

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)

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Individual Income Tax Returns

Publication 1304 (Rev. 4-88)

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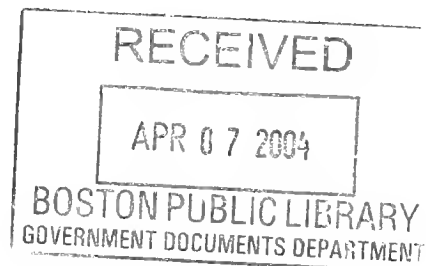
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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments. Classifications are by tax status, size of adjusted gross income, 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Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis.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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NEW STATISTICAL SERVICES

(Available from Statistics of Income Division)

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.

Studies of International Income and Taxes, Publication 1267 — Price \$45.00

Purchase price includes a 516-page document for 1979–83 that presents information from 13 Statistics of Income studies in the international area, including:

- Foreign activity of U.S. corporations
- Activity of foreign corporations in the U.S.
- Foreign interests in U.S. corporations
- Statistics related to individuals, trusts, and estates
- Data presented by— geographical area or industrial activity, as well as other classifiers

Purchasers of this service also will be provided with additional information for one year as it becomes available. The one year period for receiving additional information can be extended at a cost of \$35.00 per year. A long-term subscription (\$150) includes the compendium and additional information as it becomes available through August 1990. (The next compendium is scheduled for release in September 1990.)

Individual Income Tax Returns, Publication 1304 — Price \$32.00

The document for 1985 presents Statistics of Income data and tables on:

- Sources of income
- Exemptions
- Itemized deductions
- Tax computations
- High income returns
- Data presented by— size of adjusted gross income marital status

Purchasers of this service also will be provided with additional articles relating to 1985 data and preliminary 1986 data as they become available and will be notified of future statistical releases relating to individual income tax returns.

Partnership Returns, Publication 369 — Price \$22.00

Purchase price includes a 314-page document for 1978–82 presenting previously unpublished Statistics of Income data for 1980, 1981 and 1982, as well as data previously issued in other publications. Features include:

- Number of partnerships
- Limited partnerships
- 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.

Other Services — Price dependent on the request

- Unpublished tabulations from SOI programs are available. Includes detailed tables underlying those published in SOI Bulletin.
- Special tabulations produced to user specifications.
- 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

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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	15,232,856	16,205,846	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	875,822	4.14
Amount	847,692	1,603,788	2,007,666	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	88,491,251	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	124,362,197	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 deductions² Includes surcharge of \$2,018,078,000³ Includes credits not shown separately 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.

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.)

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,

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		State Group A ²		State Group C ³	
	Population count	Sample count	Population count	Sample count	Population count	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
<u>Larger of total income amounts or total loss amounts</u> and <u>Size of business receipts plus farm receipts</u>						
Forms 1040 only with Form 2555	166 883	125	—	—	166 883	125
Under \$1,000,000	166 801	78	—	—	166 801	78
\$1,000,000 and over						
Under \$1,000,000	82	47	—	—	82	47
Under \$1,000,000						
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	425 108	100	23 006	9	402 102	91
\$1,000,000 and over						
Under \$1,000,000	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	4 661 111	3 106	369 525	246	4 291 586	2 860
\$20,000 under \$50,000						
Under \$20,000	5 182 441	4 345	393 333	340	4 789 108	4 005
\$50,000 under \$100,000						
Under \$50,000	1 839 912	4 114	117 851	259	1 722 061	3 855
\$100,000 under \$200,000						
Under \$100,000	430 657	2 804	25 168	164	405 489	2 640
\$200,000 under \$500,000						
Under \$200,000	113 977	2 516	6 045	121	107 932	2 395
\$500,000 under \$1 000,000						
Under \$500,000	18 515	2 886	939	126	17 576	2 760
\$1,000,000 under \$2,000,000						
Under \$1,000,000	5 776	2 931	239	127	5 537	2 804
\$2,000,000 under \$5,000,000						
Under \$2,000,000	2 184	1 626	87	72	2 097	1 554
\$5,000,000 and over						
Under \$5,000,000	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	827 380	244	85 990	28	741 390	216
\$20,000 under \$50,000						
Under \$20,000	862 373	338	76 507	30	785 866	308
\$50,000 under \$100,000						
Under \$50,000	257 595	280	20 490	17	237 105	263
\$100,000 under \$200,000						
Under \$100,000	60 309	193	5 250	17	55 059	176
\$200,000 under \$500,000						
Under \$200,000	23 230	255	1 770	21	21 460	234
\$500,000 under \$1,000,000						
Under \$500,000	4 506	374	322	26	4 184	348
\$1,000,000 under \$2,000,000						
Under \$1,000,000	1 327	481	90	36	1 237	445
\$2,000,000 under \$5,000,000						
Under \$2,000,000	526	395	40	35	486	360
\$5,000,000 and over						
Under \$5,000,000	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	50 758 547	17 879	3 396 246	1 208	47 362 301	16 671
\$20,000 under \$50,000	28 658 139	13 129	1 817 056	812	26 841 083	12 317
\$50,000 under \$100,000	6 477 008	10 342	343 887	563	6 133 121	9 779
\$100,000 under \$200,000	791 069	9 247	39 704	470	751 365	8 777
\$200,000 under \$500,000	205 073	9 222	9 255	394	195 818	8 828
\$500,000 under \$1,000,000	30 748	9 851	1 335	428	29 413	9 423
\$1,000,000 under \$2,000,000	9 085	4 600	396	207	8 689	4 393
\$2,000,000 under \$5,000,000	3 303	2 441	156	106	3 147	2 335
\$5,000,000 and over	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 empty² 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 Wyoming³ 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 addresses⁴ 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.

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

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

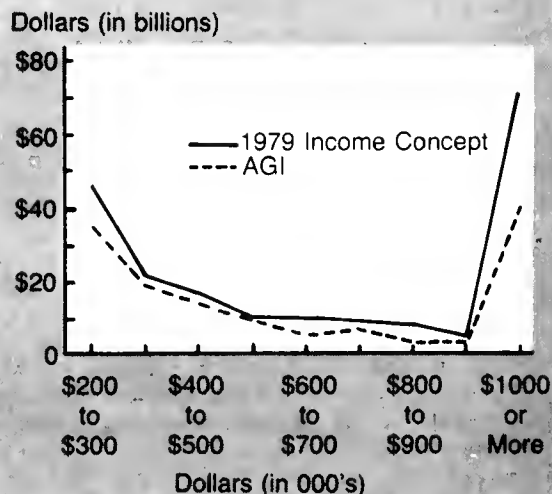
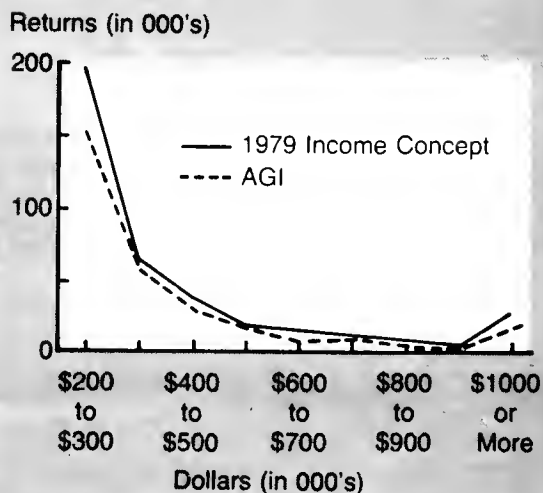


Figure 3
Distribution of High Income Returns by 1979 Income Concept and AGI



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	2,487,384	87,198	1,928,201	87,198	1,928,201	84,526	182,109	64,526	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	161,778
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
\$500,000 under \$1,000,000	9	176	16	1,449	28	1,824	43	1,776	36	1,352	54	1,179
\$1,000,000 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)	(48)	(47)	(48)
All returns, total	1,149	9,730	1,149	9,730	37,783	95,082	8,106	28,797	38,848	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	82,846	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.

