers must itemize even though their itemized deductions are less than the amount shown above for their filing status. See "You MUST Itemize Deductions" on page 13.*

You Do Not Itemize

If your itemized deductions are less than the amount shown above for your filing status (or you choose not to itemize), enter zero on line 34a, unless you **MUST** itemize as described on page 13.

Lines 34b through 34e

Deduction for Charitable Contributions

For 1985, you may deduct **one-half** of what you actually gave to qualified charitable organizations if you do not itemize your deductions on Schedule A (Form 1040).

Include what you gave to, or for the use of, a qualified organization. Examples of qualified organizations are churches, United Way, and nonprofit schools and hospitals.

Contributions may be in cash (keep cancelled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for a qualified organization.

For more details on what qualifies as a charitable contribution and the limits that apply to the amount that may be deducted, see the instructions for contributions on page 21.

Line 34b. Enter all of your cash contributions (including out-of-pocket expenses). If you gave cash of $3,000 or more to any one organization, on the dotted line next to this total show to whom and how much you gave.

Line 34c. Enter your total gifts of property. If the total is more than $500, you must complete and attach **Form 8283**, Noncash Charitable Contributions (Rev. Oct. 1985). For information on the records you must keep for gifts of property, see **Recordkeeping** on page 21.

Line 34d. Add the amounts on lines 34b and 34c.

Line 34e. Divide the amount on line 34d by 2 and enter the result on line 34e.

Line 36

Exemptions

Use the chart below to find the amount to enter on line 36. If you claimed more than ten exemptions, multiply $1,040 by the total number of exemptions entered on line 6f.

If the number on Form 1040, line 6f, is:	On Form 1040, line 36, enter:
1	$1,040
2	2,080
3	3,120
4	4,160
5	5,200
6	6,240
7	7,280
8	8,320
9	9,360
10	10,400

Line 38

Tax

To figure your tax, use one of the following methods.

Tax Rate Schedules

You must use the Tax Rate Schedules to figure your tax if your taxable income is $50,000 or more.

Also use the Tax Rate Schedules if you figure your tax using:

Income Averaging, Schedule G.—You may pay less tax by using this method if there has been a large increase in your income this year. In some cases, you may benefit even if your 1985 income did not increase substantially. This will depend on the amount of your taxable incomes in the three base years (1982-1984). Get **Schedule G** to see if you qualify.

Tax Table

If neither of the above conditions apply to you, you **MUST** use the Tax Table to find your tax.

Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 38.

There is an example at the beginning of the table to help you find the correct tax.

Line 39

Additional Taxes

Check the box(es) on line 39 to report any of the additional taxes listed below.

Form 4970, Tax on Accumulation Distribution of Trusts.

Form 4972, Special 10-Year Averaging Method.

Form 5544, Multiple Recipient Special 10-Year Averaging Method.

Credits

Line 41

Credit for Child and Dependent Care Expenses

You may be able to take a credit on line 41 for payments you made for child and disabled dependent care while you (and your spouse if you are married) worked or looked for work.

The credit is allowed if you kept up a home that included a child under age 15 or your dependent or spouse who could not care for himself or herself. Use **Form 2441** to figure the amount of any credit.

Please see Form 2441 for more information, including special rules for divorced or separated parents and certain employment taxes for which you may be liable.

Line 42

Credit for the Elderly and the Permanently and Totally Disabled

You may be able to take this credit and reduce your tax if, by the end of 1985, you were:

- Age 65 or over, or
- Under age 65, you retired on permanent and total disability, and you had taxable disability income in 1985.

For more information, see the separate instructions for **Schedule R.** Enter the credit on line 42.

If you want IRS to figure the credit for you, see **IRS Will Figure Your Tax and Some of Your Credits** on page 13.

Line 43

Residential Energy Credit

Generally, if you installed energy saving items in your principal residence during 1985, or you have an energy credit carryover from a prior tax year, you may take a credit against your tax.

Form 5695, Residential Energy Credit, tells you which energy saving items qualify and how to take the credit.

Correction to Form 5695, line 29. Disregard the following sentence: "If less than $10, enter zero."

Line 44

Partial Credit for Political Contributions for Which You Have Receipts

You may take a tax credit on this line for contributions to candidates for public office and to newsletter funds and political committees of candidates and elected public officials.

***Caution:** Do not take this credit for the $1 or $2 you checked to go to the Presidential Election Campaign Fund.*

To figure your credit, add up the amounts you gave. Enter half of this total on line 44, but do not enter more than $50 ($100 if you are married and filing a joint return).

***Note:** You cannot deduct political contributions as charitable contributions.*

For more information, please get **Publication 585.**

Line 45

Add lines 41 through 44 and enter the total on line 45. Also include in the total on line 45 any Mortgage Interest Credit.

Mortgage Interest Credit. Beginning in 1985, you may be able to take a credit for part of the interest you paid on your home mortgage if you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy, rehabilitate, or make improvements to your principal residence. Use **Form 8396**, Mortgage Interest Credit, to figure the credit. Include the amount of the credit in your total for line 45. On the dotted line next to this total, write "MIC" (mortgage interest credit) and show the amount.

Line 47

Foreign Tax Credit

Form 1116 explains when you can take this credit for payment of income tax to a foreign country. Also get **Publication 514.** Enter the credit from Form 1116 on line 47.

Line 48

General Business Credit

Check the box(es) on line 48 if you can take any of the three credits listed below. Use the appropriate credit form (as described below) to figure the credit. If you have only one credit, enter on line 48 the amount of the credit from the form.

However, if you have a credit carryforward or take two or more of these credits, you must also complete **Form 3800** to figure the total credit and enter on line 48 the amount from Form 3800. Also be sure to check the box on line 48 for Form 3800.

Form 3468, Computation of Investment Credit. You are allowed a credit for investing in certain types of trade or business property. Use Form 3468 to figure the credit.

Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use Form 5884 to figure the credit. Get **Publication 906**, Jobs and Research Credits, for more details.

Form 6478, Credit for Alcohol Used as Fuel. If you sell straight alcohol (or an alcohol mixture) at retail or use it as fuel in your trade or business, you may be able to take a credit for the alcohol used as fuel. Use Form 6478 to figure the credit.

Line 49

Add amounts on lines 47 and 48 and enter the total on line 49. Also include in the total on line 49 any of the following credits.

Credit for Fuel From a Nonconventional Source. A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See I.R. Code section 29 for a definition of qualified fuels, provisions for figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total for line 49. On the dotted line next to this total, write "FNS" and show the amount.

Credit for Increasing Research Activities. You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Use **Form 6765** to figure the credit. Include the credit in your total for line 49. On the dotted line next to this total, write "Research" and show the amount.

Other Taxes

Line 51

Self-Employment Tax

If you had self-employment income in 1985, and earned under $39,600 in wages from which social security tax or RRTA tax was withheld, you may have to pay self-employment tax. Please see **Schedule SE (Form 1040)** and instructions. If you have to pay self-employment tax, enter the amount from Schedule SE, line 14.

Line 52

Alternative Minimum Tax

You may be liable for the alternative minimum tax if your adjusted gross income added to your tax preference items total more than:

- $40,000 if married filing jointly or qualifying widow(er) with dependent child, or
- $30,000 if single or head of household, or
- $20,000 if married filing separately.

Tax preference items include:

- dividend exclusion;
- accelerated depreciation;
- amortization of certified pollution-control facilities;
- capital gain deduction;
- mining exploration and development costs;
- reserves for losses on bad debts of financial institutions;
- depletion;
- incentive stock options;
- intangible drilling costs; and
- circulation and research and experimental expenditures.

Get **Form 6251** to see if you owe this tax.

Line 53

Tax From Recapture of Investment Credit

You may owe this tax if you disposed of investment credit property before the end of its useful life or recovery period.

See **Form 4255** for details. Enter any tax from Form 4255 on this line.

Line 54

Social Security Tax on Tip Income Not Reported to Employer

If you received tips of **$20** or more in any month and you did not report the full amount to your employer, you must pay the social security or railroad retirement tax on the unreported tips.

To figure the amount of social security tax on unreported tips, complete **Form 4137** and attach it to your Form 1040. Enter the tax on this line.

To determine the amount of railroad retirement tax on unreported tips, contact your nearest Railroad Retirement Board office. On line 54, enter the tax and on the dotted line next to it, write "RRTA."

Be sure all your tips are reported as income on Form 1040, line 7.

You may be charged a penalty equal to 50% of the social security tax due on tips you received and did not report to your employer.

Line 55

Tax on an IRA

If you owe tax on any early distributions from your IRA, any excess contributions made to your IRA, or any excess accumulations in your IRA account, use **Form 5329** to figure the tax. Enter the total tax on line 55.

Line 56

Total Tax

Add lines 50 through 55. Put the total on line 56. Also include on line 56 any of the four taxes listed below that apply.

Section 72 Penalty Taxes. Beginning in 1985, if you are or were a 5% owner of a business and you received income from a premature or excessive distribution from a Keogh plan or trust, you will have to pay a penalty tax of 10% of the distribution. Get **Publication 560** for more details. Or, if you were an employee, you made any deductible contributions to your employer's qualified plan, and received income from a premature distribution, you may have to pay a penalty tax.

• If you received certain premature distributions from an annuity contract, you may have to pay a 5% penalty tax on the taxable part of the distribution. Get **Publication 575** for more details.

Include the amount of the penalty in your total for line 56. On the dotted line next to this total, write "Section 72 penalty" and show the amount.

Advance Earned Income Credit (EIC) Payments. If you received advance EIC payments (AEIC), the amount will be shown on your Form W-2. Include the amount of these payments in your total for line 56. On the dotted line next to this total, write "AEIC" and show the amount.

Note: The amount of earned income credit that you can actually take will be figured on the worksheet shown on page 16 and entered on line 59.

Uncollected Employee Social Security and RRTA Tax on Tips. If you did not have enough wages to cover the social security tax or railroad retirement tax (RRTA) due on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Include that amount in the total on line 56. On the dotted line next to this total, write "Uncollected Tax on Tips" and show the amount.

Golden Parachute Payments. Golden parachute payments are certain payments made by a corporation to key employees to compensate them if control of the corporation changes. If you received an excess parachute payment (EPP), you must pay a tax equal to 20% of this excess payment. Include the amount of this tax in your total for line 56. On the dotted line next to this total, write "EPP" and show the amount of the tax.

If you received a Form W-2 that includes a parachute payment, the amount of tax withheld on any excess payment should be identified in Box 16 of Form W-2. Include the amount from Box 16 in the total for line 56.

If you received a **Form 1099-MISC** that includes a parachute payment, any excess payment will be separately identified on the form. Multiply the excess payment by 20% to figure the amount to include in the total for line 56.

Payments

Line 57

Total Federal Income Tax Withheld

Add the amounts shown as Federal income tax withheld on your **Forms W-2, W-2G, W-2P,** and **1099-R.** Enter the total on line 57.

If line 57 includes amounts withheld as shown on Form 1099-R, on the dotted line to the left of line 57, write "Form 1099-R."

Backup Withholding. If you were subject to backup withholding on dividends, interest income, or other income you received during 1985, include the amount withheld in the total on line 57. On the dotted line next to this total, write "Form 1099."

Line 58

1985 Estimated Tax Payments

Enter on this line any payments you made on your estimated Federal income tax (**Form 1040-ES**) for 1985. Include any overpayment from your 1984 return that you applied to your 1985 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim a part of it. Please be sure to show both social security numbers on the separate returns. If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid.

Follow the above instructions even if your spouse died.

Divorced Taxpayers. If you were divorced during 1985 and you made joint estimated tax payments with your former spouse, please enter your former spouse's social security number in the block provided on the front of Form 1040. In the upper right corner of the return, above the social security numbers, write "DIV" (divorced).

If you were divorced and remarried in 1985, enter your present spouse's social security number in the block provided on the front of Form 1040. Also, enter your former spouse's social security number in the upper right corner above the blocks and write "DIV" above that number.

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 explaining all the payments you and your spouse made in 1985, the name of the Service Center where you made the payments, and the name(s) and social security number(s) under which you made the payments.

Line 59

Earned Income Credit

The earned income credit helps many taxpayers who have a child and have incomes under $11,000. If you can take the earned income credit, you can subtract it from tax you owe or get a refund even if you had no tax withheld from your pay. The credit can be as much as $550.

Who Can Take the Earned Income Credit?

You may be able to take the credit if you meet all of the following conditions:

- You received wages, salaries, tips, or other earned income (see "Earned income includes" on this page), and
- The amount on Form 1040, line 33, is less than $11,000, and
- You have a child (see "Definition of Child" on this page) who lived with you in the same principal residence in the U.S. for more than 6 months during 1985 (for all of 1985 if your filing status is qualifying widow(er) with dependent child), and
- You do not file **Form 2555,** Foreign Earned Income, and
- You do not file **Form 4563,** Exclusion of Income From Sources in United States Possessions, and
- Your filing status is married filing joint return, qualifying widow(er) with dependent child, or head of household. In addition, special rules apply to each of these three filing statuses.

Married Filing Joint Return. Your child must be claimed as your dependent on Form 1040, line 6c. **Exception.** If your spouse is not your child's parent and the child's other parent (the noncustodial parent) claimed him or her as a dependent under the rules explained on page 7 for **Children of Divorced or Separated Parents,** you are eligible to take the credit if you meet all of the other conditions listed above. If you can take the credit because of this exception, you must enter the child's name on the dotted line to the left of line 59.

Qualifying Widow(er) With Dependent Child. Your child must be claimed as your dependent on Form 1040, line 6c.

Head of Household. If your child was **unmarried** for 1985, you must enter that child's name in the space provided on Form 1040, line 4 (or line 6c if you claimed that child as a dependent).

If your child was **married** for 1985, this child must be claimed as your dependent on Form 1040, line 6c. **Exception.** If this child's other parent claimed him or her as a dependent under the rules explained on page 7 for **Children of Divorced or Separated Parents,** you are eligible to take the credit if you meet all of the other conditions listed above. If you can take the credit because of this exception, you must enter the child's name on the dotted line to the left of line 59.

If you meet all of the conditions listed above, use the worksheet below to figure the credit. Otherwise, do not fill in the worksheet. Instead, write -0- on Form 1040, line 59, and go on to line 60.

If you want IRS to figure the credit for you, see **IRS Will Figure Your Tax and Some of Your Credits** on page 13.

You may be able to receive advance payments of the credit by filing **Form W-5** with your employer.

For more details about the credit, get **Publication 596,** Earned Income Credit.

Earned income includes:

- Wages, salaries, and tips
- Earnings from self-employment—this is usually the amount shown on Schedule SE (Form 1040), line 9
- Anything else of value (money, goods, or services) you get from your employer for services you performed regardless of whether it is taxable

Note: The following are examples of amounts received from your employer that must be included in line 1 of the worksheet—

a. Housing allowance (or rental value of a parsonage) for members of the clergy
b. Meals and lodging

Earned income does not include items such as interest, dividends, social security payments, welfare benefits, veterans' benefits, workers' compensation, unemployment compensation (insurance), or income exempt from self-employment tax as a result of the filing and approval of **Form 4029** (relating to members of certain religious faiths).

Definition of Child. In general, for purposes of this credit, your **child** includes:

- Your son or daughter.
- Your stepchild, or adopted child.

If your filing status is **married filing a joint return** or **qualifying widow(er) with dependent child,** your child also includes a child placed with you by an authorized placement agency for adoption by you, or a

Earned Income Credit Worksheet (Keep for your records)

To figure your credit, follow the instructions below. If you checked Filing Status box 1 or 3, you cannot take the credit. Do not complete this worksheet.

1.	Enter the amount from Form 1040, line 7, plus any other compensation from your employer, regardless of whether it is taxable	$
2.	If you were self-employed, enter the amount, even if a loss, from Schedule SE, line 9. However, if you use the optional method to figure your self-employment tax, see **Publication 596** for more information before entering an amount on line 2. If you have self-employment income that you reported on line 1 above, do not include it here	
3.	**Earned Income.** Add lines 1 and 2. However, if line 2 is a loss, subtract line 2 from line 1. If line 3 is zero or less, stop here, you **cannot** take the credit. If line 3 is more than zero, go on to line 4	
4.	**Adjusted gross income.** Enter the amount from Form 1040, line 33. If the amount on line 4 is $11,000 or more, stop here, you **cannot** take the credit. Otherwise, go on to line 5 or line 6, whichever applies	
5.	If line 4 above is **$6,500 or less,** use the amount from line 3 above to find your credit in the table on page 48. Enter the credit here and on Form 1040, line 59	
6.	If line 4 above is **over $6,500:**	
	a. Find the amount from line 3 above in the table on page 48 and enter the credit for that amount here $________	
	b. Find the amount from line 4 above in the table and enter the credit for that amount here $________	
	c. Enter the amount from line 6a or 6b, whichever is **smaller,** here and on Form 1040, line 59	$

foster child (any other child, such as your grandchild, whom you cared for as your own child for the whole year).

If your filing status is head of household, your child also includes a descendant of your son, daughter, or adopted child.

If your child was born, or died, in 1985 and your home was your child's home during the part of 1985 that he or she was alive, your child is considered to have lived with you for more than 6 months or, if applicable, for all of 1985.

Note: *Beginning in 1985, the earned income credit must be reduced by the alternative minimum tax (Form 1040, line 52). If you owe this tax, subtract it from the amount on line 5 or line 6c of the worksheet on page 16, whichever applies, and enter the result (but not less than zero) on Form 1040, line 59.*

Line 60

Amount Paid With Form 4868 (Extension of Time To File)

If you filed **Form 4868** to get an extension of time to file Form 1040, enter the amount you paid with that form. Also include any amounts paid with Forms 2688 or 2350.

Line 61

Excess Social Security Tax and RRTA Tax Withheld—Two or More Employers

If you had two or more employers in 1985 who together paid you more than $39,600 in wages, too much social security tax and railroad retirement tax (RRTA) may have been withheld from your wages. If so, you may be able to take a credit for it against your income tax.

If you are filing a joint return, you must figure this separately for yourself and your spouse. Complete the following worksheet to see if you can take the credit.

If you worked for two or more railroad employers, or if you had both RRTA tax and social security tax withheld from your wages, see **Publication 505**, Tax Withholding and Estimated Tax, for information on how to figure your excess RRTA or social security tax. **Do not** use the worksheet below.

Caution: *If you were a U.S. Government employee who paid only the 1.35% hospital insurance benefits (Medicare) tax on your government wages,* ***do not*** *include on line 1 of the worksheet below the Medicare tax withheld from your government wages. See the instructions for line 63 to see if you can take a credit for excess Medicare tax paid.*

Worksheet (Keep for your records)

1. Add all social security tax withheld (but not more than $2,791.80 for each employer)*. Enter the total here	
2. Enter any uncollected social security tax on tips included in the total on Form 1040, line 56	
3. Add lines 1 and 2 above	
4. Less	-2,791.80
5. Subtract line 4 from line 3. Enter this amount on line 61	

**Note: If any one employer withheld more than $2,791.80, you should ask the employer to refund the excess to you. You cannot take credit for it on your return.*

Line 62

Credit for Federal Tax on Gasoline and Special Fuels

If you can take a credit for tax on gasoline and special fuels used in your business (including qualified taxicabs), or for certain diesel-powered cars, vans, and light trucks, please attach **Form 4136**. Enter the credit on line 62.

Line 63

Regulated Investment Company Credit

Enter on this line the total amount of the credit from **Form 2439**. Be sure to attach Copy B of Form 2439. Also include on line 63 any Excess Hospital Insurance Benefits Tax Credit.

Excess Hospital Insurance Benefits Tax Credit. If you were a U.S. Government employee whose wages in 1985 were subject **only** to the 1.35% hospital insurance benefits (Medicare) tax and you had other social security or RRTA wages that when added to your government wages total more than $39,600, too much Medicare tax may have been withheld. If so, you may take a credit for it against your income tax. Use **Form 4469**, Computation of Excess Hospital Insurance Benefits Tax Credit, to figure the credit. Include the amount of the credit in your total for line 63. On the dotted line next to this total, write "Form 4469" and show the amount.

Line 64

Total Payments

Add lines 57 through 63 and enter the total on line 64. Also include on line 64 any Overpaid Windfall Profit Tax.

Overpaid Windfall Profit Tax. You may be allowed a credit for overpaid windfall profit tax (OWPT). Use **Form 6249** to figure the overpayment. Include this amount in your total for line 64. Attach Forms 6249 and 6248 to Form 1040. On the dotted line next to this total, write "OWPT" and show the amount.

Refund or Amount You Owe

Line 65

Amount Overpaid (If line 64 is larger than line 56)

Subtract line 56 from line 64. You can choose to have all, or part, of this amount refunded to you (line 66). The remainder, if any, can be applied to your estimated tax for 1986 (line 67). If line 65 is under $1, we will send a refund only on written request.

Income Tax Withholding for 1986. If the amount you overpaid is large, get a copy of **Form W-4** from your employer to see if you are entitled to additional allowances. If you are, file a new Form W-4 with your employer to change the amount of income tax to be withheld from your wages.

If you go back to work after a period of unemployment, you may reduce the amount of income tax withheld if your employer agrees to use the part-year method of withholding. There are also other methods which could reduce your withholding.

For more details, see your employer or get **Publication 505**, Tax Withholding and Estimated Tax.

Line 66

Refund

Enter the amount from line 65 that you want refunded to you.

Line 67

Applied to 1986 Estimated Tax

Subtract line 66 from line 65. This is the amount that will be applied to your estimated tax for 1986. Enter this amount on line 67.

We will apply amounts to your account unless you request us to apply it to your spouse's account. The request should include your spouse's social security number.

Line 68

Amount You Owe (If line 56 is larger than line 64)

Subtract line 64 from line 56. This is the amount you owe. Enter the amount on this line.

Attach your check or money order for the full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number and "1985 Form 1040" on it. **Do not** include any estimated tax payment in your check or money order. If line 68 is under $1, you do not have to pay.

In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not, and this is more likely to happen if both you and your spouse worked, or if you had two or more jobs. You may also owe more tax because you have other income on which there is no withholding, such as capital gains.

Income Tax Withholding for 1986. If you do owe tax for 1985, you may want to increase the amount of income tax withheld from your pay for 1986. Otherwise, you may be required to make estimated tax payments for 1986. See the instructions on page 18 for **Should You Make Estimated Tax Payments for 1986?**

Underpayment of Estimated Tax

If line 68 is $500 or more and more than 20% of the tax shown on your return, or you underpaid your 1985 estimated tax liability for any payment period, you may owe a penalty. Get **Form 2210 (Form 2210F** for farmers and fishermen) to see if you owe a penalty and to figure the amount of the penalty. If you owe the penalty, attach that form to Form 1040 to show how you figured it. If you do not owe the penalty because you annualized your income to figure the required payment for each payment period, also attach that form to Form 1040.

Note: *The penalty may be waived under certain conditions. Get* ***Publication 505****, Tax Withholding and Estimated Tax, for details.*

If you underpaid your 1985 income tax, you will not owe a penalty or have to complete Form 2210 (or Form 2210F), if:

1. you had no tax liability for 1984;
2. you were a U.S. citizen or resident for all of 1984; and
3. your 1984 tax return was for a tax year of 12 full months.

If you attach Form 2210 or 2210F, be sure you check the box below line 68. If you owe a penalty, show the amount in the space provided below line 68.

If you owe tax, add the penalty amount to the tax due and show the total on line 68. Or, if you are due a refund, subtract the penalty amount from the overpayment you show on line 65.

Should You Make Estimated Tax Payments for 1986?

In general, you do not have to make estimated tax payments if you expect that your 1986 Form 1040 will show a tax refund, or a tax balance due IRS of less than $500. If your total estimated tax (including any alternative minimum tax) is $500 or more, please get **Form 1040-ES**. It contains a worksheet that you can use to see if you have to make estimated tax payments.

Sign Your Return

Form 1040 is not considered a return unless you sign it. Your spouse must also sign if it is a joint return. If you are filing a joint return with your deceased spouse, see **Death of Taxpayer** on page 19.

Did You Have Someone Else Prepare Your Return? If you fill in your own return, the Paid Preparer's space should remain blank. Someone who prepares your return but **does not charge you, should not sign.**

Generally, anyone who is paid to prepare your tax return must sign your return and fill in the other blanks in the Paid Preparer's Use Only area of your return.

If you have questions about whether a preparer is required to sign your return, please contact an IRS office.

The preparer required to sign your return ***MUST:***

- *Sign it, by hand, in the space provided for the preparer's signature. (Signature stamps or labels are not acceptable.)*
- *Give you a copy of your return in addition to the copy to be filed with IRS.*

Tax return preparers should be familiar with their responsibilities. They should get **Publication 1045**, Information and Order Blanks for Preparers of Federal Income Tax Returns, for more details.

Where To File

Use the addressed envelope that came with your return. If you do not have one, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. No street address is needed.

If you are located in:	Use this address:
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania	Philadelphia, PA 19255
Connecticut, Maine, Massachusetts, Minnesota, New Hampshire, New York (all other counties), Rhode Island, Vermont	Andover, MA 05501
Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Arkansas, Indiana, North Carolina, Tennessee, Virginia	Memphis, TN 37501
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation Agana, GU 96910
Puerto Rico (or if excluding income under section 933) Virgin Islands Nonpermanent residents	Philadelphia, PA 19255
Virgin Islands Permanent residents	V I Bureau of Internal Revenue P O Box 3186 St Thomas, VI 00801
Foreign country U.S. citizens and those filing Form 2555 or Form 4563, even if you have an A P O or F P O. address	Philadelphia, PA 19255
A P O or F P O address of:	Miami—Atlanta, GA 31101 New York—Holtsville, NY 00501 San Francisco—Fresno, CA 93888 Seattle—Ogden, UT 84201

Section 4
General Information

This section contains general information about items such as amending your tax return, how long to keep tax records, and filing a return for a deceased person.

Penalties and Interest

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, gross valuation overstatements, and substantial understatements of tax. Interest is imposed on the penalty as of the due date of the return (including extensions) to the date of payment.

Late Filing of Return. You can avoid penalties for late filing by sending in your return by the due date. The law provides a penalty of 5% of the tax due for each month, or part of a month, the return is late (maximum 25%) unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation to your return. If your return is more than 60 days late, the penalty will not be less than $100 or 100% of the balance of tax due on your return, whichever is less.

Late Payment of Tax. The penalty for not paying tax when due is ½ of 1% of the unpaid amount for each month or part of a month it remains unpaid. The maximum penalty is 25%. The penalty applies to any unpaid tax shown on the return. It also applies to any additional tax shown on a bill that is not paid within 10 days after the date of the bill. This penalty is in addition to interest charges on late payments.

Note: *If you include interest or either of these penalties with your payment, identify and enter these amounts in the bottom margin of Form 1040, page 2. Do not include the interest or penalty amounts in* ***Amount You Owe*** *on line 68.*

Other Penalties. There are also other penalties that can be imposed for negligence, substantial understatement of tax, filing a frivolous return, and fraud. Get **Publication 17** for details on some of these penalties.

Penalty for frivolous return.—In addition to any other penalties, the law imposes a penalty of $500 for filing a frivolous return. A frivolous return is one which does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes any alteration or striking out of the preprinted language above the space provided for your signature.

Voluntary Contributions To Reduce the Public Debt

If you wish to make a contribution to reduce the public debt, enclose a separate check with your income tax return and make it payable to "Bureau of the Public Debt." You may be able to deduct this contribution on your 1986 tax return. Please do not add it to any tax you may owe. If you owe tax, include a separate check for that amount payable to "Internal Revenue Service."

Address Change

If you move after you file your return and you are expecting a refund, you should notify the post office serving your old address. Also notify the IRS Service Center where you filed your return of your address change. This will help to forward your check to your new address as soon as possible.

Corresponding With IRS

Be sure to include your social security number in any correspondence with IRS.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets used to figure them, until the statute of limitations runs out for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also keep copies of your filed tax returns as part of your records. You should keep some records longer. For example, keep property records (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. For more details, get **Publication 552**, Recordkeeping for Individuals and a List of Tax Publications.

Requesting a Copy of Your Tax Return. If you need a copy of your tax return or tax account information, use **Form 4506**, Request for Copy of Tax Form or Income Tax Account Information. The charge for a copy of a return is $4 25. The charge for tax account information is $2 25

Substitute Tax Forms

You may not use your own version of a tax form unless it meets the requirements contained in **Publication 1167** for acceptable privately designed and printed substitute tax forms. You can get Publication 1167 by writing to

Forms Distribution Center
P O Box 25866
Richmond, VA 23260

Amended Return

If you file your income tax return and later become aware of any changes you must make to income, deductions, or credits, file **Form 1040X**, Amended U S Individual Income Tax Return, to change the Form 1040, 1040A, or 1040EZ you already filed

Note: *If your Federal return is changed for any reason, it may affect your state income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your state tax agency for more information*

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE)

Free help is available in most communities to lower income, elderly, handicapped, and non-English speaking individuals in preparing Form 1040EZ, Form 1040A, and the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you

Death of Taxpayer

If the taxpayer died before filing a return for 1985, the taxpayer's spouse or personal representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the taxpayer's property

The person who files the return should write "deceased" after the deceased's name and show the date of death in the name and address space at the top of the return. Also write **"DECEASED"** across the top of the tax return

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

If your spouse died in 1985 and you did not remarry in 1985, you can file a joint return. You can also file a joint return if your spouse died in 1986 before filing a 1985 return. A joint return should show your spouse's 1985 income before death and your income for all of 1985. Also write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

If you are claiming a refund as a surviving spouse filing a joint return with the deceased and you follow the above instructions, no other form is needed to have the refund issued to you. However, all other filers requesting a refund due the deceased must file **Form 1310**, Statement of Person Claiming Refund Due a Deceased Taxpayer, to claim the refund

For more details, see **Tele-Tax Information** in the index (topic no. 128) or get **Publication 559**, Tax Information for Survivors, Executors, and Administrators.

Unresolved Tax Problems

IRS has a Problem Resolution Program for taxpayers who have been unable to resolve their problems with IRS. If you have a tax problem you have been unable to resolve through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance

The Problem Resolution Office will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts

Section 5

Instructions for Schedules to Form 1040

Instructions for Schedule A

Itemized Deductions

Changes You Should Note

The following changes apply to tax years beginning in 1985.

Medical and Dental Expenses. Even if you do not claim your child as a dependent because of the rules explained on page 7 for **Children of Divorced or Separated Parents**, you may still deduct the medical and dental expenses you paid for your child.

Charitable Contributions. If your total deduction for gifts of property is over $500, you must complete and attach **Form 8283**, Noncash Charitable Contributions (Rev. Oct 1985). Also, the standard mileage rate for use of a car in performing services for a charitable organization has increased to 12 cents a mile

Purpose of Schedule

Some taxpayers must itemize their deductions and some should itemize because they will save money. See **You MUST Itemize Deductions and You Choose To Itemize** on pages 13 and 14.

If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are explained below

Lines 1 through 5

Medical and Dental Expenses

Before you can figure your total deduction for medical and dental expenses, you must complete Form 1040 through line 33

You may deduct only that part of your medical and dental expenses that is more than 5% of your adjusted gross income on Form 1040, line 33

You should include all amounts you paid during 1985 (including amounts you paid for hospital, medical, and extra Medicare (Medicare B) insurance), but **do not** include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance, or your employer. Get **Publication 502** for information on insurance reimbursements. If you received a reimbursement of prior-year medical or dental expenses in 1985, see the instructions for Form 1040, line 22. **Do not** reduce your 1985 expenses by this amount.

When you figure your deduction, you may include medical and dental bills you paid for

- Yourself
- Your spouse
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules explained on page 7 for **Children of Divorced or Separated Parents.**
- Any person that you could have claimed as a dependent on your return if that person had not received $1,040 or more of gross income or had not filed a joint return

Example.—You provided more than half of your mother's support but may not claim her as a dependent because she received $1,040 of wages during 1985. If part of your support was the payment of her medical bills, you may include that part in your medical expenses

Note: *On line 2c list the medical expense and the amount of the expense. Enter one total in the total amount column on line 2c.*

Examples of Medical and Dental Payments You MAY Deduct

To the extent you were not reimbursed, you may deduct what you paid for

- Medicines and drugs that required a prescription, or insulin.
- Medical doctors, dentists, eye doctors, chiropractors, osteopaths, podiatrists, psychiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only)
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you may deduct only the cost of the nursing help
- Hospital care (including meals and lodging), clinic costs, and lab fees
- Medical treatment at a center for drug addicts or alcoholics
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, crutches, wheelchairs, guide dogs and the cost of maintaining them
- Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility that is related to a hospital. Do not include more than $50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you may claim what you spent for gas and oil to go to and from the place you received the care; or you may claim 9 cents a mile. Add parking and tolls to the amount you claim under either method.

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Examples of Medical and Dental Payments You MAY NOT Deduct

You may not deduct the following:

- The basic cost of Medicare insurance (Medicare A).

Note: *If you are 65 or over and not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicare A coverage*

- Life insurance or income protection policies
- The 1 35% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax.
- Nursing care for a healthy baby. (You may qualify for the child and dependent care credit; get **Form 2441.**)
- Illegal operations or drugs
- Medicines or drugs you bought without a prescription.
- Travel your doctor told you to take for rest or change.
- Funeral, burial, or cremation costs

Publication 502 has a discussion of expenses that may and may not be deducted. It also explains when you may deduct capital expenditures and special care for handicapped persons

Lines 6 through 10

Taxes You Paid

Taxes You MAY Deduct

- **State and local income taxes (line 6).** Include on this line state and local income taxes that were withheld from your salary and any estimated payments made. Also include payments you made in 1985 on a tax for a prior year. **Do not** reduce your deduction by either of the following amounts

a. any state and local income tax refund (or credit) you expect to receive for 1985, or

b. any refund of (or credit for) prior-year state and local income taxes you actually received in 1985 (see the instructions for Form 1040, line 10)

- **Real estate taxes (line 7).** Include taxes that you paid on property you own that was not used for business. **Publication 530**, Tax Information for Owners of Homes, Condominiums, and Cooperative Apartments, explains the deductions homeowners may take

If your mortgage payments include your real estate taxes, do not take a deduction for those taxes until the year the mortgage company actually pays them to the taxing authority

- **General sales taxes (line 8).** The Sales Tax Tables (see index) show how much you may deduct for your income and family size if you did not keep detailed records. You may add to the sales tax table amount the general sales tax you paid if you bought.
- A car, motorcycle, motor home, or truck (**Note:** Texas charges a higher motor vehicle sales or use tax than it does for other items. Figure how much you would have paid at the general sales tax rate and enter only that amount on line 8b)
- A boat, plane, home (including mobile or prefabricated), or materials to build a new home if

a. the tax rate was the same as the general sales tax rate, and

b. your sales receipt or contract shows how much tax was imposed on you and paid by you.

If you kept records that show you paid more state sales tax than the tables list, you may deduct the larger amount on line 8a. Separately show the sales tax you paid on any motor vehicle you bought in 1985 on line 8b. Include state or local selective sales or excise taxes if the rates were the same as the general sales tax rates

If you use the Sales Tax Tables, count all available income. Follow the steps at the top of the first page of the tables to figure your available income and your deduction, especially if your total available income is more than $40,000.

- **Personal property taxes and other taxes (line 9).** If you had any deductible tax not listed on Schedule A, lines 6 through 8b (such as personal property or foreign income tax), list the tax and the amount of tax. Enter one total in the total amount column on line 9

Personal property tax must be based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you may deduct only the part based on value

If you paid tax to a foreign country or U S possession, you may want to take it as a credit instead of a deduction. Please get **Publication 514**, Foreign Tax Credit for U S Citizens and Resident Aliens

Taxes You MAY NOT Deduct

- Federal income tax.
- Social security tax
- Railroad retirement tax (RRTA).
- Federal excise tax on transportation, telephone, gasoline, etc.
- Customs duties
- Federal estate and gift taxes (However, see **Miscellaneous Deductions** on page 21)
- Windfall profit tax (Use Schedules C or E of Form 1040 to deduct this tax.)
- Certain state and local taxes, including

a. Tax on gasoline

b. Car inspection fees

c. Tax on liquor, beer, wine, cigarettes, and tobacco.

d. Assessments for sidewalks or other improvements to your property

e. Taxes paid for your business or profession. (Use Schedules C, E, or F of Form 1040 to deduct business taxes.)

f. Tax you paid for someone else

g. License fees (marriage, driver's, dog, hunting, etc)

h. Per capita (head) tax

Lines 11a through 14

Interest You Paid

Include interest you paid on nonbusiness items only

In general, a cash basis taxpayer who in 1985 paid interest that includes amounts that apply to any period after 1985 may deduct only the amount that applies for 1985

Note: *If, at the end of your tax year, you have a loan in existence whose term is in excess of 5 years and the loan agreement in any way refers to the "Rule of 78's," get* ***Publication 545****, Interest Expense, for information on how to figure the amount of interest you may deduct on the loan.*

Interest You MAY Deduct

- **Home mortgage interest (lines 11a and 11b).** Beginning in 1985, if you paid $600 or more of interest on your home mortgage, the recipient of this interest will generally send you a **Form 1098**, Mortgage Interest Statement, or similar statement, showing the total interest received during 1985. You should receive this statement by January 31, 1986. However, if you paid "points" (including loan origination fees), they will not be shown on this statement. Get Publication 545 to see if the points qualify as interest. If they do, report them on line 13. **Do not** include them on line 11a.

a. Line 11a. Report mortgage interest you paid directly, or indirectly, to financial institutions on line 11a. If you and at least one other person (other than your spouse if you file a joint return) were liable for, and paid interest on, the mortgage, and the other person received the Form 1098, or similar statement, attach a statement to your return showing the name and address of the person who received the form. In the far left margin, next to line 11a, write "see attached."

Note: *If you are claiming the Mortgage Interest Credit (see instructions for Form 1040, line 45), subtract the amount shown on line 3 of* ***Form 8396*** *from the total interest you paid on your home mortgage and enter the result on line 11a*

b. Line 11b. Report mortgage interest you paid to individuals on line 11b. Also list this person's name and address in the space provided

- **Credit card and charge account interest you paid (line 12).** Include on this line interest you paid on bank and other general purpose credit cards. Deduct the finance charge paid as interest if no part of it was for service charges, membership fees, loan fees, credit investigation fees, etc. Also include interest you paid on revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance.
- **Other interest you paid (line 13).** List each interest expense and the amount. Enter one total in the total amount column on line 13. Include on this line interest you paid on—

a. Your personal note for money you borrowed from a bank, a credit union, or another person.

b. Loans on life insurance if you paid the interest in cash and you report on the cash basis

c. Installment contracts on personal property, such as cars

d. Taxes you paid late. Show only the interest, do not include any amount that is considered a penalty. If the tax is deductible, show it under **Taxes You Paid** (lines 6 through 9 of this schedule).

e. Loans on investment property. Report only the nonbusiness part of interest on these loans. (If your total investment interest on investment debts created after 1969 is more than $10,000 ($5,000 if married filing a separate return), you may

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have to complete **Form 4952**, Investment Interest Expense Deduction, to figure your correct deduction. Also get **Publication 550**, Investment Income and Expenses.)

Note: *Special rules apply to interest expense imputed on below-market loans. Get Publication 545.*

Interest You MAY NOT Deduct

Do not include interest paid on your debts by others, such as mortgage interest subsidy payments made by a government agency. Also do not include the interest you paid for—

- Tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities. This also includes interest paid to purchase or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is tax-exempt.
- A loan on life insurance if the interest is added to the loan and you report on the cash basis.
- A debt to buy a single-premium life insurance or endowment contract.
- Any kind of business transaction. (Use Schedules C, E, or F of Form 1040 to deduct business interest expenses.)

Get Publication 545 for more details.

Lines 15a through 18

Contributions You Made

You may deduct what you actually gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals.

Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, state, and local governments if the gifts are solely for public purposes.