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* 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	(?)	- 892,908	—
\$1 under \$1,000	2,257,204	2.2	1,296,383	0.1	574	*32	(?)	*16	(?)
\$1,000 under \$2,000	3,317,491	3.3	4,976,625	0.2	1,500	183,292	0.2	280,570	(?)
\$2,000 under \$3,000	3,453,996	3.4	8,604,620	0.4	2,491	193,747	0.2	486,103	(?)
\$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	(?)	27,541,427	1.2	669,994	41,037	(?)	27,491,537	1.2
\$1,000,000 or more	17,312	(?)	40,099,667	1.7	2,316,293	17,266	(?)	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)	
	(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	(?)	185,398	0.1	(?)	20.8	16,965
\$1 under \$1,000	—	—	—	—	—	—	524	(?)	(?)	*3275.0	16,376
\$1,000 under \$2,000	181,696	501,194	(?)	183,197	9,351	(?)	11,190	(?)	2.2	4.0	61
\$2,000 under \$3,000	187,375	672,019	(?)	193,053	26,457	(?)	30,508	(?)	4.5	6.3	157
\$3,000 under \$4,000	1,294,612	3,719,592	0.2	1,294,527	74,216	(?)	77,196	(?)	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	(?)	-892,908	—
\$1 under \$1,000	2,257,204	2.2	1,296,383	0.1	574	32	(?)	16	(?)
\$1 under \$2,000	5,574,695	5.5	6,273,009	0.3	1,125	183,324	0.2	280,586	(?)
\$1 under \$3,000	9,028,691	8.9	14,877,628	0.6	1,648	377,071	0.5	766,689	(?)
\$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	29,020,186	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	89.7
\$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)
	(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	(?)	185,398	0.1	(?)	20.8	16,965
\$1 under \$1,000	—	—	—	—	—	—	524	(?)	(?)	*3275.0	16,376
\$1 under \$2,000	181,696	501,194	(?)	183,197	9,351	(?)	11,714	(?)	2.3	4.2	64
\$1 under \$3,000	369,071	1,173,213	0.1	376,250	35,808	(?)	42,223	(?)	3.6	5.5	112
\$1 under \$4,000	1,663,683	4,892,805	0.3	1,670,777	110,024	(?)	119,418	(?)	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	8,130,364	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	79,073,765	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					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)
Cumulated from Largest Size of Adjusted Gross Income									
\$1,000,000 or more	17,312	(?)	40,099,667	1.7	2,316,293	17,266	(?)	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	2,329,511,194	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			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)	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	Total	Taxable income	Adjusted gross income less deficit	(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			Married			Single			Total income tax			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	Adjusted gross income less deficit	Exemption amount	Total	Itemized deductions	Excess itemized deductions	Taxable income	Income tax after credits	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
No adjusted gross income	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
\$1 under \$1,000	1,034,803	-36,037,339	2,741,127	—	242,976	21,312	178,434	—	6,856	3,045	1,192	10,928	185,398
\$1,000 under \$2,000	2,257,204	1,296,383	3,097,035	22,813	242,976	21,312	178,434	4,340	6,856	1,833	9,351	183,292	311,900
\$2,000 under \$3,000	3,317,491	4,976,625	4,614,585	129,376	251,922	30,011	142,116	2,598,105	1,662,549	3,045	26,457	193,747	30,508
\$3,000 under \$4,000	3,453,996	8,604,620	5,262,390	147,782	402,762	45,578	234,970	10,935,526	4,855,440	1,833	64,578	2,294,631	77,196
\$4,000 under \$5,000	3,362,718	11,628,151	7,232,018	224,219	723,018	96,610	394,189	6,855,843	1,294,631	1,833	267,386	2,169,016	270,682
\$5,000 under \$6,000	3,000,289	18,127,297	9,504,911	204,410	956,623	141,878	318,880	9,193,170	2,169,016	1,833	74,216	2,774,516	306,602
\$6,000 under \$7,000	3,270,679	21,229,599	6,259,654	255,442	1,292,839	192,839	667,953	11,508,364	2,169,016	1,833	492,874	2,181,195	505,602
\$7,000 under \$8,000	3,501,650	24,018,989	6,595,940	320,833	1,259,833	218,138	638,314	14,171,661	2,169,016	1,833	665,831	2,160,975	687,441
\$8,000 under \$9,000	3,462,629	29,458,890	7,406,300	403,915	2,243,216	304,739	1,368,345	16,547,048	2,169,016	1,833	930,216	2,217,376	931,813
\$9,000 under \$10,000	3,266,219	30,869,315	7,086,244	332,276	2,113,484	315,242	1,174,504	20,937,383	2,169,016	1,833	1,326,265	2,692,796	1,327,950
\$10,000 under \$11,000	2,978,825	32,326,025	6,644,832	427,102	2,107,102	414,245	1,370,853	23,936,366	2,169,016	1,833	1,634,795	2,774,516	1,636,551
\$11,000 under \$12,000	2,864,753	32,907,804	6,561,420	480,587	3,021,491	470,658	1,670,353	23,936,366	2,169,016	1,833	1,844,248	2,722,412	1,844,248
\$12,000 under \$13,000	2,718,168	33,955,577	6,057,350	517,694	3,002,885	512,016	1,519,506	24,388,772	2,169,016	1,833	2,121,248	2,722,412	2,121,248
\$13,000 under \$14,000	2,706,508	36,532,425	6,390,174	556,739	3,413,195	549,561	1,832,861	26,277,320	2,169,016	1,833	2,424,580	2,579,792	2,424,580
\$14,000 under \$15,000	2,680,264	38,819,866	6,241,681	621,398	3,755,572	615,720	2,063,115	28,315,493	2,169,016	1,833	2,593,617	2,593,617	2,593,617
\$15,000 under \$16,000	2,561,951	39,706,822	6,320,162	641,651	3,828,231	641,651	1,978,398	31,279,042	2,169,016	1,833	3,062,703	2,580,939	3,062,703
\$16,000 under \$17,000	2,334,042	38,518,446	5,656,536	714,682	4,468,211	714,682	2,406,810	30,429,130	2,169,016	1,833	3,276,123	2,264,914	3,276,123
\$17,000 under \$18,000	2,343,660	41,021,670	5,802,535	731,016	4,848,211	731,016	2,502,661	32,644,862	2,169,016	1,833	3,658,079	2,286,314	3,658,079
\$18,000 under \$19,000	2,198,938	40,653,596	5,603,976	632,465	4,070,611	632,465	2,156,233	32,814,025	2,169,016	1,833	3,814,025	2,151,361	3,814,025
\$19,000 under \$20,000	2,164,003	42,177,510	5,387,009	791,107	5,073,673	791,107	2,158,808	34,000,873	2,169,016	1,833	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	16,171,718	8,823,368	8,823,368	20,384,592	8,823,368	20,420,486
\$25,000 under \$30,000	11,435,947	204,399,150	21,569,501	4,559,737	32,814,059	4,559,737	18,602,183	17,445,292	16,071,077	16,071,077	22,884,673	16,071,077	22,916,851
\$30,000 under \$40,000	7,657,660	402,942,962	36,799,335	9,073,754	75,618,754	9,073,754	45,811,936	11,624,900	34,099,716	11,624,900	49,754,507	11,624,900	49,754,507
\$40,000 under \$50,000	6,701,544	297,914,321	22,156,967	6,006,497	62,523,459	6,006,497	26,692,222	6,692,661	23,346,697	6,692,661	41,349,053	6,692,661	41,349,053
\$50,000 under \$75,000	5,628,639	333,710,321	19,020,024	5,337,212	73,824,556	5,337,212	55,508,770	5,166,567	25,946,072	5,166,567	56,685,202	5,166,567	56,685,202
\$75,000 under \$100,000	1,963,409	107,424,625	4,303,002	1,229,157	25,110,746	1,229,157	20,911,301	1,260,999	82,293,887	1,260,999	21,462,399	1,260,999	21,462,399
\$100,000 under \$200,000	908,957	19,200,439	3,137,730	890,381	28,504,675	889,971	25,483,459	904,831	80,834,865	804,831	28,736,576	804,831	29,656,937
\$200,000 under \$500,000	238,088	69,986,275	829,693	235,317	16,145,525	235,249	15,358,240	236,918	23,264,918	236,918	21,352,126	236,918	23,264,918
\$500,000 under \$1,000,000	41,107	21,541,427	40,999,667	40,763	6,322,885	40,777	6,184,205	40,907	21,269,595	40,907	9,548,206	41,037	9,548,206
\$1,000,000 or more	17,312	40,099,667	36,247	17,230	8,102,697	17,229	8,045,337	17,171	32,087,247	17,138	15,171,832	17,266	15,171,832
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	—	2,074	32	1,565	—	—	3,045	1,192	10,928	185,398
\$1 under \$1,000	32	16	104	—	2,288	32	3,510	—	194	183,197	9,351	183,292	311,900
\$1,000 under \$2,000	183,292	280,570	193,939	96,621	2,288	2,934	1,747	181,696	672,019	193,053	26,457	193,747	30,508
\$2,000 under \$3,000	193,747	486,103	209,808	105,737	61,546	6,372	1,747	181,696	672,019	193,053	26,457	193,747	30,508
\$3,000 under \$4,000	1,294,631	1,789,602	1,350,727	127,628	1,350,727	19	1,918	1,294,612	3,719,592	1,294,612	74,216	1,294,631	77,196
\$4,000 under \$5,000	2,169,016	9,802,926	2,445,772	76,971	79,810	14,439	14,209	2,167,742	7,433,678	2,168,960	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	10,965,627	2,160,340	685,831	2,160,975	687,441
\$7,000 under \$8,000	2,217,376	16,652,470	3,218,319	181,020	392,949	98,246	138,986	2,217,257	13,195,938	2,217,257	930,216	2,217,376	931,813
\$8,000 under \$9,000	2,692,796	22,911,862	4,513,434	209,141	745,884	94,946	292,962	2,692,572	17,978,112	2,692,572	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	28,592,866	5,644,875	316,327	1,358,993	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	2,676,319	2,121,248	2,676,358	2,123,188
\$12,000 under \$13,000	2,579,792	32,222,238	5,505,209	435,998	2,151,028	429,720	929,869	2,579,763	25,615,750	2,579,678	2,424,580	2,579,792	2,424,580
\$13,000 under \$14,000	2,593,617	35,015,485	5,986,255	488,515	2,526,154	481,337	1,150,837	2,593,618	27,718,362	2,593,618	2,717,266	2,593,617	2,717,266
\$14,000 under \$15,000	2,580,939	37,370,643	5,894,763	556,715	2,908,306	551,037	1,324,463	2,577,215	30,005,534	2,577,215	3,062,703	2,580,939	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	30,488,059	2,488,079	3,254,241	2,488,093	3,254,241
\$16,000 under \$17,000	2,264,914	40,016,558	5,380,911	657,717	3,691,057	657,717	1,790,156	2,264,801	30,059,600	2,264,801	3,276,123	2,264,914	3,276,123
\$17,000 under \$18,000	2,296,314	42,018,737	5,596,934	678,314	3,784,877	678,314	1,807,773	2,296,773	32,471,893	2,296,773	3,658,079	2,296,314	3,658,079
\$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	4,116,518	751,809	2,285,380	2,114,858	33,586,673	2,113,332	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	11,544,233	202,421,828	21,285,023	4,500,328	31,673,918	4,500,328	17,664,185	11,544,233	168,121,693	11,544,233	22,884,673	11,544,233	22,916,851
\$30,000 under \$40,000	6,677,614	299,794,575	36,479,744	8,997,011	73,841,051	8,997,011	44,300,681	6					