If you contributed to a charitable organization and also received a benefit from it, you may deduct only the amount that is more than the value of the benefit you received.

If you do not know whether you may deduct what you gave to an organization, check with that organization or with IRS.

Contributions You MAY Deduct

Contributions may be in cash (keep cancelled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drove to and from the volunteer work, you may take 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. (But don't deduct any amounts that were repaid to you.)

Line 15a. Enter on line 15a all of your cash contributions (including out-of-pocket expenses) **except** those that total $3,000 or more to any one organization.

Line 15b. Enter on line 15b cash contributions totaling $3,000 or more to any one organization. Show to whom and how much you gave in the space provided.

Line 16. Enter on line 16 your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. If your total deduction for gifts of property is more than $500, you must complete and attach **Form 8283**, Noncash Charitable Contributions (Rev. Oct. 1985). If your total deduction is over $5,000, you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

Recordkeeping. Beginning in 1985, if you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. You should also keep reliable written records for each gift of property that include the following information.

a. How you figured the property's value at the time you gave it. (If the value was determined by an appraisal, you should also keep a signed copy of the appraisal.)

b. The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.

c. How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.

d. Any conditions attached to the gift.

e. If the gift was a "qualified conservation contribution" under section 170(h), the fair market value of the underlying property before and after the gift, the type of legal interest donated, and the conservation purpose furthered by the gift.

Note: *If your total deduction for gifts of property is over $500 or if you gave less than your entire interest in the property, your records should contain additional information. See* ***Publication 526****, Charitable Contributions, for details.*

See Publication 526 for special rules that apply if:

- Your cash contributions or contributions of ordinary income property are more than 30% of Form 1040, line 33,
- Your gifts of capital gain property to certain organizations are more than 20% of Form 1040, line 33, or
- You gave gifts of property that increased in value, made bargain sales to charity, or gave gifts of the use of property.

You MAY NOT Deduct As Contributions

- Political contributions (but see instructions for Form 1040, line 44).
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- The value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to:

a. Individuals.

b. Foreign organizations.

c. Groups that are run for personal profit.

d. Groups whose purpose is to lobby for changes in the laws.

e. Civic leagues, social and sports clubs, labor unions, and chambers of commerce.

Line 19

Casualty and Theft Losses

Use line 19 to report casualty or theft losses of property that is not trade, business, or rent or royalty property. Complete and attach **Form 4684**, Casualties and Thefts, or a similar statement to figure your loss. Enter on line 19 of Schedule A the amount of loss from Form 4684.

Losses You MAY Deduct

You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes.

You may deduct nonbusiness casualty or theft losses only to the extent that—

a. The amount of **EACH** separate casualty or theft loss is more than $100, and

b. The total amount of **ALL** losses during the year is more than 10% of your adjusted gross income on Form 1040, line 33.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. See Form 4684 for details.

Losses You MAY NOT Deduct

- Money or property misplaced or lost.
- Breakage of china, glassware, furniture, and similar items under normal conditions.
- Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.

Use line 22 of Schedule A to deduct the costs of proving that you had a property loss. (Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.)

For more details, get **Publication 547**, Nonbusiness Disasters, Casualties, and Thefts. It also gives information about Federal disaster area losses.

Lines 20 through 23

Miscellaneous Deductions

Expenses You MAY Deduct

Business Use of Home. You may not deduct expenses for business use of part of your home unless you use that part exclusively and on a regular basis in your work and for the convenience of your employer.

See **Tele-Tax Information** in the index (topic no. 237) or **Publication 587**, Business Use of Your Home, for details.

Educational Expenses. Generally, you may deduct what you paid for education required by your employer, or by law or regulations, to keep your present salary or job. In general, you may also deduct the cost of maintaining or improving skills you must have in your present position.

You may not deduct some educational expenses. Among them are expenses for study that helps you meet minimum requirements for your job, or qualifies you to get a new job.

For more details, see **Tele-Tax Information** in the index (topic no. 238) or **Publication 508**, Educational Expenses.

Employee Expenses. Examples of the expenses you may deduct are:

- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must have, and which you may not usually wear away from work.
- Protective clothing, required in your work, such as hard hats and safety shoes and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.

Note: *If your employer reimbursed you directly or indirectly for any educational expenses or employee expenses, you must use* ***Form 2106****, Employee Business Expenses, Part I, line 5, to deduct those expenses up to the amount you were reimbursed. Also use Form 2106 to deduct any related travel or transportation expenses.*

Expenses of Producing Income. You may deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

Examples of these expenses are:

- Safe deposit box rental.
- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (e.g., trust account) fees.

Qualified Adoption Expenses. You may be able to deduct **up to $1,500 of qualified adoption expenses** you paid for each child you adopt with "special needs."

A child with special needs is a child (for purposes of the Social Security Act adoption assistance program) whom the state determines cannot or should not be returned to his or her parental home, who has a specific factor or condition that makes placement difficult, and who has been the subject of an unsuccessful placement effort.

Gambling Losses. You may deduct gambling losses, but not more than the gambling winnings you reported on Form 1040, line 22.

Income in Respect of a Decedent. You may deduct the Federal estate tax attributable to income in respect of a decedent that is ordinary income.

Miscellaneous Expenses You MAY NOT Deduct

- Political contributions (but see instructions for Form 1040, line 44).
- Personal legal expenses.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from work.
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Fines and penalties.
- Expenses of producing tax-exempt income.

For more details on miscellaneous expenses, get **Publication 529**, Miscellaneous Deductions.

Note: *On line 22 list the type and amount of each expense. Enter one total in the total amount column on line 22.*

Line 26

Excess Itemized Deductions

If line 24 is more than line 25, subtract line 25 from line 24 and enter the difference on Schedule A, line 26, and on Form 1040, line 34a.

Note: *You will receive the full benefit of your itemized deductions because the zero bracket amount you entered for your filing status on line 25 has been built into the Tax Table and Tax Rate Schedules for you.*

If line 25 is more than line 24, and you are required to itemize your deductions, write "TC" on Schedule A, line 26, and see the instructions for line 34a on page 13 for **You MUST Itemize Deductions**.

Instructions for Schedule B Interest and Dividend Income

Purpose of Schedule

Use Schedule B if you are filing Form 1040 and you

- Had more than $400 in interest,
- Had more than $400 in dividends,
- Elect to exclude qualified reinvested dividends from a qualified public utility,
- Had a foreign account, or
- Were a grantor of, or transferor to, a foreign trust.

Part III of the schedule asks you to answer questions about foreign accounts and trusts.

Part I

Interest Income

To see what interest income you must report, read the instructions for Form 1040, line 8, on page 8.

The payer should send you a **Form 1099-INT** or **Form 1099-OID**, if applicable, showing interest you must report. If the total interest from all payers is over $400, fill in Part I and Part III of this schedule.

Line 1

Report on line 1 the interest portion of any payments you received from an individual based on a take-back mortgage or other form of seller financing that resulted from the sale of your home or other property. Show the payer's name and the amount.

Line 2

Report on line 2 **ALL** interest (other than seller-financed mortgage interest) that you received or that was credited to your account so you could withdraw it. List each payer's name and show the amount.

Nominees. Include on line 2 interest you received as a nominee for the actual owner. Several lines above line 3, put a subtotal of all interest income listed on line 2. Below this subtotal, write "Nominee Distribution" and show the interest amounts you received as a nominee. Subtract these amounts from the subtotal and write the result on line 3.

Note: *If you received interest as a nominee for the actual owner, give that person a Form 1099-INT.*

Accrued Interest. When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules above under **Nominees** to see how to report the accrued interest on Schedule B. But identify the amount to be subtracted as "Accrued Interest."

Tax-Exempt Interest. If you received a **Form 1099-INT** for tax-exempt interest, such as from municipal bonds, follow the rules above under **Nominees** to see how to treat this interest on Schedule B. But identify the amount to be subtracted as "Tax-Exempt Interest."

Original Issue Discount (OID). If you are reporting OID in an amount less than the amount shown on **Form 1099-OID**, follow the rules above under **Nominees** or **Accrued Interest**, whichever applies, to see how to report the OID on Schedule B. But identify the amount to be subtracted as "OID Adjustment."

Line 3

Add up all the interest listed on lines 1 and 2 except as noted above under **Nominees**, **Accrued Interest**, **Tax-Exempt Interest**, and **Original Issue Discount**. Write the total on this line and also on Form 1040, line 8.

Part II

Dividend Income

To see what dividend income you must report, read the instructions for Form 1040, line 9a, on page 8.

Tax Tip: *Be sure to read the instructions on page 9 for line 9b to see if you can exclude any part of your dividend income.*

The payer should send you a **Form 1099-DIV** showing dividends you must report. If the total dividends from all payers are over $400, or you elect to exclude qualified reinvested dividends from a qualified public utility, fill in Part II. If the total is over $400, also fill in Part III.

Line 4

Report on line 4 **ALL** of your dividend income. Be sure to include capital gain and nontaxable distributions on this line. They will be deducted on lines 6 and 7. Include cash and the value of stock, property, or merchandise you received as a dividend. If you owned shares in a mutual fund, **Publication 564**, Mutual Fund Distributions, may be helpful.

List the payer's name and show the amount of income If the securities are held in a brokerage account, list the name of the brokerage firm as the payer

Nominees. Include on line 4 all dividends you received, including dividends you received as a nominee, even if you later distributed some or all of this income to others Several lines above line 5, put a subtotal of all dividends listed on line 4 Below this subtotal write "Nominee Distribution" and show the amounts you received as a nominee Subtract these amounts from the subtotal and write the result on line 5

Note: *If you received dividends as a nominee for the actual owner, give that person a **Form 1099-DIV**.*

Line 5

Add the amounts you listed on line 4 except as noted above under **Nominees.** Write the total on this line

Line 8

If you choose under a dividend reinvestment plan of a qualified public utility to receive dividends in "qualified common stock" rather than in cash or other property, you may elect to exclude up to $750 ($1,500 on a joint return) of the qualified common stock dividends distributed to you in 1985 This exclusion does not apply to nonresident aliens, or persons owning more than 5% of the voting power or value of stock in the distributing corporation For more details, get **Publication 550.**

Caution: *If you choose to exclude the value of the qualified common stock dividend, you **may not** revoke the election for that dividend without the consent of IRS*

On line 8 write the amount you are excluding in 1985 On line 4 write "OR" next to the payer's name to identify the dividend you are excluding from income

Note: *If you exclude the value of stock received in a reinvestment plan of a qualified public utility, your basis in the stock is zero*

Part III

Foreign Accounts and Foreign Trusts

Fill in this part if you had more than $400 of interest or dividend income, if you had a foreign financial account, or if you were the grantor of, or transferor to, a foreign trust

Line 11

Check the **Yes** box if either 1 or 2 below applies to you

1. At any time during the year you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) Exception Check **No** if any of the following applies to you

- The combined value of the accounts was $5,000 or less during the whole year
- The accounts were with a U S military banking facility operated by a U S financial institution
- You are an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account is in your employer's name; **AND** you do not have a personal financial interest in the account
- You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than $1 million and 500 or more shareholders of record, the account is in your employer's name; you do not have a personal financial interest in the account, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts

Get **Form TD F 90-22.1** to see if you are considered to have an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)

If you checked **Yes** to question 11, file Form TD F 90-22 1 by June 30, 1986, with the Department of the Treasury at the address shown on the form Form TD F 90-22 1 is not a tax return, so **do not** attach it to Form 1040 or file it with the IRS But be sure to **file your Form 1040 with the IRS.**

You can get Form TD F 90-22 1 from many IRS offices or by writing to the IRS Forms Distribution Center for your state, as shown on the inside back cover

If you checked **Yes** to question 11, write the name of the foreign country or countries in the space provided Attach a separate sheet if you need more space

Instructions for Schedule D

Capital Gains and Losses and Reconciliation of Forms 1099-B

Changes You Should Note

A new Part I, Summary of Forms 1099-B for Sales of Stocks, Bonds, Etc , has been added You should complete line 1a of Part I and also Part VII of Schedule D if you received one or more **Forms 1099-B** or equivalent statements, such as a broker's confirmation, for 1985

Purpose of Schedule

Use Schedule D (Form 1040) to report a sale or exchange of a capital asset and to reconcile Forms 1099-B to your tax return. See the **Capital Asset** section for the definition of capital assets Schedule D is also used to report gains from involuntary conversions of capital assets that are not held in connection with a trade or business or a transaction entered into for profit

Use **Form 4797**, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions, instead of Schedule D to report the following

- The sale or exchange of trade or business property, depreciable and amortizable property, oil, gas, and geothermal property, and section 126 property
- The involuntary conversion (other than by casualty or theft) of trade or business property and capital assets held in connection with a trade or business or a transaction entered into for profit.
- Disposition of other noncapital assets not mentioned above.

Use **Form 4684**, Casualties and Thefts, to report involuntary conversions of property due to casualty or theft

Get **Publication 544**, Sales and Other Dispositions of Assets, and **Publication 550**, Investment Income and Expenses, for more information.

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset For example, your house, furniture, car, and stocks and bonds are capital assets

A capital asset is any property held by a taxpayer except the following

a. Stock in trade or other property included in inventory or held for sale to customers.

b. Accounts or notes receivable you received for services in the ordinary course of your trade or business, or from the sale of any property described in a. or for services you performed as an employee

c. Depreciable property used in your trade or business even if it was fully depreciated

d. Real property (real estate) used in your trade or business

e. A copyright, a literary, musical, or artistic composition, a letter or memorandum, or similar property

1. created by your personal efforts; or
2. prepared or produced for you (in the case of a letter, memorandum, or similar property), or
3. that you received from a taxpayer mentioned in 1 or 2, in a way (such as by gift) that entitled you to the basis of the previous owner

f. U S. Government publications (including the Congressional Record) that you received from the government, other than by purchase at the normal sales price, or that you got from another taxpayer who had received it in a similar way, if your basis is determined by reference to the previous owner

Short-Term or Long-Term

Separate your capital gains and losses according to how long you held or owned the property The holding period for long-term capital gains and losses is more than 6 months for acquisitions after 6/22/84 (more than 1 year if acquired before 6/23/84)

To figure the holding period, begin counting on the day after you received the property and include the day you disposed of it Use the trade dates for date acquired and date sold for stocks and bonds on an exchange or over the counter market

A nonbusiness bad debt must be treated as a short-term capital loss

Capital Losses

The capital loss that can be applied against other income after offsetting capital gains is limited to $3,000 ($1,500 if married filing a separate return)

Unused capital losses are carried over to later years to the extent allowed until fully used. If any of your capital losses are from

before 1970, use **Form 4798**, Carryover of Pre-1970 Capital Losses, Part II, to figure your capital loss carryovers If all of your capital losses were after 1969, use Schedule D, Part V to figure your capital loss carryovers

Losses That Are Not Deductible

Do not deduct a loss from the sale or exchange of property, directly or indirectly, between any of the following

- Members of a family
- A corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations)
- A grantor and a fiduciary of a trust
- A fiduciary and a beneficiary of the same trust
- A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor
- An individual and a tax-exempt organization controlled by the individual or the individual's family
- A partnership and a corporation if the same taxpayers own directly or indirectly more than 50 percent of the capital interest, or profits interest, in the partnership or corporation

If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for **Form 6198**, Computation of Deductible Loss From an Activity Described in Section 465(c)

Items for Special Treatment and Special Cases

The following items may require special treatment

- Transactions by a securities dealer
- Wash sales of stock or securities
- Bonds and other evidence of indebtedness
- Certain real estate subdivided for sale which may be considered a capital asset
- Distributions received from an employee pension, profit-sharing, or stock bonus plan (See **Form 4972**, Special 10-Year Averaging Method, or **Form 5544**, Multiple Recipient Special 10-Year Averaging Method Also, see **Publication 575**, Pension and Annuity Income)
- Gain on the sale of depreciable property to an 80% owned entity, or to a trust of which you are a beneficiary
- Gain on disposition of stock in an Interest Charge Domestic International Sales Corporation
- Gain on the sale or exchange of stock in certain foreign corporations
- Gain or loss on options to buy or sell, including closing transactions
- Transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership
- Transfer of property to a partnership which would be treated as an investment company if the partnership were incorporated
- Gain on the sale of qualified reinvested dividends from a qualified public utility See **Publication 550**, Investment Income and Expenses, for details
- Transfer of appreciated property to a political organization
- Loss on sale, exchange, or worthlessness of small business stock (section 1244 stock)

For rules on nontaxable exchanges, gifts of property, and inherited property, see Publication 544

For treatment by shareholders of corporate liquidations, see **Publication 542**, Tax Information on Corporations.

For information on mutual fund transactions, see **Publication 564**, Mutual Fund Distributions

Exchange of Like-Kind Property

Report the exchange of "like-kind" property even though no gain or loss is recognized when you exchange business or investment property for property of "like-kind " For exceptions, see Publication 544

Identify in column (a) the property you disposed of Enter the date you acquired it in column (b), and the date you exchanged it in column (c) Write "like-kind exchange" in column (d) Enter the cost or other basis in column (e) Enter zero in columns (f) and (g).

Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use

This type of gain is a capital gain Report it on Schedule D, Part II or Part III Loss from the sale or exchange of this property is not deductible

Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership may result in ordinary income. See **Publication 541**, Tax Information on Partnerships, and Publication 544

Long-Term Capital Gains From Regulated Investment Companies

Include in income as a long-term capital gain the amount(s) shown on **Form 2439** that represents your share of the undistributed capital gains of a regulated investment company Enter the tax paid by the company as shown on Form 2439 on line 63 of Form 1040 Add to the basis of your stock, the excess of the amount included in income over the credit

Sale of Residence

Use **Form 2119**, Sale or Exchange of Principal Residence, to report a gain from the sale of your principal residence whether or not you bought another one For more information, see **Publication 523**, Tax Information on Selling Your Home

Installment Sales

If you sold property at a gain, and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to Use **Form 6252**, Computation of Installment Sale Income Also use Form 6252 if you received a payment in 1985 for a sale made in an earlier year on the installment method

If you are a cash basis taxpayer and you are using the installment method for a year end stock sale when payment will be received in the following year, report the sale on Schedule D in the year you receive the payment

If you want to elect out of the installment method, report the sale as follows on a timely filed return (including extensions)

(1) Report the full amount of the sale on Schedule D

(2) If you received a note or other obligation and are reporting it at less than face value (including all contingent payment obligations), complete Part VI. If you received more than one, enter the amounts separately in the spaces in Part VI.

Investment Interest Expense Deduction Adjustment

If you have an entry on **Form 4952**, line 20, and Schedule D, line 21 (or Form 4798, line 8), part or all of line 20 of Form 4952 may be treated as ordinary income.

Determine the ordinary income for Schedule D or Form 4798 as follows

Step 1—In a separate computation, reduce line 20 of Form 4952 by the amount by which line 15 of that form is more than the sum of lines 16 through 19 of that form.

Step 2—Ordinary income will be the smaller of step 1 or line 21 of Schedule D (or line 8 of Form 4798)

Enter the ordinary income in the margin to the right of line 21 of Schedule D (or line 8, Part I of Form 4798) Identify by writing next to it "From Form 4952 " Subtract the ordinary income from the gain on lines 20 and 21 of Schedule D (or lines 7 and 8, Part I of Form 4798) In addition, enter the ordinary gain on line 15, Part II of Form 4797 If you do not use Form 4797 for other transactions, enter it on Form 1040, line 15 and identify it in the margin as "From Form 4952 "

Section 1256 Contracts and Straddles

Use **Form 6781**, Gains and Losses From Section 1256 Contracts and Straddles, to report gains and losses from section 1256 contracts and straddles See **Publication 550**, Investment Income and Expenses, for more information.

Specific Instructions

Note: *If you attach your own schedule to show detail of gain or (loss), enter on Schedule D, lines 5 and 13, the total gain and the total loss Do not combine the total gain with the total loss*

Column (d)

Gross Sales Price

Enter in this column the gross sales price from the sale On sales of stocks and bonds, report the gross amount reported to you by your broker on **Form 1099-B**, or similar statement However, if the broker advised you that gross proceeds less commissions and option premiums were reported to IRS, enter that net amount in column (d) If the net amount is entered in this column, do not include the commissions and option premiums in column (e)

Column (e)

Cost or Other Basis

In general, the cost or other basis is the cost of the property plus purchase commissions, improvements, and minus depreciation, amortization, and depletion If you inherited the property or got it as a gift, in a tax-free exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. If you do not use cash cost, attach an explanation of your basis.

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. Also adjust your basis for any stock splits.

The basis of property acquired by gifts generally is the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

If a charitable contribution deduction is allowed because of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

Increase your cost or other basis by any expense of sale such as broker's fee, commission, and option premium before making an entry in column (e), unless you reported net sales price in column (d).

For more information, see **Publication 551**, Basis of Assets.

Line 7

Short-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1984 Schedule D (Form 1040), line 30, or your 1984 Form 4798, Part II, line 20.

Line 18

Long-Term Capital Loss Carryover From Years Beginning After 1969

Enter the amount from your 1984 Schedule D (Form 1040), line 36, or your 1984 Form 4798, Part II, line 26.

***Note:** If you used Form 4798 in 1984 and had an entry in Part II, line 17 or 23, use Form 4798 in 1985 instead of completing Schedule D, Parts IV or V.*

Line 25c

(or Form 4798, Part I, line 30c) Taxable Income as Adjusted

Figure your taxable income, as adjusted, with a separate calculation. Do this in the following way:

a. Figure the amount from Form 1040, line 35, without regard to gains and losses from sales or exchanges of capital assets.

b. Subtract from the amount in a one of the following:

1. $2,390 if you are filing as single or head of household.
2. $3,540 if you are married filing a joint return or you are a qualifying widow(er) with a dependent child.
3. $1,770 if you are married filing a separate return.

Part VII

Reconciliation of Forms 1099-B With Tax Return

This part will enable IRS to compare amounts reported by brokers and barter exchanges with amounts reported on your return.

Enter on line 38 amounts you reported on Schedule D that were not reported to you on Form 1099-B or a similar statement.

For example, you report a year-end stock sale in 1985 but your broker includes it on a Form 1099-B sent to you for 1986. Also include proceeds from transactions that do not require a Form 1099-B on this line.

Enter on line 40 amounts reported to you on Form 1099-B that you are not reporting on Schedule D. For example, if you receive a Form 1099-B for an item that represents a return of capital, attach a statement and note "no gain or loss, return of capital."

Instructions for Schedule E Supplemental Income

Changes You Should Note

- Part V, which is used to report depreciation only if you have property placed in service before 1980, is now optional.
- If you claim any expenses for use of an automobile or other "listed property" in a trade or business or for the production of income, you must complete the appropriate sections of Part III of **Form 4562**, Depreciation and Amortization. For more information, see **Publication 534**, Depreciation.
- The partnership and S corporation sections in Part II have been combined. If you have income or (loss) from a partnership or an S corporation, or both, please identify each entry by writing "P" for partnership or "S" for S corporation in column (b) of Part II.

Purpose of Schedule

Use Schedule E to report income or (loss) from rents and royalties, partnerships, S corporations, and estates and trusts.

***Note:** If you attach your own schedules to report income or (loss) from any of these sources, use the same format as the Schedule E. Enter separately on Schedule E the total of net income and the total of net loss for each part. **DO NOT** combine the total of net income with the total of net loss on the separate schedules.*

At-Risk Rules (Parts I and II)

If you have (1) a loss from any activity that you, your partnership, or S corporation engaged in as a trade or business or for the production of income, except the holding of real property (other than mineral property), and (2) you have amounts for which you are not at risk in the activity, use **Form 6198**, Computation of Deductible Loss From an Activity Described in Section 465(c), to determine the allowable loss to report on Schedule E.

Amounts for which you are not at risk are amounts such as the following:

1. nonrecourse loans used to finance the activity, acquire property used in the activity, or acquire your interest in the activity unless they are secured by property not used in the activity;
2. amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement;
3. loans from someone who has an interest in the activity, other than as a creditor, or who is related, under section 168(e)(4), to a person (other than yourself) having such an interest; or
4. amounts contributed to the activity, or to your interest in the activity that is covered by:

- nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or
- loans from a person described in 3 above.

For more details, get **Publication 536, Net Operating Losses and the At-Risk Limits.**

The at-risk rules may apply to a member of a partnership or joint venture, shareholder in an S corporation, or lessor of certain property. Generally, the amount you have at risk limits the loss you can deduct for any tax year.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. See Form 6198 and the related instructions for more information.

If, in addition to the amount that you report on Schedule E, you sell or otherwise dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198.

If you have amounts that are not at risk, get Form 6198 to determine the amount of deductible loss. If the loss is from Part I, Schedule E, enter the deductible amount in the appropriate column(s) on line 21. If the loss is from Part II, Schedule E, enter the deductible amount in column (e).

Any loss from an activity not allowed for the tax year is treated as a deduction allocable to the activity in the next tax year.

Part I

Rental and Royalty Income or Loss

Generally, you should use this part to report rental and royalty income. Report rents from property you own or control, including room and other space rentals. However, if you provided services to the renter, or if your business was selling real estate, report the income on **Schedule C (Form 1040)**. For more information on rental income and expenses, see **Tele-Tax Information** in the index (topic no. 143) or get **Publication 527**, Rental Property.

Report royalties from oil, gas, or mineral properties, copyrights, and patents. However, if you hold an operating oil, gas, or mineral interest, or are in business as a self-employed writer, inventor, artist, etc., report gross income and expenses on Schedule C.

If you use Part I to report rental and royalty income, enter your rental and royalty expenses for each property in the appropriate columns on lines 4 through 20.

If you have a loss from an activity except the holding of real property (other than mineral property), see the **At-Risk Rules** on page 25.

If you have more than three rental or royalty properties, complete and attach as many Schedules E as are needed to list the properties. Complete lines 1 and 2 for each property. However, fill in the "Totals" column for lines 3, 10, 18, 19, and 22 through 26 on only one Schedule E. The figures in the total column on that Schedule E should be the combined totals of all the schedules.

If you also need to use page 2 of Schedule E, use the same Schedule E that you used to enter the combined totals in Part I.

Rentals

If you were not in the real estate sales business and you received rent from property you own or control, report it on line 3a. If you received services or property, instead of money, as rent, report its fair market value.

You can deduct an amount for the depreciation of rental property. You can also deduct all normal expenses, such as taxes, interest, repairs, insurance, maintenance, and agent's commissions.

Property subject to a net lease or held for investment purposes is considered investment property. Generally, the interest deduction on debts incurred to acquire such property is subject to limitations. If your total interest on investment debts created after 1969, including investment interest from all other sources, is more than $10,000 ($5,000 if married filing separately), see **Form 4952**, Investment Interest Expense Deduction.

Do not deduct the value of your own labor. Do not deduct capital investments or improvements; instead add these to the basis of the property for depreciation. Example. A landlord can deduct the cost of minor repairs, but not the cost of major improvements, such as a new roof.

Renting Out Part of Your Home

If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part.

Renting Out a Home That Is Also Used for Personal Purposes

Generally, you may deduct only those expenses which apply to the time that the home or other dwelling unit is rented out. A dwelling unit includes a house, apartment, condominium, mobile home, boat, or similar property. Also, if you or your family used the property as a residence, certain expenses cannot be more than the gross rental income. Only interest, taxes, and casualty losses do not have to be limited. Generally, a home or other dwelling unit is used as a residence if you or your family used it for personal purposes for more than the greater of:

a. 14 days, or

b. 10% of the number of days during 1985 that the property was actually rented out at a fair rental.

A day of personal use is any day, or part of a day, that the unit is used—

- for personal purposes by you, or any other person who has an interest in it, unless the unit is rented to that person under a shared equity financing agreement, or
- by a member of your family or family member of any other person who has an interest in it, unless the unit is rented at fair rental as that person's residence, or
- by anyone under an arrangement that lets you use some other dwelling unit, or
- by anyone at less than fair rental.

If you used the property as a residence and rented it out for less than 15 days, you may not deduct any rental expenses. However, if you itemize your deductions, you may deduct any interest, taxes, and casualty losses on **Schedule A (Form 1040)**. You do not have to report the rental income.

Family includes **ONLY** brothers, sisters, half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.).

Mortgage Interest Paid to Financial Institutions

If you have a mortgage on your rental property, enter on line 10 the interest you paid to financial institutions. Be sure to fill in the "Totals" column.

If you paid $600 or more of interest on this mortgage, you should receive a **Form 1098**, Mortgage Interest Statement, or similar statement, showing the total interest received from you during 1985. You should receive this statement by January 31, 1986. If you and at least one other person (other than your spouse if you file a joint return) were liable for, and paid interest on, the mortgage, and the other person received the Form 1098, attach a statement to your return showing the name and address of the person who received the Form 1098. In the left margin, next to line 10, write "see attached."

Royalties

Report on line 3b royalties from oil, gas, or mineral properties; copyrights; and patents, not including operating oil, gas, or mineral interests. If you are in business as a self-employed writer, inventor, artist, etc., report income and expenses on Schedule C (Form 1040). Under certain circumstances, you can treat amounts received as "royalties" for transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For more details, get **Publication 544**, Sales and Other Dispositions of Assets.

If state or local taxes were withheld from oil or gas payments you received, enter on line 3b the gross amount of royalty. Include the taxes withheld by the producer on line 14, but **DO NOT** include on line 14 the amount of windfall profit taxes actually withheld in 1985. Instead, enter that amount in Part III, line 34.

Enter your depletion deduction on line 19. See **Publication 535** for information on depletion.

Rental Income From Farm Production or Crop Shares

Report farm rental income and expenses on **Form 4835**, Farm Rental Income and Expenses, if you meet these two tests:

a. You received rental income that was based on crops or livestock produced by the tenant.

b. You did not manage or operate the farm to any great extent.

***Note:** For purposes of the estimated tax penalty, income received from your share of crops and rental based on farm production is considered income from farming.*

If you use Form 4835, enter on line 25 of Schedule E the net farm rental profit or (loss) from Form 4835, line 35.

Certified Historic Structures

If you own a certified historic structure and pay or incur certain capital expenditures to rehabilitate it, special rules apply. See **Publication 535**, Business Expenses, for more information.

Expenses To Rehabilitate Low-Income Housing

You may amortize over a 60-month period up to $20,000 of the costs you paid or incurred in 1985 to rehabilitate qualified low-income housing. Get Publication 535 for more details.

Deduction for Removal of Barriers to the Handicapped and Elderly

You can deduct up to $35,000 of the costs you paid or incurred in 1985 to remove architectural or transportation barriers to the handicapped and the elderly. Get Publication 535 for more details.

Part II

Income or Losses From Partnerships, S Corporations, Estates, or Trusts

Tax Shelter Registration Number. A person who sells (or otherwise transfers) to you an interest in a tax shelter must maintain a list of investors and give you the tax shelter registration number assigned to the tax shelter. You must attach to your tax return **Form 8271**, Investor Reporting of Tax Shelter Registration Number, to report this number. Penalties are provided if you fail to report this number on your tax return.

***Note:** If you need additional space in Part II to list your income or losses, attach a continuation sheet. However, be sure to complete columns (e) and (f) of line 27 or line 31, as appropriate.*

Include your share of tax preference items on **Form 6251**, Alternative Minimum Tax.

Partnerships

If you are a member of a partnership or joint venture, include in this part your share of the partnership income (whether you received it or not) or net loss for the partnership tax year that ends during the year covered by your return. You should receive a **Schedule K-1 (Form 1065)** from the partnership. Do not attach the schedule to your return. Keep it for your records.

If you have other partnership items, such as depletion, show each item on a separate line in Part II If you have unreimbursed partnership expenses, show them on a separate line and enter the amounts in column (e) If you are claiming a deduction for recovery property (section 179), enter the amount of this deduction on line 29 of Schedule E.

Note: The amount of your section 179 deduction from ***ALL*** *sources cannot be more than $5,000 ($2,500 if you are married filing a separate return)*

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on **Schedule SE (Form 1040).** Enter the amount from Schedule K-1 (Form 1065), line 13a, on Schedule SE, Part I, after you have reduced this amount by any section 179 deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas partnerships Get **Publication 535** to determine the allowable depletion deduction.

If you have a loss, see the At-Risk Rules on page 25

For more information for this part, please see your copy of Schedule K-1 (Form 1065) and **Partner's Instructions for Schedule K-1 (Form 1065).** If you did not receive a copy of these instructions with your Schedule K-1 (Form 1065), you can get a copy at most IRS offices.

If you are treating partnership items on your tax return differently from the way the partnership reported the items on its return, you may have to file **Form 8082**, Notice of Inconsistent Treatment or Amended Return

If you have losses or deductions from a prior year that you could not deduct in the prior year because of the at-risk rules or basis rules, do not combine the prior-year amounts with any current-year amounts to arrive at a net figure to report on Schedule E Instead, report on separate lines on Schedule E prior-year amounts and current-year amounts.

S Corporations

If you are a shareholder of an S corporation, you should receive a **Schedule K-1 (Form 1120S)** from the S corporation. Do not attach the schedule to your return. Keep it for your records. Report your share of the income (whether you received it or not) or net loss of the corporation on Schedule E in the same manner as the income or loss of a partnership Your share of the net income is **NOT** subject to self-employment tax. Also, distributions of prior-year accumulated earnings and profits of all S corporations are dividends and are reported on **Schedule B (Form 1040).** For more information, get **Publication 589**, Tax Information on S Corporations.

If you have a loss, see the **At-Risk Rules** on page 25.

If you are treating S corporation items on your tax return differently from the way the S corporation reported the items on its return, you may have to file **Form 8082.**

If you are claiming a deduction for recovery property (section 179), enter the amount of this deduction on line 29 of Schedule E.

Note: The amount of your section 179 deduction from ***ALL*** *sources cannot be more than $5,000 ($2,500 if you are married filing a separate return)*

If you are a shareholder claiming a deduction for your share of the S corporation's net operating loss, attach to your return a computation of the adjusted basis of your stock in the corporation and the adjusted basis of any debt the corporation owes you Your deduction is limited to that amount However, any amount not allowed this year may be carried forward and deducted in a later year in which you have sufficient basis in the stock and debt See Publication 589 for information on adjustments to basis

Estates and Trusts

If you are a beneficiary of an estate or trust, you should receive a **Schedule K-1 (Form 1041)** from the fiduciary Do not attach the schedule to your return Keep it for your records Report your taxable part of the income (whether you received it or not) as follows

- Dividends qualifying for the dividend exclusion—enter on **Schedule B (Form 1040).** Part II, line 4 If total dividends received from all sources are $400 or less, enter the total on Form 1040, line 9a. Do not list them on Schedule B.
- Capital gains—**Schedule D (Form 1040)**
- Other taxable income less deductions—Schedule E, Part II.

For more information, contact the fiduciary or see Schedule K-1 (Form 1041).

If you have a loss, see the **At-Risk Rules** on page 25.

A U S. person who transferred property to a foreign trust may have to include in income the income received by the trust as a result of the transferred property if, during 1985, the trust had a U.S. beneficiary For more information, see **Form 3520-A**, Annual Return of Foreign Trust With U.S. Beneficiaries

Part III

Caution: *If you are a member of a partnership, the amounts entered on lines 33 and 34 may affect your net earnings from self-employment on Schedule SE.*

Line 33

In certain situations, you must report as income on line 33 the amount of any credit or refund of overpaid windfall profit tax you received in 1985 for tax year 1984, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1984 on Schedule E, and received a tax benefit for the deduction on your 1984 tax return. For more information, see the instructions for **Form 6249**, Computation of Overpaid Windfall Profit Tax.

Line 34

If you are a cash method taxpayer, deduct on line 34 the amount of windfall profit tax actually withheld in 1985

Part IV

Line 37

Enter on this line your total share of gross farming and fishing income as shown on Form 4835, line 8, Schedule K-1 (Form 1065), line 13b, Schedule K-1 (Form 1120S), line 19, and Schedule K-1 (Form 1041), line 10

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests.

- your gross farming or fishing income for 1984 or 1985 is at least two-thirds of your gross income, and
- you file your 1985 tax return and pay the tax due by March 3, 1986

Part V

Depreciation

You can deduct an amount each year for property you buy to use in your business or hold to produce investment income The deduction does not apply to land and personal use property.

Generally, you **MUST** use the Accelerated Cost Recovery System (ACRS) for all property you place in service after December 31, 1980.

The use of Part V is optional. You may use the worksheet to figure depreciation only on property placed in service before 1981 However, if you placed any property in service after 1980, you must also get **Form 4562**, **Depreciation and Amortization**, to report your depreciation on all property Enter in Part I, line 19, the amount from Form 4562, Part I.

For more information on depreciation, see the instructions for Form 4562 and **Publication 534**, Depreciation.

Instructions for Schedule C

Profit or (Loss) From Business or Profession

Changes You Should Note

Depreciation. For "passenger automobiles" placed in service after April 2, 1985, the depreciation deduction for each vehicle, including any section 179 deduction, is limited to $3,200 in the first year, and $4,800 in each succeeding year These amounts are further reduced if your business use is less than 100% See the instructions for **Form 4562**, Depreciation and Amortization, and **Publication 534**, Depreciation, for details.

If you have listed property (such as an automobile or light truck) that you placed in service in a prior year for which you claimed a depreciation deduction, and the business use percentage of the property decreased to 50% or less during 1985, you may have to recapture excess depreciation including the section 179 expense deduction See **Form 4797**, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions, and its instructions for details

New Reporting Information Required for Listed Property. For 1985, if you claim any expenses, including depreciation or lease payment deduction, for any listed property, you must complete Part III of Form 4562. See the instructions for Form 4562 and Publication 534 for details.

Principal Business Codes. Beginning in 1985, you must enter on line B a code that identifies your principal business or professional activity See the instructions on page 2 of Schedule C for details.

Purpose of Schedule

If you operated a business or practiced a profession as a sole proprietorship, complete **Schedule C.** If you had more than one business, or if you and your spouse had separate businesses, you must complete a Schedule C for each business. Farmers should use **Schedule F.**

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on **Schedule A.**

Report sales, exchanges, and involuntary conversions (other than casualty or theft) of trade or business property on Form 4797.

Use **Form 4684**, Casualties and Thefts, to report a casualty or theft involving trade or business, or income-producing property.

You must pay social security self-employment tax on income from any trade or business unless you are specifically excepted Please see **Schedule SE.**

For more details about business income and expenses, get **Publication 334**, Tax Guide for Small Business It contains more information regarding the line items discussed below

Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities, and pensions, or for sales by you of $5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other basis for resale For more information, see instructions for **Form W-3**, Transmittal of Income and Tax Statements, **Form W-3G**, Transmittal of Certain Information Returns, Instructions for Form 1099 Series, 1098, 5498, and 1096, and **Publication 916**, Information Returns.

In addition, if you receive cash of more than $10,000 in one or more related transactions in the course of your trade or business, you may have to file **Form 8300.** See the instructions for Form 8300 for details

Line A

Principal Business or Profession

Describe the business or professional activity that provided your principal source of sales or receipts included on Schedule C, Part I, line 1a Give the general field or activity and the type of product or service If your general field or activity is wholesale or retail trade, or services connected with production services (mining, construction, or manufacturing), then also give the type of customer or client For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

Line C

Business Name and Address

Use your home address only if you actually conducted the business from your home You should show a street address instead of a box number.

Line D

Employer Identification (ID) Number

You don't need an employer ID number unless you had a Keogh plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Line E

Valuation Methods

Your inventories can be valued at.

- cost,
- cost or market value, whichever is lower, or
- any other method approved by the Commissioner of Internal Revenue.

Line F

Accounting Methods

You must use the cash method on your return unless you kept account books. If you kept such books, you can use the cash method, accrual method, or in some cases, the completed contract or percentage-of-completion method. The method used must clearly reflect your income.

To change your accounting method (including the treatment of any item such as inventories or bad debts), you must usually first get the permission of the Commissioner of Internal Revenue In general, file **Form 3115** within the first 180 days of the tax year in which you want to make the change.