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	Joint returns of husbands and wives										Total income tax							
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total		Itemized deductions		Taxable income		Income tax after credits		Number of returns		Amount	
	(14)	(15)	(18)	(17)	(18)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)			
All returns, total	47,809,791	1,591,133,988	171,698,800	28,057,438	317,327,044	28,051,004	218,076,986	45,659,847	1,235,672,444	42,222,661	232,335,939	42,290,417	235,342,613	5,925	150,925			
No adjusted gross income	615,761	-29,630,262	2,159,273	-	-	-	-	-	-	-	-	-	-	5,925	150,925			
\$1 under \$1,000	150,115	69,544	551,434	11,777	95,215	11,777	53,524	11,777	53,524	-	-	-	-	29	428			
\$1,000 under \$2,000	239,533	361,611	191,721	20,608	118,979	20,608	118,979	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	-	-	-	-	3,533	5,073			
\$3,000 under \$4,000	348,820	2,099,926	1,713,535	28,429	357,428	28,429	199,605	349,924	437,875	-	-	-	-	1,000	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	-	-	-	-	1,271	7,681			
\$5,000 under \$6,000	623,687	3,431,207	2,242,202	64,706	397,958	64,706	289,232	549,699	1,085,985	-	-	-	-	1,840	15,289			
\$6,000 under \$7,000	740,425	4,512,086	2,720,907	66,449	524,038	66,449	389,232	618,023	1,272,063	-	-	-	-	1,839	11,839			
\$7,000 under \$8,000	920,969	5,867,953	3,586,649	120,681	645,130	120,681	418,144	701,254	2,546,938	-	-	-	-	2,403	33,727			
\$8,000 under \$9,000	899,400	7,852,312	3,356,649	131,282	805,978	131,282	442,450	895,997	2,472,121	-	-	-	-	2,477	92,348			
\$9,000 under \$10,000	899,400	6,544,094	3,300,725	150,827	1,115,360	150,827	582,153	867,273	4,734,497	-	-	-	-	609,821	157,540			
\$10,000 under \$11,000	878,607	9,208,155	1,240,337	186,848	1,240,337	186,848	579,526	858,889	5,046,458	-	-	-	-	726,235	240,003			
\$11,000 under \$12,000	951,320	10,941,489	3,427,583	238,970	1,641,467	238,970	796,902	936,868	6,720,034	-	-	-	-	829,858	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	-	-	-	-	451,798	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	8,256,402	-	-	-	-	835,593	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	-	-	-	-	882,262	697,020			
\$15,000 under \$16,000	1,010,720	15,670,912	3,754,834	279,219	1,889,920	279,219	901,905	1,005,955	10,951,185	-	-	-	-	965,311	869,894			
\$16,000 under \$17,000	996,320	16,441,966	3,550,777	328,898	2,335,702	328,898	1,173,002	989,839	11,699,866	-	-	-	-	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	1,138,492			
\$18,000 under \$19,000	977,357	20,697,404	3,637,222	313,909	2,198,116	313,909	1,087,151	971,418	13,312,947	-	-	-	-	940,210	1,239,862			
\$19,000 under \$20,000	1,061,077	20,697,404	3,710,360	411,238	3,042,141	411,238	1,087,939	1,055,927	15,381,037	-	-	-	-	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	2,294,087	8,267,740	5,119,167	88,574,436	-	-	-	-	5,009,603	9,513,366			
\$25,000 under \$30,000	4,818,871	132,237,863	17,439,268	2,909,465	21,962,643	2,909,465	11,609,189	4,811,714	102,913,655	-	-	-	-	4,756,347	12,667,714			
\$30,000 under \$40,000	9,078,493	315,813,965	32,596,665	7,073,913	60,095,976	7,073,913	35,073,224	9,071,129	247,912,538	-	-	-	-	8,995,253	36,112,593			
\$40,000 under \$50,000	5,882,462	261,836,561	20,917,572	5,291,870	55,076,637	5,291,870	30,157,933	5,874,307	204,534,030	-	-	-	-	5,860,537	34,994,394			
\$50,000 under \$75,000	5,090,881	301,957,017	18,091,980	4,844,432	67,325,937	4,844,432	51,185,051	5,079,741	233,950,240	-	-	-	-	4,949,593	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	-	-	-	-	1,127,351	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	789,436	79,457,429	-	-	-	-	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	-	-	-	-	198,345	18,149,136			
\$500,000 under \$1,000,000	36,224	24,245,562	128,145	60,043	5,608,910	60,043	4,481,932	36,066	18,673,230	-	-	-	-	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	-	-	-	-	14,290	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	42,258,296	1,221,053,623	42,222,661	232,335,939	42,290,417	235,342,613	5,925	150,925			
No adjusted gross income	-	-711,547	22,438	-	-	-	-	-	-	-	-	-	-	-	-			
\$1 under \$1,000	71	15	97	29	1,589	29	1,487	29	1,487	-	-	-	-	29	428			
\$1,000 under \$2,000	71	133	267	71	1,964	71	1,713	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	10,630	-	-	-	-	3,533	5,073			
\$3,000 under \$4,000	1,000	3,888	5,290	15	1,238	15	1,185	85	1,185	-	-	-	-	1,000	2,196			
\$4,000 under \$5,000	1,271	6,053	5,290	78	4,559	78	4,283	112	4,283	-	-	-	-	1,271	7,681			
\$5,000 under \$6,000	44,840	261,122	99,176	929	4,900	929	1,611	44,831	159,847	-	-	-	-	44,840	15,289			
\$6,000 under \$7,000	124,815	615,332	275,495	6,478	36,863	6,478	14,143	121,967	524,365	-	-	-	-	124,815	11,839			
\$7,000 under \$8,000	240,051	1,612,481	642,682	8,669	35,728	8,669	14,962	240,021	1,145,420	-	-	-	-	240,051	33,727			
\$8,000 under \$9,000	477,739	4,077,861	1,510,946	24,452	110,646	24,452	24,066	477,518	2,498,188	-	-	-	-	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	-	-	-	-	609,821	157,540			
\$10,000 under \$11,000	726,235	7,613,576	2,512,248	111,498	663,579	111,498	169,096	726,009	4,865,321	-	-	-	-	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	829,858	6,231,906	-	-	-	-	829,898	369,481			
\$12,000 under \$13,000	797,222	9,936,377	2,997,669	170,716	974,808	170,716	371,292	797,111	6,795,748	-	-	-	-	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	-	-	-	-	835,635	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	-	-	-	-	882,262	697,020			
\$15,000 under \$16,000	965,367	14,967,788	3,554,120	247,537	1,499,602	247,537	623,531	965,356	10,685,576	-	-	-	-	965,367	869,894			
\$16,000 under \$17,000	946,119	15,617,687	3,334,856	289,256	2,097,666	289,256	778,638	946,033	11,414,439	-	-	-	-	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	-	-	-	-	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	-	-	-	-	940,997	1,239,862			
\$19,000 under \$20,000	1,018,161	19,858,142	3,549,621	378,009	2,550,537	378,009	1,213,800	1,018,046	15,019,825	-	-	-	-	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	2,189,703	7,149,323	5,009,192	87,303,067	-	-	-	-	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	102,112,468	-	-	-	-	4,756,347	12,667,714			
\$30,000 under \$40,000	9,000,531	313,135,166	32,299,152	7,006,173	58,767,505	7,006,173	33,979,021	8,999,271	246,539,715	-	-	-	-	9,000,531	36,112,593			
\$40,000 under \$50,000	5,860,537	260,870,171	20,895,793	5,269,945	54,322,230	5,269,945	30,157,933	5,860,036	204,256,673	-	-	-	-	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	61,639,366	5,071,073	233,701,127	-								

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										Total income tax								
	Adjusted gross income less deficit		Exemption amount		Itemized deductions		Total		Excess itemized deductions		Taxable income		Income tax after credits		Number of returns		Amount		
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	
No adjusted gross income	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						
\$1 under \$1,000	75,662	-2,071,164	153,383	3,004	-5,211	1,503	1,556	1,501	1,303	1,501	698	1,503	5,395						
\$1,000 under \$2,000	191,030	117,163	468,673	3,537	25,038	3,537	16,683	16,683	1,501	1,501	698	1,503	5,395						
\$2,000 under \$3,000	290,079	435,185	757,795	4,341	11,394	4,341	2,780	2,780	1,501	1,501	698	1,503	5,395						
\$3,000 under \$4,000	384,894	1,027,099	1,072,491	4,341	11,394	4,341	2,780	2,780	1,501	1,501	698	1,503	5,395						
\$4,000 under \$5,000	450,175	1,355,299	985,758	1,134	59,642	12,942	29,966	324,475	39,203	324,475	2,179	2,179	5,395						
\$5,000 under \$6,000	462,590	2,024,734	1,161,745	1,745	74,845	17,195	35,509	47,884	85,176	45,587	8,027	45,587	5,395						
\$6,000 under \$7,000	565,000	2,522,423	1,229,026	27,541	138,409	27,541	449,733	1,254,608	1,254,608	51,590	9,966	51,590	5,395						
\$7,000 under \$8,000	590,076	3,762,763	1,579,428	44,638	194,054	44,638	95,407	570,058	2,078,450	96,617	26,324	96,617	5,395						
\$8,000 under \$9,000	560,228	4,120,066	1,448,986	63,392	252,935	63,392	130,871	542,583	2,524,593	152,847	42,490	152,847	5,395						
\$9,000 under \$10,000	528,801	4,769,988	1,543,517	78,310	355,599	78,310	178,310	575,249	3,031,693	289,733	76,242	289,733	5,395						
\$10,000 under \$11,000	483,443	5,080,930	1,322,814	58,460	335,264	58,460	179,297	460,604	3,571,647	405,127	196,515	405,127	5,395						
\$11,000 under \$12,000	445,092	5,100,202	1,269,149	69,261	359,113	69,261	197,249	444,987	3,604,664	412,107	256,049	412,107	5,395						
\$12,000 under \$13,000	431,376	5,272,747	1,161,839	87,461	417,677	87,461	215,578	470,750	3,879,613	391,644	307,479	391,644	5,395						
\$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	484,783	428,260	484,783	5,395						
\$14,000 under \$15,000	443,072	6,424,105	1,188,449	135,062	719,777	135,062	396,647	482,625	4,822,259	417,218	416,163	417,218	5,395						
\$15,000 under \$16,000	424,344	6,571,448	1,146,892	131,763	711,770	131,763	400,376	421,505	5,008,286	488,262	488,262	488,262	5,395						
\$16,000 under \$17,000	317,683	5,632,649	897,901	141,699	718,525	141,699	384,186	341,595	4,338,167	331,424	437,219	331,424	5,395						
\$17,000 under \$18,000	321,103	5,938,336	834,108	102,272	573,455	102,272	330,197	315,756	4,354,260	314,254	456,814	314,254	5,395						
\$18,000 under \$19,000	267,406	5,212,159	642,390	113,041	604,195	113,041	338,900	267,406	4,704,436	318,835	532,172	318,835	5,395						
\$19,000 under \$20,000	968,342	21,584,371	2,599,333	539,138	3,287,443	539,138	2,022,758	968,342	16,927,067	963,947	2,228,093	963,947	5,395						
\$20,000 under \$25,000	664,238	1,163,797	1,730,377	485,547	3,267,716	485,547	2,130,700	663,072	14,293,965	656,639	2,115,097	656,639	5,395						
\$25,000 under \$30,000	656,833	2,236,768	1,708,478	559,728	4,514,323	559,728	3,179,635	656,833	17,473,199	654,609	3,001,160	654,609	5,395						
\$30,000 under \$40,000	144,843	6,356,143	1,429,983	129,648	1,429,983	129,648	1,123,454	144,843	4,889,105	142,175	965,915	144,843	5,395						
\$40,000 under \$50,000	105,079	6,159,608	276,549	103,513	1,400,218	103,513	1,154,474	105,079	4,729,363	104,296	1,140,965	105,079	5,395						
\$50,000 under \$100,000	26,459	2,274,065	73,913	26,374	631,312	26,374	589,780	26,374	1,640,183	25,842	483,286	26,374	5,395						
\$100,000 under \$200,000	22,148	2,862,994	55,240	19,165	836,231	19,165	91,828	22,148	2,237,366	21,900	487,358	22,148	5,395						
\$200,000 under \$500,000	5,546	1,594,167	13,953	5,456	362,994	5,456	362,994	5,546	1,204,904	5,436	503,477	5,546	5,395						
\$500,000 under \$1,000,000	1,036	695,349	2,612	1,015	166,241	1,015	166,241	1,036	534,754	1,019	238,771	1,036	5,395						
\$1,000,000 or more	727	1,921,296	1,826	719	424,183	719	422,653	727	1,501,916	715	715,659	727	5,395						
Taxable returns, total	7,373,287	148,823,474	19,034,650	2,994,172	21,262,186	2,981,663	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	..	..	..	..	..	..	..	..	178	..						
\$1 under \$1,000	1,503	22,695	44,689	2,841	5,587	2,841	5,587	2,841	15,912	1,501	698	1,503	5,395						
\$1,000 under \$2,000	8,518	24,935	8,859	1,192	2,035	1,192	2,035	1,192	59,944	8,518	97	8,518	5,395						
\$2,000 under \$3,000	22,728	83,901	23,577	72,251	117,962	72,251	117,962	72,251	133,741	22,728	2,179	22,728	5,395						
\$3,000 under \$4,000	45,587	211,289	72,251	5,841	17,942	5,841	17,942	5,841	182,335	45,587	8,027	45,587	5,395						
\$4,000 under \$5,000	51,590	280,130	88,853	5,841	17,942	5,841	17,942	5,841	182,335	51,590	9,966	51,590	5,395						
\$5,000 under \$6,000	96,617	626,561	189,904	9,069	28,881	9,069	28,881	9,069	419,256	96,617	26,324	96,617	5,395						
\$6,000 under \$7,000	152,847	1,157,010	302,157	21,374	64,881	21,374	64,881	21,374	830,889	152,847	42,490	152,847	5,395						
\$7,000 under \$8,000	289,733	2,466,003	599,008	28,715	103,063	28,715	103,063	28,715	1,812,512	289,733	76,242	289,733	5,395						
\$8,000 under \$9,000	367,123	3,488,174	945,474	43,153	162,338	43,153	162,338	43,153	2,460,141	367,123	132,231	367,123	5,395						
\$9,000 under \$10,000	405,127	4,259,252	1,085,932	55,604	196,942	55,604	196,942	55,604	3,079,607	405,127	196,515	405,127	5,395						
\$10,000 under \$11,000	412,107	4,723,156	1,116,165	61,998	304,643	61,998	304,643	61,998	3,419,898	412,107	256,049	412,107	5,395						
\$11,000 under \$12,000	391,644	4,869,258	1,379,592	83,832	368,942	83,832	368,942	83,832	3,643,407	391,644	307,479	391,644	5,395						
\$12,000 under \$13,000	484,783	6,583,091	1,979,599	111,047	480,815	111,047	480,815	111,047	4,906,294	484,783	428,260	484,783	5,395						
\$13,000 under \$14,000	417,218	6,047,057	1,094,261	123,403	609,652	123,403	609,652	123,403	4,616,635	417,218	416,163	417,218	5,395						
\$14,000 under \$15,000	412,826	6,390,402	1,108,169	123,085	611,788	123,085	611,788	123,085	4,940,439	412,826	488,262	412,826	5,395						
\$15,000 under \$16,000	331,424	5,465,028	855,460	133,028	656,727	133,028	656,727	133,028	4,255,836	331,424	437,219	331,424	5,395						
\$16,000 under \$17,000	314,254	5,503,970	669,800	98,643	494,338	98,643	494,338	98,643	3,704,703	314,254	456,814	314,254	5,395						
\$17,000 under \$18,000	318,929	5,898,625	827,297	112,169	609,334	112,169	609,334	112,169	4,350,436	318,929	532,172	318,929	5,395						
\$18,000 under \$19,000	267,406	5,212,159	642,390	113,041	604,195	113,041	604,195	113,041	4,215,583	267,406	507,951	267,406	5,395						
\$19,000 under \$20,000	963,947	21,482,837	2,576,564	534,743	3,225,040	534,743	3,225,040	534,743	16,890,343	963,947	2,228,093	963,947	5,395						
\$20,000 under \$25,000	657,269	77,900,059	1,715,497	482,829	4,465,660	482,829	4,465,660	482,829	14,154,024	656,639	3,001,160	656,639	5,395						