If you use the **cash method**, show all items of taxable income actually or constructively received during the year (in cash, property, or services) Also show amounts actually paid during the year for deductible expenses Income is constructively received when it is credited to your account or set aside for you to use.

If you use the **accrual method**, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules also apply that determine the timing of deductions based on economic performance. See **Publication 538**, Accounting Periods and Methods, for details

Line H

Business Use of Your Home

Within certain limits, you may deduct business expenses that apply to a part of your home only if that part is exclusively used on a regular basis

a. as your principal place of business for any of your trades or businesses, or

b. as a place of business used by your patients, clients, or customers to meet or deal with you in the normal course of your trade or business, or

c. in connection with your trade or business if it is a separate structure that is not attached to your home

You may also deduct expenses that apply to space within your home if it is the **only** fixed location of your trade or business. The space must be used on a regular basis to store inventory held for use in your trade or business of selling products at retail or wholesale.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you also use the same space for nonbusiness purposes

Please get **Publication 587**, Business Use of Your Home, for more information.

Part I

Income (Lines 1 through 5)

Line 1a

Gross Receipts or Sales

Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on **Form(s) 1099-MISC.**

Installment Sales. If you use the installment method of reporting sales income, please attach a schedule showing separately for 1985 and the three preceding years gross sales; cost of goods sold; gross profit; percentage of gross profits to gross sales; amounts collected; and gross profits on amounts collected.

Line 1b

Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

Line 4a

Income From Overpaid Windfall Profit Tax

In certain situations, you must report as income on line 4a the amount of any credit or refund of overpaid windfall profit tax you received in 1985 for tax year 1984, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1984 on Schedule C, and received a tax benefit for the deduction on your 1984 tax return. For more information, see the instructions for **Form 6249**, Computation of Overpaid Windfall Profit Tax.

Line 4b

Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest, such as on notes and accounts receivable, and other kinds of miscellaneous income from the business or profession.

If you have listed property that you placed in service in a prior year and the business use percentage decreased to 50% or less in 1985, report on this line any recapture of excess depreciation, including the section 179 expense deduction. Use **Form 4797** to figure the amounts to be recaptured.

Part II

Deductions (Lines 6 through 32)

Line 7

Bad Debts From Sales or Services

Caution: *Cash method taxpayers are not entitled to a bad debt deduction unless the amount was previously included in income.*

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get **Publication 548**, Deduction for Bad Debts.

Line 9

Car and Truck Expenses

You can deduct the actual cost of running your car or truck, or take the fixed mileage rate. You must use actual costs if you use more than one vehicle in your business. If you deduct actual cost, show depreciation on line 12.

Note: *If you claim any car expenses, you must complete Part III of Form 4562, Depreciation and Amortization.*

The fixed rate is figured at 21 cents a mile up to 15,000 miles, and 11 cents for each mile after that. Add to this amount your parking fees and tolls.

For cars and trucks that have been fully depreciated, the rate is 11 cents a mile.

If you use the fixed rate, the vehicle is considered to have a useful life of 60,000 miles of business use at the maximum fixed mileage rate.

If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS.

For more details, get **Publication 463**, Travel, Entertainment, and Gift Expenses.

Note: *If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Federal highway use tax on these vehicles. Get **Form 2290**, Heavy Vehicle Use Tax Return, to see whether you are subject to the tax.*

Line 11

Depletion

Enter your total deduction for depletion on this line. If you claim a deduction for timber depletion, please attach **Form T**. Get **Publication 535** for details.

Line 12

Depreciation, Including Section 179 Expense Deduction

You can deduct an amount each year for assets you buy to use in your business or hold to produce investment income. The deduction for depreciation does not apply to stock in trade, inventories, land, and personal assets.

Generally, you **MUST** use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

You may also choose under section 179 to expense part of the cost of certain depreciable property you bought in 1985 for use in your business. You may deduct a portion of the cost of recovery property that would otherwise qualify for investment credit. However, you may not depreciate or amortize the same costs. In general, for cars or other "listed property" placed in service in 1985, you may not take this deduction if the property is used 50% or less in your trade or business.

Figure your depreciation deduction, including the section 179 expense deduction, on Form 4562. Enter on line 12 of Schedule C the amount from Form 4562, Part I, that you have not included in Part III of Schedule C.

See **Depreciation and New Reporting Information Required for Listed Property** in "Changes You Should Note" on page 28.

Investment Credit. You may be able to take a credit for part of the cost of qualifying property used in your trade or business. To see if you qualify, get **Form 3468**, Computation of Investment Credit.

If you dispose of investment credit property before the end of its class life or life years, the business use percentage decreases, or the use of the property otherwise changes so that it no longer qualifies, you may have to refigure the credit. Get **Form 4255**, Recapture of Investment Credit, for details.

Line 14

Employee Benefit Programs

Enter the amount of your contributions that are not an incidental part of a pension or profit sharing plan included on line 22. Also include here contributions to insurance, health, and welfare programs.

Lines 19 and 21

Interest on Business Indebtedness

If you paid interest that applies to future years, deduct for 1985, only the part that applies to 1985.

If you have a mortgage on real property used in your business, enter on line 19 the interest you paid to financial institutions. If you paid $600 or more of interest on this mortgage, you should receive a **Form 1098**, Mortgage Interest Statement, or similar statement, showing the total interest received from you during 1985. You should receive this statement by January 31, 1986. If you and at least one other person (other than your spouse if you file a joint return) were liable for, and paid interest on, the mortgage and the other person received the Form 1098, attach a statement to your return showing the name and address of the person who received the Form 1098. In the left margin, next to line 19, write "see attached."

Don't take a deduction on Schedule C for interest you paid or accrued on debts from buying or carrying investment property. Deduct this interest on **Schedule A**. For more information, see **Publication 550**, Investment Income and Expenses.

Line 22

Pension and Profit-Sharing Plans

You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 27, instead of on Schedule C, line 22.

Generally, you are required to file one of the following forms if you maintain a pension, profit-sharing, or other funded-deferred compensation plan whether or not it qualified under the Internal Revenue Code and whether or not you claim a deduction for the current tax year.

Form 5500.—Complete this form for each plan with 100 or more participants.

Form 5500-C or 5500-R.— Complete the applicable form for each plan with less than 100 participants.

The Employee Retirement Income Security Act of 1974 imposes a penalty for failure to timely file these forms.

For more information, get **Publication 560**, Self-Employed Retirement Plans.

Line 24

Repairs

You can deduct the cost of repairs including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. And do not deduct amounts you spent to restore or replace property. They are chargeable to capital accounts or to the depreciation reserve, depending on how depreciation is charged on your books. However, see the instructions for line 12 of Schedule C.

Line 27

Travel and Entertainment

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business.

However, you cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) that is used for any activity that is usually considered entertainment, amusement, or recreation.

Note: *You may be able to deduct the expense if the amount is treated as compensation and reported on **Form W-2** for an employee or **Form 1099-MISC** for an independent contractor. (See **Publication 463** for more details.)*

Foreign Conventions. Generally, you cannot deduct expenses for attending a foreign convention unless it is directly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area or Jamaica as within it. (For the definition of "North American area," see Publication 463.) You may also be able to deduct expenses for attending conventions held in certain Caribbean countries but only if the country met certain requirements. See Publication 463 for more details.

These rules apply to employers as well as to employees.

You may be able to deduct up to $2,000 of the cost of business expenses for attending conventions or similar meetings on a U.S. cruise ship. On a joint return, you may be able to deduct up to $4,000 if each spouse attended the meeting and each spouse had at least $2,000 of qualifying expenses. You must attach two separate statements to your tax return to support the deduction. See Publication 463 for details on what these statements must include and for specific rules on deducting expenses for attending meetings on U.S. cruise ships.

Line 29

Wages

Enter on line 29a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Caution: *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other expenses that you claimed elsewhere.*

Enter on line 29b the jobs credit from **Form 5884**. Subtract line 29b from wages shown on line 29a and enter the balance on line 29c. For more details, please get **Publication 906**, Jobs and Research Credits.

Line 30

Windfall Profit Tax Withheld

If you hold an operating oil, gas, or mineral interest, and you are a cash method taxpayer, deduct on line 30 the amount of windfall profit tax actually withheld in 1985. **Form 6248**, Annual Information Return of Windfall Profit Tax—1985, shows the amount of windfall profit tax actually withheld in 1985.

Line 31

Other Business Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Any loss from this activity that was not allowed as a deduction last year because of the at-risk provisions is treated as a deduction allocable to this activity in 1985.

Amortization. Use **Form 4562** to figure your amortization deduction. Include on line 31 of Schedule C the amount from Form 4562, Part II.

You may amortize over a 60-month period:

- The cost of pollution-control facilities.
- Certain expenditures made before January 1, 1982, for child care facilities.
- Up to $20,000 of the costs to rehabilitate qualified low-income housing.

You may amortize over a period of at least 60 months:

- Amounts paid for research, experiments, and a trademark or trade name.
- Certain business startup costs.

You may also amortize up to $10,000 of qualified forestation and reforestation costs over an 84-month period.

If you own a certified historic structure and pay or incur certain capital expenditures to rehabilitate it, special rules apply. See **Publication 535**, Business Expenses, for more information.

If you paid or incurred expenses to remove architectural or transportation barriers to the handicapped and the elderly, you may deduct up to $35,000 of the costs.

If you lease business property, you may be able to either depreciate or amortize your leasehold improvement costs. See Publication 535 for details.

Real property construction period interest and taxes generally cannot be fully deducted in the year you paid or incurred them. You must capitalize and amortize amounts not allowed as a deduction in the current year. This rule does not apply to low-income housing.

However, you do not have to capitalize and amortize real property interest and taxes attributable to real property that you do not reasonably expect to use in your trade or business or in an activity engaged in for profit.

For more details, get Publication 535.

Line 33

Net Profit or (Loss)

If you have a loss, go on to line 34 before entering your loss on line 33. If you fail to answer the question on line 34, processing of your tax return may be delayed.

Enter the net profit or deductible loss here and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 12, and Schedule SE, Part I, line 2 (or Form 1041, line 5).

Line 34

At Risk

Deductions for losses by persons who are engaged in a trade or business or an activity for the production of income, except the holding of real property (other than mineral property), are limited to the amount they have at risk in the business.

If you have (1) a loss from any activity that you engaged in as a trade or business or for the production of income, except the holding of real property (other than mineral property), and (2) you have amounts for which you are not at risk in the activity, use **Form 6198**, Computation of Deductible Loss From an Activity Described in Section 465(c), to determine the allowable loss to report on Schedule C.

Answer the question on line 34 "**YES**" if you have amounts for which you are not at risk for this business, such as the following:

1. nonrecourse loans used to finance your business, to acquire property used in your business, or to acquire your interest in the business unless they are secured by property not used in your business, or

2. amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement; or

3. loans from someone who has an interest in your business, other than as a creditor, or who is related, under section 168(e)(4), to a person (other than yourself) having such an interest, or

4. amounts contributed to your business, or to your interest in the business that is covered by:

- nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or
- loans from a person described in 3 above.

If you do not have any of these kinds of amounts for which you are not at risk in this business, answer the question "**NO**" and enter your loss on line 33.

If you answered "**YES**" to the question on line 34, get Form 6198 to determine the amount of your deductible loss and enter that amount on line 33. If your at-risk amount is zero or less, enter zero on line 33.

If, in addition to the amount that you report on Schedule C, you dispose of an asset used in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198.

Any loss from this business not allowed for 1985 is treated as a deduction allocable to the business in 1986.

For more details, get **Publication 536**, Net Operating Losses and the At-Risk Limits. Also see the instructions for Form 6198.

Part III

Cost of Goods Sold and/or Operations

Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year.

Cost of Operations (Inventories Not an Income-Producing Factor). If the amount on line 2, Part I, includes the cost of operations, complete lines 1 through 8 of Part III as appropriate.

Instructions for Schedule SE Social Security Self-Employment Tax

A Change You Should Note

The self-employment tax rate for 1985 is 11 8% (14.1% reduced by a 2 3% credit) and the contribution base is $39,600.

Purpose of Schedule

Schedule SE is used by self-employed persons and employees of electing churches and qualified church-controlled organizations to figure any self-employment tax due. The Social Security Administration uses the information provided on Schedule SE to figure benefits for self-employed people under the social security program. Social security self-employment tax applies regardless of your age, and even if you are receiving social security benefits.

Who Must Use Schedule SE

You must use Schedule SE if

- you were self-employed and your net earnings from self-employment were $400 or more ($100 or more if you were an employee of an electing church or church-controlled organization); and
- you did not have wages (including tips), other than "qualified" U S Government wages of $39,600 or more that were subject to social security tax or railroad retirement tax

Who Can Use Schedule SE

You can use Schedule SE if you will benefit from using the optional method of figuring self-employment earnings.

The optional method may benefit you if.

- your self-employment earnings are less than $400 and Form 1040, line 33, is less than $11,000 and you wish to claim the earned income credit; or
- you had a loss from self-employment and you need to increase your net earnings from self-employment to qualify to claim the child and dependent care credit.

The optional method may give you credit toward your social security coverage even though you have a loss or low income from self-employment However, the optional method may require you to pay self-employment tax when none would otherwise be required

Fiscal Year Filers

If your tax year is a fiscal year, you must use the tax rate and earnings base that apply at the time the fiscal year begins. You need not prorate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change

More Than One Business

If you farmed and had at least one other trade or business or had two or more trades or businesses, your net earnings from self-employment are the combined net earnings from all your businesses. If you had a loss in one trade or business, it reduces the income from another. Figure the combined self-employment tax on Schedule SE.

Joint Returns

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. Include the total profits or losses from all businesses on Form 1040, as appropriate. Then enter the combined self-employment tax on Form 1040, line 51.

Community Income

In figuring net earnings from self-employment, if any of the income from a business, including farming, is community income, all the income from that business is considered the income of the spouse who carried on the trade or business unless there is a husband and wife partnership. The identity of the spouse who carried on the trade or business is determined by the facts in each situation.

If you file separate returns, attach Schedule(s) C, Profit or (Loss) From Business or Profession, and Schedule SE (for nonfarm business) or Schedule(s) F, Farm Income and Expenses, and Schedule SE (for farm business) to the return of the spouse with the self-employment income. Community income included on these schedules must be divided, for income tax purposes, on the basis of the community property laws.

Partnerships

In figuring your combined net earnings from self-employment, you should include your entire share of earnings from a partnership, including any guaranteed payments. However, if you are a limited partner, do not include your share of income or loss from the partnership, other than guaranteed payments. Unless you and your spouse are partners, no part of your partnership earnings can be treated as your spouse's even if the income, under state law, is community income If you and your spouse have a partnership, enter the distributive share of each as partnership income on Schedule E (Form 1040), Part II, for income tax purposes, and on separate Schedules SE, line 1 or line 2, for self-employment tax purposes.

If a partner in a continuing partnership dies, that member's distributive share of partnership ordinary income or loss for the year must be included in the partner's net earnings from self-employment. See **Publication 533**, Self-Employment Tax, if your partnership has a fiscal year.

Share-Farming

If you produced crops or livestock on land belonging to another for a share of the crops or livestock produced, or the proceeds from them, you are an independent contractor and a self-employed person rather than an employee Report your net earnings for income tax on Schedule F and for self-employment tax on Schedule SE. For more information, get **Publication 225**, Farmer's Tax Guide

Exemption From Self-Employment Tax for Members of the Clergy and Certain Religious Orders and Sects

If you are a duly ordained, commissioned, or licensed minister of a church, a member of a religious order (who has not taken a vow of poverty), or a Christian Science practitioner, you are subject to social security self-employment tax But you can, under certain conditions, request IRS approval to exempt your income from services as a minister, member, or practitioner by filing **Form 4361**. If you have received IRS approval and have no other income subject to self-employment tax, write "Exempt—Form 4361" on Form 1040, line 51. If you filed Form 4361, but have $400 or more from other earnings subject to self-employment tax, you must complete Schedule SE.

***Note:** If you have previously filed **Form 2031** to pay self-employment tax to get social security coverage, you cannot now apply for exemption.*

If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you can request exemption from self-employment tax by filing **Form 4029**. If you filed Form 4029 and have received IRS approval, do not file Schedule SE Instead, write "Exempt— Form 4029" on Form 1040, line 51

Coverage for Overseas Missionaries

If you are a U S citizen and a minister (except a Christian Science practitioner) or member of a religious order serving outside the United States, you may figure earnings from self-employment as if you were serving in the United States (provided you have not elected exemption from coverage) For more information, please get **Publication 517**, Social Security for Members of the Clergy and Religious Workers.

Employees of Churches and Qualified Church-Controlled Organizations

***Note:** If you are a minister or member of a religious order, do not use the following instructions.*

If you were employed by a church or a qualified church-controlled organization that has in effect a certificate electing exemption from employer social security taxes, and you received wages of $100 or more from any one church or church-controlled organization, you may be subject to self-employment tax Enter these wages on line 2 of Schedule SE and complete the schedule. However, see the instructions for lines 9 and 13. If you do not have other self-employment income (or loss), skip lines 3 through 7 and enter the wages from line 2 on line 8.

Lines 9 and 13.—You may be subject to self-employment tax even if line 9 is less than $400 If line 9 is less than $100, you do **not** have to complete the rest of the schedule If line 9 is $100 or more but less than $400 and you did **not** have a loss from a Schedule C, a Schedule F, or a partnership, enter on line 13 the smaller of line 12a or line 12c. In all other cases you will enter on line 13 the smaller of line 9 or line 12a

U.S. Citizens Employed by Foreign Governments or International Organizations

You are subject to the self-employment tax if you are a U.S citizen employed in the United States, Puerto Rico, Guam,

American Samoa, Northern Mariana Islands, or the Virgin Islands, by a foreign government, and in certain cases, by a wholly-owned instrumentality of a foreign government or by an international organization organized under the International Organizations Immunities Act Report income from this employment on Schedule SE, line 2 If you are employed by a foreign government or an international organization in a country other than those listed, you are not subject to self-employment tax

Self-Employed U.S. Citizens or Resident Aliens Living Outside the United States

If you are a self-employed U S citizen or resident alien living outside the United States, you are generally subject to the self-employment tax Your foreign earnings from self-employment may be reduced by the deduction for certain foreign housing costs However, you may not reduce your foreign earnings from self-employment by your foreign earned income exclusion

Specific Instructions

Name of Self-Employed Person. Enter the name and social security number of the self-employed person as it appears on that person's social security card

Part I

Regular Computation of Net Earnings From Self-Employment

Income Not Included in Net Earnings From Self-Employment

- Salaries, fees, etc , subject to social security tax that you received for performing services as an employee, including services performed as a public official (except as a fee basis government employee as explained under **Other Income Included in Net Earnings From Self-Employment**) or as an employee or employee representative under the railroad retirement system
- Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year
- Real estate rentals, unless received in the course of a trade or business as a real estate dealer These include cash and crop shares received from a tenant or sharefarmer You should report these amounts on Schedule E, Part I
- Dividends on shares of stock and interest on bonds, notes, etc., unless received in the course of your trade or business as a dealer in stocks or securities
- Gain or loss from

a. the sale or exchange of a capital asset,

b. the sale, exchange, involuntary conversion, or other disposition of property, unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of the business, or

c. certain transactions in timber, coal, or domestic iron ore

- Net operating losses from other years

Other Income Included in Net Earnings From Self-Employment

- Rental income from a farm if the rental arrangement provides for material participation by the landlord and, as landlord, you participated materially in the production or management of the production of farm products on this land This income is farm earnings (To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you.)
- Cash or a payment in kind received from the Department of Agriculture for participation in a land diversion program
- Payments for the use of rooms or other space, such as rooms in hotels, boarding houses, tourist camps, or homes, when substantial services are also provided
- Payments you received for space in parking lots, trailer parks, warehouses, or storage garages
- Income you received from the retail sale of newspapers and magazines if you are 18 or over and kept the profits'
- Income you received as a crew member of a fishing vessel with a crew of normally less than 10 individuals See **Publication 595**, Tax Guide for Commercial Fishermen, for more information
- Fees you received for services performed as a state or local government employee provided you are compensated solely on a fee basis and the position is not covered under a Federal-State social security coverage agreement
- Interest received in the course of any trade or business, such as interest on notes or accounts receivable
- The rental value of a home or an allowance for a home furnished you if you are a minister or a member of a religious order
- The value of meals and lodging provided to you for the convenience of your employer if you are a minister or member of a religious order
- Director's fees and other payments received by a director of a corporation for services as a director
- Recapture amounts under sections 179 and 280F that were included in gross income because the business use of the property used in your trade or business dropped to 50% or less (Do not include amounts recaptured on the disposition of property) See **Form 4797**, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions, for more information
- Fiduciaries' fees received by professional fiduciaries Also, nonprofessional fiduciaries if the fees relate to active participation in the operation of the estate's trade or business or the facts indicate the fiduciary manages an estate that requires extensive management activities over a long period of time

Option and commodity dealers engaged in trading section 1256 contracts, see section 1402(i) to determine net earnings from self-employment

Lines 1 and 2.—Exclude from lines 1 and 2 any income or expense not included in figuring net earnings from self-employment and attach an explanation If you are a partner, adjust lines 1 and 2 for any expense deduction for recovery property (section 179) claimed, oil or gas depletion, or unreimbursed partnership expenses

If you deposited earnings into a capital construction fund established under the Merchant Marine Act of 1936, see Publication 595.

If you are a duly ordained minister who is an employee of a church and you are subject to self-employment tax, the unreimbursed business expenses that you incurred in performing your services as an employee of the church (allowed only as an itemized deduction) are deducted from your self-employment earnings in figuring your self employment tax For more information, see Publication 517

Part II

Optional Method for Figuring Net Earnings From Farm Self-Employment

If your gross farm income for the year was not more than $2,400, you can report two-thirds of your gross farm income instead of your actual net earnings from farming

If your gross farm income was more than $2,400, and your net farm profits were less than $1,600, you can report $1,600 on line 4

This method can be used to increase or decrease net farm earnings, even if the farming operation resulted in a loss There is no limit on how many times you can elect this optional method If you use this method, you must apply it to all farm earnings from self-employment for the year You may change the method (from actual net to optional net or the reverse) after you file your return

For a farm partnership, your share of gross income is figured according to the partnership agreement With guaranteed payments, your share of the partnership's gross income is your guaranteed payment plus your share of the gross income after it is reduced by all guaranteed payments of the partnership Limited partners should include only guaranteed payments

Optional Method for Figuring Net Earnings From Nonfarm Self-Employment

You may be able to use an optional method to figure your net earnings from nonfarm self-employment if your net nonfarm profits are less than $1,600 and less than two-thirds of your gross nonfarm income

You may use this optional method if you are regularly self-employed or regularly a member of a partnership You meet this requirement if you had actual net earnings from self-employment of $400 or more (including your distributive share of the income or loss from any partnership of which you are a member) from nonfarm and farm businesses in at least 2 of the 3 years immediately before the year for which you use the nonfarm option

You may report on line 6 two-thirds of your gross nonfarm income (but not more than $1,600) as your net earnings from self-employment, but you may not report less than your actual net earnings from nonfarm self-employment

For a nonfarm partnership, your share of gross income is figured according to the partnership agreement With guaranteed payments, your share of the partnership's gross income is your guaranteed payment plus your share of the gross income after it is reduced by all guaranteed payments of the partnership. Limited partners should include only guaranteed payments.

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years need not be consecutive.

Using Both Optional Methods

If you have both nonfarm and farm income, you may only use the nonfarm optional method if your actual net earnings from nonfarm self-employment are less than $1,600. In all combined cases, your net nonfarm profits must be less than two-thirds of your gross nonfarm income to use the nonfarm option. If you qualify to use both options, you may report less than actual total net earnings from farm and nonfarm income, but not less than actual net earnings from nonfarm self-employment alone.

If you use both options to figure net earnings from self-employment, your maximum combined total of net earnings from self-employment for any tax year cannot be more than $1,600.

Line 4

Enter the smaller of:

- two-thirds (⅔) of the total gross income from all Schedules F, line 12, and Schedules K-1 (Form 1065), line 13b; or
- $1,600

Line 6

Enter the smallest of:

- $1,600, or
- two-thirds (⅔) of the total gross income from all Schedules C, line 5, plus your distributive share of gross income from all nonfarm partnerships, Schedules K-1 (Form 1065), line 13c; or
- the amount on line 5 if you also had farm income and elect the farm optional method.

Part III

Computation of Social Security Self-Employment Tax

Line 11a

If you are a U.S. Government employee whose pay is subject **ONLY** to the 1.35% hospital insurance benefits tax (Medicare), do **NOT** include this pay as social security wages on Schedule SE, line 11a. Social security wages entered on line 11a are wages subject to the old-age, survivors, and disability insurance tax in addition to the Medicare tax.

Note: *Also see the instructions for Form 1040, line 63, to see if you should file* ***Form 4469****, Computation of Excess Hospital Insurance Benefits Tax Credit.*

Figure your self-employment tax using the rate below line 13. Do not reduce the rate by the Medicare tax rate.

If you are a U.S. Government employee whose pay is subject **ONLY** to the 1.35% Medicare tax and your combined wages and self-employment earnings (lines 9, 11c, and 12b of Schedule SE) are in excess of $39,600, skip line 13 of Schedule SE and complete the worksheet below. Be sure to enter your "qualified" U.S. Government wages on line 12b of Schedule SE if you use this worksheet. "Qualified" U.S. Government wages are your Government wages that are subject only to the 1.35% Medicare tax.

Worksheet (Keep for your records)

1. Enter line 9 from Schedule SE . . 1. ______
2. Enter line 12a from Schedule SE . . . 2. ______
3. Enter your "qualified" U.S. Government wages here and on line 12b of Schedule SE 3. ______
4. Subtract line 3 from line 2 (If zero or less, enter -0-.) 4. ______
5. Multiply the smaller of line 1 or line 2 by .0954 . . . 5. ______
6. Multiply the smaller of line 1 or line 4 by .0226 . . . 6. ______
7. Add lines 5 and 6. Enter on line 14 of Schedule SE and on Form 1040, line 51. . . 7. ______

Instructions for Schedule F

Farm Income and Expenses

Changes You Should Note

Schedule F Has Been Revised for 1985. The detailed income items for cash and accrual method taxpayers have been eliminated, and the farm expenses are now listed in alphabetical order. In addition, there is a new line A where you must enter a code that identifies your principal agricultural activity. See the list of codes on page 2 of Schedule F.

Depreciation. For "passenger automobiles" placed in service after April 2, 1985, the depreciation deduction for each vehicle, including any section 179 deduction, is limited to $3,200 in the first year, and $4,800 in each succeeding year. These amounts are further reduced if your business use is less than 100%. See the instructions for **Form 4562**, Depreciation and Amortization, and **Publication 534**, Depreciation, for details.

If you have listed property (such as an automobile or light truck) that you placed in service in a prior year for which you claimed a depreciation deduction, and the business use percentage of the property decreased to 50% or less during 1985, you may have to recapture excess depreciation, including the section 179 expense deduction. See **Form 4797**, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions, and its instructions for details.

New Reporting Information Required for Listed Property. For 1985, if you claim any expenses, including depreciation or lease payment deduction, for any listed property, you must complete Part III of Form 4562. See the instructions for Form 4562 and Publication 534 for details.

Purpose of Schedule

Use Schedule F to report farm income and expenses if you file Forms 1040, 1041, or 1065. Please get **Publication 225**, Farmer's Tax Guide, for additional information. It has samples of filled-in forms and schedules, and lists important dates that apply to farmers. You may also want to get Publication 534.

If you were required to make estimated tax payments in 1985 and you underpaid your estimated tax, you may be charged a penalty. However, you will not be charged a penalty if you meet the following tests:

- your gross farming or fishing income for 1984 or 1985 is at least two-thirds of your gross income, and
- you file your 1985 tax return and pay the tax due by March 3, 1986.

For more details, see Publication 225.

Do not report the following income on Schedule F:

- Rent you received that was based on farm production or crop shares if you did not materially participate in the operation or management of the farm. Report this income on **Form 4835** and **Schedule E (Form 1040)**. It is not subject to self-employment tax. For more details, see Publication 225.
- Rent from your pasture land that is based on a flat charge. Report this income in Part I of Schedule E. However, report on line 11 of Schedule F pasture income received from taking care of someone else's livestock.
- Sales, exchanges, or involuntary conversions (other than casualties or thefts) of certain trade or business property. Report this income on **Form 4797**.
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on Form 4797.

Use **Form 4684**, Casualties and Thefts, to report a casualty or theft involving farm business property, including livestock held for draft, breeding, sport, or dairy purposes.

If you received cash of more than $10,000 in one or more related transactions in the course of your farming business, you may have to file **Form 8300**.

Get **Publication 916** to see if you have to file information returns.

Which Parts To Use

Schedule F has 3 parts. The accounting method you used to record your farm income determines which parts you must use.

Under the **cash method**, you include all of your income in the year you actually get it. Generally, you deduct your expenses when you pay them. If you use the cash method, fill in Parts I and II.

Under the **accrual method**, you include your income in the year you earned it. It does not matter when you get it. You deduct your expenses when you incur them. If you use the accrual method, fill in Parts II and III.

Other rules also apply that determine the timing of deductions based on economic performance. See **Publication 538**, Accounting Periods and Methods, for details.

Agricultural Activity Code and Principal Product

Select one of the twelve major agricultural activity codes listed on page 2 of Schedule F and write it on line A. The code you select should represent the major farm activity from which you derive the largest amount of your income. **Field crop** pertains to the production of grains such as wheat, rice, feed corn, soybeans, barley, rye, and lentils; and nongrains such as cotton, tobacco, sugar, and Irish potatoes. **Horticultural specialty** includes the cultivation of ornamental floriculture and nursery products such as plants, shrubbery, bulbs, flowers, seed, and sod, and food crops grown under cover such as tomatoes, mushrooms, rhubarb, and fruit. **Animal specialty** includes the raising of pets, laboratory animals, such as dogs, cats, bees, snakes, and fish in captivity, except fish hatcheries.

On line B, write your principal crop or service for the current year that is included in the general farm activity code entered on line A.

Employer Identification (ID) Number

You need an employer ID number only if:

- you had a Keogh plan, or
- you were required to file an employment tax, excise tax, or alcohol, tobacco, or firearms tax return.

Payments in Kind

If you received (or constructively received) agricultural commodities under the Department of Agriculture's 1983 payment-in-kind (PIK) program, you do not have to report these commodities as income until the year they are sold or otherwise disposed of. In general, this rule applies only to commodities received for the 1983 crop year. However, this rule also applies to wheat received for the 1984 crop year. Your unadjusted basis in these commodities when you receive them is zero. See Publication 225 for more details. If you disposed of commodities received under the PIK program, check the appropriate boxes on Schedule F.

Part I

Farm Income

Cash Method

In Part I show the income you received for the items listed on lines 1 through 11. Count both the cash you actually or constructively received and the fair market value of goods or other property you received for these items.

Income is constructively received when it is credited to your account or set aside for you to use.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on line 4.

Sales of Livestock Because of Drought. If you sold livestock because of a drought, you can choose to count the income from the sale in the year after the drought, instead of the year of the sale. You can do this **IF:**

- your main business is farming, **AND**
- you can show that you sold the livestock only because of the drought, **AND**
- your area qualified for Federal aid.

Lines 1 and 2

On line 1, show the amount you received from sales of livestock and other items you bought for resale. On line 2, show the cost or other basis of the livestock and other items.

Line 4

Show the amount you got from the sale of livestock, produce, grains, and other products you raised.

Lines 5a and 5b

If you received distributions from a cooperative in 1985, you should receive **Form 1099-PATR**, Statement for Recipients (Patrons) of Taxable Distributions Received From Cooperatives. On line 5a show your total distributions from cooperatives. This includes patronage dividends, nonpatronage dividends, per-unit retain allocations, and redemption of nonqualified notices and per-unit retain allocations.

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances you received from a marketing cooperative. If you get per-unit retains in cash, show the amount of cash. If you get qualified per-unit retain certificates, show the stated dollar amount of the certificate.

You do not have to include as income patronage dividends from buying:

- Personal or family items.
- Capital assets.
- Depreciable assets you use in your business.

Enter these amounts on line 5b. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Lines 7a and 7b

Enter on line 7a cash you got as price support payments, diversion payments, and cost-share payments (sight drafts).

On line 7b, show the amounts the Department of Agriculture paid for materials, such as fertilizer or lime, or services, such as grading or constructing dams.

Line 8

Report Commodity Credit Corporation loans you received as income if:

- the commodities are forfeited to the Corporation instead of sold in the market, **OR**
- you choose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

Line 9

In general, you must report crop insurance proceeds in the year you receive them.

However, you may choose to include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

Line 10

Show the amount you were paid for the use of your farm machinery.

Line 11

Use this line to report income other than that shown on lines 1 through 10. For example, include the following income items on line 11:

- Barter income.
- State gasoline tax refund you got in 1985.
- The amount of credit for Federal tax on gasoline or other fuel claimed on your 1984 Form 1040.
- The amount of credit for alcohol used as a fuel that was entered on **Form 6478**.

Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 11. If you had a loss in a closed futures contract, show it as a minus amount.

Caution: *For property acquired and hedging positions established, you must clearly identify on your books and records that the transaction was a hedging transaction.*

Purchase or sales contracts are not true hedges if they offset losses that already happened. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on **Form 6781**, Gains and Losses From Section 1256 Contracts and Straddles.

For more details, see Publication 225.

Part II

Farm Deductions

Cash and Accrual Method

Do not deduct:

- Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- Expenses of raising anything you or your family used.
- The value of animals you raised that died.
- Loss of inventory.
- Personal losses.
- The cost of planting and growing citrus or almond groves before the close of the fourth tax year beginning with the tax year you plant them in their permanent grove. You must treat these items as part of the cost of the grove.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Farming Syndicates

A farming syndicate may be:

- a partnership, or
- any other noncorporate group, or
- an S corporation, If

a. the interests in the business have ever been for sale in a way that would require registration with any Federal or state agency, or

b. more than 35% of the loss during any tax year is spread between limited partners or limited entrepreneurs.

(A limited partner is one who can lose only the amount invested in the partnership, a limited entrepreneur is a person who does not take any active part in managing the business.)

If you are a farming syndicate, your deductions are limited as follows:

- Generally, you can deduct feed, seed, fertilizers, and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you bought supplies you could not use because of fire, storm, flood, disease, or other casualty, then you may deduct them in the year you bought them.
- You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.
- You cannot deduct the cost of planting, cultivating, maintaining or developing groves, orchards, or vineyards, which produce fruit or nuts, before the tax year in which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

Line 15

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years.

Line 16

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not deduct depreciation on:

- your home, furniture, or other personal items,
- land,
- livestock you bought or raised for resale, or
- other property in your inventory.

Generally, you **MUST** use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

You may also choose under section 179 to expense part of the cost of certain depreciable property you bought in 1985 for use in your business. You may deduct a portion of the cost of recovery property that would otherwise qualify for investment credit. However, you may not depreciate or amortize the same costs. In general, for cars or other "listed property" placed in service in 1985, you may not take this deduction if the property is used 50% or less in your trade or business.

Figure your depreciation deduction, including the section 179 expense deduction, on **Form 4562**, Depreciation and Amortization. Enter on line 16 of Schedule F the amount from Form 4562, Part I. See **Depreciation and New Reporting Information Required for Listed Property** in "Changes You Should Note" on page 33.

Investment Credit. You may be able to take a credit for part of the cost of qualifying property used in your trade or business. To see if you qualify, get **Form 3468**, Computation of Investment Credit.

If you dispose of investment credit property before the end of its class life or life years, the business use percentage decreases, or the use of the property otherwise changes so that it no longer qualifies, you may have to refigure the credit. Get **Form 4255**, Recapture of Investment Credit, for details.

Line 17

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 28. Examples are insurance, health, and welfare programs. Do not include here amounts paid for yourself or your family.

Line 18

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. However, if the feed is to be consumed in a later tax year, the expenses might not be deductible in the year paid. See Publication 225 for more information on advance payments for feed.

Line 20

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

Line 22

Enter only the amount of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health, or disability insurance on yourself or your family.

Line 23

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor.

Caution: *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as farm labor the amount applicable to depreciation and other expenses claimed elsewhere.*

Enter on line 23b the jobs credit from **Form 5884**. Subtract line 23b from line 23a and enter the balance on line 23c. For more details, please get **Publication 906**, Jobs and Research Credits.

Line 24

Enter what you paid to clear land so you could farm it. Do not enter more than $5,000 or 25% of your taxable income from farming, whichever is less. (See Publication 225 for the definition of taxable income from farming for purposes of the limitation.)

If you choose to deduct land clearing expenses for 1985, you must attach a statement to your tax return. See Publication 225 for details on what you must include in this statement.

Line 25

Enter what you paid to rent machinery used on your farm.

Line 26

If you have a mortgage on your farm (real property), enter on line 26 the interest you paid to financial institutions. If you paid $600 or more of interest on this mortgage, you should receive **Form 1098**, Mortgage Interest Statement, or similar statement, showing the total interest received from you during 1985. You should receive this statement by January 31, 1986. If you and at least one other person (other than your spouse if you file a joint return) were liable for, and paid interest on, the mortgage and the other person received the Form 1098, attach a statement to your return showing the name and address of the person who received the Form 1098. In the right margin, next to line 26, write "see attached."

Line 27

Enter the interest on other loans related to this farm. If you prepaid interest in 1985 for years after 1985, include only the part that applies to 1985.

Line 28

Enter the amount you paid to pension, profit-sharing, or annuity plans for your employees. If the plan included you as an owner-employee, see the instructions for Schedule C, line 22, on page 29. Enter the amount you paid for yourself on Form 1040, line 27.

Line 29

Enter what you paid to rent pasture or farm land.

Line 30

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery, and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes.

Line 34

You can deduct the following taxes:

- Real estate and personal property taxes on farm business assets.
- Social security taxes you paid to match what you are required to withhold from farm employees' wages.

Do not deduct:

- Federal income taxes
- Estate and gift taxes
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal property
- Other taxes not related to the farm business.

Line 35

Enter what you paid for gas, electricity, water, etc., for business use on the farm. Do not include personal utilities.

Line 37

Enter expenses not listed on another line, such as:

- Office supplies
- Advertising
- Car and truck expenses. You can deduct what it cost you to run your car or truck, or take the fixed mileage rate.

Note: *If you claim any car or truck expenses, you must complete Part III of **Form 4562**, Depreciation and Amortization.*

The fixed rate is 21 cents a mile up to 15,000 miles, and 11 cents a mile for each mile after that. If you use more than one vehicle for business, you must use the actual cost. If you use the vehicle for both personal and farm purposes, show only the miles (or costs), which apply to farming.

For vehicles that have been fully depreciated, the rate is 11 cents a mile.

If you use the fixed rate, the vehicle is considered to have a useful life of 60,000 miles of business use at the maximum fixed mileage rate.

If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS.

For more details, get **Publication 463**, Travel, Entertainment, and Gift Expenses.

Note: ***If you use certain highway trucks, truck trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Federal highway use tax on these vehicles. Get Form 2290, Heavy Vehicle Use Tax Return, to see whether you are subject to the tax.***

- Any loss from this activity that was not allowed as a deduction last year because of the at-risk provisions. This is treated as a deduction allocable to this activity in 1985.
- Amortization of qualifying forestation and reforestation costs over an 84-month period.
- Amortization of certain business startup costs over a period of at least 60 months.

Use Form 4562 to figure your amortization deduction. Include on line 37 of Schedule F the amount of the deduction from Form 4562, Part II.

For more information on amortization, see **Publication 535**, Business Expenses.

Line 39

If you have a loss, go on to line 40 before entering your loss on line 39. If you fail to answer the question on line 40, processing of your tax return may be delayed.

Enter the net profit or deductible loss here and on Form 1040, line 19, and Schedule SE, Part I, line 1 (or Form 1041, line 5). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 8.