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										Total income tax			
	Number of returns		Exemption amount		Total		Itemized deductions		Taxable income		Income tax after credits		Total income tax	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
All returns, total	42,803,189	550,172,349	52,482,373	8,522,539	64,411,145	7,985,956	45,102,869	40,059,743	462,449,845	33,171,030	73,156,363	33,182,716	73,774,218	4,825
No adjusted gross income	343,380	-6,335,918	428,471	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000	1,916,059	1,109,678	2,076,927	8,032	1,142,551	8,032	1,123,354	2,839	5,553	181,696	8,653	181,721	8,653	
\$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	16,533	181,696	25,338	181,721	25,338	
\$2,000 under \$3,000	2,707,429	6,737,049	2,991,005	119,506	122,641	48,225	48,225	2,678,302	4,103,551	181,696	25,338	181,721	25,338	
\$3,000 under \$4,000	2,589,004	9,044,070	2,938,439	181,656	426,329	55,339	228,415	2,552,982	6,294,246	1,271,799	72,037	1,271,803	72,037	
\$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	252,488	
\$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	2,027,216	13,154,751	2,597,763	146,797	541,741	109,890	353,675	2,019,117	10,321,148	1,939,543	649,278	1,939,543	649,278	
\$7,000 under \$8,000	1,910,957	14,030,960	2,466,084	140,539	541,741	109,890	353,675	2,019,117	10,321,148	1,939,543	649,278	1,939,543	649,278	
\$8,000 under \$9,000	1,850,707	15,056,989	2,405,954	134,323	947,830	103,501	319,965	1,887,987	11,472,520	1,824,369	854,337	1,824,369	854,337	
\$9,000 under \$10,000	1,828,018	17,326,397	2,290,195	124,246	658,311	110,051	380,847	1,816,807	14,647,573	1,787,526	1,345,638	1,787,526	1,345,638	
\$10,000 under \$11,000	1,616,775	16,946,939	2,101,164	117,794	1,002,079	105,937	612,030	1,596,816	14,306,462	1,590,964	1,407,241	1,590,964	1,407,241	
\$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	14,474,353	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	1,406,265	15,205,887	1,390,923	1,665,302	1,390,923	1,665,302	
\$13,000 under \$14,000	1,293,278	17,460,803	1,686,171	189,253	1,163,635	192,075	701,833	1,286,099	15,049,939	1,273,241	1,729,061	1,273,241	1,729,061	
\$14,000 under \$15,000	1,291,660	18,686,236	1,623,242	207,452	1,012,611	201,774	528,145	1,288,665	16,482,008	1,280,909	1,956,638	1,280,909	1,956,638	
\$15,000 under \$16,000	1,126,287	17,464,458	1,418,435	230,669	1,226,542	206,689	676,117	1,119,413	15,319,566	1,109,897	1,897,011	1,109,897	1,897,011	
\$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	987,284	1,849,011	
\$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	1,003,647	2,065,978	
\$18,000 under \$19,000	900,478	16,640,856	1,132,646	224,204	1,213,888	224,204	789,816	883,254	14,804,253	891,444	2,047,634	891,444	2,047,634	
\$19,000 under \$20,000	835,520	16,267,523	1,033,719	266,828	1,427,428	266,828	789,816	883,254	14,804,253	891,444	2,047,634	891,444	2,047,634	
\$20,000 under \$25,000	2,873,474	63,871,806	3,499,142	1,183,259	6,817,282	1,181,076	3,922,979	2,868,524	56,216,214	2,852,519	8,667,008	2,852,519	8,667,008	
\$25,000 under \$30,000	1,974,938	53,997,490	2,309,866	1,164,725	7,583,700	1,164,725	4,802,294	1,970,506	46,869,457	1,968,983	10,476,264	1,970,506	10,476,264	
\$30,000 under \$40,000	1,900,334	64,763,229	2,494,191	1,444,575	11,008,454	1,444,575	5,559,076	1,897,337	54,705,979	1,887,450	10,642,811	1,887,450	10,642,811	
\$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	670,506	5,368,945	
\$50,000 under \$75,000	432,679	25,589,737	651,495	389,267	5,098,401	389,267	4,169,244	431,758	20,787,470	430,745	5,844,643	431,752	5,777,608	
\$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	2,326,171	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	92,412	9,140,070	92,412	3,310,059	92,412	3,310,059	
\$200,000 under \$500,000	33,814	10,652,703	56,898	33,179	3,125,563	33,179	3,046,424	38,711	2,061,611	38,711	3,288,884	38,711	3,288,884	
\$500,000 under \$1,000,000	3,884	2,600,516	6,383	3,725	547,734	3,719	538,645	3,818	2,061,611	3,818	3,957,245	3,818	3,957,245	
\$1,000,000 or more	2,258	5,502,187	2,240	1,207,068	2,240	2,233	4,321,156	2,227	2,060,444	2,227	2,060,444	2,227	2,060,444	
Taxable returns, total	33,182,716	533,176,482	40,973,241	7,951,999	57,370,669	7,403,935	39,408,750	33,171,564	452,997,638	33,171,030	73,156,363	33,182,716	73,774,218	4,825
No adjusted gross income	4,825	-	5,607	-	-	-	-	-	-	-	-	-	-	-
\$1 under \$1,000	181,721	2,271,743	188,990	8,032	1,142,551	8,032	1,123,354	2,839	5,553	181,696	8,653	181,721	8,653	
\$1,000 under \$2,000	191,696	4,517,389	188,623	105,231	34,833	5,866	6,275	2,579,407	16,533	181,696	25,338	181,721	25,338	
\$2,000 under \$3,000	1,271,803	12,649,117	1,326,917	126,471	122,641	48,225	48,225	2,678,302	4,103,551	1,271,799	72,037	1,271,803	72,037	
\$3,000 under \$4,000	2,122,158	19,565,384	2,366,230	171,215	57,349	8,683	5,535	2,122,155	7,929,937	2,122,155	252,488	2,122,158	252,488	
\$4,000 under \$5,000	2,084,765	21,957,576	2,499,582	92,676	219,578	52,930	55,889	2,084,765	8,912,974	2,084,765	480,346	2,084,765	480,346	
\$5,000 under \$6,000	1,939,543	23,586,887	2,403,354	103,884	272,188	66,977	86,684	1,939,543	10,052,000	1,939,543	649,278	1,939,543	649,278	
\$6,000 under \$7,000	1,824,498	24,586,978	2,273,470	88,037	292,337	71,003	111,335	1,824,498	11,219,629	1,824,498	854,337	1,824,498	854,337	
\$7,000 under \$8,000	1,825,324	26,367,998	2,163,998	158,974	582,175	141,779	227,300	1,825,324	13,667,432	1,825,324	1,159,324	1,825,324	1,159,324	
\$8,000 under \$9,000	1,797,572	27,038,428	2,203,992	166,512	658,311	166,512	427,444	1,797,572	14,345,638	1,797,572	1,345,638	1,797,572	1,345,638	
\$9,000 under \$10,000	1,591,050	26,680,038	2,056,695	149,225	598,478	136,968	362,369	1,590,964	14,274,022	1,590,964	1,407,241	1,591,050	1,407,241	
\$10,000 under \$11,000	1,434,353	16,677,515	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	
\$11,000 under \$12,000	1,390,926	17,386,604	1,752,899	180,850	810,886	175,172	387,433	1,390,923	15,019,936	1,390,923	1,665,302	1,390,923	1,665,302	
\$12,000 under \$13,000	1,273,241	17,191,427	1,650,569	179,216	872,500	172,038	458,586	1,273,241	15,019,936	1,273,241	1,729,061	1,273,241	1,729,061	
\$13,000 under \$14,000	1,280,911	18,532,975	1,606,841	200,944	983,924	194,416	427,444	1,280,909	16,427,044	1,280,909	1,956,638	1,280,911	1,956,638	
\$14,000 under \$15,000	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	1,897,011	
\$15,000 under \$16,000	987,370	16,290,021	1,200,594	235,483	1,337,301	235,483	670,180	987,370	14,388,785	987,370	1,849,011	987,370	1,849,011	
\$16,000 under \$17,000	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	
\$17,000 under \$18,000	891,444	16,474,302	1,117,346	216,825	1,049,792	216,825	531,523	891,444	14,768,824	891,444	2,047,634	891,444	2,047,634	
\$18,000 under \$19,000	829,451	16,148,605	1,024,926	260,759	912,659	260,759	732,679	829,451	14,351,265	828,128	2,054,611	829,451	2,061,119	
\$19,000 under \$20,000	2,852,559	63,401,312	3,463,608	1,162,498	6,436,564	1,162,498	3,661,839	2,852,514	56,102,397	2,852,514	8,667,008	2,852,559	8,673,251	
\$20,000 under \$25,000	1,970,599	53,876,941	2,391,793	1,330,255	7,322,355	1,330,255	4,802,294	1,968,983	46,855,183	1,968,983	10,476,264	1,970,599	10,476,264	
\$25,000 under \$30,000	1,888,979	64,366,473	2,477,475	1,433,220	10,607,885	1,433,220	7,185,640	1,888,972	54,641,462	1,888,972	10,642,811	1,888,979	10,642,811	
\$30,000 under \$40,000	672,623	29,650,601	889,939	583,369	9,956,732									