Line 40

If you have (1) a loss from any farming activity that you engaged in as a trade or business or for the production of income, except the holding of real property (other than mineral property), and (2) you have amounts for which you are not at risk in the activity, use **Form 6198**, Computation of Deductible Loss From an Activity Described in Section 465(c), to determine the allowable loss to report on Schedule F.

Answer the question on line 40 "**YES**" if you have any amounts for which you are not at risk for this farm such as the following:

1. nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire your interest in the activity unless they are secured by property not used in the activity; or
2. amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement; or
3. loans from someone who has an interest in the activity, other than as a creditor, or who is related, under section 168(e)(4), to a person (other than yourself) having such an interest; or
4. amounts contributed to the activity, or to your interest in the activity that is covered by

- nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or
- loans from a person decribed in 3 above.

If you do not have any of these kinds of amounts for which you are not at risk in this business, then answer the question "**NO**" and enter your loss on line 39.

If you answered "**YES**" to the question on line 40, get Form 6198 to determine the amount of deductible loss and enter that amount on line 39. If your at-risk amount is zero or less, enter zero on line 39.

If, in addition to the amount that you report on Schedule F, you sell or otherwise dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198.

Any loss from this activity not allowed for 1985 is treated as a deduction allocable to the activity in 1986.

For more details, get **Publication 536**, Net Operating Losses and the At-Risk Limits. Also see Form 6198 and its instructions for more information.

Part III

Farm Income

Accrual Method

If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must inventory your animals and crops if you use this method. See **Publication 538**, Accounting Periods and Methods, for exceptions, inventory methods, and how to change methods of accounting.

Line 41

Enter the amount you got from the sales of livestock, produce, grains, and other products you raised.

Lines 42 through 45

See instructions for Part I, lines 7, 8, 10, and 11.

1985 Tax Table

Your zero bracket amount has been built into the Tax Table.

Based on Taxable Income

For persons with taxable incomes of less than $50,000.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is $25,325. First, they find the $25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $3,545. This is the tax amount they must write on line 38 of their return.

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
25,200	25,250	4,513	3,523	5,614	4,177
25,250	25,300	4,528	3,534	5,633	4,191
25,300	25,350	4,543	3,545	5,652	4,205
25,350	25,400	4,558	3,556	5,671	4,219

If line 37 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
$0	$1,775	$0	$0	$0	$0
1,775	1,800	0	0	2	0
1,800	1,825	0	0	5	0
1,825	1,850	0	0	7	0
1,850	1,875	0	0	10	0
1,875	1,900	0	0	13	0
1,900	1,925	0	0	16	0
1,925	1,950	0	0	18	0
1,950	1,975	0	0	21	0
1,975	2,000	0	0	24	0
2,000					
2,000	2,025	0	0	27	0
2,025	2,050	0	0	29	0
2,050	2,075	0	0	32	0
2,075	2,100	0	0	35	0
2,100	2,125	0	0	38	0
2,125	2,150	0	0	40	0
2,150	2,175	0	0	43	0
2,175	2,200	0	0	46	0
2,200	2,225	0	0	49	0
2,225	2,250	0	0	51	0
2,250	2,275	0	0	54	0
2,275	2,300	0	0	57	0
2,300	2,325	0	0	60	0
2,325	2,350	0	0	62	0
2,350	2,375	0	0	65	0
2,375	2,400	0	0	68	0

If line 37 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,400	2,425	2	0	71	2
2,425	2,450	5	0	73	5
2,450	2,475	8	0	76	8
2,475	2,500	11	0	79	11
2,500	2,525	13	0	82	13
2,525	2,550	16	0	84	16
2,550	2,575	19	0	87	19
2,575	2,600	22	0	90	22
2,600	2,625	24	0	93	24
2,625	2,650	27	0	95	27
2,650	2,675	30	0	98	30
2,675	2,700	33	0	101	33
2,700	2,725	35	0	104	35
2,725	2,750	38	0	106	38
2,750	2,775	41	0	109	41
2,775	2,800	44	0	112	44
2,800	2,825	46	0	115	46
2,825	2,850	49	0	117	49
2,850	2,875	52	0	120	52
2,875	2,900	55	0	123	55
2,900	2,925	57	0	126	57
2,925	2,950	60	0	129	60
2,950	2,975	63	0	132	63
2,975	3,000	66	0	135	66
3,000					
3,000	3,050	70	0	140	70
3,050	3,100	75	0	146	75
3,100	3,150	81	0	152	81
3,150	3,200	86	0	158	86
3,200	3,250	92	0	164	92
3,250	3,300	97	0	170	97
3,300	3,350	103	0	176	103
3,350	3,400	108	0	182	108

If line 37 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
3,400	3,450	114	0	188	114
3,450	3,500	119	0	194	119
3,500	3,550	125	0	200	125
3,550	3,600	131	4	206	130
3,600	3,650	137	9	212	136
3,650	3,700	143	15	218	141
3,700	3,750	149	20	224	147
3,750	3,800	155	26	230	152
3,800	3,850	161	31	236	158
3,850	3,900	167	37	242	163
3,900	3,950	173	42	248	169
3,950	4,000	179	48	254	174
4,000					
4,000	4,050	185	53	261	180
4,050	4,100	191	59	268	185
4,100	4,150	197	64	275	191
4,150	4,200	203	70	282	196
4,200	4,250	209	75	289	202
4,250	4,300	215	81	296	207
4,300	4,350	221	86	303	213
4,350	4,400	227	92	310	218
4,400	4,450	233	97	317	224
4,450	4,500	239	103	324	229
4,500	4,550	245	108	331	235
4,550	4,600	251	114	338	240
4,600	4,650	258	119	345	246
4,650	4,700	265	125	352	252
4,700	4,750	272	130	359	258
4,750	4,800	279	136	366	264
4,800	4,850	286	141	373	270
4,850	4,900	293	147	380	276
4,900	4,950	300	152	387	282
4,950	5,000	307	158	394	288

* This column must also be used by a qualifying widow(er)

Continued on next page

1985 Tax Table—*Continued*

If line 37 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
5,000					
5,000	5,050	314	163	401	294
5,050	5,100	321	169	408	300
5,100	5,150	328	174	415	306
5,150	5,200	335	180	422	312
5,200	5,250	342	185	429	318
5,250	5,300	349	191	436	324
5,300	5,350	356	196	443	330
5,350	5,400	363	202	450	336
5,400	5,450	370	207	457	342
5,450	5,500	377	213	464	348
5,500	5,550	384	218	471	354
5,550	5,600	391	224	478	360
5,600	5,650	398	229	485	366
5,650	5,700	405	235	492	372
5,700	5,750	412	240	499	378
5,750	5,800	419	246	506	384
5,800	5,850	426	252	513	390
5,850	5,900	433	258	520	396
5,900	5,950	440	264	527	402
5,950	6,000	447	270	534	408
6,000					
6,000	6,050	454	276	541	414
6,050	6,100	461	282	548	420
6,100	6,150	468	288	555	426
6,150	6,200	475	294	562	432
6,200	6,250	482	300	570	438
6,250	6,300	489	306	578	444
6,300	6,350	496	312	586	450
6,350	6,400	503	318	594	456
6,400	6,450	510	324	602	462
6,450	6,500	517	330	610	468
6,500	6,550	524	336	618	474
6,550	6,600	531	342	626	480
6,600	6,650	538	348	634	486
6,650	6,700	545	354	642	492
6,700	6,750	552	360	650	498
6,750	6,800	559	366	658	505
6,800	6,850	566	372	666	512
6,850	6,900	574	378	674	519
6,900	6,950	581	384	682	526
6,950	7,000	589	390	690	533
7,000					
7,000	7,050	596	396	698	540
7,050	7,100	604	402	706	547
7,100	7,150	611	408	714	554
7,150	7,200	619	414	722	561
7,200	7,250	626	420	730	568
7,250	7,300	634	426	738	575
7,300	7,350	641	432	746	582
7,350	7,400	649	438	754	589
7,400	7,450	656	444	762	596
7,450	7,500	664	450	770	603
7,500	7,550	671	456	778	610
7,550	7,600	679	462	786	617
7,600	7,650	686	468	794	624
7,650	7,700	694	474	802	631
7,700	7,750	701	480	810	638
7,750	7,800	709	486	818	645
7,800	7,850	716	492	826	652
7,850	7,900	724	498	834	659
7,900	7,950	731	505	842	666
7,950	8,000	739	512	850	673

If line 37 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
8,000					
8,000	8,050	746	519	858	680
8,050	8,100	754	526	866	687
8,100	8,150	761	533	874	694
8,150	8,200	769	540	882	701
8,200	8,250	776	547	890	708
8,250	8,300	784	554	898	715
8,300	8,350	791	561	906	722
8,350	8,400	799	568	915	729
8,400	8,450	806	575	924	736
8,450	8,500	814	582	933	743
8,500	8,550	821	589	942	750
8,550	8,600	829	596	951	757
8,600	8,650	836	603	960	764
8,650	8,700	844	610	969	771
8,700	8,750	851	617	978	778
8,750	8,800	859	624	987	785
8,800	8,850	866	631	996	792
8,850	8,900	874	638	1,005	799
8,900	8,950	882	645	1,014	806
8,950	9,000	890	652	1,023	813
9,000					
9,000	9,050	898	659	1,032	820
9,050	9,100	906	666	1,041	827
9,100	9,150	914	673	1,050	836
9,150	9,200	922	680	1,059	844
9,200	9,250	930	687	1,068	853
9,250	9,300	938	694	1,077	861
9,300	9,350	946	701	1,086	870
9,350	9,400	954	708	1,095	878
9,400	9,450	962	715	1,104	887
9,450	9,500	970	722	1,113	895
9,500	9,550	978	729	1,122	904
9,550	9,600	986	736	1,131	912
9,600	9,650	994	743	1,140	921
9,650	9,700	1,002	750	1,149	929
9,700	9,750	1,010	757	1,158	938
9,750	9,800	1,018	764	1,167	946
9,800	9,850	1,026	771	1,176	955
9,850	9,900	1,034	778	1,185	963
9,900	9,950	1,042	785	1,194	972
9,950	10,000	1,050	792	1,203	980
10,000					
10,000	10,050	1,058	799	1,212	989
10,050	10,100	1,066	806	1,221	997
10,100	10,150	1,074	813	1,230	1,006
10,150	10,200	1,082	820	1,239	1,014
10,200	10,250	1,090	827	1,248	1,023
10,250	10,300	1,098	834	1,257	1,031
10,300	10,350	1,106	841	1,266	1,040
10,350	10,400	1,114	848	1,275	1,048
10,400	10,450	1,122	855	1,284	1,057
10,450	10,500	1,130	862	1,293	1,065
10,500	10,550	1,138	869	1,302	1,074
10,550	10,600	1,146	876	1,313	1,082
10,600	10,650	1,154	883	1,324	1,091
10,650	10,700	1,162	890	1,335	1,099
10,700	10,750	1,170	897	1,346	1,108
10,750	10,800	1,178	904	1,357	1,116
10,800	10,850	1,186	911	1,368	1,125
10,850	10,900	1,194	918	1,379	1,133
10,900	10,950	1,202	925	1,390	1,142
10,950	11,000	1,210	932	1,401	1,150

If line 37 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
11,000					
11,000	11,050	1,218	939	1,412	1,159
11,050	11,100	1,226	946	1,423	1,167
11,100	11,150	1,234	953	1,434	1,176
11,150	11,200	1,242	960	1,445	1,184
11,200	11,250	1,250	967	1,456	1,193
11,250	11,300	1,259	974	1,467	1,201
11,300	11,350	1,268	981	1,478	1,210
11,350	11,400	1,277	988	1,489	1,218
11,400	11,450	1,286	995	1,500	1,227
11,450	11,500	1,295	1,002	1,511	1,235
11,500	11,550	1,304	1,009	1,522	1,244
11,550	11,600	1,313	1,016	1,533	1,252
11,600	11,650	1,322	1,023	1,544	1,261
11,650	11,700	1,331	1,030	1,555	1,269
11,700	11,750	1,340	1,037	1,566	1,278
11,750	11,800	1,349	1,044	1,577	1,286
11,800	11,850	1,358	1,051	1,588	1,295
11,850	11,900	1,367	1,058	1,599	1,303
11,900	11,950	1,376	1,065	1,610	1,312
11,950	12,000	1,385	1,072	1,621	1,320
12,000					
12,000	12,050	1,394	1,079	1,632	1,329
12,050	12,100	1,403	1,086	1,643	1,337
12,100	12,150	1,412	1,093	1,654	1,346
12,150	12,200	1,421	1,100	1,665	1,354
12,200	12,250	1,430	1,107	1,676	1,363
12,250	12,300	1,439	1,114	1,687	1,371
12,300	12,350	1,448	1,121	1,698	1,380
12,350	12,400	1,457	1,128	1,709	1,389
12,400	12,450	1,466	1,135	1,720	1,398
12,450	12,500	1,475	1,143	1,731	1,407
12,500	12,550	1,484	1,151	1,742	1,416
12,550	12,600	1,493	1,159	1,753	1,425
12,600	12,650	1,502	1,167	1,764	1,434
12,650	12,700	1,511	1,175	1,775	1,443
12,700	12,750	1,520	1,183	1,786	1,452
12,750	12,800	1,529	1,191	1,797	1,461
12,800	12,850	1,538	1,199	1,809	1,470
12,850	12,900	1,547	1,207	1,822	1,479
12,900	12,950	1,556	1,215	1,834	1,488
12,950	13,000	1,565	1,223	1,847	1,497
13,000					
13,000	13,050	1,574	1,231	1,859	1,506
13,050	13,100	1,583	1,239	1,872	1,515
13,100	13,150	1,592	1,247	1,884	1,524
13,150	13,200	1,601	1,255	1,897	1,533
13,200	13,250	1,610	1,263	1,909	1,542
13,250	13,300	1,619	1,271	1,922	1,551
13,300	13,350	1,628	1,279	1,934	1,560
13,350	13,400	1,637	1,287	1,947	1,569
13,400	13,450	1,646	1,295	1,959	1,578
13,450	13,500	1,656	1,303	1,972	1,587
13,500	13,550	1,666	1,311	1,984	1,596
13,550	13,600	1,676	1,319	1,997	1,605
13,600	13,650	1,686	1,327	2,009	1,614
13,650	13,700	1,696	1,335	2,022	1,623
13,700	13,750	1,706	1,343	2,034	1,632
13,750	13,800	1,716	1,351	2,047	1,641
13,800	13,850	1,726	1,359	2,059	1,650
13,850	13,900	1,736	1,367	2,072	1,659
13,900	13,950	1,746	1,375	2,084	1,668
13,950	14,000	1,756	1,383	2,097	1,677

* This column must also be used by a qualifying widow(er)

Continued on next page

1985 Tax Table—*Continued*

If line 37 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
14,000					
14,000	14,050	1,766	1,391	2,109	1,686
14,050	14,100	1,776	1,399	2,122	1,695
14,100	14,150	1,786	1,407	2,134	1,704
14,150	14,200	1,796	1,415	2,147	1,713
14,200	14,250	1,806	1,423	2,159	1,722
14,250	14,300	1,816	1,431	2,172	1,731
14,300	14,350	1,826	1,439	2,184	1,740
14,350	14,400	1,836	1,447	2,197	1,749
14,400	14,450	1,846	1,455	2,209	1,758
14,450	14,500	1,856	1,463	2,222	1,767
14,500	14,550	1,866	1,471	2,234	1,776
14,550	14,600	1,876	1,479	2,247	1,785
14,600	14,650	1,886	1,487	2,259	1,794
14,650	14,700	1,896	1,495	2,272	1,803
14,700	14,750	1,906	1,503	2,284	1,812
14,750	14,800	1,916	1,511	2,297	1,821
14,800	14,850	1,926	1,519	2,309	1,830
14,850	14,900	1,936	1,527	2,322	1,839
14,900	14,950	1,946	1,535	2,334	1,848
14,950	15,000	1,956	1,543	2,347	1,857
15,000					
15,000	15,050	1,966	1,551	2,359	1,866
15,050	15,100	1,976	1,559	2,372	1,875
15,100	15,150	1,986	1,567	2,384	1,884
15,150	15,200	1,996	1,575	2,397	1,893
15,200	15,250	2,006	1,583	2,409	1,902
15,250	15,300	2,016	1,591	2,422	1,911
15,300	15,350	2,026	1,599	2,434	1,920
15,350	15,400	2,036	1,607	2,447	1,929
15,400	15,450	2,046	1,615	2,459	1,938
15,450	15,500	2,056	1,623	2,472	1,947
15,500	15,550	2,066	1,631	2,484	1,956
15,550	15,600	2,076	1,639	2,497	1,965
15,600	15,650	2,086	1,647	2,511	1,975
15,650	15,700	2,098	1,655	2,525	1,985
15,700	15,750	2,109	1,663	2,539	1,995
15,750	15,800	2,121	1,671	2,553	2,005
15,800	15,850	2,132	1,679	2,567	2,015
15,850	15,900	2,144	1,687	2,581	2,025
15,900	15,950	2,155	1,695	2,595	2,035
15,950	16,000	2,167	1,703	2,609	2,045
16,000					
16,000	16,050	2,178	1,711	2,623	2,055
16,050	16,100	2,190	1,719	2,637	2,065
16,100	16,150	2,201	1,727	2,651	2,075
16,150	16,200	2,213	1,735	2,665	2,085
16,200	16,250	2,224	1,743	2,679	2,095
16,250	16,300	2,236	1,751	2,693	2,105
16,300	16,350	2,247	1,759	2,707	2,115
16,350	16,400	2,259	1,767	2,721	2,125
16,400	16,450	2,270	1,775	2,735	2,135
16,450	16,500	2,282	1,783	2,749	2,145
16,500	16,550	2,293	1,791	2,763	2,155
16,550	16,600	2,305	1,799	2,777	2,165
16,600	16,650	2,316	1,807	2,791	2,175
16,650	16,700	2,328	1,816	2,805	2,185
16,700	16,750	2,339	1,825	2,819	2,195
16,750	16,800	2,351	1,834	2,833	2,205
16,800	16,850	2,362	1,843	2,847	2,215
16,850	16,900	2,374	1,852	2,861	2,225
16,900	16,950	2,385	1,861	2,875	2,235
16,950	17,000	2,397	1,870	2,889	2,245
17,000					
17,000	17,050	2,408	1,879	2,903	2,255
17,050	17,100	2,420	1,888	2,917	2,265
17,100	17,150	2,431	1,897	2,931	2,275
17,150	17,200	2,443	1,906	2,945	2,285
17,200	17,250	2,454	1,915	2,959	2,295
17,250	17,300	2,466	1,924	2,973	2,305
17,300	17,350	2,477	1,933	2,987	2,315
17,350	17,400	2,489	1,942	3,001	2,325
17,400	17,450	2,500	1,951	3,015	2,335
17,450	17,500	2,512	1,960	3,029	2,345
17,500	17,550	2,523	1,969	3,043	2,355
17,550	17,600	2,535	1,978	3,057	2,365
17,600	17,650	2,546	1,987	3,071	2,375
17,650	17,700	2,558	1,996	3,085	2,385
17,700	17,750	2,569	2,005	3,099	2,395
17,750	17,800	2,581	2,014	3,113	2,405
17,800	17,850	2,592	2,023	3,127	2,415
17,850	17,900	2,604	2,032	3,141	2,425
17,900	17,950	2,615	2,041	3,155	2,435
17,950	18,000	2,627	2,050	3,169	2,445
18,000					
18,000	18,050	2,638	2,059	3,183	2,455
18,050	18,100	2,650	2,068	3,197	2,465
18,100	18,150	2,661	2,077	3,211	2,475
18,150	18,200	2,673	2,086	3,225	2,485
18,200	18,250	2,684	2,095	3,239	2,495
18,250	18,300	2,696	2,104	3,253	2,505
18,300	18,350	2,707	2,113	3,268	2,515
18,350	18,400	2,719	2,122	3,284	2,525
18,400	18,450	2,730	2,131	3,301	2,535
18,450	18,500	2,742	2,140	3,317	2,545
18,500	18,550	2,753	2,149	3,334	2,555
18,550	18,600	2,765	2,158	3,350	2,565
18,600	18,650	2,776	2,167	3,367	2,575
18,650	18,700	2,788	2,176	3,383	2,585
18,700	18,750	2,799	2,185	3,400	2,595
18,750	18,800	2,811	2,194	3,416	2,605
18,800	18,850	2,822	2,203	3,433	2,615
18,850	18,900	2,834	2,212	3,449	2,625
18,900	18,950	2,845	2,221	3,466	2,635
18,950	19,000	2,858	2,230	3,482	2,646
19,000					
19,000	19,050	2,871	2,239	3,499	2,658
19,050	19,100	2,884	2,248	3,515	2,670
19,100	19,150	2,897	2,257	3,532	2,682
19,150	19,200	2,910	2,266	3,548	2,694
19,200	19,250	2,923	2,275	3,565	2,706
19,250	19,300	2,936	2,284	3,581	2,718
19,300	19,350	2,949	2,293	3,598	2,730
19,350	19,400	2,962	2,302	3,614	2,742
19,400	19,450	2,975	2,311	3,631	2,754
19,450	19,500	2,988	2,320	3,647	2,766
19,500	19,550	3,001	2,329	3,664	2,778
19,550	19,600	3,014	2,338	3,680	2,790
19,600	19,650	3,027	2,347	3,697	2,802
19,650	19,700	3,040	2,356	3,713	2,814
19,700	19,750	3,053	2,365	3,730	2,826
19,750	19,800	3,066	2,374	3,746	2,838
19,800	19,850	3,079	2,383	3,763	2,850
19,850	19,900	3,092	2,392	3,779	2,862
19,900	19,950	3,105	2,401	3,796	2,874
19,950	20,000	3,118	2,410	3,812	2,886
20,000					
20,000	20,050	3,131	2,419	3,829	2,898
20,050	20,100	3,144	2,428	3,845	2,910
20,100	20,150	3,157	2,437	3,862	2,922
20,150	20,200	3,170	2,446	3,878	2,934
20,200	20,250	3,183	2,455	3,895	2,946
20,250	20,300	3,196	2,464	3,911	2,958
20,300	20,350	3,209	2,473	3,928	2,970
20,350	20,400	3,222	2,482	3,944	2,982
20,400	20,450	3,235	2,491	3,961	2,994
20,450	20,500	3,248	2,500	3,977	3,006
20,500	20,550	3,261	2,509	3,994	3,018
20,550	20,600	3,274	2,518	4,010	3,030
20,600	20,650	3,287	2,527	4,027	3,042
20,650	20,700	3,300	2,536	4,043	3,054
20,700	20,750	3,313	2,545	4,060	3,066
20,750	20,800	3,326	2,554	4,076	3,078
20,800	20,850	3,339	2,563	4,093	3,090
20,850	20,900	3,352	2,572	4,109	3,102
20,900	20,950	3,365	2,581	4,126	3,114
20,950	21,000	3,378	2,590	4,142	3,126
21,000					
21,000	21,050	3,391	2,599	4,159	3,138
21,050	21,100	3,404	2,610	4,175	3,150
21,100	21,150	3,417	2,621	4,192	3,162
21,150	21,200	3,430	2,632	4,208	3,174
21,200	21,250	3,443	2,643	4,225	3,186
21,250	21,300	3,456	2,654	4,241	3,198
21,300	21,350	3,469	2,665	4,258	3,210
21,350	21,400	3,482	2,676	4,274	3,222
21,400	21,450	3,495	2,687	4,291	3,234
21,450	21,500	3,508	2,698	4,307	3,246
21,500	21,550	3,521	2,709	4,324	3,258
21,550	21,600	3,534	2,720	4,340	3,270
21,600	21,650	3,547	2,731	4,357	3,282
21,650	21,700	3,560	2,742	4,373	3,294
21,700	21,750	3,573	2,753	4,390	3,306
21,750	21,800	3,586	2,764	4,406	3,318
21,800	21,850	3,599	2,775	4,423	3,330
21,850	21,900	3,612	2,786	4,439	3,342
21,900	21,950	3,625	2,797	4,456	3,354
21,950	22,000	3,638	2,808	4,472	3,366
22,000					
22,000	22,050	3,651	2,819	4,489	3,378
22,050	22,100	3,664	2,830	4,505	3,390
22,100	22,150	3,677	2,841	4,522	3,402
22,150	22,200	3,690	2,852	4,538	3,414
22,200	22,250	3,703	2,863	4,555	3,426
22,250	22,300	3,716	2,874	4,571	3,438
22,300	22,350	3,729	2,885	4,588	3,450
22,350	22,400	3,742	2,896	4,604	3,462
22,400	22,450	3,755	2,907	4,621	3,474
22,450	22,500	3,768	2,918	4,637	3,486
22,500	22,550	3,781	2,929	4,654	3,498
22,550	22,600	3,794	2,940	4,670	3,510
22,600	22,650	3,807	2,951	4,687	3,522
22,650	22,700	3,820	2,962	4,703	3,534
22,700	22,750	3,833	2,973	4,720	3,546
22,750	22,800	3,846	2,984	4,736	3,558
22,800	22,850	3,859	2,995	4,753	3,570
22,850	22,900	3,872	3,006	4,769	3,582
22,900	22,950	3,885	3,017	4,786	3,594
22,950	23,000	3,898	3,028	4,802	3,606

* This column must also be used by a qualifying widow(er)

Continued on next page

1985 Tax Table—*Continued*

If line 37 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
23,000					
23,000	23,050	3,911	3,039	4,819	3,618
23,050	23,100	3,924	3,050	4,835	3,630
23,100	23,150	3,937	3,061	4,852	3,642
23,150	23,200	3,950	3,072	4,868	3,654
23,200	23,250	3,963	3,083	4,885	3,666
23,250	23,300	3,976	3,094	4,901	3,678
23,300	23,350	3,989	3,105	4,918	3,690
23,350	23,400	4,002	3,116	4,934	3,702
23,400	23,450	4,015	3,127	4,951	3,714
23,450	23,500	4,028	3,138	4,967	3,726
23,500	23,550	4,041	3,149	4,984	3,738
23,550	23,600	4,054	3,160	5,000	3,750
23,600	23,650	4,067	3,171	5,017	3,762
23,650	23,700	4,080	3,182	5,033	3,774
23,700	23,750	4,093	3,193	5,050	3,786
23,750	23,800	4,106	3,204	5,066	3,798
23,800	23,850	4,119	3,215	5,083	3,810
23,850	23,900	4,132	3,226	5,101	3,822
23,900	23,950	4,145	3,237	5,120	3,834
23,950	24,000	4,158	3,248	5,139	3,846
24,000					
24,000	24,050	4,171	3,259	5,158	3,858
24,050	24,100	4,184	3,270	5,177	3,870
24,100	24,150	4,197	3,281	5,196	3,882
24,150	24,200	4,210	3,292	5,215	3,894
24,200	24,250	4,223	3,303	5,234	3,906
24,250	24,300	4,236	3,314	5,253	3,918
24,300	24,350	4,249	3,325	5,272	3,930
24,350	24,400	4,262	3,336	5,291	3,942
24,400	24,450	4,275	3,347	5,310	3,954
24,450	24,500	4,288	3,358	5,329	3,967
24,500	24,550	4,303	3,369	5,348	3,981
24,550	24,600	4,318	3,380	5,367	3,995
24,600	24,650	4,333	3,391	5,386	4,009
24,650	24,700	4,348	3,402	5,405	4,023
24,700	24,750	4,363	3,413	5,424	4,037
24,750	24,800	4,378	3,424	5,443	4,051
24,800	24,850	4,393	3,435	5,462	4,065
24,850	24,900	4,408	3,446	5,481	4,079
24,900	24,950	4,423	3,457	5,500	4,093
24,950	25,000	4,438	3,468	5,519	4,107
25,000					
25,000	25,050	4,453	3,479	5,538	4,121
25,050	25,100	4,468	3,490	5,557	4,135
25,100	25,150	4,483	3,501	5,576	4,149
25,150	25,200	4,498	3,512	5,595	4,163
25,200	25,250	4,513	3,523	5,614	4,177
25,250	25,300	4,528	3,534	5,633	4,191
25,300	25,350	4,543	3,545	5,652	4,205
25,350	25,400	4,558	3,556	5,671	4,219
25,400	25,450	4,573	3,567	5,690	4,233
25,450	25,500	4,588	3,578	5,709	4,247
25,500	25,550	4,603	3,589	5,728	4,261
25,550	25,600	4,618	3,600	5,747	4,275
25,600	25,650	4,633	3,612	5,766	4,289
25,650	25,700	4,648	3,624	5,785	4,303
25,700	25,750	4,663	3,637	5,804	4,317
25,750	25,800	4,678	3,649	5,823	4,331
25,800	25,850	4,693	3,662	5,842	4,345
25,850	25,900	4,708	3,674	5,861	4,359
25,900	25,950	4,723	3,687	5,880	4,373
25,950	26,000	4,738	3,699	5,899	4,387
26,000					
26,000	26,050	4,753	3,712	5,918	4,401
26,050	26,100	4,768	3,724	5,937	4,415
26,100	26,150	4,783	3,737	5,956	4,429
26,150	26,200	4,798	3,749	5,975	4,443
26,200	26,250	4,813	3,762	5,994	4,457
26,250	26,300	4,828	3,774	6,013	4,471
26,300	26,350	4,843	3,787	6,032	4,485
26,350	26,400	4,858	3,799	6,051	4,499
26,400	26,450	4,873	3,812	6,070	4,513
26,450	26,500	4,888	3,824	6,089	4,527
26,500	26,550	4,903	3,837	6,108	4,541
26,550	26,600	4,918	3,849	6,127	4,555
26,600	26,650	4,933	3,862	6,146	4,569
26,650	26,700	4,948	3,874	6,165	4,583
26,700	26,750	4,963	3,887	6,184	4,597
26,750	26,800	4,978	3,899	6,203	4,611
26,800	26,850	4,993	3,912	6,222	4,625
26,850	26,900	5,008	3,924	6,241	4,639
26,900	26,950	5,023	3,937	6,260	4,653
26,950	27,000	5,038	3,949	6,279	4,667
27,000					
27,000	27,050	5,053	3,962	6,298	4,681
27,050	27,100	5,068	3,974	6,317	4,695
27,100	27,150	5,083	3,987	6,336	4,709
27,150	27,200	5,098	3,999	6,355	4,723
27,200	27,250	5,113	4,012	6,374	4,737
27,250	27,300	5,128	4,024	6,393	4,751
27,300	27,350	5,143	4,037	6,412	4,765
27,350	27,400	5,158	4,049	6,431	4,779
27,400	27,450	5,173	4,062	6,450	4,793
27,450	27,500	5,188	4,074	6,469	4,807
27,500	27,550	5,203	4,087	6,488	4,821
27,550	27,600	5,218	4,099	6,507	4,835
27,600	27,650	5,233	4,112	6,526	4,849
27,650	27,700	5,248	4,124	6,545	4,863
27,700	27,750	5,263	4,137	6,564	4,877
27,750	27,800	5,278	4,149	6,583	4,891
27,800	27,850	5,293	4,162	6,602	4,905
27,850	27,900	5,308	4,174	6,621	4,919
27,900	27,950	5,323	4,187	6,640	4,933
27,950	28,000	5,338	4,199	6,659	4,947
28,000					
28,000	28,050	5,353	4,212	6,678	4,961
28,050	28,100	5,368	4,224	6,697	4,975
28,100	28,150	5,383	4,237	6,716	4,989
28,150	28,200	5,398	4,249	6,735	5,003
28,200	28,250	5,413	4,262	6,754	5,017
28,250	28,300	5,428	4,274	6,773	5,031
28,300	28,350	5,443	4,287	6,792	5,045
28,350	28,400	5,458	4,299	6,811	5,059
28,400	28,450	5,473	4,312	6,830	5,073
28,450	28,500	5,488	4,324	6,849	5,087
28,500	28,550	5,503	4,337	6,868	5,101
28,550	28,600	5,518	4,349	6,887	5,115
28,600	28,650	5,533	4,362	6,906	5,129
28,650	28,700	5,548	4,374	6,925	5,143
28,700	28,750	5,563	4,387	6,944	5,157
28,750	28,800	5,578	4,399	6,963	5,171
28,800	28,850	5,593	4,412	6,982	5,185
28,850	28,900	5,608	4,424	7,001	5,199
28,900	28,950	5,623	4,437	7,020	5,213
28,950	29,000	5,638	4,449	7,039	5,227
29,000					
29,000	29,050	5,653	4,462	7,058	5,241
29,050	29,100	5,668	4,474	7,077	5,255
29,100	29,150	5,683	4,487	7,096	5,269
29,150	29,200	5,698	4,499	7,115	5,283
29,200	29,250	5,713	4,512	7,134	5,297
29,250	29,300	5,728	4,524	7,153	5,311
29,300	29,350	5,743	4,537	7,172	5,325
29,350	29,400	5,758	4,549	7,191	5,339
29,400	29,450	5,773	4,562	7,210	5,353
29,450	29,500	5,788	4,574	7,229	5,367
29,500	29,550	5,803	4,587	7,248	5,381
29,550	29,600	5,818	4,599	7,267	5,395
29,600	29,650	5,833	4,612	7,286	5,409
29,650	29,700	5,848	4,624	7,305	5,423
29,700	29,750	5,863	4,637	7,324	5,437
29,750	29,800	5,878	4,649	7,343	5,451
29,800	29,850	5,893	4,662	7,362	5,465
29,850	29,900	5,908	4,674	7,381	5,479
29,900	29,950	5,923	4,687	7,400	5,493
29,950	30,000	5,938	4,699	7,419	5,507
30,000					
30,000	30,050	5,955	4,712	7,438	5,523
30,050	30,100	5,972	4,724	7,457	5,539
30,100	30,150	5,989	4,737	7,476	5,555
30,150	30,200	6,006	4,749	7,495	5,571
30,200	30,250	6,023	4,762	7,514	5,587
30,250	30,300	6,040	4,774	7,533	5,603
30,300	30,350	6,057	4,787	7,552	5,619
30,350	30,400	6,074	4,799	7,571	5,635
30,400	30,450	6,091	4,812	7,590	5,651
30,450	30,500	6,108	4,824	7,609	5,667
30,500	30,550	6,125	4,837	7,628	5,683
30,550	30,600	6,142	4,849	7,647	5,699
30,600	30,650	6,159	4,862	7,666	5,715
30,650	30,700	6,176	4,874	7,685	5,731
30,700	30,750	6,193	4,887	7,704	5,747
30,750	30,800	6,210	4,899	7,723	5,763
30,800	30,850	6,227	4,912	7,742	5,779
30,850	30,900	6,244	4,924	7,761	5,795
30,900	30,950	6,261	4,937	7,780	5,811
30,950	31,000	6,278	4,949	7,799	5,827
31,000					
31,000	31,050	6,295	4,962	7,818	5,843
31,050	31,100	6,312	4,974	7,837	5,859
31,100	31,150	6,329	4,987	7,856	5,875
31,150	31,200	6,346	5,001	7,875	5,891
31,200	31,250	6,363	5,015	7,894	5,907
31,250	31,300	6,380	5,029	7,915	5,923
31,300	31,350	6,397	5,043	7,936	5,939
31,350	31,400	6,414	5,057	7,957	5,955
31,400	31,450	6,431	5,071	7,978	5,971
31,450	31,500	6,448	5,085	7,999	5,987
31,500	31,550	6,465	5,099	8,020	6,003
31,550	31,600	6,482	5,113	8,041	6,019
31,600	31,650	6,499	5,127	8,062	6,035
31,650	31,700	6,516	5,141	8,083	6,051
31,700	31,750	6,533	5,155	8,104	6,067
31,750	31,800	6,550	5,169	8,125	6,083
31,800	31,850	6,567	5,183	8,146	6,099
31,850	31,900	6,584	5,197	8,167	6,115
31,900	31,950	6,601	5,211	8,188	6,131
31,950	32,000	6,618	5,225	8,209	6,147

* This column must also be used by a qualifying widow(er)

Continued on next page

1985 Tax Table—*Continued*

If line 37 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
32,000					
32,000	32,050	6,635	5,239	8,230	6,163
32,050	32,100	6,652	5,253	8,251	6,179
32,100	32,150	6,669	5,267	8,272	6,195
32,150	32,200	6,686	5,281	8,293	6,211
32,200	32,250	6,703	5,295	8,314	6,227
32,250	32,300	6,720	5,309	8,335	6,243
32,300	32,350	6,737	5,323	8,356	6,259
32,350	32,400	6,754	5,337	8,377	6,275
32,400	32,450	6,771	5,351	8,398	6,291
32,450	32,500	6,788	5,365	8,419	6,307
32,500	32,550	6,805	5,379	8,440	6,323
32,550	32,600	6,822	5,393	8,461	6,339
32,600	32,650	6,839	5,407	8,482	6,355
32,650	32,700	6,856	5,421	8,503	6,371
32,700	32,750	6,873	5,435	8,524	6,387
32,750	32,800	6,890	5,449	8,545	6,403
32,800	32,850	6,907	5,463	8,566	6,419
32,850	32,900	6,924	5,477	8,587	6,435
32,900	32,950	6,941	5,491	8,608	6,451
32,950	33,000	6,958	5,505	8,629	6,467
33,000					
33,000	33,050	6,975	5,519	8,650	6,483
33,050	33,100	6,992	5,533	8,671	6,499
33,100	33,150	7,009	5,547	8,692	6,515
33,150	33,200	7,026	5,561	8,713	6,531
33,200	33,250	7,043	5,575	8,734	6,547
33,250	33,300	7,060	5,589	8,755	6,563
33,300	33,350	7,077	5,603	8,776	6,579
33,350	33,400	7,094	5,617	8,797	6,595
33,400	33,450	7,111	5,631	8,818	6,611
33,450	33,500	7,128	5,645	8,839	6,627
33,500	33,550	7,145	5,659	8,860	6,643
33,550	33,600	7,162	5,673	8,881	6,659
33,600	33,650	7,179	5,687	8,902	6,675
33,650	33,700	7,196	5,701	8,923	6,691
33,700	33,750	7,213	5,715	8,944	6,707
33,750	33,800	7,230	5,729	8,965	6,723
33,800	33,850	7,247	5,743	8,986	6,739
33,850	33,900	7,264	5,757	9,007	6,755
33,900	33,950	7,281	5,771	9,028	6,771
33,950	34,000	7,298	5,785	9,049	6,787
34,000					
34,000	34,050	7,315	5,799	9,070	6,803
34,050	34,100	7,332	5,813	9,091	6,819
34,100	34,150	7,349	5,827	9,112	6,835
34,150	34,200	7,366	5,841	9,133	6,851
34,200	34,250	7,383	5,855	9,154	6,867
34,250	34,300	7,400	5,869	9,175	6,883
34,300	34,350	7,417	5,883	9,196	6,899
34,350	34,400	7,434	5,897	9,217	6,915
34,400	34,450	7,451	5,911	9,238	6,931
34,450	34,500	7,468	5,925	9,259	6,947
34,500	34,550	7,485	5,939	9,280	6,963
34,550	34,600	7,502	5,953	9,301	6,979
34,600	34,650	7,519	5,967	9,322	6,995
34,650	34,700	7,536	5,981	9,343	7,011
34,700	34,750	7,553	5,995	9,364	7,027
34,750	34,800	7,570	6,009	9,385	7,043
34,800	34,850	7,587	6,023	9,406	7,059
34,850	34,900	7,604	6,037	9,427	7,075
34,900	34,950	7,621	6,051	9,448	7,091
34,950	35,000	7,638	6,065	9,469	7,107

If line 37 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
35,000					
35,000	35,050	7,655	6,079	9,490	7,123
35,050	35,100	7,672	6,093	9,511	7,139
35,100	35,150	7,689	6,107	9,532	7,155
35,150	35,200	7,706	6,121	9,553	7,171
35,200	35,250	7,723	6,135	9,574	7,187
35,250	35,300	7,740	6,149	9,595	7,203
35,300	35,350	7,757	6,163	9,616	7,219
35,350	35,400	7,774	6,177	9,637	7,235
35,400	35,450	7,791	6,191	9,658	7,251
35,450	35,500	7,808	6,205	9,679	7,267
35,500	35,550	7,827	6,219	9,700	7,284
35,550	35,600	7,846	6,233	9,721	7,301
35,600	35,650	7,865	6,247	9,742	7,319
35,650	35,700	7,884	6,261	9,763	7,336
35,700	35,750	7,903	6,275	9,784	7,354
35,750	35,800	7,922	6,289	9,805	7,371
35,800	35,850	7,941	6,303	9,826	7,389
35,850	35,900	7,960	6,317	9,847	7,406
35,900	35,950	7,979	6,331	9,868	7,424
35,950	36,000	7,998	6,345	9,889	7,441
36,000					
36,000	36,050	8,017	6,359	9,910	7,459
36,050	36,100	8,036	6,373	9,931	7,476
36,100	36,150	8,055	6,387	9,952	7,494
36,150	36,200	8,074	6,401	9,973	7,511
36,200	36,250	8,093	6,415	9,994	7,529
36,250	36,300	8,112	6,429	10,015	7,546
36,300	36,350	8,131	6,443	10,036	7,564
36,350	36,400	8,150	6,457	10,057	7,581
36,400	36,450	8,169	6,471	10,078	7,599
36,450	36,500	8,188	6,485	10,099	7,616
36,500	36,550	8,207	6,499	10,120	7,634
36,550	36,600	8,226	6,513	10,141	7,651
36,600	36,650	8,245	6,527	10,162	7,669
36,650	36,700	8,264	6,543	10,183	7,686
36,700	36,750	8,283	6,560	10,204	7,704
36,750	36,800	8,302	6,576	10,225	7,721
36,800	36,850	8,321	6,593	10,246	7,739
36,850	36,900	8,340	6,609	10,267	7,756
36,900	36,950	8,359	6,626	10,288	7,774
36,950	37,000	8,378	6,642	10,309	7,791
37,000					
37,000	37,050	8,397	6,659	10,330	7,809
37,050	37,100	8,416	6,675	10,351	7,826
37,100	37,150	8,435	6,692	10,372	7,844
37,150	37,200	8,454	6,708	10,393	7,861
37,200	37,250	8,473	6,725	10,414	7,879
37,250	37,300	8,492	6,741	10,435	7,896
37,300	37,350	8,511	6,758	10,456	7,914
37,350	37,400	8,530	6,774	10,477	7,931
37,400	37,450	8,549	6,791	10,498	7,949
37,450	37,500	8,568	6,807	10,519	7,966
37,500	37,550	8,587	6,824	10,540	7,984
37,550	37,600	8,606	6,840	10,561	8,001
37,600	37,650	8,625	6,857	10,582	8,019
37,650	37,700	8,644	6,873	10,603	8,036
37,700	37,750	8,663	6,890	10,624	8,054
37,750	37,800	8,682	6,906	10,645	8,071
37,800	37,850	8,701	6,923	10,666	8,089
37,850	37,900	8,720	6,939	10,687	8,106
37,900	37,950	8,739	6,956	10,708	8,124
37,950	38,000	8,758	6,972	10,729	8,141

If line 37 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
38,000					
38,000	38,050	8,777	6,989	10,750	8,159
38,050	38,100	8,796	7,005	10,771	8,176
38,100	38,150	8,815	7,022	10,792	8,194
38,150	38,200	8,834	7,038	10,813	8,211
38,200	38,250	8,853	7,055	10,834	8,229
38,250	38,300	8,872	7,071	10,855	8,246
38,300	38,350	8,891	7,088	10,876	8,264
38,350	38,400	8,910	7,104	10,897	8,281
38,400	38,450	8,929	7,121	10,918	8,299
38,450	38,500	8,948	7,137	10,939	8,316
38,500	38,550	8,967	7,154	10,960	8,334
38,550	38,600	8,986	7,170	10,981	8,351
38,600	38,650	9,005	7,187	11,002	8,369
38,650	38,700	9,024	7,203	11,023	8,386
38,700	38,750	9,043	7,220	11,044	8,404
38,750	38,800	9,062	7,236	11,065	8,421
38,800	38,850	9,081	7,253	11,086	8,439
38,850	38,900	9,100	7,269	11,107	8,456
38,900	38,950	9,119	7,286	11,128	8,474
38,950	39,000	9,138	7,302	11,149	8,491
39,000					
39,000	39,050	9,157	7,319	11,170	8,509
39,050	39,100	9,176	7,335	11,191	8,526
39,100	39,150	9,195	7,352	11,212	8,544
39,150	39,200	9,214	7,368	11,233	8,561
39,200	39,250	9,233	7,385	11,254	8,579
39,250	39,300	9,252	7,401	11,275	8,596
39,300	39,350	9,271	7,418	11,296	8,614
39,350	39,400	9,290	7,434	11,317	8,631
39,400	39,450	9,309	7,451	11,338	8,649
39,450	39,500	9,328	7,467	11,359	8,666
39,500	39,550	9,347	7,484	11,380	8,684
39,550	39,600	9,366	7,500	11,401	8,701
39,600	39,650	9,385	7,517	11,422	8,719
39,650	39,700	9,404	7,533	11,443	8,736
39,700	39,750	9,423	7,550	11,464	8,754
39,750	39,800	9,442	7,566	11,485	8,771
39,800	39,850	9,461	7,583	11,506	8,789
39,850	39,900	9,480	7,599	11,527	8,806
39,900	39,950	9,499	7,616	11,548	8,824
39,950	40,000	9,518	7,632	11,569	8,841
40,000					
40,000	40,050	9,537	7,649	11,590	8,859
40,050	40,100	9,556	7,665	11,611	8,876
40,100	40,150	9,575	7,682	11,632	8,894
40,150	40,200	9,594	7,698	11,653	8,911
40,200	40,250	9,613	7,715	11,674	8,929
40,250	40,300	9,632	7,731	11,695	8,946
40,300	40,350	9,651	7,748	11,716	8,964
40,350	40,400	9,670	7,764	11,737	8,981
40,400	40,450	9,689	7,781	11,758	8,999
40,450	40,500	9,708	7,797	11,779	9,016
40,500	40,550	9,727	7,814	11,800	9,034
40,550	40,600	9,746	7,830	11,821	9,051
40,600	40,650	9,765	7,847	11,842	9,069
40,650	40,700	9,784	7,863	11,863	9,086
40,700	40,750	9,803	7,880	11,884	9,104
40,750	40,800	9,822	7,896	11,905	9,121
40,800	40,850	9,841	7,913	11,926	9,139
40,850	40,900	9,860	7,929	11,947	9,156
40,900	40,950	9,879	7,946	11,968	9,174
40,950	41,000	9,898	7,962	11,989	9,191

* This column must also be used by a qualifying widow(er)

Continued on next page

1985 Tax Table—*Continued*

If line 37 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
41,000					
41,000	41,050	9,917	7,979	12,010	9,209
41,050	41,100	9,936	7,995	12,031	9,226
41,100	41,150	9,955	8,012	12,052	9,244
41,150	41,200	9,974	8,028	12,073	9,261
41,200	41,250	9,993	8,045	12,094	9,279
41,250	41,300	10,012	8,061	12,115	9,296
41,300	41,350	10,031	8,078	12,136	9,314
41,350	41,400	10,050	8,094	12,157	9,331
41,400	41,450	10,069	8,111	12,178	9,349
41,450	41,500	10,088	8,127	12,199	9,366
41,500	41,550	10,107	8,144	12,220	9,384
41,550	41,600	10,126	8,160	12,241	9,401
41,600	41,650	10,145	8,177	12,262	9,419
41,650	41,700	10,164	8,193	12,283	9,436
41,700	41,750	10,183	8,210	12,304	9,454
41,750	41,800	10,202	8,226	12,325	9,471
41,800	41,850	10,221	8,243	12,346	9,489
41,850	41,900	10,240	8,259	12,367	9,506
41,900	41,950	10,259	8,276	12,388	9,524
41,950	42,000	10,278	8,292	12,409	9,541
42,000					
42,000	42,050	10,297	8,309	12,430	9,559
42,050	42,100	10,316	8,325	12,451	9,576
42,100	42,150	10,335	8,342	12,472	9,594
42,150	42,200	10,354	8,358	12,493	9,611
42,200	42,250	10,373	8,375	12,514	9,629
42,250	42,300	10,392	8,391	12,535	9,646
42,300	42,350	10,411	8,408	12,556	9,664
42,350	42,400	10,430	8,424	12,577	9,681
42,400	42,450	10,449	8,441	12,598	9,699
42,450	42,500	10,468	8,457	12,619	9,716
42,500	42,550	10,487	8,474	12,640	9,734
42,550	42,600	10,506	8,490	12,661	9,751
42,600	42,650	10,525	8,507	12,682	9,769
42,650	42,700	10,544	8,523	12,703	9,786
42,700	42,750	10,563	8,540	12,724	9,804
42,750	42,800	10,582	8,556	12,745	9,821
42,800	42,850	10,601	8,573	12,766	9,839
42,850	42,900	10,620	8,589	12,787	9,856
42,900	42,950	10,639	8,606	12,808	9,874
42,950	43,000	10,658	8,622	12,829	9,891
43,000					
43,000	43,050	10,677	8,639	12,850	9,909
43,050	43,100	10,696	8,655	12,871	9,926
43,100	43,150	10,715	8,672	12,892	9,944
43,150	43,200	10,734	8,688	12,913	9,961
43,200	43,250	10,754	8,705	12,934	9,979
43,250	43,300	10,775	8,721	12,955	9,996
43,300	43,350	10,796	8,738	12,976	10,014
43,350	43,400	10,817	8,754	12,997	10,031
43,400	43,450	10,838	8,771	13,018	10,049
43,450	43,500	10,859	8,787	13,039	10,066
43,500	43,550	10,880	8,804	13,060	10,084
43,550	43,600	10,901	8,820	13,081	10,101
43,600	43,650	10,922	8,837	13,102	10,119
43,650	43,700	10,943	8,853	13,123	10,136
43,700	43,750	10,964	8,870	13,144	10,154
43,750	43,800	10,985	8,886	13,165	10,171
43,800	43,850	11,006	8,903	13,186	10,189
43,850	43,900	11,027	8,919	13,207	10,206
43,900	43,950	11,048	8,936	13,228	10,224
43,950	44,000	11,069	8,952	13,249	10,241

If line 37 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
44,000					
44,000	44,050	11,090	8,969	13,270	10,259
44,050	44,100	11,111	8,985	13,291	10,276
44,100	44,150	11,132	9,002	13,312	10,294
44,150	44,200	11,153	9,018	13,333	10,311
44,200	44,250	11,174	9,035	13,354	10,329
44,250	44,300	11,195	9,051	13,375	10,346
44,300	44,350	11,216	9,068	13,396	10,364
44,350	44,400	11,237	9,084	13,417	10,381
44,400	44,450	11,258	9,101	13,438	10,399
44,450	44,500	11,279	9,117	13,459	10,416
44,500	44,550	11,300	9,134	13,480	10,434
44,550	44,600	11,321	9,150	13,502	10,451
44,600	44,650	11,342	9,167	13,524	10,469
44,650	44,700	11,363	9,183	13,547	10,486
44,700	44,750	11,384	9,200	13,569	10,504
44,750	44,800	11,405	9,216	13,592	10,521
44,800	44,850	11,426	9,233	13,614	10,539
44,850	44,900	11,447	9,249	13,637	10,556
44,900	44,950	11,468	9,266	13,659	10,574
44,950	45,000	11,489	9,282	13,682	10,591
45,000					
45,000	45,050	11,510	9,299	13,704	10,609
45,050	45,100	11,531	9,315	13,727	10,626
45,100	45,150	11,552	9,332	13,749	10,644
45,150	45,200	11,573	9,348	13,772	10,661
45,200	45,250	11,594	9,365	13,794	10,679
45,250	45,300	11,615	9,381	13,817	10,696
45,300	45,350	11,636	9,398	13,839	10,714
45,350	45,400	11,657	9,414	13,862	10,731
45,400	45,450	11,678	9,431	13,884	10,749
45,450	45,500	11,699	9,447	13,907	10,766
45,500	45,550	11,720	9,464	13,929	10,784
45,550	45,600	11,741	9,480	13,952	10,801
45,600	45,650	11,762	9,497	13,974	10,819
45,650	45,700	11,783	9,513	13,997	10,836
45,700	45,750	11,804	9,530	14,019	10,854
45,750	45,800	11,825	9,546	14,042	10,871
45,800	45,850	11,846	9,563	14,064	10,889
45,850	45,900	11,867	9,579	14,087	10,906
45,900	45,950	11,888	9,596	14,109	10,924
45,950	46,000	11,909	9,612	14,132	10,941
46,000					
46,000	46,050	11,930	9,629	14,154	10,959
46,050	46,100	11,951	9,645	14,177	10,976
46,100	46,150	11,972	9,662	14,199	10,994
46,150	46,200	11,993	9,678	14,222	11,011
46,200	46,250	12,014	9,695	14,244	11,029
46,250	46,300	12,035	9,711	14,267	11,046
46,300	46,350	12,056	9,728	14,289	11,064
46,350	46,400	12,077	9,744	14,312	11,081
46,400	46,450	12,098	9,761	14,334	11,099
46,450	46,500	12,119	9,777	14,357	11,116
46,500	46,550	12,140	9,794	14,379	11,134
46,550	46,600	12,161	9,810	14,402	11,155
46,600	46,650	12,182	9,827	14,424	11,176
46,650	46,700	12,203	9,843	14,447	11,197
46,700	46,750	12,224	9,860	14,469	11,218
46,750	46,800	12,245	9,876	14,492	11,239
46,800	46,850	12,266	9,893	14,514	11,260
46,850	46,900	12,287	9,909	14,537	11,281
46,900	46,950	12,308	9,926	14,559	11,302
46,950	47,000	12,329	9,942	14,582	11,323

If line 37 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
47,000					
47,000	47,050	12,350	9,959	14,604	11,344
47,050	47,100	12,371	9,975	14,627	11,365
47,100	47,150	12,392	9,992	14,649	11,386
47,150	47,200	12,413	10,008	14,672	11,407
47,200	47,250	12,434	10,025	14,694	11,428
47,250	47,300	12,455	10,041	14,717	11,449
47,300	47,350	12,476	10,058	14,739	11,470
47,350	47,400	12,497	10,074	14,762	11,491
47,400	47,450	12,518	10,091	14,784	11,512
47,450	47,500	12,539	10,107	14,807	11,533
47,500	47,550	12,560	10,124	14,829	11,554
47,550	47,600	12,581	10,140	14,852	11,575
47,600	47,650	12,602	10,157	14,874	11,596
47,650	47,700	12,623	10,174	14,897	11,617
47,700	47,750	12,644	10,193	14,919	11,638
47,750	47,800	12,665	10,212	14,942	11,659
47,800	47,850	12,686	10,231	14,964	11,680
47,850	47,900	12,707	10,250	14,987	11,701
47,900	47,950	12,728	10,269	15,009	11,722
47,950	48,000	12,749	10,288	15,032	11,743
48,000					
48,000	48,050	12,770	10,307	15,054	11,764
48,050	48,100	12,791	10,326	15,077	11,785
48,100	48,150	12,812	10,345	15,099	11,806
48,150	48,200	12,833	10,364	15,122	11,827
48,200	48,250	12,854	10,383	15,144	11,848
48,250	48,300	12,875	10,402	15,167	11,869
48,300	48,350	12,896	10,421	15,189	11,890
48,350	48,400	12,917	10,440	15,212	11,911
48,400	48,450	12,938	10,459	15,234	11,932
48,450	48,500	12,959	10,478	15,257	11,953
48,500	48,550	12,980	10,497	15,279	11,974
48,550	48,600	13,001	10,516	15,302	11,995
48,600	48,650	13,022	10,535	15,324	12,016
48,650	48,700	13,043	10,554	15,347	12,037
48,700	48,750	13,064	10,573	15,369	12,058
48,750	48,800	13,085	10,592	15,392	12,079
48,800	48,850	13,106	10,611	15,414	12,100
48,850	48,900	13,127	10,630	15,437	12,121
48,900	48,950	13,148	10,649	15,459	12,142
48,950	49,000	13,169	10,668	15,482	12,163
49,000					
49,000	49,050	13,190	10,687	15,504	12,184
49,050	49,100	13,211	10,706	15,527	12,205
49,100	49,150	13,232	10,725	15,549	12,226
49,150	49,200	13,253	10,744	15,572	12,247
49,200	49,250	13,274	10,763	15,594	12,268
49,250	49,300	13,295	10,782	15,617	12,289
49,300	49,350	13,316	10,801	15,639	12,310
49,350	49,400	13,337	10,820	15,662	12,331
49,400	49,450	13,358	10,839	15,684	12,352
49,450	49,500	13,379	10,858	15,707	12,373
49,500	49,550	13,400	10,877	15,729	12,394
49,550	49,600	13,421	10,896	15,752	12,415
49,600	49,650	13,442	10,915	15,774	12,436
49,650	49,700	13,463	10,934	15,797	12,457
49,700	49,750	13,484	10,953	15,819	12,478
49,750	49,800	13,505	10,972	15,842	12,499
49,800	49,850	13,526	10,991	15,864	12,520
49,850	49,900	13,547	11,010	15,887	12,541
49,900	49,950	13,568	11,029	15,909	12,562
49,950	50,000	13,589	11,048	15,932	12,583
50,000 or over—use tax rate schedules					

* This column must also be used by a qualifying widow(er)

1985 Tax Rate Schedules

Your zero bracket amount has been built into these Tax Rate Schedules.

Caution: You must use the Tax Table instead of these Tax Rate Schedules if your taxable income is less than $50,000 unless you use **Schedule G**, Income Averaging, to figure your tax. In that case, even if your taxable income is less than $50,000, use the rate schedules on this page to figure your tax.

Schedule X

Single Taxpayers

Use this Schedule if you checked **Filing Status Box 1** on Form 1040—

If the amount on Form 1040, line 37 is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$2 390	—0—	
2,390	3,540	11%	$2,390
3,540	4,580	$126.50 + 12%	3,540
4,580	6,760	251.30 + 14%	4,580
6,760	8,850	556.50 + 15%	6,760
8,850	11,240	870.00 + 16%	8,850
11,240	13,430	1,252.40 + 18%	11,240
13,430	15,610	1,646.60 + 20%	13,430
15,610	18,940	2,082.60 + 23%	15,610
18,940	24,460	2,848.50 + 26%	18,940
24,460	29,970	4,283.70 + 30%	24,460
29,970	35,490	5,936.70 + 34%	29,970
35,490	43,190	7,813.50 + 38%	35,490
43,190	57,550	10,739.50 + 42%	43,190
57,550	85,130	16,770.70 + 48%	57,550
85,130		30,009.10 + 50%	85,130

Schedule Z

Unmarried Heads of Household

(including certain married persons who live apart—see page 5 of the instructions)

Use this schedule if you checked **Filing Status Box 4** on Form 1040—

If the amount on Form 1040, line 37 is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$2,390	—0—	
2,390	4,580	11%	$2,390
4,580	6,760	$240.90 + 12%	4,580
6,760	9,050	502.50 + 14%	6,760
9,050	12,280	823.10 + 17%	9,050
12,280	15,610	1,372.20 + 18%	12,280
15,610	18,940	1,971.60 + 20%	15,610
18,940	24,460	2,637.60 + 24%	18,940
24,460	29,970	3,962.40 + 28%	24,460
29,970	35,490	5,505.20 + 32%	29,970
35,490	46,520	7,271.60 + 35%	35,490
46,520	63,070	11,132.10 + 42%	46,520
63,070	85,130	18,083.10 + 45%	63,070
85,130	112,720	28,010.10 + 48%	85,130
112,720	....	41,253.30 + 50%	112,720

Schedule Y

Married Taxpayers and Qualifying Widows and Widowers

Married Filing Joint Returns and Qualifying Widows and Widowers

Use this schedule if you checked **Filing Status Box 2 or 5** on Form 1040—

If the amount on Form 1040, line 37 is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$3,540	—0—	
3,540	5,720	11%	$3,540
5,720	7,910	$239.80 + 12%	5,720
7,910	12,390	502.60 + 14%	7,910
12,390	16,650	1,129.80 + 16%	12,390
16,650	21,020	1,811.40 + 18%	16,650
21,020	25,600	2,598.00 + 22%	21,020
25,600	31,120	3,605.60 + 25%	25,600
31,120	36,630	4,985.60 + 28%	31,120
36,630	47,670	6,528.40 + 33%	36,630
47,670	62,450	10,171.60 + 38%	47,670
62,450	89,090	15,788.00 + 42%	62,450
89,090	113,860	26,976.80 + 45%	89,090
113,860	169,020	38,123.30 + 49%	113,860
169,020		65,151.70 + 50%	169,020

Married Filing Separate Returns

Use this schedule if you checked **Filing Status Box 3** on Form 1040—

If the amount on Form 1040, line 37 is: Over—	But not over—	Enter on Form 1040, line 38	of the amount over—
$0	$1,770	—0—	
1,770	2,860	11%	$1,770
2,860	3,955	$119.90 + 12%	2,860
3,955	6,195	251.30 + 14%	3,955
6,195	8,325	564.90 + 16%	6,195
8,325	10,510	905.70 + 18%	8,325
10,510	12,800	1,299.00 + 22%	10,510
12,800	15,560	1,802.80 + 25%	12,800
15,560	18,315	2,492.80 + 28%	15,560
18,315	23,835	3,264.20 + 33%	18,315
23,835	31,225	5,085.80 + 38%	23,835
31,225	44,545	7,894.00 + 42%	31,225
44,545	56,930	13,488.40 + 45%	44,545
56,930	84,510	19,061.65 + 49%	56,930
84,510	....	32,575.85 + 50%	84,510

1985 Optional State Sales Tax Tables

(If you kept records that show you paid more sales tax than the table for your state indicates, you may claim the higher amount on Schedule A, line 8a.)

Your itemized deduction for general sales tax paid can be estimated from these tables plus any qualifying sales taxes paid on the items listed on page 20.

To use the tables:

Step 1—Figure your total available income. Use the total of the amount on Form 1040, line 33, and nontaxable income such as veterans' benefits, workers' compensation, nontaxable part of unemployment compensation or long term capital gains (however, do not include gains that are nontaxable because they were reinvested in similar property, such as a principal residence), nontaxable part of social security and railroad retirement benefits, dividend's exclusion, deduction for a married couple when both work, and public assistance payments.

Step 2—Count the number of exemptions for you and your family. Do not count exemptions claimed for being 65 or over or blind as part of your family size.

Step 3 A—If your total available income is not over $40,000, find the income line for your state on the tables and read across to find the amount of sales tax for your family size.

Step 3 B—If your income is over $40,000 but not over $100,000, find the deduction listed on the income line "$38,001–$40,000" for your family size and state. For each $5,000 (or part of $5,000) of income over $40,000, increase the deduction by the amount listed for the line "$40,001–$100,000."

Step 3 C—If your income is over $100,000, your sales tax deduction is limited to the deduction for income of $100,000. To figure your sales tax deduction use Step 3 B but don't go over $100,000.

Family size headings are shown after each state name (e.g., "1&2" = family size 1 & 2).

Income	Alabama[1] 1	2	3	4	5	Over 5	Arizona[2] 1&2	3	4	5	Over 5	Arkansas[1] 1	2	3	4	5	Over 5
$1 $8 000	91	113	120	130	141	160	105	120	120	127	133	102	127	134	143	153	173
$8 001 $10 000	107	129	140	151	164	185	124	142	142	150	157	119	145	156	167	178	199
$10 001 $12 000	121	144	159	171	185	207	141	162	163	171	179	135	161	176	188	201	223
$12 001 $14 000	135	158	176	190	204	227	157	181	183	192	200	150	176	195	208	222	245
$14 001 $16 000	148	170	192	207	223	246	173	199	203	211	219	164	190	212	227	242	266
$16 001 $18 000	160	182	208	224	240	265	187	217	222	229	238	177	203	229	245	261	285
$18 001 $20 000	172	193	222	240	257	282	201	233	240	247	256	189	215	245	262	279	304
$20 001 $22 000	183	204	236	255	273	298	215	249	258	264	274	201	226	260	279	296	321
$22 001 $24 000	194	214	250	269	288	314	228	265	275	281	291	213	237	275	295	313	338
$24 001 $26 000	204	224	263	283	303	329	241	280	292	297	307	224	248	289	310	329	355
$26 001 $28 000	214	234	276	297	317	344	253	295	308	313	323	235	258	303	325	344	371
$28 001 $30 000	224	243	289	310	331	358	265	309	324	328	338	246	268	316	339	359	386
$30 001 $32 000	234	252	301	323	344	372	277	323	340	343	353	256	278	329	353	374	401
$32 001 $34 000	244	261	313	336	357	385	289	337	355	358	368	266	287	342	367	388	415
$34 001 $36 000	253	269	324	348	370	398	300	350	370	372	382	276	296	354	380	402	429
$36 001 $38 000	262	277	335	360	383	411	311	363	385	386	396	286	305	366	393	416	443
$38 001 $40 000	271	285	346	372	395	423	322	376	399	400	410	295	313	377	405	429	456
$40 001 $100 000 (See Step 3B)	14	14	17	19	20	21	16	19	20	20	21	15	16	19	20	21	23

Income	California[3] 1&2	3&4	5	Over 5	Colorado[2] 1&2	3&4	5	Over 5	Connecticut[4] 1&2	3&4	5	Over 5	Dist. of Columbia 1	2	3	4	5	Over 5
$1 $8 000	125	147	155	164	43	51	54	57	107	118	124	125	94	112	125	125	132	140
$8 001 $10 000	147	173	183	193	50	61	64	68	127	141	148	150	110	129	145	146	155	164
$10 001 $12 000	167	198	208	219	57	70	74	78	146	163	171	173	125	145	164	166	177	186
$12 001 $14 000	186	220	232	243	64	78	83	87	163	184	192	195	139	159	182	186	197	206
$14 001 $16 000	204	242	255	266	70	86	91	95	180	204	213	216	152	173	198	205	216	225
$16 001 $18 000	222	263	276	288	76	94	99	103	196	224	232	236	165	186	213	223	234	244
$18 001 $20 000	238	282	297	309	82	101	107	111	212	243	251	256	177	198	228	240	252	261
$20 001 $22 000	254	301	317	330	87	108	115	119	227	261	270	275	189	210	242	256	268	278
$22 001 $24 000	270	320	336	349	92	115	122	127	242	279	288	294	200	221	256	272	284	294
$24 001 $26 000	285	338	355	368	97	122	129	134	256	296	305	312	211	232	269	287	300	310
$26 001 $28 000	299	355	373	386	102	129	136	141	270	313	322	330	222	242	282	302	315	325
$28 001 $30 000	313	372	391	404	107	135	143	148	284	330	339	347	232	252	295	317	330	340
$30 001 $32 000	327	389	408	422	112	141	150	155	297	346	355	364	242	262	307	332	345	354
$32 001 $34 000	341	405	425	439	117	147	156	162	310	362	371	381	252	272	319	346	359	368
$34 001 $36 000	354	421	441	455	122	153	162	168	323	378	387	397	262	281	330	360	373	382
$36 001 $38 000	367	436	457	471	126	159	168	174	335	393	402	413	271	290	341	373	387	396
$38 001 $40 000	380	451	473	487	130	165	174	180	347	408	417	429	280	299	352	386	400	409
$40 001 $100 000 (See Step 3B)	19	23	24	24	7	8	9	9	17	20	21	21	14	15	18	19	20	20

Income	Florida[1] 1&2	3	4	5	Over 5	Georgia[1] 1	2	3	4	5	Over 5	Hawaii 1&2	3	4	5	Over 5
$1 $8 000	104	123	123	130	139	82	103	110	116	125	141	158	180	183	190	204
$8 001 $10 000	124	145	146	155	164	95	117	127	135	145	161	181	206	209	219	235
$10 001 $12 000	142	166	168	178	187	107	130	143	152	163	180	201	228	234	245	263
$12 001 $14 000	159	186	189	200	209	118	141	157	167	179	198	220	249	256	269	288
$14 001 $16 000	176	204	210	221	230	129	152	171	182	195	214	238	268	277	292	312
$16 001 $18 000	192	222	229	241	250	139	162	184	196	210	229	254	286	297	313	335
$18 001 $20 000	207	239	248	260	269	149	171	196	209	224	244	270	303	315	333	356
$20 001 $22 000	222	255	267	278	288	158	180	208	222	237	258	285	319	333	352	377
$22 001 $24 000	236	271	285	296	306	167	189	219	234	250	271	299	335	350	371	397
$24 001 $26 000	250	287	302	314	324	176	198	230	246	262	283	313	350	366	389	416
$26 001 $28 000	264	302	319	331	341	184	206	240	258	274	295	326	364	382	406	434
$28 001 $30 000	277	317	336	348	357	192	213	250	269	286	307	339	378	397	423	451
$30 001 $32 000	290	331	353	364	373	200	220	260	280	297	319	351	391	412	439	468
$32 001 $34 000	303	345	369	380	389	208	227	270	290	308	330	363	404	426	454	485
$34 001 $36 000	315	359	385	396	405	215	234	279	300	319	341	375	416	440	469	501
$36 001 $38 000	327	373	400	412	420	222	241	288	310	330	352	386	428	454	484	517
$38 001 $40 000	339	386	415	427	435	229	247	297	320	340	362	397	440	467	499	533
$40 001 $100 000 (See Step 3B)	17	19	21	21	22	11	12	15	16	17	18	20	22	23	25	27

Income	Idaho 1	2	3	4	5	Over 5	Illinois[5] 1&2	3&4	5	Over 5	Indiana 1&2	3&4	5	Over 5
$1 $8 000	91	111	119	129	141	159	136	162	173	184	117	139	148	157
$8 001 $10 000	107	127	139	151	164	184	159	190	203	215	137	163	173	183
$10 001 $12 000	122	142	158	170	185	206	180	216	230	243	156	186	197	207
$12 001 $14 000	136	156	175	189	204	227	200	240	256	270	173	207	219	230
$14 001 $16 000	149	168	191	206	222	246	219	264	280	295	189	227	240	252
$16 001 $18 000	161	180	206	223	239	264	237	286	303	318	205	246	260	272
$18 001 $20 000	173	191	220	239	256	281	254	307	326	341	220	264	279	291
$20 001 $22 000	185	202	234	254	272	298	270	327	347	363	234	282	298	310
$22 001 $24 000	196	212	248	268	287	314	286	347	367	384	248	299	316	328
$24 001 $26 000	206	222	261	282	301	329	302	366	387	404	261	316	333	346
$26 001 $28 000	217	231	274	296	315	344	317	385	407	424	274	332	350	363
$28 001 $30 000	227	240	286	309	329	358	331	403	426	443	287	347	366	379
$30 001 $32 000	237	249	298	322	343	372	345	421	444	461	299	362	382	395
$32 001 $34 000	247	257	310	335	356	385	359	438	462	479	311	377	397	411
$34 001 $36 000	256	266	321	347	369	398	373	455	479	497	323	392	412	426
$36 001 $38 000	265	274	332	359	381	411	386	471	496	514	334	406	427	441
$38 001 $40 000	274	282	343	371	393	423	399	487	513	531	345	420	442	456
$40 001 $100 000 (See Step 3B)	14	14	17	19	20	21	20	24	26	27	17	21	22	23

Income	Iowa 1&2	3,4&5	Over 5	Kansas[1] 1	2	3	4	5	Over 5	Kentucky 1&2	3&4	5	Over 5
$1 $8 000	96	107	115	72	90	95	102	108	122	91	104	109	117
$8 001 $10 000	113	127	136	85	104	112	120	127	142	108	124	130	138
$10 001 $12 000	129	146	155	96	116	127	136	144	160	124	143	150	157
$12 001 $14 000	144	164	173	107	128	141	151	160	177	138	161	168	176
$14 001 $16 000	158	181	191	117	138	155	165	176	193	152	178	186	193
$16 001 $18 000	172	197	207	126	148	168	179	191	208	165	195	203	210
$18 001 $20 000	185	212	223	135	158	180	192	205	222	178	211	219	226
$20 001 $22 000	198	227	239	144	167	192	205	219	236	190	226	235	241
$22 001 $24 000	210	242	254	153	176	203	217	232	249	202	241	250	256
$24 001 $26 000	222	256	268	161	184	214	229	245	262	214	256	265	271
$26 001 $28 000	233	270	282	169	192	225	240	257	274	225	270	280	285
$28 001 $30 000	244	284	296	177	200	235	251	269	286	236	284	294	299
$30 001 $32 000	255	297	309	185	208	245	262	281	298	247	298	308	312
$32 001 $34 000	266	310	322	192	215	255	273	293	309	258	312	322	325
$34 001 $36 000	277	323	335	199	222	265	284	304	320	268	325	336	338
$36 001 $38 000	287	336	348	206	229	275	294	315	330	278	338	349	351
$38 001 $40 000	297	348	360	212	236	284	304	325	340	288	351	362	363
$40 001 $100 000 (See Step 3B)	15	17	18	11	12	14	15	16	17	14	18	18	18

Income	Louisiana[6] 1&2	3&4	5	Over 5	Maine[7] 1&2	3&4	5	Over 5	Maryland 1&2	3	4	5	Over 5	Massachusetts[8] 1&2	Over 2
$1 $8 000	76	86	89	94	93	105	110	115	80	90	90	94	98	58	63
$8 001 $10 000	90	103	107	112	110	125	131	136	95	108	108	113	118	69	76
$10 001 $12 000	104	119	124	129	126	144	150	157	110	125	125	131	136	79	89
$12 001 $14 000	117	134	140	145	141	162	169	176	124	141	143	149	154	89	101
$14 001 $16 000	129	149	155	161	155	179	187	194	137	157	160	166	171	98	113
$16 001 $18 000	141	163	170	176	169	196	204	211	150	172	177	182	188	107	124
$18 001 $20 000	153	177	184	190	182	212	220	228	163	186	193	198	203	116	135
$20 001 $22 000	164	190	198	204	195	227	236	244	175	200	209	213	219	124	146
$22 001 $24 000	175	203	211	217	208	242	252	260	187	214	225	228	234	132	157
$24 001 $26 000	186	215	224	230	220	257	267	275	198	227	240	243	249	140	168
$26 001 $28 000	196	227	237	243	232	272	282	290	209	240	255	257	263	148	178
$28 001 $30 000	206	239	250	256	243	286	297	305	220	253	270	271	278	155	188
$30 001 $32 000	216	251	263	268	254	300	312	319	231	265	285	285	292	162	198
$32 001 $34 000	226	263	275	280	265	314	326	333	242	277	299	299	305	169	208
$34 001 $36 000	236	275	287	292	276	328	340	347	253	289	313	313	319	176	217
$36 001 $38 000	245	286	299	304	287	341	354	361	263	301	327	327	332	183	227
$38 001 $40 000	254	297	310	315	297	354	367	374	273	313	341	341	345	190	236
$40 001 $100 000 (See Step 3B)	13	15	16	16	15	18	18	19	14	16	17	17	17	10	12

[1] Local sales taxes are not included. Add an amount based on the ratio between the local and state sales tax rates, considering the number of months each rate has been in effect.

[2] Local sales taxes are not included. Add the amount paid.

[3] The 1¼ percent local sales tax is included. If a ½ of 1 percent local sales tax for transportation is paid all year (Alameda, Contra Costa, Los Angeles, San Francisco, San Mateo, and Santa Cruz counties), add 8 percent of the table amounts. For Santa Clara county, add 15 percent of the table amounts.

[4] Sales tax paid on clothing purchased after March 31, 1985, may be added to the table amounts.

[5] Includes the sales tax on electricity, natural gas and telephone. The Illinois table is based on a combined 6 percent rate (5 state, 1 local). Residents of Du Page, Kane, Lake, McHenry and Will counties may add 5 percent. Cook county may add 19 percent. Chicago may add an additional 19 percent of the table amount. For other local sales tax, see footnote 1.

[6] If your local sales tax applies to food for home consumption, check your local newspaper during mid January for the correct deduction. Otherwise, see footnote 1.

[7] Sales tax paid on purchase of electricity of 750 KWH or more per month may be added to the table amounts.

[8] Sales tax paid on the purchase of any single item of clothing for $175 or more may be added to the table amounts.

[9] Sales tax paid on purchases of natural gas or electricity may be added to the table amounts. For local sales tax, see footnote 1.

[10] Local sales taxes are not included. If paid all year, add 26 percent of the table amount for each 1 percent of local sales tax rate. Otherwise, use a proportionate amount. For N.Y. City, add 107 percent of the table amount.