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 (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
Adjusted gross income less deficit	101,660,287	2,305,951,483	47,809,791	1,591,133,968	895,769	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	1,351,399,575	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	5,106,955	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	695,037	1,341,878	37,191	136,497	5,419,845	19,901,920
State income tax refunds	19,695,713	6,553,365	14,598,189	6,692,179	102,011	40,304	1,468,150	487,509	35,586	18,532	3,491,777	13,148,861
Alimony received	424,427	2,883,821	47,315	129,266	8,608	16,172	215,519	1,560,794	152,985	—	152,985	1,177,588
Business or profession	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 income	3,259,640	20,002,986	2,440,456	15,427,109	29,740	260,146	136,938	597,163	2,461	7,944	648,045	3,710,624
Net loss	9,913,368	72,180,936	6,672,302	55,966,517	51,759	852,408	365,978	1,830,725	21,309	65,605	2,812,020	13,465,681
Sales of capital assets	2,666,126	3,903,157	1,815,476	2,782,158	7,117	7,577	120,420	1,300,474	9,459	8,140	713,654	974,806
Net gain	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
Sales of property other than capital assets	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
Pensions and annuities in AGI	8,932,714	-19,822,115	6,467,889	-14,954,794	50,309	-113,139	404,049	-773,523	10,925	-17,503	1,963,542	-3,963,155
Rent 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
Royalty net 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
Farm rental income less loss	5,487,671	-2,526,590	4,041,631	-1,663,898	5,274	-183,294	168,272	-374,524	8,531	-38,312	1,234,379	-266,561
Partnership and S Corporation net income less loss	1,148,653	9,729,978	524,352	2,971,294	3,858	173,455	45,909	389,276	4,522	39,021	568,596	6,156,933
Estate or trust 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
Farm net income less loss	4,771,346	6,355,539	3,488,960	4,932,749	42,692	66,077	339,456	306,090	2,842	4,918	897,796	1,043,705
Unemployment compensation in AGI	5,696,932	-19,426,464	4,068,059	-15,908,987	51,600	-78,275	289,992	-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	2,686,663	33,022	60,332	5,581,560	12,836,547
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	36,122	60,738	3,767,051	6,438,590
Payments to a Keogh plan	675,922	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	311,191	2,405,788	2,898,983	20,355,806	58,033	523,743	8,522,539	64,411,145
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	13,729,579	307,500	740,558	2,890,597	6,397,301	30,708	7,454	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	19,863,866
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	—	—	—	—	—	—	—	—
Miscellaneous deductions	32,681,461	24,465,862	23,700,451	17,153,618	242,230	227,000	2,345,036	1,303,912	50,419	37,927	51,685	296,300
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	6,543,325	5,743,406
Unused zero bracket amount	804,226	1,611,024	6,434	11,922	—	-12,413	—	—	—	—	—	—
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	1,586,689
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	453,663	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	1,091,962	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	232,335,339	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	3,190,612	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	2,292,385	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	6,699,592	14,337,790	92,576	307,055	38,448,175	85,742,247
Total tax payments	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	39,448,715	85,742,247
Income tax withheld	86,796,750	299,184,608	41,517,315	212,133,468	721,075	1,486,394	9,360,200	18,559,200	79,167	289,567	35,089,169	66,616,979
Estimated tax payments	11,794,640	64,406,134	6,851,419	44,928,094	70,144	1,103,318	3,640,201	1,370,865	19,764	63,209	4,488,102	17,433,627
Overpayment/refunded	74,914,665	68,833,993	33,308,899	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 taxpayer 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, income and adjustments are in thousands of dollars)