(Footnotes continued on next page)

1985 Optional State Sales Tax Tables—Continued

Income	Michigan				Minnesota [1]		Mississippi						Missouri [1]						Nebraska [1]				Nevada [1]				New Jersey	
Family size	1&2	3&4	5	Over 5	1&2	Over 2	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1&2	3&4	5	Over 5	1&2	3&4	5	Over 5	1&2	Over 2
$1–$8,000	88	102	108	113	86	99	167	201	215	227	242	271	100	120	127	136	147	165	73	83	88	92	94	106	111	115	76	83
$8,001–$10,000	103	121	127	133	101	118	194	231	250	264	282	313	118	138	149	159	171	191	85	99	104	108	112	128	134	138	91	101
$10,001–$12,000	118	138	145	151	115	136	220	257	282	298	318	350	134	155	168	180	193	214	97	113	118	123	129	148	154	159	105	118
$12,001–$14,000	131	154	161	168	129	152	244	282	312	330	352	385	149	170	187	200	214	235	108	127	132	138	145	167	174	179	118	134
$14,001–$16,000	144	169	177	184	142	168	266	304	340	360	383	418	163	184	204	219	233	256	119	140	144	151	160	186	193	199	131	150
$16,001–$18,000	156	184	192	199	154	183	287	326	367	388	413	449	177	197	221	236	251	275	129	152	159	164	174	204	211	217	144	165
$18,001–$20,000	168	198	207	214	166	198	308	346	392	415	442	478	190	209	237	253	269	293	138	164	171	177	188	221	229	235	156	180
$20,001–$22,000	180	211	221	228	177	212	327	365	416	441	470	506	203	221	252	269	286	310	147	175	183	189	202	238	246	253	167	194
$22,001–$24,000	191	224	234	241	188	226	346	384	440	466	496	533	215	233	267	285	302	327	156	186	194	200	215	254	263	270	178	208
$24,001–$26,000	202	237	247	254	198	240	364	401	462	490	522	559	227	244	281	300	317	343	165	197	205	211	228	270	279	287	189	222
$26,001–$28,000	212	249	260	267	208	253	382	418	484	513	547	584	238	254	295	315	332	358	173	207	216	222	241	286	295	303	200	236
$28,001–$30,000	222	261	272	280	218	266	399	435	506	536	571	608	249	264	308	329	347	373	181	217	227	233	253	301	311	319	211	249
$30,001–$32,000	232	273	284	292	228	279	416	451	527	558	594	631	260	274	321	343	361	388	189	227	237	244	265	316	326	335	221	262
$32,001–$34,000	242	284	296	304	238	291	432	467	547	580	617	654	271	284	334	357	375	402	197	237	247	254	277	331	341	350	231	275
$34,001–$36,000	252	295	308	316	247	303	448	482	566	601	639	676	282	293	347	370	389	416	204	247	257	264	288	346	356	365	241	288
$36,001–$38,000	261	306	319	327	256	315	463	497	585	622	661	698	292	302	359	383	402	429	211	256	267	274	299	360	371	380	251	301
$38,001–$40,000	270	317	330	338	265	327	478	511	604	642	682	719	302	311	371	395	415	442	216	265	276	283	310	374	385	394	261	313
$40,001–$100,000 (See Step 3B)	14	16	17	17	13	16	24	26	30	32	34	36	15	16	19	20	21	22	11	13	14	14	16	19	19	20	13	16

Income	New Mexico [1]						New York [10]				North Carolina [11]						North Dakota [1]				Ohio [1]				Oklahoma [1]						Pennsylvania	
Family size	1	2	3	4	5	Over 5	1&2	3&4	5	Over 5	1	2	3	4	5	Over 5	1&2	3&4	5	Over 5	1&2	3&4	5	Over 5	1	2	3	4	5	Over 5	1&2	Over 2
$1–$8,000	117	144	150	155	165	184	86	99	103	108	111	138	146	156	167	190	73	85	88	94	90	102	107	112	74	89	95	100	108	121	77	86
$8,001–$10,000	136	164	174	181	193	213	103	118	123	128	129	157	170	181	194	218	87	101	105	111	107	122	128	134	87	102	110	117	126	140	92	103
$10,001–$12,000	153	183	197	206	219	240	118	136	141	147	146	174	191	204	218	243	99	116	121	127	123	141	147	154	99	114	125	133	142	157	106	120
$12,001–$14,000	169	200	217	228	242	265	132	152	159	165	162	190	211	225	240	267	111	131	136	141	138	159	166	172	110	125	139	148	157	173	120	136
$14,001–$16,000	184	216	237	249	265	288	146	168	176	182	177	205	229	245	261	288	123	145	150	155	153	176	184	191	121	136	152	162	172	188	133	151
$16,001–$18,000	198	231	255	269	286	310	159	183	192	198	191	219	247	264	281	309	134	158	164	169	167	193	201	208	131	146	164	175	185	203	145	166
$18,001–$20,000	211	245	273	289	306	331	172	198	208	214	205	232	264	282	300	328	144	171	177	182	180	209	217	225	141	155	175	187	198	216	157	180
$20,001–$22,000	224	259	290	307	326	351	184	212	223	229	218	244	280	299	318	347	154	184	190	194	193	225	233	241	150	164	186	199	211	229	169	194
$22,001–$24,000	236	272	306	325	345	371	196	226	238	244	230	256	296	316	335	364	164	196	203	206	206	240	248	257	159	172	197	211	223	242	180	207
$24,001–$26,000	248	284	321	342	363	389	208	240	252	258	242	268	311	332	352	381	173	208	215	218	218	255	263	272	168	180	208	222	235	254	191	220
$26,001–$28,000	260	296	336	359	380	407	219	253	266	272	254	279	325	347	368	398	182	219	227	230	230	269	278	287	176	188	218	233	246	265	202	233
$28,001–$30,000	271	308	351	375	397	425	230	266	280	286	265	289	339	362	384	414	191	230	239	241	242	283	293	302	184	196	228	244	257	276	213	246
$30,001–$32,000	282	319	365	391	414	442	241	278	293	299	276	299	353	377	400	429	200	241	250	252	253	297	307	316	192	203	238	255	268	287	223	259
$32,001–$34,000	293	330	379	407	430	459	252	290	306	312	287	309	366	391	415	444	209	252	261	263	264	311	321	330	200	210	247	265	279	298	233	271
$34,001–$36,000	304	341	393	422	446	475	262	302	319	325	298	319	379	405	429	458	217	263	272	273	275	324	334	344	208	217	256	275	289	308	243	283
$36,001–$38,000	314	351	405	437	462	491	272	314	332	337	308	328	392	419	443	472	225	273	283	283	286	337	347	357	216	224	265	285	299	318	253	295
$38,001–$40,000	323	361	419	451	477	506	282	326	345	349	318	337	404	432	457	486	233	283	293	293	297	350	360	370	223	230	273	294	308	328	263	306
$40,001–$100,000 (See Step 3B)	16	18	21	23	24	25	14	16	17	17	16	17	20	22	23	24	12	14	15	15	15	18	18	19	11	12	14	15	15	16	13	15

Income	Rhode Island		South Carolina						South Dakota [2]						Tennessee [1]						Texas [1]				Utah [12]					
Family size	1&2	Over 2	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1&2	3&4	5	Over 5	1	2	3	4	5	Over 5
$1–$8,000	88	94	119	144	153	163	177	200	110	133	140	149	162	182	138	165	174	187	199	225	78	90	97	103	136	164	173	184	197	223
$8,001–$10,000	104	113	139	164	176	190	204	229	129	153	164	174	188	210	162	189	204	218	232	260	92	108	115	122	160	188	202	215	230	257
$10,001–$12,000	120	131	158	182	201	214	229	256	147	171	185	198	213	235	184	212	231	247	262	291	106	124	132	139	181	210	229	244	260	289
$12,001–$14,000	134	148	175	199	222	236	253	280	164	188	205	219	235	259	204	232	256	273	290	320	118	139	148	156	202	230	254	271	288	318
$14,001–$16,000	148	164	191	214	241	257	275	303	181	203	224	239	257	281	224	251	280	298	317	348	130	154	163	172	221	249	277	296	314	345
$16,001–$18,000	161	180	206	229	260	277	295	324	196	218	242	259	277	302	243	269	302	322	342	373	142	168	178	187	239	267	300	320	340	371
$18,001–$20,000	174	196	221	243	277	296	315	345	211	232	259	277	296	322	261	286	324	345	366	398	153	182	192	201	256	284	321	343	364	395
$20,001–$22,000	187	211	235	256	294	315	334	364	225	245	276	295	315	341	278	303	345	367	389	421	164	195	206	215	273	300	342	365	387	418
$22,001–$24,000	199	225	248	268	311	332	352	383	238	258	292	312	333	360	294	318	365	389	411	443	174	208	220	229	289	315	361	387	409	441
$24,001–$26,000	210	239	261	280	327	349	369	401	251	271	308	329	351	377	310	333	384	409	432	465	184	220	233	242	305	330	381	407	431	462
$26,001–$28,000	221	253	274	292	342	366	386	418	264	283	323	346	368	394	326	348	403	429	453	486	194	232	246	255	320	344	399	427	452	483
$28,001–$30,000	232	267	286	303	357	382	402	434	278	294	338	362	385	411	341	362	421	448	473	506	204	244	258	267	335	358	417	447	472	504
$30,001–$32,000	243	281	298	314	371	397	418	450	290	305	353	377	401	427	356	376	439	467	493	526	213	256	270	279	350	371	435	466	497	523
$32,001–$34,000	254	294	310	325	385	412	433	466	302	316	367	392	417	443	371	389	457	485	512	545	222	267	282	291	364	384	452	484	511	547
$34,001–$36,000	265	307	322	335	399	427	448	481	314	327	381	407	432	458	385	402	474	503	531	563	231	278	294	303	378	397	469	502	530	561
$36,001–$38,000	276	320	333	345	412	442	463	496	326	337	395	422	447	473	399	414	490	521	549	581	240	289	305	315	391	409	485	520	548	579
$38,001–$40,000	286	333	344	354	425	456	477	511	337	347	408	436	462	487	412	426	506	538	567	599	248	300	316	326	404	421	501	537	566	597
$40,001–$100,000 (See Step 3B)	14	17	17	18	21	23	24	26	17	17	20	22	23	24	21	21	25	27	28	30	12	15	16	16	20	21	25	27	28	30

Income	Vermont						Virginia [13]						Washington [14]				West Virginia				Wisconsin [15]				Wyoming [1]					
Family size	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1&2	3&4	5	Over 5	1&2	3&4	5	Over 5	1&2	3&4	5	Over 5	1	2	3	4	5	Over 5
$1–$8,000	46	52	61	61	64	68	88	111	117	127	137	156	136	154	156	165	105	119	123	130	103	115	119	125	81	98	104	109	117	132
$8,001–$10,000	54	62	72	72	76	81	104	127	137	148	159	179	162	185	189	198	125	142	147	154	123	137	142	149	95	112	121	127	136	152
$10,001–$12,000	62	71	82	83	88	93	118	141	155	166	179	200	187	214	219	230	143	164	170	177	141	158	164	171	107	125	136	144	153	170
$12,001–$14,000	70	79	92	94	99	104	131	154	171	184	197	220	210	242	248	259	160	184	192	199	158	178	185	192	119	136	151	159	169	187
$14,001–$16,000	78	87	101	105	110	114	143	167	187	201	215	238	232	268	277	288	176	204	212	220	175	197	205	212	130	147	164	173	184	202
$16,001–$18,000	85	95	110	115	120	124	155	178	202	216	231	255	254	293	304	315	192	223	232	240	191	216	224	231	140	157	176	187	198	217
$18,001–$20,000	92	102	119	125	130	134	166	189	216	231	247	271	274	318	330	341	207	241	251	259	206	233	242	250	150	167	188	200	212	231
$20,001–$22,000	98	109	127	135	140	143	177	199	230	245	262	286	294	342	356	367	222	258	270	278	220	251	260	268	159	176	200	213	225	244
$22,001–$24,000	104	116	135	145	149	152	188	209	243	259	276	301	314	365	381	392	236	275	288	296	234	268	278	285	168	185	211	225	237	257
$24,001–$26,000	110	123	143	154	158	161	198	219	256	273	290	315	333	388	405	417	250	292	306	313	248	284	295	302	177	193	222	236	249	269
$26,001–$28,000	116	129	150	163	167	169	208	228	268	286	304	329	351	410	429	441	264	308	323	330	262	300	312	318	186	201	232	247	261	281
$28,001–$30,000	122	135	157	172	176	178	218	237	280	298	317	342	369	432	453	464	277	324	340	347	275	316	328	334	194	209	242	258	273	293
$30,001–$32,000	128	141	164	181	185	186	227	246	292	310	330	355	387	453	476	487	290	340	357	363	288	331	344	350	202	216	252	269	284	304
$32,001–$34,000	134	147	171	190	194	194	236	254	303	322	342	368	405	474	499	510	303	355	373	379	301	346	360	366	210	223	261	280	294	315
$34,001–$36,000	140	153	178	198	202	202	245	262	314	334	354	380	422	495	522	532	315	370	389	395	313	361	375	381	218	230	270	290	304	326
$36,001–$38,000	145	159	185	206	210	210	254	270	325	345	366	391	439	515	544	554	327	385	405	411	325	376	390	396	226	237	279	300	314	336
$38,001–$40,000	150	164	191	214	218	218	263	277	336	356	378	402	455	535	566	575	339	399	420	426	337	390	405	410	233	244	288	310	324	346
$40,001–$100,000 (See Step 3B)	8	8	10	11	11	11	13	14	17	18	19	20	23	27	28	29	17	20	21	21	17	20	20	21	12	12	14	16	16	17

[11] The North Carolina table is based on a combined 4½ percent rate (3 state, 1½ local). If the ½ of 1 percent local sales tax is not paid, subtract 10 percent of the table amount.

[12] Local ¾s of 1 percent sales tax is included. If the ¼ of 1 percent county sales tax for transportation is paid all year, add 5 percent of the table amount. Otherwise, see footnote 1.

[13] Local 1 percent sales tax is included.

[14] The Washington table is based on a combined 7 percent rate (6.5 state, 0.5 local). For local sales tax, in addition to the ½ of 1 percent included in the table, see footnote 1.

[15] Sales tax paid on the purchase of natural gas or electricity (May through October) may be added to the table amounts.

How To Use Tele-Tax Information

Recorded Tax Information

IRS has recorded about 150 topics of tax information that answer many Federal tax questions. You can hear up to three topics on each call you make.

Automated Refund Information is available at selected locations after March 15. If it has been 10 weeks since you mailed your 1985 tax return, we will be able to check the status of your refund.

Tele-Tax is not a toll-free call. Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. A complete list of these topics and instructions on how to use Tele-Tax are on the next page.

***Note:** Cities with a 1 or 2 before them only have Recorded Tax Information. Cities with a 1 before them can be called only if you have a push-button (tone signalling) phone. Cities with a 2 before them can be called if you have a rotary (dial) or push-button (pulse dial) phone. Cities with a 3 before them have Recorded Tax Information and Automated Refund Information and can be called by using any type of phone.*

ALABAMA
1 Birmingham, 251-9454
2 Birmingham, 251-3881
1 Huntsville, 534-5203
1 Mobile, 433-6993
1 Montgomery, 262-8304

ALASKA
1 Anchorage, 562-1848
3 Anchorage, 561-7417

ARIZONA
3 Phoenix, 252-4909
1 Tucson, 624-9042

ARKANSAS
1 Little Rock, 372-3891
3 Little Rock, 374-3117

CALIFORNIA
1 Bakersfield, 861-4105
1 Carson, 632-3555
1 El Monte, 571-6902
1 Fresno, 268-5395
3 Laguna Niguel, 643-4246
3 Los Angeles, 617-3177
3 Oakland, 839-4245
1 Oxnard, 485-7236
1 Riverside, 351-6769
1 Sacramento, 448-4367
3 Sacramento, 448-4556
1 San Diego, 293-5020
1 San Francisco, 863-4039
1 San Jose, 293-5606
3 San Jose, 279-0576
1 Santa Ana, 836-2974
1 Santa Maria, 928-7503
1 Santa Rosa, 528-6233
1 Stockton, 463-6005
1 Van Nuys, 904-6393
1 Visalia, 733-8194

COLORADO
1 Colorado Springs, 597-6344
3 Denver, 592-1118
1 Ft. Collins, 221-0658

CONNECTICUT
1 Bridgeport, 335-0070
1 Hartford, 547-0015
2 Hartford, 247-5500
1 New Haven, 777-4594
1 Waterbury, 754-4235

DELAWARE
1 Dover, 674-1118
1 Wilmington, 652-0272
3 Wilmington, 571-1097

DISTRICT of COLUMBIA
3 Call 628-2929

FLORIDA
1 Daytona Beach, 253-0669
1 Ft. Lauderdale, 523-3100
3 Jacksonville, 353-9579
1 Miami, 374-5144
2 Miami, 372-0397
1 Orlando, 422-0592
2 Orlando, 843-0762
1 St. Petersburg, 578-0424
1 Tallahassee, 222-0807
1 Tampa, 229-0815
1 West Palm Beach, 655-1996

GEORGIA
1 Albany, 435-1415
3 Atlanta, 331-6572
1 Augusta, 722-9068
1 Columbus, 327-0298
1 Macon, 745-2890
1 Savannah, 355-9632

HAWAII
1 Honolulu, 546-7162
3 Honolulu, 946-4100

IDAHO
1 Boise, 383-0034
3 Boise, 344-8628

ILLINOIS
1 Aurora, 851-2718
1 Bloomington, 828-6116
1 Champaign, 398-1779
3 Chicago, 886-9614
1 East St. Louis, 875-4050
1 Ottawa, 433-1568
1 Peoria, 637-9305
1 Quad Cities, 326-1720
1 Rockford, 987-4280
1 Springfield, 789-0489
3 Springfield, 753-0316

INDIANA
1 Evansville, 422-1026
1 Fort Wayne, 484-3065
1 Gary, 884-4465
3 Indianapolis, 634-1550
1 South Bend, 232-5459

IOWA
1 Cedar Rapids, 399-2210
1 Des Moines, 284-4271
3 Des Moines, 284-4050
1 Quad Cities, 326-1720
1 Waterloo, 234-0817

KANSAS
1 Wichita, 264-3147
3 Wichita, 262-4454

KENTUCKY
1 Erlanger, 727-3338
1 Lexington, 233-2889
1 Louisville, 582-5599
2 Louisville, 582-6372

LOUISIANA
1 New Orleans, 529-2854
2 New Orleans, 589-4620

MAINE
2 Augusta, 623-3854
1 Portland, 775-0465

MARYLAND
3 Baltimore, 244-7306
1 Cumberland, 722-5331
1 Frederick, 663-5798
1 Hagerstown, 733-6815
1 Salisbury, 742-9458

MASSACHUSETTS
3 Boston, 523-8602
1 Springfield, 739-6624

MICHIGAN
1 Ann Arbor, 665-4544
3 Detroit, 961-4282
1 Flint, 238-4599
1 Grand Rapids, 451-2034
1 Kalamazoo, 343-0255
1 Lansing, 372-2454
1 Mt. Clemens, 463-9550
1 Pontiac, 858-2336
1 Saginaw, 753-9911

MINNESOTA
1 Duluth, 722-5494
1 Rochester, 288-5595
3 St. Paul, 224-4288

MISSISSIPPI
1 Gulfport, 863-3302
1 Jackson, 960-4168
3 Jackson, 960-4808

MISSOURI
1 Jefferson City, 636-8312
1 Kansas City, 421-3741
1 Springfield, 883-3419
3 St. Louis, 241-4700

MONTANA
1 Billings, 656-1422
1 Great Falls, 727-4902
1 Helena, 443-7034
3 Helena, 443-0600

NEBRASKA
1 Lincoln, 471-5450
1 Omaha, 221-3324
3 Omaha, 345-8224

NEVADA
1 Las Vegas, 385-1778
3 Las Vegas, 388-6925

NEW HAMPSHIRE
1 Manchester, 623-5778
2 Portsmouth, 431-0780

NEW JERSEY
1 Atlantic City, 348-2636
1 Camden, 966-3412
1 Hackensack, 487-1817
3 Newark, 624-1223
1 Paterson, 278-5442
1 Trenton, 599-2150

NEW MEXICO
1 Albuquerque, 766-1102
3 Albuquerque, 243-4557

NEW YORK
1 Albany, 465-8318
2 Albany, 465-3566
1 Binghamton, 722-8426
3 Brooklyn, 858-4461
3 Buffalo, 856-9320
3 Manhattan, 406-4080
1 Mineola, 248-6790
1 Poughkeepsie, 452-1877
1 Rochester, 454-3330
1 Smithtown, 979-0720
1 Syracuse, 471-1630
1 White Plains, 683-0134

NORTH CAROLINA
1 Asheville, 254-3044
1 Charlotte, 567-9885
1 Durham, 541-5283
1 Fayetteville, 483-0735
1 Greensboro, 378-1572
2 Greensboro, 379-1168
1 Raleigh, 755-1498
1 Winston-Salem, 725-3013

NORTH DAKOTA
1 Bismarck, 258-8210
1 Fargo, 232-9360
3 Fargo, 232-1070
1 Grand Forks, 746-0324
1 Minot, 838-1234

OHIO
1 Akron, 253-1170
1 Canton, 455-6061
3 Cincinnati, 421-0329
3 Cleveland, 522-3037
1 Columbus, 469-2266
1 Dayton, 225-7237
1 Lima, 224-0341
1 Mansfield, 525-3474
1 Toledo, 255-3743
1 Youngstown, 744-4200

OKLAHOMA
1 Oklahoma City, 235-3434
3 Oklahoma City, 235-4907
1 Tulsa, 599-0555

OREGON
1 Eugene, 687-6737
3 Portland, 294-5363
1 Salem, 399-5784

PENNSYLVANIA
1 Bethlehem, 861-0325
1 Erie, 459-7419
1 Harrisburg, 236-1356
1 Jenkintown, 887-1261
1 Lancaster, 392-0980
1 Norristown, 275-0242
3 Philadelphia, 592-8946
1 Pittsburgh, 281-3120
2 Pittsburgh, 281-3138
1 Reading, 373-4568
1 Scranton, 961-0325
1 Wilkes Barre, 823-9552
1 Williamsport, 323-4242

PUERTO RICO
1 & 2 Call 753-4055

RHODE ISLAND
1 Providence, 861-5220
2 Providence, 521-6440

SOUTH CAROLINA
1 Charleston, 722-0369
1 Columbia, 254-4749
3 Columbia, 799-8169
1 Greenville, 235-8093

SOUTH DAKOTA
3 Aberdeen, 229-6856
1 Brookings, 692-4507
1 Rapid City, 348-3454
1 Sioux Falls, 335-7081
1 Watertown, 882-4979

TENNESSEE
1 Chattanooga, 892-5577
1 Jackson, 664-1858
1 Johnson City, 282-1917
1 Knoxville, 521-7478
1 Memphis, 525-2611
3 Nashville, 242-1541

TEXAS
1 Austin, 479-0391
3 Austin, 478-6422
3 Dallas, 767-1792
1 El Paso, 778-9907
1 Ft. Worth, 334-3888
3 Houston, 850-8801
1 San Antonio, 680-9591

UTAH
1 Salt Lake City, 355-9328
3 Salt Lake City, 359-9218

VERMONT
1 Burlington, 658-0007
2 Burlington, 658-1149

VIRGINIA
3 Bailey's Crossroads, 557-0034
1 Bristol, 669-0565
1 Danville, 797-2223
1 Norfolk, 441-3623
1 Richmond, 771-2369
2 Richmond, 771-2165
1 Roanoke, 982-6062

WASHINGTON
3 Seattle, 343-7221
1 Spokane, 455-9213
1 Tacoma, 383-4668

WEST VIRGINIA
1 Charleston, 343-3597
1 Huntington, 523-0104
3 Parkersburg, 422-4011

WISCONSIN
1 Eau Claire, 834-6121
1 Green Bay, 433-3884
1 Madison, 264-5349
3 Milwaukee, 291-1783
1 Racine, 886-1615

WYOMING
1 Cheyenne, 634-1198
3 Cheyenne, 638-6109

How To Use Tele-Tax

Recorded Tax Information

1 Select, by number, the topic you wish to hear.
2 Have paper and pencil handy to take notes
3 Call the appropriate phone number
4 • If you have a push button (tone signalling) phone, follow the recorded instructions, or
• If you have a rotary (dial) or push button (pulse dial) phone, ask the IRS operator for the topic number you want to hear
5 • Push-button (tone signalling) service is available 24 hours a day, 7 days a week
• Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours (In Hawaii, from 6 30 A M to 1 00 P M)

Automated Refund Information

1 Have a copy of your tax return available since you will need to know the first social security number shown on your return, the filing status, and the exact amount of your refund
2 Call the appropriate phone number
3 Follow the recorded instructions
4 • Push button (tone signalling) service is available Monday through Friday from 6 30 A M to 7 P M (Hours may vary in your area)
• Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours (In Hawaii, from 6 30 A M to 1 00 P M)

Tele-Tax Topic Numbers and Subjects

Topic No.	Subject
	IRS Procedures and Services
100	IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
101	Tax assistance for handicapped individuals and the deaf
102	Small business tax workshops—Tax help for the new business person
103	Problem resolution program—Special help for problem situations
104	Public libraries—Tax information tapes and reproducible tax forms
105	Examination procedures and how to prepare for an audit
106	The collection process
107	Tax fraud—How to report
108	Special enrollment examination to practice before IRS
109	Organizations—How to apply for exempt status
	Filing Requirements, Filing Status, Exemptions
110	Who must file?
111	Which form—1040, 1040A, or 1040EZ?
112	When, where, and how to file
113	Filing requirements for a dependent child
114	Filing as single
115	Filing joint or separate
116	Filing as head of household
117	Filing as qualifying widow/widower
118	Filing status for separated individuals
119	Exemptions for age and blindness
120	Dependent—Who can be claimed?
121	Dependent child—Divorced or separated parents
122	Dependent—Items to include in determining support
126	Estimated tax
127	Amended returns
128	Decedents
	Types of Income
130	Wages and salaries
131	Tips
132	Interest received
133	Dividends and dividend exclusion
134	Refund of state and local taxes
135	Alimony received
136	Business income
137	Sole proprietorship
138	Capital gains and losses
139	Pensions and annuities
140	Pensions—The general rule
141	Lump-sum distributions—Profit-sharing plans
143	Rental income and expenses
200	Renting vacation property/Renting to relatives
201	Royalties
202	Farming and fishing income
203	Earnings for clergy members
204	Unemployment compensation
205	Gambling income and expenses
206	Bartering income
207	Scholarships, fellowships, and grants
208	Nontaxable income
209	Social security and tier 1 railroad retirement taxability
210	Social Security Benefit Statement-Form SSA 1099
	Adjustments to Income
211	Charitable contributions deduction for those who do not itemize
212	Deduction for married couples when both work
213	Moving expenses
214	Employee business expenses
215	Business use of car
216	Business travel expenses
217	Business entertainment expenses
218	Individual retirement accounts (IRA's)
219	Alimony paid
225	Bad debt deduction
226	Tax shelters
	Itemized Deductions
227	Should I itemize?
228	Medical and dental expenses
229	Medical insurance
231	Taxes
232	Sales tax
233	Interest expense
234	Contributions
235	Casualty losses
236	Miscellaneous expenses
237	Office-in-the-home expenses
238	Educational expenses
	Tax Computation
240	Tax table/Tax rate schedules
243	Tax and credits figured by IRS
244	Income averaging
300	Self-employment tax
301	Ten-year averaging for lump-sum distributions
303	Alternative minimum tax
304	Gift tax
305	Estate tax
	Tax Credits
306	Child care credit
307	Earned income credit
308	Residential energy credit
309	Credit for the elderly and the permanently and totally disabled
310	Tax credit for contributions to candidates for public office
311	Investment credit
312	Qualified royalty owners exemption (windfall profit tax)
	General Information
314	Substitute tax forms
315	Highlights of 1985 tax changes
316	Refunds—How long they should take
317	Copy of your tax return—How to get one
318	Forms/Publications—How to order
319	Tax shelter registration
320	Extensions for time to file your tax return
325	Form W 2—What to do if not received
327	IRS notices and bills/Penalty and interest charges
328	Tax benefits for low income Americans
329	Penalty for underpayment of estimated tax—Form 2210
330	Recordkeeping
331	How to choose a tax preparer
332	Audit appeal rights
333	Failure to pay child/spousal support
335	Withholding on interest and dividends
336	Highway use tax
337	Checklist/Common errors when preparing your tax return
338	Withholding on pensions and annuities
339	Your tax form is overdue—Let us hear from you
340	Second request for information about your tax form
341	Notice of intent to levy
342	Notice of underreported income—CP2000
	Basis of Assets, Depreciation, Sale of Assets
343	Sale of personal residence—General
344	Sale of personal residence—How to report gain
400	Sale of personal residence—Exclusion of gain, age 55 and over
401	Basis of assets
402	Depreciation—General
403	Depreciation—Accelerated cost recovery system
404	Installment sales
	Employer Tax Information
406	Social security withholding rates
407	Form W 2—Where, when and how to file
408	Form W-4—Employee's Withholding Allowance Certificate
409	Federal tax deposits—General
410	Employer identification number—How to apply
411	Paying taxes on your employees
412	Form 942—Employer's Quarterly Tax Return for Household Employees
413	Form 941—Deposit requirements
414	Form 941—Employer's Quarterly Federal Tax Return
415	Form 940—Deposit requirements
416	Form 940—Employer's Annual Federal Unemployment Tax Return
417	Targeted jobs credit
418	Tips—Withholding and reporting
	Tax Information for Aliens and U.S. Citizens Living Abroad
420	Resident and nonresident aliens
425	Dual-status alien
426	Alien tax clearance
428	Foreign earned income exclusion—General
429	Foreign earned income exclusion—Who qualifies?
430	Foreign earned income exclusion—What income qualifies?
431	Foreign tax credit
	The following topics are in Spanish
433	Who must file?
434	Which form to use?
435	Filing status—Single, married filing jointly, and married filing separately
436	Filing status—Head of household and qualifying widow/widower
437	Earned income credit
438	Highlights of 1985 tax changes
439	Forms and publications—How to order
440	Alien tax clearance
441	Refunds—How long they should take
442	IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
443	Social security and tier 1 railroad retirement taxability
444	Social Security Benefit Statement—Form SSA-1099

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must tell you our legal right to ask for the information; what major purposes we have in asking for it and how it will be used; what could happen if we do not receive it; and whether your response is voluntary, required to obtain a benefit, or mandatory under the law

For the Internal Revenue Service, the laws include tax returns and any papers filed with them and any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file This is so we know who you are, and can process your return and papers You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to states, the District of Columbia, and U.S commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

1985 Earned Income Credit Table

Caution: This is Not a Tax Table

To find your earned income credit: Read down the column titled "If line 3 or 4 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 16. Read across to the right and find the amount of the earned income credit Enter that amount on line 5 or 6 of the worksheet, whichever applies.

If line 3 or 4 of the worksheet is—		Your earned income credit is—	If line 3 or 4 of the worksheet is—		Your earned income credit is—	If line 3 or 4 of the worksheet is—		Your earned income credit is—	If line 3 or 4 of the worksheet is—		Your earned income credit is—	If line 3 or 4 of the worksheet is—		Your earned income credit is—
Over	But not over		Over	But not over		Over	But not over		Over	But not over		Over	But not over	
$0	$50	$3	$2,000	$2,050	$223	$4,000	$4,050	$443	$7,450	$7,500	$431	$9,450	$9,500	$186
50	100	8	2,050	2,100	228	4,050	4,100	448	7,500	7,550	425	9,500	9,550	180
100	150	14	2,100	2,150	234	4,100	4,150	454	7,550	7,600	419	9,550	9,600	174
150	200	19	2,150	2,200	239	4,150	4,200	459	7,600	7,650	413	9,600	9,650	168
200	250	25	2,200	2,250	245	4,200	4,250	465	7,650	7,700	406	9,650	9,700	162
250	300	30	2,250	2,300	250	4,250	4,300	470	7,700	7,750	400	9,700	9,750	156
300	350	36	2,300	2,350	256	4,300	4,350	476	7,750	7,800	394	9,750	9,800	150
350	400	41	2,350	2,400	261	4,350	4,400	481	7,800	7,850	388	9,800	9,850	144
400	450	47	2,400	2,450	267	4,400	4,450	487	7,850	7,900	382	9,850	9,900	138
450	500	52	2,450	2,500	272	4,450	4,500	492	7,900	7,950	376	9,900	9,950	131
500	550	58	2,500	2,550	278	4,500	4,550	498	7,950	8,000	370	9,950	10,000	125
550	600	63	2,550	2,600	283	4,550	4,600	503	8,000	8,050	364	10,000	10,050	119
600	650	69	2,600	2,650	289	4,600	4,650	509	8,050	8,100	358	10,050	10,100	113
650	700	74	2,650	2,700	294	4,650	4,700	514	8,100	8,150	351	10,100	10,150	107
700	750	80	2,700	2,750	300	4,700	4,750	520	8,150	8,200	345	10,150	10,200	101
750	800	85	2,750	2,800	305	4,750	4,800	525	8,200	8,250	339	10,200	10,250	95
800	850	91	2,800	2,850	311	4,800	4,850	531	8,250	8,300	333	10,250	10,300	89
850	900	96	2,850	2,900	316	4,850	4,900	536	8,300	8,350	327	10,300	10,350	83
900	950	102	2,900	2,950	322	4,900	4,950	542	8,350	8,400	321	10,350	10,400	76
950	1,000	107	2,950	3,000	327	4,950	5,000	547	8,400	8,450	315	10,400	10,450	70
1,000	1,050	113	3,000	3,050	333	5,000	6,500	550	8,450	8,500	309	10,450	10,500	64
1,050	1,100	118	3,050	3,100	338	6,500	6,550	547	8,500	8,550	303	10,500	10,550	58
1,100	1,150	124	3,100	3,150	344	6,550	6,600	541	8,550	8,600	296	10,550	10,600	52
1,150	1,200	129	3,150	3,200	349	6,600	6,650	535	8,600	8,650	290	10,600	10,650	46
1,200	1,250	135	3,200	3,250	355	6,650	6,700	529	8,650	8,700	284	10,650	10,700	40
1,250	1,300	140	3,250	3,300	360	6,700	6,750	523	8,700	8,750	278	10,700	10,750	34
1,300	1,350	146	3,300	3,350	366	6,750	6,800	516	8,750	8,800	272	10,750	10,800	28
1,350	1,400	151	3,350	3,400	371	6,800	6,850	510	8,800	8,850	266	10,800	10,850	21
1,400	1,450	157	3,400	3,450	377	6,850	6,900	504	8,850	8,900	260	10,850	10,900	15
1,450	1,500	162	3,450	3,500	382	6,900	6,950	498	8,900	8,950	254	10,900	10,950	9
1,500	1,550	168	3,500	3,550	388	6,950	7,000	492	8,950	9,000	248	10,950	10,999	3
1,550	1,600	173	3,550	3,600	393	7,000	7,050	486	9,000	9,050	241			
1,600	1,650	179	3,600	3,650	399	7,050	7,100	480	9,050	9,100	235	**$11,000 or more—you cannot take the credit**		
1,650	1,700	184	3,650	3,700	404	7,100	7,150	474	9,100	9,150	229			
1,700	1,750	190	3,700	3,750	410	7,150	7,200	468	9,150	9,200	223			
1,750	1,800	195	3,750	3,800	415	7,200	7,250	461	9,200	9,250	217			
1,800	1,850	201	3,800	3,850	421	7,250	7,300	455	9,250	9,300	211			
1,850	1,900	206	3,850	3,900	426	7,300	7,350	449	9,300	9,350	205			
1,900	1,950	212	3,900	3,950	432	7,350	7,400	443	9,350	9,400	199			
1,950	2,000	217	3,950	4,000	437	7,400	7,450	437	9,400	9,450	193			

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution: "Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that IRS employees give courteous responses and correct information to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your social security number or taxpayer identifying number when you write.

The IRS has a telephone service called Tele-Tax. It provides automated refund information and recorded tax information on about 150 topics covering such areas as filing requirements, dependents, itemized deductions, and tax credits. Tele-Tax is available 24 hours a day, 7 days a week, to taxpayers using push-button (tone signalling) telephones, and Monday through Friday, during office hours, to taxpayers using push-button (pulse dial) or rotary (dial) phones. See Tele-Tax Information in the index for the page numbers that contain telephone numbers, available topics, and instructions describing how to use this service.

ALABAMA
Call 1-800-424-1040

ALASKA
Anchorage, 561-7484
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257-1233

ARKANSAS
Call 1-800-424-1040

CALIFORNIA
Please call the telephone number shown in the white pages of your local telephone directory under U S Government, Internal Revenue Service, Federal Tax Assistance.

COLORADO
Denver, 825-7041

CONNECTICUT
Call 1-800-424-1040

DELAWARE
Wilmington, 573-6400

DISTRICT of COLUMBIA
Call 488-3100

FLORIDA
Jacksonville, 354-1760

GEORGIA
Atlanta, 522-0050

HAWAII
Oahu, 546-8660
All other islands, 1-800-232-2511

IDAHO
Call 1-800-424-1040

ILLINOIS
Chicago, 435-1040

INDIANA
Indianapolis, 269-5477

IOWA
Des Moines, 283-0523

KANSAS
Call 1-800-424-1040

KENTUCKY
Call 1-800-424-1040

LOUISIANA
Call 1-800-424-1040

MAINE
Call 1-800-424-1040

MARYLAND
Baltimore, 962-2590
Montgomery County, 488-3100
Prince George's County, 488-3100

MASSACHUSETTS
Boston, 523-1040

MICHIGAN
Detroit, 237-0800

MINNESOTA
Minneapolis, 291-1422
St Paul, 291-1422

MISSISSIPPI
Call 1-800-424-1040

MISSOURI
St Louis, 342-1040

MONTANA
Call 1-800-424-1040

NEBRASKA
Omaha, 422-1500

NEVADA
Call 1-800-424-1040

NEW HAMPSHIRE
Call 1-800-424-1040

NEW JERSEY
Newark, 622-0600

NEW MEXICO
Call 1-800-424-1040

NEW YORK
Bronx, 732-0100
Brooklyn, 596-3770
Buffalo, 855-3955
Manhattan, 732-0100
Nassau, 222-1131
Queens, 596-3770
Rockland County, 997-1510
Staten Island, 732-0100
Suffolk, 724-5000
Westchester County, 997-1510

NORTH CAROLINA
Greensboro, 274-3711

NORTH DAKOTA
Call 1-800-424-1040

OHIO
Cincinnati, 621-6281
Cleveland, 522-3000

OKLAHOMA
Call 1-800-424-1040

OREGON
Eugene, 485-8286
Portland, 221-3960
Salem, 581-8721

PENNSYLVANIA
Philadelphia, 574-9900
Pittsburgh, 281-0112

PUERTO RICO
San Juan Metro Area, 753-4040
Isla DOD, 753-4549

RHODE ISLAND
Call 1-800-424-1040

SOUTH CAROLINA
Call 1-800-424-1040

SOUTH DAKOTA
Call 1-800-424-1040

TENNESSEE
Nashville, 259-4601

TEXAS
Austin, 472-1974
Corpus Christi, 888-9431
Dallas, 742-2440
El Paso, 532-6116
Ft Worth, 263-9229
Houston, 965-0440
San Antonio, 229-1700

UTAH
Call 1-800-424-1040

VERMONT
Call 1-800-424-1040

VIRGINIA
Bailey's Crossroads, 557-9230
Richmond, 649-2361

WASHINGTON
Seattle, 442-1040

WEST VIRGINIA
Call 1-800-424-1040

WISCONSIN
Milwaukee, 271-3780

WYOMING
Call 1-800-424-1040

Note: If there is no number listed for your specific area, please call 1-800-424-1040.

Telephone Assistance Services for Deaf Taxpayers Who Have Access to TV / Telephone—TTY Equipment.

Hours of Operation

8 00 A M to 6 45 P M EST (Filing Season)

8 00 A M to 4 30 P M EST (Nonfiling Season)

Indiana residents, 1-800-382-4059

Elsewhere in U S, including Alaska, Hawaii, Virgin Islands, and Puerto Rico, 1-800-428-4732

Toll-Free "Forms Only" Telephone Numbers

If you only need to order tax forms and publications and do not have any tax questions, please call the number listed below for your area

ALASKA
Anchorage, 563-5313
Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA
Phoenix, 257-9722
Tucson, 882-0730

CALIFORNIA
Please call the telephone number shown in the white pages of your local telephone directory under U S Government, Internal Revenue Service, Federal Tax Assistance

COLORADO
Denver, 825-7041

GEORGIA
Atlanta, 331-6023

HAWAII
Honolulu, 546-7300
All other islands, 1-800-232-2511

ILLINOIS
Chicago, 435-1040

INDIANA
Indianapolis, 259-5477

IOWA
Des Moines, 283-0523

MICHIGAN
Detroit, 237-0794

MINNESOTA
St Paul, 224-7461

MISSOURI
Kansas City, 421-2330
St Louis, 231-6505

NEBRASKA
Omaha, 221-3321

OHIO
Cincinnati, 621-6281
Cleveland, 522-3000

OREGON
Eugene, 485-8286
Portland, 221-3933
Salem, 581-8721

PUERTO RICO
San Juan Metro Area, 753-4040
Isla DOD, 753-4549

TEXAS
Austin, 472-1974
Corpus Christi, 888-9431
Dallas, 742-2440
El Paso, 532-6116
Ft Worth, 263-9229
Houston, 965-0440
San Antonio, 229-1700

VIRGINIA
Richmond, 329-1052

WASHINGTON
Seattle, 442-5100

WISCONSIN
Milwaukee, 291-3244

Note: If there is no number listed for your state or specific area, please call **1-800-424-FORM (3676).**

How To Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below.

To save time, you can get the following items at many participating banks, post offices, and public libraries, or order them from IRS:

Form 1040, U S Individual Income Tax Return
Instructions for Form 1040

Form 1040A
Instructions for Form 1040A

Form 1040EZ
Instructions for Form 1040EZ

Schedule A for itemized deductions

Schedule B for interest income if more than $400; for dividends and other distributions on stock if more than $400; and for answering the Foreign Accounts or Foreign Trusts Questions

Schedule W for the deduction for a married couple when both work

You can photocopy the following items (as well as those listed above) at many participating public libraries or order them from IRS:

Schedule C, Profit or (Loss) From Business or Profession

Schedule D, Capital Gains and Losses and Reconciliation of Forms 1099-B

Schedule E, Supplemental Income Schedule

Schedule F, Farm Income and Expenses

Schedule G, Income Averaging

Schedule R, Credit for the Elderly and the Permanently and Totally Disabled

Schedule SE, Computation of Social Security Self-Employment Tax

Form 1040-ES, Estimated Tax for Individuals

Form 2106, Employee Business Expenses

Form 2119, Sale or Exchange of Principal Residence

Form 2210, Underpayment of Estimated Tax by Individuals

Form 2441, Credit for Child and Dependent Care Expenses

Form 3468, Computation of Investment Credit

Form 3903, Moving Expense Adjustment

Form 4136, Computation of Credit for Federal Tax on Gasoline and Special Fuels

Form 4562, Depreciation and Amortization

Form 4684, Casualties and Thefts

Form 4797, Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions

Form 4868, Application for Automatic Extension of Time To File U S Individual Income Tax Return

Form 5695, Residential Energy Credit

Form 8283, Noncash Charitable Contributions

Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents

How To Get Publications

You can read or photocopy the following publications at many participating public libraries or order them from IRS:

17	Your Federal Income Tax
54	Tax Guide for U S Citizens and Resident Aliens Abroad
334	Tax Guide for Small Business
463	Travel, Entertainment, and Gift Expenses
501	Exemptions
502	Medical and Dental Expenses
503	Child and Dependent Care Credit, and Employment Taxes for Household Employers
504	Tax Information for Divorced or Separated Individuals
505	Tax Withholding and Estimated Tax
506	Income Averaging
508	Educational Expenses
521	Moving Expenses
523	Tax Information on Selling Your Home
524	Credit for the Elderly and the Permanently and Totally Disabled
525	Taxable and Nontaxable Income
526	Charitable Contributions
527	Rental Property
529	Miscellaneous Deductions
530	Tax Information for Owners of Homes, Condominiums, and Cooperative Apartments
531	Reporting Income From Tips
533	Self-Employment Tax
545	Interest Expense
547	Nonbusiness Disasters, Casualties, and Thefts
550	Investment Income and Expenses
552	Recordkeeping for Individuals and a List of Tax Publications
553	Highlights of 1985 Tax Changes
554	Tax Information for Older Americans
575	Pension and Annuity Income
583	Information for Business Taxpayers
587	Business Use of Your Home
590	Individual Retirement Arrangements (IRAs)
596	Earned Income Credit
903	Energy Credits for Individuals
905	Tax Information on Unemployment Compensation
907	Tax Information for Handicapped and Disabled Individuals
910	Taxpayer's Guide to IRS Information, Assistance and Publications
915	Tax Information on Social Security Benefits (and Tier 1 Railroad Retirement Benefits)

Other publications and forms referred to in the instructions are also available without cost from the "Forms Distribution Center" for your state.

Where To Send Your Order for Free Forms and Publications

Please send your order to the "Forms Distribution Center" for your state. If there is more than one Center for your state, send the order to the Center nearest you.

Alabama—Caller No 848, Atlanta, GA 30370
Alaska—P O. Box 12626, Fresno, CA 93778
Arizona—P O. Box 2924, Austin, TX 78769
Arkansas—P.O. Box 6900, Florence, KY 41042
California—P O Box 12626, Fresno, CA 93778
Colorado—P O. Box 2924, Austin, TX 78769
Connecticut—P O Box 25866, Richmond, VA 23260
Delaware—P O Box 25866, Richmond, VA 23260
District of Columbia—P O. Box 25866, Richmond, VA 23260
Florida—Caller No. 848, Atlanta, GA 30370
Georgia—Caller No 848, Atlanta, GA 30370
Hawaii—P.O Box 12626, Fresno, CA 93778
Idaho—P.O Box 12626, Fresno, CA 93778
Illinois—P.O. Box 338, Kansas City, MO 64141
Indiana—P O. Box 6900, Florence, KY 41042
Iowa—P.O Box 338, Kansas City, MO 64141
Kansas—P O. Box 2924, Austin, TX 78769
Kentucky—P O. Box 6900, Florence, KY 41042
Louisiana—P.O. Box 6900, Florence, KY 41042
Maine—P O Box 25866, Richmond, VA 23260
Maryland—P O Box 25866, Richmond, VA 23260
Massachusetts—P.O. Box 25866, Richmond, VA 23260
Michigan—P O. Box 6900, Florence, KY 41042
Minnesota—P.O. Box 338, Kansas City, MO 64141
Mississippi—Caller No 848, Atlanta, GA 30370
Missouri—P O Box 338, Kansas City, MO 64141
Montana—P.O Box 338, Kansas City, MO 64141
Nebraska—P O Box 338, Kansas City, MO 64141
Nevada—P.O. Box 12626, Fresno, CA 93778
New Hampshire—P O Box 25866, Richmond, VA 23260
New Jersey—P.O. Box 25866, Richmond, VA 23260
New Mexico—P O. Box 2924, Austin, TX 78769
New York—P O. Box 25866, Richmond, VA 23260
North Carolina—Caller No. 848, Atlanta, GA 30370
North Dakota—P.O. Box 338, Kansas City, MO 64141
Ohio—P O. Box 6900, Florence, KY 41042
Oklahoma—P O. Box 2924, Austin, TX 78769
Oregon—P O. Box 12626, Fresno, CA 93778
Pennsylvania—P O. Box 25866, Richmond, VA 23260
Rhode Island—P.O. Box 25866, Richmond, VA 23260
South Carolina—Caller No. 848, Atlanta, GA 30370
South Dakota—P.O Box 338, Kansas City, MO 64141
Tennessee—Caller No. 848, Atlanta, GA 30370
Texas—P.O. Box 2924, Austin, TX 78769
Utah—P.O Box 2924, Austin, TX 78769
Vermont—P.O. Box 25866, Richmond, VA 23260
Virginia—P O. Box 25866, Richmond, VA 23260
Washington—P.O. Box 12626, Fresno, CA 93778
West Virginia—P.O. Box 6900, Florence, KY 41042
Wisconsin—P.O Box 338, Kansas City, MO 64141
Wyoming—P O. Box 2924, Austin, TX 78769

Foreign Addresses—Taxpayers with mailing addresses in foreign countries should send this order blank to either: Forms Distribution Center, Caller No 848, Atlanta, GA 30370 or Forms Distribution Center, P.O. Box 12626, Fresno, CA 93778, whichever is closer. Send letter requests for other forms and publications to: Richmond Distribution Center, P.O Box 25866, Richmond, VA 23260.

Puerto Rico—Director's Representative, U S. Internal Revenue Service, Federal Office Building, Chardon Street, Hato Rey, PR 00918

Virgin Islands—V I Bureau of Internal Revenue, P.O Box 3186, St Thomas, VI 00801

DETACH AT THIS LINE

Order Blank—The forms and publications listed here are available at no cost We will send you 2 copies of each form and 1 copy of each set of instructions or publication you circle. Please cut the order blank on the dotted line and **be sure to print or type your name and address accurately on the other side.** This will be the label used to return material to you Enclose this order blank in your own envelope and address your envelope to the IRS address shown above for your state To help reduce waste, please order only the forms and publications you think you will need to prepare your return Attach a separate sheet of paper listing the additional forms and other publications you may need that are not listed on the order blank Be sure to allow 10 days to receive your order

Circle Desired Forms and Publications		Schedule G (1040)	2119	4562	5695	Pub 521	Pub 545
		Schedule R (1040)	2210	4562 Instructions	Pub 463	Pub 523	Pub 552
1040	Schedules A&B (1040)	Schedule R Instructions	2441	4684	Pub 501	Pub 524	Pub 553
Instructions for 1040 & Schedules	Schedule C (1040)	Schedule SE (1040)	3468	4684 Instructions	Pub 502	Pub 526	Pub. 554
1040A	Schedule D (1040)	Schedule W (1040)	3468 Instructions	4797	Pub 503	Pub 527	Pub 903
1040EZ	Schedule E (1040)	1040-ES (1986)	3903	4797 Instructions	Pub 504	Pub 529	
1040A & 1040EZ Instructions	Schedule F (1040)	2106	4136	4868	Pub 506	Pub 530	

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Index to Instructions

Page 52

DETACH AT THIS LINE

Do not use the envelope we furnished you in your income tax package because this envelope may be used only for filing your income tax return.

Print or type your name and address on this label. It will be used to speed your order for forms to you.

Name

Number and street

City or town, state, and ZIP code

Save Time! Participating public libraries have IRS tax forms available for copying and reference sets of Tax Information Publications. Also, participating banks, post offices, and libraries stock Forms 1040, 1040A, 1040EZ, their Instructions, and Schedules A&B and W.

Form **1040A** Department of the Treasury—Internal Revenue Service
US Individual Income Tax Return (0) 1985
OMB No 1545-0085

Step 1
Name and address

Use the IRS mailing label. If you don't have one, print or type:

Your first name and initial (if joint return, also give spouse's name and initial) | Last name | Your social security no

Present home address (number and street) | Spouse's social security no.

City, town or post office, state and ZIP code

Presidential Election Campaign Fund

Do you want $1 to go to this fund? . . . . . ☐ Yes ☐ No

If joint return, does your spouse want $1 to go to this fund? ☐ Yes ☐ No

Step 2
Check your filing status
(Check only one)

1 ☐ Single (See if you can use Form 1040EZ.)

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and spouse's full name here.

4 ☐ Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here.

Step 3
Figure your exemptions

Always check the exemption box labeled Yourself. Check other boxes if they apply.

5a ☐ Yourself ☐ 65 or over ☐ Blind

b ☐ Spouse ☐ 65 or over ☐ Blind — Write number of boxes checked on 5a and b

c First names of your dependent children who lived with you — Write number of children listed on 5c

Attach Copy B of Form(s) W-2 here

d First names of your dependent children who did not live with you (see page 11). (If pre-1985 agreement, check here ☐ .) — Write number of children listed on 5d

e Other dependents:

1 Name	2 Relationship	3. Number of months lived in your home	4 Did dependent have income of $1,040 or more?	5 Did you provide more than one-half of dependent's support?

Write number of other dependents listed on 5e

f Total number of exemptions claimed. (Also complete line 18.) — Add numbers entered on lines above

Step 4
Figure your total income

6 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) 6

7 Interest income. (If the total is over $400, also attach Schedule 1, Part III.) 7

Attach check or money order here

8a Dividends. (If the total is over $400, also attach Schedule 1, Part IV.) Total. 8a **8b** Exclusion (see page 16). 8b

c Subtract line 8b from line 8a. Write the result on line 8c. 8c

9a Unemployment compensation (insurance), from Form(s) 1099-G. Total received. 9a

b Taxable amount, if any, from the worksheet on page 17 of the instructions. 9b

10 Add lines 6, 7, 8c, and 9b. Write the total. This is your **total income**. ▶ 10

Step 5
Figure your adjusted gross income

11 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. 11

12 Deduction for a married couple when both work. Complete and attach Schedule 1, Part I. 12

13 Add lines 11 and 12. Write the total. These are your **total adjustments**. 13

14 Subtract line 13 from line 10. Write the result. This is your **adjusted gross income**. ▶ 14

For Privacy Act and Paperwork Reduction Act Notice, see page 41 — Form **1040A** (1985)

1985 Form 1040A Page 2

Step 6
Figure your taxable income

15 Write the amount from line 14. 15

16a If you made charitable contributions, write your cash contributions. (If $3,000 or more to any one organization, see page 21.) 16a

b Write your noncash contributions. If over $500, you must attach Form 8283. 16b

c Add lines 16a and 16b. Write the total 16c

d Divide the amount on line 16c by 2 a: ›rite the result. 16d

17 Subtract line 16d from line 15. Write the result. 17

18 Multiply $1,040 by the total number of exemptions claimed on line 5f. See the chart on page 22 of the instructions. 18

19 Subtract line 18 from line 17. Write the result. This is your **taxable income**. ▶ 19

If You Want IRS to Figure Your Tax, See Page 22 of the Instructions.

Step 7
Figure your tax, credits, and payments
(including advance EIC payments)

20 Find the tax on the amount on line 19. Use the tax table, pages 31–36. 20

21a Credit for child and dependent care expenses. Complete and attach Schedule 1, Part II. 21a

b Partial credit for political contributions for which you have receipts. See page 24 of the instructions. 21b

22 Add lines 21a and 21b. Write the total. 22

23 Subtract line 22 from line 20. Write the result. (If line 22 is more than line 20, write -0- on line 23.) This is your **total tax**. ▶ 23

24a Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than $39,600, see page 25 of the instructions.) 24a

b Earned income credit, from the worksheet on page 27 of the instructions. See page 26 of the instructions. 24b

25 Add lines 24a and 24b. Write the total. These are your **total payments**. ▶ 25

Step 8
Figure your refund or amount you owe

26 If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the **amount of your refund**. 26

27 If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the **amount you owe**. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1985 Form 1040A" on it. 27

Step 9
Sign your return

Under penalties of perjury, 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 complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature | Date | Your occupation

X

Spouse's signature (if joint return, both must sign) | Date | Spouse's occupation

X

Paid preparer's signature | Date | Preparer's social security no.

X

Firm's name (or yours, if self-employed) | Employer identification no

Address and ZIP code | Check if self-employed ☐

1985 Schedule 1 (Form 1040A) OMB No 1545-0085

Name(s) as shown on Form 1040A | Your social security number

You MUST complete and attach Schedule 1 to Form 1040A if you:

- Claim the deduction for a working married couple (complete **Part I**)
- Claim the credit for child and dependent care expenses (complete **Part II**)
- Have over $400 of interest income (complete **Part III**)
- Have over $400 of dividend income (complete **Part IV**)

Part I — **Deduction for a married couple (filing a joint return) when both work** (see page 20)

Complete this part to figure the amount you can deduct on Form 1040A, line 12. Attach Schedule 1 to Form 1040A

		(a) You	(b) Your spouse
1	Wages, salaries, tips, etc., from Form 1040A, line 6.	1 .	.
2	IRA deduction, if any, from Form 1040A, line 11.	2 — .	— .
3	Subtract line 2 from line 1. Write the result.	3 = .	= .
4	Write the amount from line 3, column (a) or (b) above, whichever is smaller.	4	.
5	Percentage used to figure the deduction (10%).	5	× .10

6 Multiply the amount on line 4 by the percentage on line 5. Write your answer here and on Form 1040A, line 12. 6 = .

Part II — **Credit for child and dependent care expenses** (see page 23)

Complete this part to figure the amount of credit you can take on Form 1040A, line 21a. Attach Schedule 1 to Form 1040A.

1 Write the number of qualifying persons who were cared for in 1985. (See the instructions for the definition of a qualifying person.) 1

2 Write the amount of **qualified** expenses you incurred and actually paid in 1985 for the care of the qualifying person, but DO NOT write more than $2,400 ($4,800 if you paid for the care of two or more qualifying persons). 2

3 • If **unmarried** at the end of 1985, write your earned income on line 3c, OR
• If **married**, filing a joint return for 1985, you must complete lines 3a and 3b.
a. Write your earned income 3a .
b. Write your spouse's earned income 3b .
c. Compare the amounts on lines 3a and 3b, and write the **smaller** of the two amounts on line 3c. 3c

4 Compare the amounts on lines 2 and 3c. Write the **smaller** of the two amounts here. 4

5 Write the percentage from the table below that applies to the amount on Form 1040A, line 15.

If line 15 is: Over—	But not over—	Percentage is:	If line 15 is: Over—	But not over—	Percentage is:
$0	10,000	30% (.30)	$20,000	22,000	24% (.24)
10,000	12,000	29% (.29)	22,000	24,000	23% (.23)
12,000	14,000	28% (.28)	24,000	26,000	22% (.22)
14,000	16,000	27% (.27)	26,000	28,000	21% (.21)
16,000	18,000	26% (.26)	28,000		20% (.20)
18,000	20,000	25% (.25)			

5 ×

6 Multiply the amount on line 4 by the percentage on line 5. Write the result here and on Form 1040A, line 21a 6 =

1985 Schedule 1 (Form 1040A) OMB No 1545-0085

Name(s) as shown on Form 1040A. (Do not complete if shown on other side.) | Your social security number

Part III — **Interest income** (see page 15)

Complete this part and attach Schedule 1 to Form 1040A if you received over $400 in interest income.

1 List name of payer	Amount
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.

2 Add amounts on line 1. Write the total here and on Form 1040A, line 7. 2

Part IV — **Dividend income** (see page 16)

Complete this part and attach Schedule 1 to Form 1040A if you received over $400 in dividends.

1 List name of payer	Amount
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.
	$.

2 Add amounts on line 1. Write the total here and on Form 1040A, line 8a. 2

*U.S. GOVERNMENT PRINTING OFFICE: 1985-463-118

Form **1040EZ** Department of the Treasury - Internal Revenue Service
Income Tax Return for Single filers with no dependents **1985** OMB No 1545-0675

Name & address

Use the IRS mailing label. If you don't have one, please print:

Print your name above (first, initial, last)

Present home address (number and street)

City, town, or post office, state and ZIP code

Please print your numbers like this. 1 2 3 4 5 6 7 8 9 0

Your social security number

Presidential Election Campaign Fund
Do you want $1 of your tax to go to this fund? Yes No

		Dollars	Cents
Figure your tax	1 Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).) 1		
	2 Interest income of $400 or less. If the total is more than $400, you cannot use Form 1040EZ. 2		
Attach Copy B of Form(s) W-2 here	3 Add line 1 and line 2. This is your **adjusted gross income.** 3		
	4 Allowable part of your cash charitable contributions. See instructions for line 4 on back of this form. 4		
	5 Subtract line 4 from line 3. 5		
	6 Amount of your personal exemption. 6	1,040	00
	7 Subtract line 6 from line 5. If line 6 is larger than line 5, enter 0 on line 7. This is your **taxable income.** 7		
	8 Enter your Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). 8		
	9 Use the **single** column in the tax table on pages 31-36 of the Form 1040A instruction booklet to find the tax on your taxable income on **line 7**. Enter the amount of tax. 9		
Refund or amount you owe	10 If line 8 is larger than line 9, subtract line 9 from line 8. Enter the amount of **your refund.** 10		
Attach tax payment here	11 If line 9 is larger than line 8, subtract line 8 from line 9. Enter the amount you owe. Attach check or money order for the full amount, payable to "Internal Revenue Service." 11		

Sign your return

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature Date

For IRS Use Only—Please do not write in boxes below.
1 2 3 4 5

For Privacy Act and Paperwork Reduction Act Notice, see page 41. Form **1040EZ** (1985)

1985 Instructions for Form 1040EZ

You can use this form if:

- Your filing status is single.
- You do not claim exemptions for being 65 or over, OR for being blind.
- You do not claim any dependents.
- Your taxable income is less than $50,000.
- You deduct only certain cash charitable contributions. See instructions for line 4, below.
- You had **only** wages, salaries, and tips, and your interest income was $400 or less. **Caution:** If you received tips (including allocated tips) that you did not report to your employer, you may not be able to use Form 1040EZ. See page 15 in the **Instructions for preparing 1040EZ and 1040A.**

If you can't use this form, you must use Form 1040A or Form 1040 instead. See pages 4 through 6 in the instruction booklet. If you are uncertain about your filing status, dependents, or exemptions, read the step-by-step instructions for Form 1040A that begin on page 7.

Completing your return

It will make it easier for us to process your return if you do the following:

1. Keep your numbers inside the boxes.
2. Do not use dollar signs.

You may find calculations easier if you round off cents to whole dollars. See page 13 of the instruction booklet for details.

Name and address
Use the mailing label we sent you. After you complete your return, carefully place the label in the name and address area. Mark through any errors on the label and print the correct information right on the label. If you don't have a label, print the information on the name and address lines.

Presidential election campaign fund
Congress set up this fund to help pay for Presidential election campaigns. You may have one of your tax dollars go to this fund by checking the "Yes" box. Checking the "Yes" box does not change the tax or refund shown on your return.

Figure your tax
Line 1. Enter on line 1 the total amount you received in wages, salaries, and tips. This should be shown in Box 10 of your 1985 wage statement(s), **Form W-2.** If you don't receive your W-2 form by February 15, contact your local IRS office. Attach the first copy or Copy B of your W-2 form(s) to your return.

Line 2. Enter on line 2 the total interest income you received from all sources, such as banks, savings and loans, and credit unions. You should receive a **Form 1099-INT** from each institution that paid you interest. You cannot use Form 1040EZ if your total interest income is over $400.

Line 4. You can deduct **one-half** of what you gave in cash (including checks and money orders) to qualified charitable organizations in 1985. But if you gave $3,000 or more to any one organization, or you made any noncash contributions, you cannot use Form 1040EZ. See page 20 of the instruction booklet for information on qualified charitable organizations and other limitations. Enter on line 4 **one-half** of your total cash contributions.

Line 6. Every taxpayer is entitled to one $1,040 personal exemption. If you are also entitled to additional exemptions for being 65 or over, for blindness, for your spouse, or for your dependent children or other dependents, you cannot use Form 1040EZ.

Line 8. Enter the amount of Federal income tax withheld. This should be shown in Box 9 of your 1985 W-2 form(s). If you had two or more employers and had total wages of over $39,600, see page 25 of the instruction booklet. If you want IRS to figure your tax for you, complete lines 1 through 8, sign, and date your return. If you want to figure your own tax, continue with these instructions.

Line 9. Use the amount on line 7 to find your tax in the tax table on pages 31-36 of the instruction booklet. Be sure to use the column in the tax table for **single** taxpayers. Enter the amount of tax on line 9. If your tax from the tax table is zero, enter 0.

Refund or amount you owe—Compare line 8 with line 9
Line 10. If line 8 is larger than line 9, you are entitled to a refund. Subtract line 9 from line 8, and enter the result on line 10.

Line 11. If line 9 is larger than line 8, you owe more tax. Subtract line 8 from line 9, and enter the result on line 11. Attach your check or money order for the full amount. Write your social security number and "1985 Form 1040EZ" on your payment.

Sign your return
You must sign and date your return. If you pay someone to prepare your return, that person must also sign it below the space for your signature and supply the other information required by IRS. See page 28.

Mailing your return

File your return by **April 15, 1986.** Mail it to us in the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see page 30 of the instruction booklet for the address.

SCHEDULES A&B (Form 1040)
Department of the Treasury
Internal Revenue Service

Schedule A—Itemized Deductions

(Schedule B is on back)
▶ Attach to Form 1040. ▶ See Instructions for Schedules A and B (Form 1040).

OMB No 1545 0074
1985
07

Name(s) as shown on Form 1040 | Your social security number

Medical and Dental Expenses
(Do not include expenses reimbursed or paid by others.)
(See Instructions on page 19.)

1 Prescription medicines and drugs, and insulin . . . 1
2 a Doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc . . . 2a
b Transportation and lodging . . . 2b
c Other (list—include hearing aids, dentures, eyeglasses, etc.) ▶ . . . 2c
3 Add lines 1 through 2c, and write the total here . . . 3
4 Multiply the amount on Form 1040, line 33, by 5% (.05) . . . 4
5 Subtract line 4 from line 3. If zero or less, write -0-. **Total** medical and dental ▶ 5

Taxes You Paid
(See Instructions on page 20.)

6 State and local income taxes . . . 6
7 Real estate taxes . . . 7
8 a General sales tax (see sales tax tables in instruction booklet) 8a
b General sales tax on motor vehicles . . . 8b
9 Other taxes (list—include personal property taxes) ▶ . . . 9
10 Add the amounts on lines 6 through 9. Write the total here. **Total** taxes ▶ 10

Interest You Paid
(See Instructions on page 20.)

11 a Home mortgage interest you paid to financial institutions . 11a
b Home mortgage interest you paid to individuals (show that person's name and address) ▶ . . . 11b
12 Total credit card and charge account interest you paid 12
13 Other interest you paid (list) ▶ . . . 13
14 Add the amounts on lines 11a through 13. Write the total here. **Total** interest ▶ 14

Contributions You Made
(See Instructions on page 21.)

15 a Cash contributions. (If you gave $3,000 or more to any one organization, report those contributions on line 15b.) 15a
b Cash contributions totaling $3,000 or more to any one organization. (Show to whom you gave and how much you gave.) ▶ . . . 15b
16 Other than cash. (You must attach Form 8283 if over $500.) 16
17 Carryover from prior year 17
18 Add the amounts on lines 15a through 17. Write the total here. **Total** contributions ▶ 18

Casualty and Theft Losses

19 Total casualty or theft loss(es). (You must attach Form 4684 or similar statement.) (See page 21 of Instructions.) ▶ 19

Miscellaneous Deductions
(See Instructions on page 21.)

20 Union and professional dues 20
21 Tax return preparation fee . . . 21
22 Other (list type and amount) ▶ . . . 22
23 Add the amounts on lines 20 through 22. Write the total here. **Total** miscellaneous ▶ 23

Summary of Itemized Deductions
(See Instructions on page 22.)

24 Add the amounts on lines 5, 10, 14, 18, 19, and 23. Write your answer here 24
25 If you checked Form 1040 { Filing Status box 2 or 5, write $3,540 / Filing Status box 1 or 4, write $2,390 / Filing Status box 3, write $1,770 } 25
26 Subtract line 25 from line 24. Write your answer here and on Form 1040, line 34a. (If line 25 is more than line 24, see the Instructions for line 26 on page 22.) ▶ 26

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule A (Form 1040) 1985

Schedules A&B (Form 1040) 1985 OMB No 1545 0074 Page 2

Schedule B—Interest and Dividend Income 08

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side.) | Your social security number

Part I Interest Income
(See Instructions on pages 8 and 22.)
Also complete Part III

If you received more than $400 in interest income, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or you received or paid accrued interest on securities transferred between interest payment dates, see page 22.

Interest income		Amount
1 Interest income from seller financed mortgages. (See Instructions and show name of payer.) ▶	1	
2 Other interest income (list name of payer) ▶	2	
3 Add the amounts on lines 1 and 2. Write the total here and on Form 1040, line 8 ▶	3	

Part II Dividend Income
(See Instructions on pages 8 and 22.)
Also complete Part III

If you received more than $400 in gross dividends and other distributions on stock, or you are electing to exclude qualified reinvested dividends from a public utility, complete Part II. If you received dividends as a nominee for another, see page 23.

Dividend income				Amount
4 Dividend income (list name of payer—include on line 4 capital gain distributions, nontaxable distributions, etc.) ▶			4	
5 Add the amounts on line 4. Write the total here			5	
6 Capital gain distributions. Enter here and on line 15, Schedule D.*	6			
7 Nontaxable distributions. (See Schedule D Instructions for adjustment to basis.)	7			
8 Exclusion of qualified reinvested dividends from a public utility. (See page 23 of Instructions.)	8			
9 Add the amounts on lines 6, 7, and 8. Write the total here			9	
10 Subtract line 9 from line 5. Write the result here and on Form 1040, line 9a ▶			10	

**If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 14.*

Part III Foreign Accounts and Foreign Trusts
(See Instructions on page 23.)

If you received more than $400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III.

	Yes	No
11 At any time during the tax year, did you have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 23 of the Instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," write the name of the foreign country ▶		
12 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926		

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule B (Form 1040) 1985

SCHEDULE C (Form 1040)
Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession
(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.
▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

OMB No 1545 0074
1985
09

Name of proprietor | Social security number

A Principal business or profession, including product or service (see Instructions) | B Principal business code from page 2

C Business name and address ▶ | D Employer ID number

E Method(s) used to value closing inventory
(1) ☐ Cost (2) ☐ Lower of cost or market (3) ☐ Other (attach explanation)

F Accounting method (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶ | Yes | No

G Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation

H Did you deduct expenses for an office in your home?

Part I Income

1 a Gross receipts or sales	1a	
b Less Returns and allowances	1b	
c Subtract line 1b from line 1a and enter the balance here	1c	
2 Cost of goods sold and/or operations (from Part III, line 8)	2	
3 Subtract line 2 from line 1c and enter the **gross profit** here	3	
4 a Windfall Profit Tax Credit or Refund received in 1985 (see Instructions)	4a	
b Other income	4b	
5 Add lines 3, 4a, and 4b This is the **gross income** ▶	5	

Part II Deductions

6 Advertising		22 Pension and profit sharing plans	
7 Bad debts from sales or services (Cash method taxpayers, see Instructions)		23 Rent on business property	
		24 Repairs	
8 Bank service charges		25 Supplies (not included in Part III below)	
9 Car and truck expenses		26 Taxes (Do not include Windfall Profit Tax here See line 30)	
10 Commissions			
11 Depletion		27 Travel and entertainment	
12 Depreciation and section 179 deduction from Form 4562 (not included in Part III below)		28 Utilities and telephone	
		29 a Wages	
		b Jobs credit	
13 Dues and publications		c Subtract line 29b from 29a	
14 Employee benefit programs		30 Windfall Profit Tax withheld in 1985	
15 Freight (not included in Part III below)		31 Other expenses (specify)	
16 Insurance		a	
17 Laundry and cleaning		b	
18 Legal and professional services		c	
19 Mortgage interest paid to financial institutions (see Instructions)		d	
		e	
20 Office expense		f	
21 Other interest		g	

32 Add amounts in columns for lines 6 through 31g These are the **total deductions** ▶	32	
33 **Net profit or (loss).** Subtract line 32 from line 5 and enter the result If a profit, enter on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 5) If a loss, you **MUST** go on to line 34	33	

34 If you have a loss, you **MUST** answer this question "Do you have amounts for which you are not at risk in this business (see Instructions)?" ☐ Yes ☐ No
If "Yes," you **MUST** attach **Form 6198.** If "No," enter the loss on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 5)

Part III Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part III)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1	
2 Purchases less cost of items withdrawn for personal use	2	
3 Cost of labor (do not include salary paid to yourself)	3	
4 Materials and supplies	4	
5 Other costs	5	
6 Add lines 1 through 5	6	
7 Less Inventory at end of year	7	
8 **Cost of goods sold and/or operations.** Subtract line 7 from line 6 Enter here and in Part I, line 2, above	8	

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule C (Form 1040) 1985

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax
▶ See Instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

OMB No 1545-0074
1985
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Name of **self-employed** person (as shown on social security card) | Social security number of self-employed person ▶

Part I Regular Computation of Net Earnings From Self-Employment

Note: *If you performed services for certain churches or church-controlled organizations and you are not a minister or a member of a religious order, see the instructions.*

1 Net farm profit or (loss) from Schedule F (Form 1040), line 39, and farm partnerships, Schedule K-1 (Form 1065), line 13a	1	
2 Net profit or (loss) from Schedule C (Form 1040), line 33, Schedule K-1 (Form 1065), line 13a (other than farming), and Form W-2 wages of $100 or more from an electing church or church-controlled organization. (See instructions for other income to report.)	2	

Note: ☐ *Check here if you are* **exempt** *from self-employment tax on your earnings as a minister, member of a religious order, or Christian Science practitioner because you filed Form 4361*
See instructions for kinds of income to report If you have other earnings of $400 or more that are subject to self-employment tax, include those earnings on line 2

Part II Optional Computation of Net Earnings From Self-Employment (See "Who Can Use Schedule SE")

Generally, this part may be used **only** if you meet any of the following tests.
A Your gross farm income (Schedule F (Form 1040), line 12) was not more than $2,400, or
B Your gross farm income (Schedule F (Form 1040), line 12) was more than $2,400 and your net farm profits (Schedule F (Form 1040), line 39) were less than $1,600; or
C Your net nonfarm profits (Schedule C (Form 1040), line 33) were less than $1,600 and also less than two-thirds (⅔) of your gross nonfarm income (Schedule C (Form 1040), line 5)
See instructions for other limitations

3 Maximum income for optional methods	3	$1,600	00
4 Farm Optional Method—If you meet test A or B above, enter the smaller of two-thirds (⅔) of gross farm income from Schedule F (Form 1040), line 12, and farm partnerships, Schedule K-1 (Form 1065), line 13b, or $1,600	4		
5 Subtract line 4 from line 3	5		
6 Nonfarm Optional Method—If you meet test C above, enter the smallest of two-thirds (⅔) of gross nonfarm income from Schedule C (Form 1040), line 5, and Schedule K-1 (Form 1065), line 13c (other than farming), or $1,600; or, if you elected the farm optional method, the amount on line 5	6		

Part III Computation of Social Security Self-Employment Tax

7 Enter the amount from Part I, line 1, or, if you elected the farm optional method, Part II, line 4	7		
8 Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6	8		
9 Add lines 7 and 8 If less than $400, do not fill in the rest of the schedule because you are not subject to self-employment tax (**Exception:** If this line is less than $400 and you are an employee of an electing church or church-controlled organization, complete the schedule unless this line is a loss See instructions.)	9		
10 The largest amount of combined wages and self employment earnings subject to social security or railroad retirement tax (Tier 1) for 1985 is	10	$39,600	00
11 a Total social security wages and tips from Forms W-2 and railroad retirement compensation (Tier 1) **Note:** *U S Government employees whose wages are only subject to the 1 35% hospital insurance benefits tax (Medicare) and employees of certain church or church-controlled organizations should not include those wages on this line (see instructions)* 11a			
b Unreported tips subject to social security tax from Form 4137, line 9, or to railroad retirement tax (Tier 1) 11b			
c Add lines 11a and 11b	11c		
12 a Subtract line 11c from line 10	12a		
b Enter your "qualified" U S Government wages if you are required to use the worksheet in Part III of the instructions 12b			
c Enter your Form W 2 wages from an electing church or church-controlled organization 12c			
13 Enter the smaller of line 9 or line 12a	13		
If line 13 is $39,600, fill in $4,672 80 on line 14 Otherwise, multiply line 13 by .118 and enter the result on line 14		.118	
14 Self-employment tax Enter this amount on Form 1040, line 51	14		

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule SE (Form 1040) 1985

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses and Reconciliation of Forms 1099-B

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

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Name(s) as shown on Form 1040 | Your social security number

Part I Summary of Forms 1099-B for Sales of Stocks, Bonds, Etc.

1a Report here and on line 37, Part VII, page 2, total sales of stocks, bonds, etc., reported for 1985 by your broker to you on Form(s) 1099-B or an equivalent substitute statement(s), such as a broker's confirmation statement . . . 1a

Note *Also complete Part VII if you received one or more Form(s) 1099-B or equivalent statement(s) for 1985, for bartering income*

Part II Short-term Capital Gains and Losses-Assets Held Six Months or Less (one year or less if acquired before 6/23/84)

(a) Description of property (Example, 100 shares 7% preferred of "Z" Co)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Gross sales price	(e) Cost or other basis (see instructions)	(f) LOSS If column (e) is more than (d) subtract (d) from (e)	(g) GAIN If column (d) is more than (e) subtract (e) from (d)
1b						

2 Short term gain from sale or exchange of a principal residence from Form 2119, lines 6 or 12 . . . 2

3 Short-term gain from installment sales from Form 6252, lines 22 or 30 . . . 3

4 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries . . . 4

5 Add lines 1b through 4 in columns (f) and (g) . . . 5 ( )

6 Combine columns (f) and (g) of line 5 and enter the net gain or (loss) . . . 6

7 Short-term capital loss carryover from years beginning after 1969 . . . 7 ( )

8 Net short-term gain or (loss), combine lines 6 and 7 . . . 8

Part III Long-term Capital Gains and Losses-Assets Held More Than Six Months (more than one year if acquired before 6/23/84)

9						

10 Long-term gain from sale or exchange of a principal residence from Form 2119, lines 6, 8, or 12 . . . 10

11 Long-term gain from installment sales from Form 6252, lines 22 or 30 . . . 11

12 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries . . . 12

13 Add lines 9 through 12 in columns (f) and (g) . . . 13 ( )

14 Combine columns (f) and (g) of line 13 and enter the net gain or (loss) . . . 14

15 Capital gain distributions . . . 15

16 Enter gain from Form 4797, lines 6 or 8b . . . 16

17 Combine lines 14 through 16 . . . 17

18 Long-term capital loss carryover from years beginning after 1969 . . . 18 ( )

19 Net long-term gain or (loss), combine lines 17 and 18 . . . 19

Note: *Complete the back of this form. However, if you have capital loss carryovers from years beginning before 1970, do not complete Parts IV or V See Form 4798 instead*

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) | Your social security number

Part IV Summary of Parts II and III

20 Combine lines 8 and 19, and enter the net gain or (loss) here . . . 20

Note: *If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain, complete lines 21 through 23 and skip lines 24 and 25.*

21 If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no entry on line 19. . . . 21

22 Enter 60% of line 21 . . . 22

If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.

23 Subtract line 22 from line 20 Enter here and on Form 1040, line 13 . . . 23

24 If line 20 shows a loss, enter one of the following amounts:

a If line 8 is zero or a net gain, enter 50% of line 20;

b If line 19 is zero or a net gain, enter line 20; or

c If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19 . . . 24

25 Enter here and as a loss on Form 1040, line 13, the smallest of:

a The amount on line 24;

b $3,000 ($1,500 if married and filing a separate return); or

c Taxable income, as adjusted . . . 25

Part V Computation of Post-1969 Capital Loss Carryovers from 1985 to 1986

(Complete this part if the loss on line 24 is more than the loss on line 25)

26 Enter loss shown on line 8; if none, enter zero and skip lines 27 through 30, then go to line 31 . . . 26

27 Enter gain shown on line 19 If that line is blank or shows a loss, enter zero . . . 27

28 Subtract line 27 from line 26 . . . 28

29 Enter smaller of line 25 or line 28 . . . 29

30 Subtract line 29 from line 28. This is your short-term capital loss carryover from 1985 to 1986 . . . 30

31 Subtract line 29 from line 25. (Note If you skipped lines 27 through 30, enter amount from line 25.) 31

32 Enter loss from line 19; if none, enter zero and skip lines 33 through 36 . . . 32

33 Enter gain shown on line 8 If that line is blank or shows a loss, enter zero . . . 33

34 Subtract line 33 from line 32 . . . 34

35 Multiply amount on line 31 by 2 . . . 35

36 Subtract line 35 from line 34 This is your long-term capital loss carryover from 1985 to 1986 . . . 36

Part VI Complete This Part Only If You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value

☐ Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation. ▶ ....

Enter the percentage of valuation of the note or other obligation. ▶

Part VII Reconciliation of Forms 1099-B With Tax Return

(Complete this part if you received one or more Form(s) 1099-B or an equivalent broker's substitute statement(s) reporting sales of stock, bonds, etc., or bartering income.)

SECTION A.—Reconciliation of Sales of Stocks, Bonds, etc.

37 Total sales of stock, bonds, etc., reported for 1985 by your broker to you, on Form(s) 1099-B or an equivalent substitute statement(s), such as a broker's confirmation statement. Also include on line 1a, page 1, Part I . . . 37

38 Proceeds from sale or exchange of capital assets reported on Schedule D, but not included in line 37 38

39 Add lines 37 and 38 . . . 39

40 Part of line 37 not reported on Schedule D this year (attach explanation) . . . 40

41 Subtract line 40 from line 39 . . . 41

Note: *The amount on line 41 should be the same as the total of all amounts on page 1, lines 1b and 9 of column (d).*

SECTION B.—Reconciliation of Bartering Income

Indicate below, the amount of bartering income reported on each form or schedule. | Amount of bartering from Form 1099-B or equivalent statement

42 Form 1040, line 22 . . . 42

43 Schedule C (Form 1040) . . . 43

44 Schedule D (Form 1040) . . . 44

45 Schedule E (Form 1040) . . . 45

46 Schedule F (Form 1040) . . . 46

47 Other (identify) (if not taxable, indicate reason—attach additional sheets if necessary) ▶ 47

48 Total (add lines 42 through 47) . . . 48

Note: *The amount on line 48 should be the same as the total bartering on all Forms 1099-B or equivalent statements received.*

SCHEDULE E (Form 1040)
Department of the Treasury Internal Revenue Service

Supplemental Income Schedule

(From rents and royalties, partnerships, estates, and trusts, etc.)

▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

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Part I Rental and Royalty Income or Loss

1 In the space provided below, show the kind and location of each rental property

2 For each property listed, did you or a member of your family use for personal purposes any of the properties for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year?