Size of adjusted gross income	Adjusted gross income less deficit		Salaries and wages		Interest received		Domestic and foreign dividends received		State income tax refunds		Alimony received			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	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
All returns, total	101,660,287	2,305,951,483	87,196,001	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
\$1,000 under \$1,000	2,357,204	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	1,208,979	4,613,020	691,181	1,037,374	168,593	102,374	168,593	89,008	36,413	9,363	4,032	27,736
\$2,000 under \$3,000	3,453,996	8,604,620	1,402,120	7,379,984	1,189,212	1,189,212	210,873	179,749	160,556	166,273	21,473	9,970	5,678	16,737
\$3,000 under \$4,000	3,322,718	11,628,151	2,776,178	9,726,708	1,467,652	1,368,714	268,401	231,321	216,423	212,499	51,255	12,029	12,857	27,581
\$4,000 under \$5,000	3,362,763	15,141,718	2,687,322	11,672,905	1,507,890	1,924,739	268,401	231,321	266,462	252,612	39,476	17,984	17,984	24,581
\$5,000 under \$6,000	3,300,289	18,127,297	2,626,237	13,937,555	1,573,073	2,827,768	321,822	304,845	248,887	281,087	20,496	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	363,995	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	1,610,633	3,159,521	383,096	383,096	356,489	356,489	124,490	30,252	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	326,521	372,021	260,864	344,120	157,542	30,838	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	513,074	136,096	37,079	13,018	51,027
\$11,000 under \$12,000	2,864,745	32,907,804	2,333,513	25,369,060	1,444,767	3,465,689	492,818	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	27,913,418	1,451,207	3,249,720	355,615	530,720	292,136	496,509	175,422	37,426	14,358	50,755
\$13,000 under \$14,000	2,706,508	36,532,425	2,252,943	29,714,418	1,448,143	3,610,970	349,879	492,413	275,823	464,342	148,435	67,326	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	86,722	86,722	16,581	75,947	25,947
\$17,000 under \$18,000	2,343,660	41,021,670	2,009,363	33,142,925	1,400,900	3,568,195	358,067	725,206	275,930	688,763	323,559	80,009	11,519	86,108
\$18,000 under \$19,000	2,198,938	40,653,596	1,926,910	34,020,552	1,342,480	3,290,049	354,738	539,422	260,011	503,384	320,498	73,464	14,356	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	829,646	312,600	793,634	351,297	112,833	11,356	161,402
\$20,000 under \$25,000	8,976,271	200,868,257	7,958,284	170,059,396	6,116,542	15,483,024	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	14,977,672	1,427,642	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	4,697,744	1,585,156	50,632	688,936	1,585,156
\$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	3,319,974	1,353,341	15,992	84,918	15,992
\$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	7,741,493	2,680,330	1,535,752	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	908,357	19,200,439	753,368	80,074,972	860,140	11,904,936	777,668	6,999,317	6,114,416	7,196,813	402,413	603,238	3,996	129,914
\$200,000 under \$500,000	238,088	6,986,276	188,954	36,426,153	234,366	7,295,353	199,344	6,899,317	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	2,589,962	36,085	2,589,962	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	72,324,576	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	3,165,995	4,357	83,928	4,059	83,939	1,652	349	46	4,600
\$1,000 under \$1,000	32	1,084	16	9,084	31	778	16	16	16	13	13	13	13	13
\$1,000 under \$2,000	183,292	280,570	17,126	18,280	16,918	212,117	73,909	46,403	71,070	41,520	23	147	23	147
\$2,000 under \$3,000	1,937,474	4,861,033	37,602	80,515	176,712	3,015,664	68,830	48,855	54,008	44,728	64	64	64	64
\$3,000 under \$4,000	2,269,602	4,789,602	3,953,973	6,077,930	607,790	5,443,442	109,649	78,876	92,615	79,659	8,527	543	8,527	543
\$4,000 under \$5,000	2,169,016	9,802,926	1,873,510	8,006,274	956,579	1,001,729	188,050	172,149	157,998	160,845	1,203	1,860	1,860	1,860
\$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	8,517	10,905
\$6,000 under \$7,000	2,160,975	14,028,780	1,735,476	10,863,570	1,160,101	2,094,496	265,509	269,436	209,567	251,179	56,296	7,767	12,857	21,793
\$7,000 under \$8,000	2,217,376	16,652,470	1,759,182	12,692,238	1,209,811	2,110,639	231,879	303,917	201,989	283,836	42,911	10,467	12,857	31,127
\$8,000 under \$9,000	2,692,796	22,911,862	2,095,819	17,099,822	1,384,922	3,080,035	283,510	283,510	208,194	261,018	91,709	15,543	4,339	5,589
\$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	301,545	105,545	22,531	24,375	100,642
\$10,000 under \$11,000	2,722,412	28,552,866	2,231,171	22,367,951	1,394,627	3,150,951	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	26,457,439	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	443,180	255,431	416,634	223,632	49,277	11,336	71,009
\$14,000 under \$15,000	2,580,391	37,370,643	2,224,953	30,921,106	1,355,474	2,968,404	316,273	492,165	249,804	462,314	237,360	53,697	14,899	143,894
\$15,000 under \$16,000	2,488,093	38,570,896	2,096,663	30,445,460	1,486,350	3,713,954	374,335	777,159	308,241	742,055	34,232	5,667	12,857	38,499
\$16,000 under \$17,000	2,264,914	37,381,737	1,963,540	30,680,698	1,334,884	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	3,373,263	32,417,027	1,391,269	3,147,648	342,179	644,382	284,144	609,585	309,659	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	19												