	Yes	No
Property A ▶		
Property B ▶		
Property C ▶		

Rental and Royalty Income		Properties A	Properties B	Properties C	Totals (Add columns A, B, and C)
3 a Rents received					3
b Royalties received					
Rental and Royalty Expenses					
4 Advertising	4				
5 Auto and travel	5				
6 Cleaning and maintenance	6				
7 Commissions	7				
8 Insurance	8				
9 Legal and other professional fees	9				
10 Mortgage interest paid to financial institutions (see Instructions)	10				10
11 Other interest	11				
12 Repairs	12				
13 Supplies	13				
14 Taxes (Do not include Windfall Profit Tax here. See Part III, line 34)	14				
15 Utilities	15				
16 Wages and salaries	16				
17 Other (list) ▶					
18 Total expenses other than depreciation and depletion. Add lines 4 through 17	18				18
19 Depreciation expense (see Part V Instructions), or depletion	19				19
20 Total. Add lines 18 and 19	20				
21 Income or (loss) from rental or royalty properties. Subtract line 20 from line 3a (rents) or 3b (royalties)	21				

22 Add properties with profits on line 21, and write the total profits here	22	
23 Add properties with losses on line 21, and write the total (losses) here	23	( )
24 Combine amounts on lines 22 and 23, and write the net profit or (loss) here	24	
25 Net farm rental profit or (loss) from Form 4835, line 35	25	
26 Total rental or royalty income or (loss). Combine amounts on lines 24 and 25, and write the total here. If Parts II and III on page 2 do not apply to you, write the amount from line 26 on Form 1040, line 18. Otherwise, include the amount in line 36 on page 2 of Schedule E	26	

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule E (Form 1040) 1985

Schedule E (Form 1040) 1985 13 Page **2**

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Part II Income or Losses from Partnerships, S Corporations, Estates, or Trusts

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6198 See Instructions

Partnerships and S Corporations

(a) Name	(b) Enter appropriate code [1]	(c) Check if foreign partnership	(d) Employer identification number	(e) Net loss (see instructions for at-risk limitations)	(f) Net income

[1] Codes P for partnership, S for S corporation

27 Add amounts in columns (e) and (f) and write the total(s) here	27	( )	
28 Combine amounts in columns (e) and (f), line 27, and write the net income or (loss) here	28		
29 Deduction for section 179 property (from Form 1065, Schedule K-1, and Form 1120S, Schedule K-1) (See Instructions for limitations)	29	( )	
30 Total partnership and S corporation income or (loss) Combine amounts on lines 28 and 29 Write the total here and include in line 36 below	30		

Estates and Trusts

(a) Name	(b)	(c)	(d) Employer identification number	(e) Net loss (see instructions for at risk limitations)	(f) Net income

31 Add amounts in columns (e) and (f) and write the total(s) here	31	( )	
32 Total estate and trust income or (loss). Combine amounts in columns (e) and (f), line 31 Write the total here and include in line 36 below	32		

Part III Windfall Profit Tax Summary

33 Windfall profit tax credit or refund received in 1985 (see Instructions)	33	
34 Windfall profit tax withheld in 1985 (see Instructions)	34	( )
35 Combine amounts on lines 33 and 34. Write the total here and include in line 36 below	35	

Part IV Summary

36 TOTAL income or (loss). Combine lines 26, 30, 32, and 35. Write total here and on Form 1040, line 18 ▶	36	
37 Farmers and fishermen. Write your share of GROSS FARMING AND FISHING INCOME applicable to Parts I and II (see Instructions)	37	

Part V Optional Depreciation Worksheet.

—You may use this worksheet to figure depreciation only on property placed in service before 1981. If you placed any property in service after 1980, you must use **Form 4562** for all property.

	(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year
A							
	Total (Property A)						
B							
	Total (Property B)						
C							
	Total (Property C)						

SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

▶ Attach to Form 1040, Form 1041, or Form 1065.
▶ See Instructions for Schedule F (Form 1040).

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Name of proprietor(s)	Social security number (SSN)

A Agricultural Activity Code (Write in the code that best describes your principal income-producing activity. The codes are listed on page 2 of this schedule.) ▶

B Principal Product (Describe in one or two words your principal crop or output for the current tax year.) ▶

If you disposed of commodities received under the payments in kind (PIK) program, check the box(es) that apply: ☐ Feed for livestock ☐ Sold and reported in income

Employer ID number (NOT SSN)

Part I Farm Income—Cash Method—Complete Parts I and II
(Accrual method taxpayers complete Parts II and III, and line 12 of Part I.)
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	
2	Cost or other basis of livestock and other items you bought for resale	2	
3	Subtract line 2 from line 1	3	
4	Sales of livestock, produce, grains, and other products you raised	4	
5	a Total distributions received from cooperatives (from Form 1099-PATR) 5a		
	b **Less:** Nonincome items 5b		
6	Net distributions. Subtract line 5b from line 5a	6	
7	Agricultural program payments		
	a Cash	7a	
	b Materials and services	7b	
8	Commodity credit loans under election (or forfeited)	8	
9	Crop insurance proceeds	9	
10	Machine work	10	
11	Other income, including Federal and state gasoline tax credit or refund (see instructions)	11	
12	**Gross income** Add amounts on lines 3, 4, 6, and 7a through 11. If accrual method taxpayer, enter the amount from Part III, line 52 ▶	12	

Part II Farm Deductions—Cash and Accrual Method
Do not include personal or living expenses (such as taxes, insurance, repairs, etc. on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursements before entering the deduction below.

13	Breeding fees		26	Mortgage interest paid to financial institutions (see instructions)	
14	Chemicals		27	Other interest	
15	Conservation expenses		28	Pension and profit-sharing plans	
16	Depreciation, and section 179 expense deduction (from Form 4562)		29	Rent of farm, pasture	
17	Employee benefit programs other than on line 28		30	Repairs, maintenance	
			31	Seeds, plants purchased	
18	Feed purchased		32	Storage, warehousing	
19	Fertilizers and lime		33	Supplies purchased	
20	Freight, trucking		34	Taxes	
21	Gasoline, fuel, oil		35	Utilities	
22	Insurance		36	Veterinary fees, medicine	
23	a Labor hired		37	Other expenses (specify):	
	b Jobs credit			a	
	c Balance (subtract line 23b from line 23a)			b	
				c	
24	Land clearing (see instructions)			d	
25	Machine hire			e	

38	**Total deductions from Part II** Add amounts in columns for lines 13 through 37e ▶	38	
39	**Net farm profit or (loss)** (subtract line 38 from line 12) If a profit, enter on Form 1040, line 19, and on Schedule SE, Part I, line 1 If a loss, you **MUST** go on to line 40. (Fiduciaries and partnerships, see the instructions.)	39	

40 If you have a loss, you **MUST** answer this question
"Do you have amounts for which you are not at risk in this farm (see instructions)?" ☐ Yes ☐ No
If "Yes," you **MUST** attach **Form 6198** If "No," enter the loss on Form 1040, line 19, and on Schedule SE, Part I, line 1

For Paperwork Reduction Act Notice, see Form 1040 Instructions. **Schedule F (Form 1040) 1985**

Schedule F (Form 1040) 1985 Page 2

Part III Farm Income—Accrual Method
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include them on line 47 below.

41	Sales of livestock, produce, grains, and other products during year	41	
42	Agricultural program payments		
	a Cash	42a	
	b Materials and services	42b	
43	Commodity credit loans under election (or forfeited)	43	
44	Machine work	44	
45	Other income, including Federal and state gasoline tax credit or refund (see instructions)	45	
46	**Total.** Add amounts on lines 41 through 45	46	
47	Inventory of livestock, produce, grains, and other products at beginning of year 47		
48	Cost of livestock, produce, grains, and other products purchased during year 48		
49	Add lines 47 and 48 49		
50	Inventory of livestock, produce, grains, and other products at end of year 50		
51	Cost of livestock, produce, grains, and other products sold. Subtract line 50 from line 49 *	51	
52	**Gross income.** Subtract line 51 from line 46 Enter here and on Part I, line 12 ▶	52	

* If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 50 is larger than the amount on line 49, subtract line 49 from line 50 Enter the result on line 51 and add lines 46 and 51 Enter the total on line 52

Principal Agricultural Activity Codes

Select one of the following codes and write the 4 digit number on line A on page 1 of this schedule (**Note:** *If your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, you should file Schedule C (Form 1040), Profit or (Loss) From Business or Profession.*)

- 0120 **Field crop,** including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
- 0160 **Vegetables and melons,** garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
- 0170 **Fruit and tree nuts,** including grapes, berries, olives, etc.
- 0180 **Horticultural specialty,** including the growing of ornamental floriculture and nursery products such as plants, shrubbery, bulbs, flowers, sod, etc.
- 0211 **Beefcattle feedlots**
- 0212 **Beefcattle,** except feedlots
- 0215 **Hogs, sheep, and goats**
- 0240 **Dairy**
- 0250 **Poultry and eggs,** including chickens, ducks, pigeons, quail, etc.
- 0260 **General livestock,** not specializing in any one livestock category
- 0270 **Animal specialty,** including fur bearing animals, pets, fish, horses, etc.
- 0300 **Agricultural production,** not specified

Schedule G (Form 1040)
Department of the Treasury Internal Revenue Service

Income Averaging

▶ See instructions on back. ▶ Attach to Form 1040.

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Name(s) as shown on Form 1040 | Your social security number

Step 1 Add your income from 1982—1984

1982	1	Fill in the amount from your 1982 Form 1040 (line 37), Form 1040A (line 16), or Form 1040EZ (line 7). If less than zero, enter zero	1	
1983	2	Fill in the amount from your 1983 Form 1040 (line 37), Form 1040A (line 19), or Form 1040EZ (line 7). If less than zero, enter zero	2	
1984	3	Fill in the amount from your 1984 Form 1040 (line 37), Form 1040A (line 19), or Form 1040EZ (line 7). If less than zero, enter zero	3	
Total	4	Fill in all income less deductions earned outside of the U S or within U S possessions and excluded for 1982 through 1984 (include housing exclusion)	4	
	5	Add lines 1 through 4	5	

Step 2 Figure your averageable income

6	Divide the amount on line 5 by three (3)	6	
7	Multiply the amount on line 6 by 140% (1 4)	7	
8	Fill in your taxable income for 1985 from Form 1040, line 37	8	
9	If you received a premature or excessive distribution subject to a penalty under section 72, see instructions	9	
10	Subtract line 9 from line 8	10	
11	If you live in a community property state and are filing a separate return, see instructions	11	
12	Subtract line 11 from line 10 If less than zero, enter zero	12	
13	Write in the amount from line 7 above	13	
14	Subtract line 13 from line 12 This is your averageable income If this line is $3,000 or less, do not complete the rest of this form	14	

Step 3 Figure your tax

15	Multiply the amount on line 14 by 25% (25)			15	
16	Write in the amount from line 7 above			16	
17	Add lines 15 and 16			17	
18	Write in the amount from line 11 above			18	
19	Add lines 17 and 18			19	
20	Tax on amount on line 19 (from Tax Rate Schedule X, Y, or Z)			20	
21	Tax on amount on line 17 (from Tax Rate Schedule X, Y, or Z)	21			
22	Tax on amount on line 16 (from Tax Rate Schedule X, Y, or Z)	22			
23	Subtract line 22 from line 21	23			
24	Multiply the amount on line 23 by 3 *If you have no entry on line 9, skip lines 25 through 27 and go to line 28*			24	
25	Tax on amount on line 8 (from Tax Rate Schedule X, Y, or Z)	25			
26	Tax on amount on line 10 (from Tax Rate Schedule X, Y, or Z)	26			
27	Subtract line 26 from line 25			27	
28	Add lines 20, 24, and 27 Write the result here If it is less than the tax figured from the tax rate schedules or tax table, also write the result on Form 1040, line 38, and check the Schedule G box			28	

For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule G (Form 1040) 1985

Schedule W (Form 1040)
Department of the Treasury Internal Revenue Service (0)

Deduction for a Married Couple When Both Work

▶ For Paperwork Reduction Act Notice, see Form 1040 instructions.
▶ Attach to Form 1040.

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Names as shown on Form 1040 | Your social security number

Step 1 Figure your earned income

			(a) You		(b) Your spouse
1	Wages, salaries, tips, etc., from Form 1040, line 7. (Do not include nondisability pensions or annuities.)	1		1	
2	Net profit or (loss) from self-employment (from Schedules C and F (Form 1040), Schedule K-1 (Form 1065), and any other earned income)	2		2	
3	Add lines 1 and 2 This is your total earned income	3		3	

Step 2 Figure your qualified earned income

4	Adjustments from Form 1040, lines 25, 26, 27, and any repayment of sub-pay included on line 31 (See instructions below.)	4		4	
5	Subtract line 4 from line 3 This is your qualified earned income. If the amount in column (a) or (b) is zero (-0-) or less, stop here. You may not take this deduction	5		5	

Step 3 Figure your deduction

6	Compare the amounts in columns (a) and (b) of line 5 above. Write the smaller amount here. (Write either amount if 5(a) and 5(b) are the same.) ***Do not write more than $30,000***	6	
7	Percentage used to figure the deduction (10%)	7	x .10
8	Multiply the amount on line 6 by the percentage on line 7 This is the amount of your deduction Write the answer here and on Form 1040, line 30 ▶	8	

Instructions

Complete this schedule and attach it to your Form 1040 if you take the deduction for a married couple when both work You may take the deduction if both you and your spouse

- work and have qualified earned income, and
- file a joint return, and
- do not file **Form 2555** to exclude income or to exclude or deduct certain housing costs, and
- do not file **Form 4563** to exclude income

There are three steps to follow in figuring the deduction on Schedule W

Step 1 (lines 1, 2, and 3).—Figure earned income separately for yourself and your spouse

Step 2 (lines 4 and 5).—Figure qualified earned income separately for yourself and your spouse by subtracting certain adjustments from earned income

Step 3 (lines 6, 7, and 8).—Figure the deduction based on the smaller of

- the qualified earned income entered in column (a) or (b) of line 5, whichever is less, **OR**
- $30,000.

Earned income.—This is generally income you receive for services you provide. It includes wages, salaries, tips, commissions, certain disability income, sub-pay, etc (from Form 1040, line 7). It also includes income earned from self-employment (from Schedules C and F of Form 1040 and Schedule K-1 of Form 1065), and net earnings and gains (other than capital gains) from the disposition, transfer, or licensing of property that you created Earned income does not include interest, dividends, social security or tier 1 railroad retirement benefits, IRA distributions, unemployment compensation, deferred compensation, or nontaxable income. It also does not include any amount your spouse paid you

Caution: *Do not consider community property laws in figuring your earned income*

Qualified earned income.—This is the amount on which the deduction is based. Figure it by subtracting certain adjustments from earned income These adjustments (and the related lines on Form 1040) are

- Employee business expenses (from line 25).
- IRA deduction (from line 26)
- Keogh retirement plan deduction (from line 27)
- Repayment of supplemental unemployment benefits (sub-pay) included in the total on line 31 See the instructions on repayment of sub-pay on page 12 of the Form 1040 Instructions

Enter the total of any adjustments that apply to your or your spouse's earned income in the appropriate column of line 4.

Example.—You earned a salary of $20,000 and had $3,000 of employee business expenses (Form 1040, line 25). Your spouse earned $17,000 and had an IRA deduction of $1,000 (Form 1040, line 26) Your qualified earned income is $17,000 ($20,000 minus $3,000) and your spouse's is $16,000 ($17,000 minus $1,000). Because your spouse's qualified earned income is less than yours, the deduction is figured on your spouse's income. Therefore, the deduction is $1,600 ($16,000 x 10)

*U.S. GPO: 1985-461-112 E.I. NO. 41-1110209 Schedule W (Form 1040) 1985

Form **3468** | Department of the Treasury Internal Revenue Service

Computation of Investment Credit

▶ Attach to your tax return.
▶ Schedule B (Business Energy Investment Credit) on back.

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Name(s) as shown on return | Identifying number

Part I Elections (Check the box(es) below that apply to you (See Instruction D).)

A I elect to increase my qualified investment to 100% for certain commuter highway vehicles placed in service before January 1, 1986 (section 46(c)(6)) ☐

B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years ☐
Enter total qualified progress expenditures included in column (4), Part II ▶

C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.) ☐

Part II Qualified Investment (See instructions for rules on automobiles and other property with any personal use)

1 Recovery Property		Line	(1) Class of Property	(2) Cost or Other Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 x column 3)
Regular Percentage	New Property	(a)	3-year		60	
		(b)	Other		100	
	Used Property	(c)	3-year		60	
		(d)	Other		100	
Section 48(q) Election to Reduce Credit (instead of adjusting basis)	New Property	(e)	3-year		40	
		(f)	Other		80	
	Used Property	(g)	3-year		40	
		(h)	Other		80	

2 Nonrecovery property—Enter total qualified investment (See instructions for line 2) . . . 2
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(1)) . . . 3
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1)) . . . 4
5 **Total qualified investment in 10% property**—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits) . . . 5
6 Qualified rehabilitation expenditures—Enter total qualified investment for
a 30-year-old buildings . . . 6a
b 40-year-old buildings . . . 6b
c Certified historic structures (You must attach NPS certification—see instructions) . . . 6c

Part III Tentative Regular Investment Credit

7 10% of line 5 . . . 7
8 15% of line 6a . . . 8
9 20% of line 6b . . . 9
10 25% of line 6c . . . 10
11 Credit from cooperatives—Enter regular investment credit from cooperatives . . . 11
12 Regular investment credit—Add lines 7 through 11 . . . 12
13 Business energy investment credit—From line 11 of Schedule B (see back of this form) . . . 13
14 Current year investment credit—Add lines 12 and 13 . . . 14

Note: *If you have a 1985 jobs credit (Form 5884), credit for alcohol used as fuel (Form 6478), or employee stock ownership plan (ESOP) credit (Form 8007) in addition to your 1985 investment credit, or if you have a carryback or carryforward of any general business credit, stop here and go to Form 3800, General Business Credit, to claim your 1985 investment credit. If you have only a 1985 investment credit (which may include business energy investment credit), you may continue with lines 15 through 20 to claim your credit*

Part IV Tax Liability Limitations

15 a Individuals—From Form 1040, enter amount from line 46
b Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1).
c Other filers —Enter income tax before credits from return . . . 15
16 a Individuals—From Form 1040, enter credit from line 47, plus any orphan drug, nonconventional source fuel, and research credits included on line 49
b Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(e) (Form 1120-A filers, enter zero)
c Other filers—See instructions for line 16c . . . 16
17 Income tax liability as adjusted (subtract line 16 from line 15) . . . 17
18 a Enter smaller of line 17 or $25,000. (See instructions for line 18) . . . 18a
b If line 17 is more than $25,000—Enter 85% of the excess . . . 18b
19 Investment credit limitation—Add lines 18a and 18b . . . 19
20 Total allowed credit—Enter the smaller of line 14 or line 19. This is your **General Business Credit** for 1985. Enter here and on Form 1040, line 48; Form 1120, Schedule J, line 4(f); Form 1120-A, Part I, line 2 ; or the proper line of other returns . . . 20

For Paperwork Reduction Act Notice, see separate Instructions. Form **3468** (1985)

Form 3468 (1985) Page **2**

Schedule B.—Business Energy Investment Credit

1 Enter on lines 1(a) through 1(e) your qualified investment in business energy property that is the kind listed in the instructions for line 1, column (2)

Type of Property	Line	(1) Class of Property or Life Years	(2) Code	(3) Basis	(4) Applicable Percentage	(5) Qualified Investment (Column 3 x column 4)
Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 ⅓	
	(d)	5 or more but less than 7			66 ⅔	
	(e)	7 or more			100	

2 Total 10% energy investment property—Add lines 1(a) through 1(e), column (5) . . . 2

3 Enter on lines 3(a) through 3(e) the basis in qualified hydroelectric generating property Enter nameplate capacity of the property (See instructions for line 3) ▶

Type of Property	Line	(1) Class of Property or Life Years	(2) Code	(3) Basis	(4) Applicable Percentage	(5) Qualified Investment
Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 ⅓	
	(d)	5 or more but less than 7			66 ⅔	
	(e)	7 or more			100	

4 Total 11% energy investment property—Add lines 3(a) through 3(e), column (5) . . . 4

5 Enter on lines 5(a) through 5(e) the basis in energy property that is solar equipment, wind equipment, ocean thermal equipment, or geothermal equipment. (See instructions for line 5, column (2))

Type of Property	Line	(1) Class of Property or Life Years	(2) Code	(3) Basis	(4) Applicable Percentage	(5) Qualified Investment
Recovery	(a)	3-year			60	
	(b)	Other			100	
Nonrecovery	(c)	3 or more but less than 5			33 ⅓	
	(d)	5 or more but less than 7			66 ⅔	
	(e)	7 or more			100	

6 Total 15% energy investment property—Add lines 5(a) through 5(e), column (5) . . . 6
7 Enter 10% of line 2 . . . 7
8 Enter 11% of line 4 . . . 8
9 Enter 15% of line 6 . . . 9
10 Cooperative credit—Enter business energy investment credit from cooperatives . . . 10
11 Tentative business energy investment credit—Add lines 7 through 10. Enter here and on line 13 of page 1 . . . 11

Fiscal Year Filers

The business energy investment credits shown on this page may be claimed only for energy property placed in service by December 31, 1985 (except for certain hydroelectric generating property, which may be placed in service by December 31, 1988)

At the time we printed this form it was uncertain whether Congress would extend this deadline. We will use news media and other means available to provide you with information and instructions on any change.

Instructions for Schedule B (Form 3468)

Energy property must meet the same requirements as regular investment credit property, except that the provisions of sections 48(a)(1) and 48(a)(3) do not apply. See the separate Instructions for Form 3468 for definitions and rules regarding regular investment credit property

Energy property must be acquired new. See sections 46(b)(2) and 48(l)(1) through (17) for details.

See section 48(l)(17) for special rules on public utility property, and section 48(l)(11) (as amended by the Crude Oil Windfall Profit Tax Act of 1980) for special rules on property financed by Industrial Development Bonds

Specific Instructions

One Credit Only.—If property qualifies as more than one kind of energy property, you may take only one credit for the property

Lines 1, 3, and 5—Type of Property.—For definition of recovery and nonrecovery property, see the separate Instructions for Form 3468

Line 1—Column (2).—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. If you enter more than one kind of property on a line, enter the code letter for each kind of property in column (2) and the code letter and dollar amount of each kind of property in the right hand margin

The code letters are.

a. Biomass property

b. Qualified intercity buses (see section 48(l)(16)(C) for the limitation on qualified investment for intercity buses based on the increase in operating seating capacity)

Line 3.—Figure your qualified investment in hydroelectric generating property If the installed capacity is more than 25 megawatts, the 11% energy credit is allowed for only part of the qualified investment See section 48(l)(13)(C).

In the space provided in line 3, enter the megawatts capacity of the generator as shown on the nameplate of the generator.

Line 5—Column (2).—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. Be sure to put the code or codes on the line for the correct recovery period or life years as explained in the instructions for line 1, column (2).

c. Solar equipment (but not passive solar equipment)

d. Wind equipment

e. Ocean thermal equipment

f. Geothermal equipment

See sections 48(l)(4) and 48(l)(3)(A)(viii) and (ix) for definitions and special rules that apply to these kinds of property

Form **4562**

Department of the Treasury
Internal Revenue Service (0)

Depreciation and Amortization

▶ See separate instructions.
▶ Attach this form to your return.

OMB No 1545-0172
1985
67

Name(s) as shown on return	Identifying number

Business or activity to which this form relates

Part I Depreciation

Use Part III, Specific Information Concerning Automobiles and other Listed Property, for certain transportation equipment (e g autos), amusement/recreation property, and computer/peripheral equipment.

Section A.—Election to Expense Recovery Property (Section 179)

(a) Class of property	(b) Cost	(c) Expense deduction
1		
2 Listed property—Enter total from Part III, Section A, column (h)		
3 Total (see instructions for limitations) (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S)		

Section B.—Depreciation of Recovery Property

(a) Class of property	(b) Date placed in service	(c) Cost or other basis	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
4 Accelerated Cost Recovery System (ACRS) (see instructions) *For assets other than automobiles and other listed property placed in service ONLY during tax year beginning in 1985*					
a 3-year property					
b 5-year property					
c 10-year property					
d 15-year public utility property					
e Low-income housing					
f 15-year real property					
g 18-year real property (See "Items You Should Note")					
5 Listed property—Enter total from Part III, Section A, column (g)					
6 ACRS deduction for assets other than automobiles and other listed property placed in service prior to 1985 (see instructions)					

Section C.—Depreciation of Nonrecovery Property

7 Property subject to section 168(e)(2) election (see instructions)	
8 Other depreciation (see instructions)	

Section D.—Summary

9 Total (Add deductions on lines 3 through 8) Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 3)	

Part II Amortization

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
Total. Enter here and on Other Deductions or Other Expenses line of your return					

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

Form 4562 (1985)

Form 4562 (1985) Page 2

Part III Specific Information Concerning Automobiles and Other Listed Property

For property used 50% or less in a trade or business, the section 179 expense deduction is not allowed For listed property used 50% or less in a trade or business, depreciation MUST be computed under the straight-line method

Section A.—Depreciation of Automobiles and Other Listed Property (see instructions for limitations)

Item No	(a) Description (list vehicles first)	(b) Date placed in service	(c) Business use percentage (%)	(d) Cost or other basis	(e) Recovery period	(f) Method of figuring depreciation	(g) Deduction	(h) Section 179 expense
1								
2								
3								
4								
5								
6								
7								
8								
9								
Total (Enter here and on line 2, page 1)								
Total (Enter here and on line 5, page 1)								

Section B.—Questions Regarding Use of Automobiles and Other Listed Property

	Yes	No
To Be Completed by All Filers		
1 Do you have evidence, for all the listed property above, to support the business use percentage claimed?		
2 Is the evidence written?		
To Be Completed by Employers Who Provide Vehicles for Use by Employees.		
3 Do you maintain a written policy statement, meeting the conditions described in the instructions, that prohibits all personal use of vehicles, including commuting, by your employees? If "Yes," do not complete items 6 through 12 for any of the vehicles furnished to employees that are covered by the written policy statement		
4 Do you maintain a written policy statement, meeting the conditions described in the instructions, that prohibits personal use of vehicles, except commuting, by your employees? If "Yes," you must complete items 6 through 12 (a) only for those vehicles furnished to "disqualified persons" even if they are covered by the statement; and (b) for all vehicles not covered by the statement.		
5 Do you provide more than five vehicles to your employees, or treat all use of vehicles by employees as personal use? If "Yes," you do not have to answer questions 6 through 12: (a) for vehicles furnished to other than disqualified persons, or (b) if you treat all use of vehicles by employees as personal use You must retain the information received from your employees regarding the use of the vehicles		

Section C.—Information Regarding Use of Vehicles

	Vehicle 1		Vehicle 2		Vehicle 3		Vehicle 4		Vehicle 5		Vehicle 6	
6 Total miles driven during the year												
7 Total business miles driven during the year												
8 Total commuting miles driven during the year												
9 Total other personal (non-commuting) miles driven												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
10 Was the vehicle available for personal use during off-duty hours?												
11 Is another vehicle available for personal use?												
12 Was the vehicle used primarily by a disqualified person?												

☆ U.S. Government Printing Office 1985—463-237 23-0816780

Form **4797**

Department of the Treasury Internal Revenue Service

Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions

(And Computation of Recapture Amounts Under Sections 179 and 280F)

▶ Attach to your tax return. See Separate Instructions

OMB No 1545 0184

1985

27

Name(s) as shown on return | Identifying number

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 6 months (More Than 1 Year if Acquired Before 6/23/84)

Notes:
- *Use Form 4684 to report involuntary conversions from casualty and theft*
- *If you sold property that you claimed investment credit on, get Form 4255 to see if you are liable for recapture of the credit*
- *File Form 6198 if you are reporting a loss and have amounts invested in the activity for which you are not at risk (See instructions under "Special Rules")*

(a) Description of property	(b) Date acquired (mo day, yr)	(c) Date sold (mo, day, yr)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
1							

2 Gain, if any, from Form 4684, Section B, line 21

3 Section 1231 gain from installment sales from Form 6252, line 22 or 30

4 Gain, if any, on line 31 from other than casualty and theft

5 Add lines 1 through 4 in column (g) and column (h) . . . ( )

6 Combine columns (g) and (h) of line 5 Enter gain or (loss) here, and on the appropriate line as follows (Partnerships see the instructions for your line references)

a If line 6 is zero or a loss, enter the amount on line 9 below and skip lines 7 and 8 (S corporations, enter the loss on Schedule K (Form 1120S), line 5)

b If line 6 is a gain, see the instructions under Part I, **Nonrecaptured Net Section 1231 Losses**

Note: *If you had no prior year section 1231 losses and line 6 is a gain, enter the gain from line 6 as a long-term capital gain on Schedule D*

7 Nonrecaptured net section 1231 losses from prior years (See instructions)

8 Subtract line 7 from line 6 If zero or less, enter zero

a If line 8 is zero, enter the amount from line 6 on line 10 below

b If line 8 is more than zero, enter the amount from line 7 on line 10 below, and enter the amount from line 8 as a long-term capital gain on Schedule D See specific instructions for line 8b.

Part II Ordinary Gains and Losses

(a) Description of property	(b) Date acquired (mo., day, yr)	(c) Date sold (mo, day, yr)	(d) Gross sales price	(e) Depreciation allowed (or allowable) since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) LOSS ((f) minus the sum of (d) and (e))	(h) GAIN ((d) plus (e) minus (f))
9 Loss, if any, from line 6							
10 Gain, if any, from line 6 or amount from line 7 if applicable							
11 Gain, if any, from line 30, Part III							
12 Net gain or (loss) from Form 4684, Section B, lines 13 and 20a							
13 Ordinary gain from installment sales from Form 6252, line 21 or 29 (Applies only to sales before 6/7/84)							
14 Recapture of section 179 deduction on property dispositions by partners and S corporation shareholders (see instructions)							
15 Other ordinary gains and losses (include property held 6 months or less (1 year or less if acquired before 6/23/84))							

16 Add lines 9 through 15 in column (g) and column (h) . . . ( )

17 Combine columns (g) and (h) of line 16 Enter gain or (loss) here, and on the appropriate line as follows

a For all except individual returns. Enter the gain or (loss) from line 17, on the return being filed See instructions for Part II for specific line references

b For individual returns

(1) If the loss on line 9 includes a loss from Form 4684, Section B, Part II, column (b)(ii), enter that part of the loss here and on line 19 of Schedule A (Form 1040). Identify as from "Form 4797, line 17b(1)"

(2) Redetermine the gain or (loss) on line 17, excluding the loss (if any) on line 17b(1) Enter here and on Form 1040, line 15

For Paperwork Reduction Act Notice, see page 1 of separate Instructions. Form **4797** (1985)

Form 4797 (1985) Page 2

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255

Skip section 1252 on line 26 and in the instructions, if you did not dispose of farmland, or if a partnership files this form

18 Description of sections 1245, 1250, 1252, 1254, and 1255 property	Date acquired (mo, day, yr)	Date sold (mo, day yr)
A		
B		
C		
D		

Relate lines 18A through 18D to these columns ▶ ▶ ▶ ▶	Property A	Property B	Property C	Property D
19 Gross sales price				
20 Cost or other basis plus expense of sale				
21 Depreciation (or depletion) allowed (or allowable)				
22 Adjusted basis, subtract line 21 from line 20				
23 Total gain, subtract line 22 from line 19				
24 **If section 1245 property**				
a Depreciation allowed (or allowable) (see instructions)				
b Enter smaller of line 23 or 24a				
25 **If section 1250 property:** (If straight line depreciation used, enter zero on line 25g unless you are a corporation subject to section 291)				
a Additional depreciation after 12/31/75				
b Applicable percentage times the smaller of line 23 or line 25a (see instructions)				
c Subtract line 25a from line 23 If line 23 is not more than line 25a, skip lines 25d and 25e				
d Additional depreciation after 12/31/69 and before 1/1/76				
e Applicable percentage times the smaller of line 25c or 25d (see instructions)				
f Section 291 amount (For corporations only)				
g Add lines 25b, 25e, and 25f				
26 **If section 1252 property:**				
a Soil, water, and land clearing expenses				
b Line 26a times applicable percentage (see instructions)				
c Enter smaller of line 23 or 26b				
27 **If section 1254 property:**				
a Intangible drilling and development costs deducted after 12/31/75 (see instructions)				
b Enter smaller of line 23 or 27a				
28 **If section 1255 property:**				
a Applicable percentage of payments excluded from income under section 126 (see instructions)				
b Enter the smaller of line 23 or 28a				

Summary of Part III Gains (Complete property columns A through D through line 28b before going to line 29)

29 Total gains for all properties (add columns A through D, line 23)

30 Add columns A through D, lines 24b, 25g, 26c, 27b, and 28b Enter here and in Part II, line 11

31 Subtract line 30 from line 29 Enter the portion from casualty and theft on Form 4684, Section B, line 15, enter the portion from other than casualty and theft on Form 4797, Part I, line 4

Part IV Complete This Part Only If You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value

☐ Check here if you elect out of the installment method.

Enter the face amount of the note or other obligation ▶

Enter the percentage of valuation of the note or other obligation ▶

Part V Computation of Recapture Amounts Under Sections 179 and 280F When Business Use Drops tu 50% or Less (See instructions for Part V.)

	(a) Section 179	(b) Section 280F
1 Section 179 expense deduction or section 280F recovery deductions		
2 Depreciation (see instructions)		
3 Recapture amount. (Subtract line 2 from line 1)		

Form **6251**
Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax Computation

▶ Attach to Forms 1040, 1040NR, 1041 or 990-T (Trust).

OMB No 1545 0227

1985
32

Name(s) as shown on tax return | Identifying number

1 Adjusted gross income from Form 1040, line 33 or Form 1040NR, line 32 (see instructions)		1
2 Deductions (see instructions).		
a (1) Medical and dental expense from Schedule A, line 5	2a(1)	
(2) Multiply Form 1040, line 33 by 5% (.05)	2a(2)	
(3) Subtract line 2a(2) from line 2a(1) (If zero or less, enter zero)	2a(3)	
b Contributions from Schedule A, line 18	2b	
c Casualty and theft losses from Schedule A, line 19	2c	
d Qualified interest on property used as a residence from Schedule A, line 11	2d	
e (1) Interest, other than line 2d above, from Schedule A, line 14	2e(1)	
(2) Net investment income (If zero or less, enter zero)	2e(2)	
(3) Enter the smaller of line 2e(1) or line 2e(2)	2e(3)	
f Gambling losses to the extent of gambling winnings from Schedule A, line 22	2f	
g Estate tax allowable under section 691(c) from Schedule A	2g	
h Estates and trusts only: Charitable deduction and income distribution deduction	2h	
i Add lines 2a(3), b, c, d, e(3), f, g, and h		2i
3 Subtract line 2i from line 1		3
4 Tax preference items:		
a Dividend exclusion	4a	
b 60% capital gain deduction	4b	
c Accelerated depreciation on nonrecovery real property or 15 (or 18)-year real property	4c	
d Accelerated depreciation on leased personal property or leased recovery property other than 15 (or 18)-year real property	4d	
e Amortization of certified pollution control facilities	4e	
f Mining exploration and development costs	4f	
g Circulation and research and experimental expenditures	4g	
h Reserves for losses on bad debts of financial institutions	4h	
i Depletion	4i	
j Incentive stock options	4j	
k Intangible drilling costs	4k	
l Add lines 4a through 4k		4l
5 Alternative minimum taxable income (add lines 3 and 4(l)) (short period returns, see instructions)		5
6 Enter: $40,000, if married filing joint return or Qualifying widow(er); $30,000, if single or head of household; $20,000, if married filing separate return or estate or trust		6
7 Subtract line 6 from line 5. If zero or less, do not complete the rest of this form		7
8 Enter 20% of line 7		8
9 Amount from Form 1040, line 50, or Form 1040NR, line 51. (Do not include Form 1040, line 39, or Form 1040NR, line 41.) (estates and trusts, see instructions)		9
10 Subtract line 9 from line 8. If zero or less, enter zero		10
11 Foreign tax credit		11
12 Alternative minimum tax (subtract line 11 from line 10). Enter on Form 1040, line 52, Form 1040NR, line 52, Form 1041, line 31, or Form 990-T, page 1, line 14		12

Instructions

(Section References are to the Internal Revenue Code)

Paperwork Reduction Act Notice.—We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Who Must File.—File this form if: (a) You are liable for the alternative minimum tax, or (b) you have one or more tax preference items on lines 4c through 4k, **or** (c) you have an amount on line 2e(3), and line 2e(2) includes income other than interest and dividend income.

Individuals, estates or trusts may be liable if their adjusted gross income plus tax preference items listed on line 4 total more than line 6.

For more information, see **Publication 909**, Alternative Minimum Tax.

Minimum Tax Deferred From Earlier Year(s).—If a net operating loss carryover from an earlier year(s) reduces taxable income for 1985, and the net operating loss giving rise to the carryover resulted in the deferral of minimum tax in that earlier year(s), all or part of the deferred minimum tax may be includible as tax liability for 1985. Figure the deferred minimum tax in the worksheet in Publication 909 and enter it on Form 1040, line 52, or Form 1041, line 31. Write "Deferred Minimum Tax."

Partners, Beneficiaries, etc.—If you are a

(1) Partner or shareholder of an S corporation, take into account separately your distributive share of items of income and deductions that enter into the computation of tax preference items.

(2) Beneficiary of an estate or trust, see section 58(c).

(3) Participant in a common trust fund, see section 58(e).

(4) Shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust, see section 58(f).

Carryback and Carryover of Unused Credits.—It may be necessary to figure the carryback or carryover of certain unused credits. See section 55(c)(3).

Note: If you have an earned income credit, you must reduce that credit by any alternative minimum tax.

(Continued on back)

References in the index are either to Table numbers or page numbers. Table numbers are in the format x.x (Table 1.1 would be "1.1") or letters (Table A would be "A"). Remaining references are to page numbers.

A

J

K

L

M

T

U

W

Z

Form **6839** (Rev. 10/87)
Department of the Treasury
Internal Revenue Service

USER SURVEY

Statistics of Income — 1985 — Individual Income Tax Returns

Please take a few moments to answer the following questions concerning this *Statistics of Income* publication. Your responses will enable us to direct our efforts to meeting the needs of our users. After indicating your responses, please fold, tape, and mail. No postage is required. Thank you for your cooperation.

1. How did you obtain this publication?

   ☐ Statistics of Income Division, Statistical Information Service
   ☐ Purchased from the Government Printing Office
   ☐ From a public library
   ☐ From a university or college library
   ☐ Other *(Specify)* ______________________

2. Have you ever used any other *Statistics of Income* statistical service or publication?

   ☐ Yes *(Specify)* ______________________
   ☐ No

3. Have you ever used the Individual Tax Model?

   Tabulations or tapes ordered from IRS ☐ Yes ☐ No
   Tapes ordered from National Archives ☐ Yes ☐ No
   ☐ Other *(Specify)* ______________________

4. What subject matter in the report interests you particularly?

   ☐ Sources of Income
   ☐ Income distributions
   ☐ Itemized deductions
   ☐ Exemptions
   ☐ Other *(Specify)* ______________________
   ☐ Tax rates
   ☐ Age 65 or over
   ☐ High income returns

5. What type of organization are you connected with?

   ☐ Federal government
   ☐ State or local government
   ☐ Trade association
   ☐ Other nonprofit organization
   ☐ Other *(Specify)* ______________________
   ☐ Consulting firm
   ☐ Accounting firm
   ☐ Legal firm
   ☐ University or college
   ☐ Library

6. Rank in order of importance to you the following sections of the publication.

   ☐ Tables
   ☐ Introduction, changes in law and sample description
   ☐ Explanation of terms
   ☐ Tax form facsimiles

7. What changes (additions, deletions, alterations) would you like to see in the contents or format of this publication?

8. Other comments (use other side if needed).

8. Other comments

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