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	Net income			Net loss			Capital gain distributions reported on Form 1040			Returns with short-term capital gain or loss			Returns with 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	Number of returns	Amount
All returns, total	8,640,701	98,775,563	3,259,640	20,002,986	1,533,622	583,779	-996,331	613,253	10,975,890	1,694,777	6,090,870	1,875,908	18,063,091			
No adjusted gross income	110,417	1,668,022	391,372	7,135,167	16,883	6,773	-802,594	37,113	1,639,844	34,685	482,870	68,501	2,925,309			
\$1,000 under \$1,000	123,228	89,346	37,679	216,608	11,378	839	-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	-11,180	1,500	4,599	11,871	1,653	9,078	-13,292			
\$2,000 under \$3,000	162,814	331,222	32,136	113,545	8,518	727	-26,734	18,761	110,195	12,286	16,778	27,300	-162,883			
\$3,000 under \$4,000	197,646	580,715	41,094	118,022	19,087	4,538	7,019	5,475	50,533	22,098	16,778	48,844	-60,292			
\$4,000 under \$5,000	234,349	823,925	57,352	180,400	28,553	14,755	-20,730	239	1,630	15,208	6,299	7,580	-86,660			
\$5,000 under \$6,000	259,154	997,893	37,344	149,590	25,569	3,885	6,358	6,870	78,042	19,755	13,991	11,763	-56,675			
\$6,000 under \$7,000	237,102	1,052,016	58,794	269,630	34,231	6,847	-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	27,354	884	13,060	17,313	27,354	2,088	-15,966			
\$8,000 under \$9,000	216,696	1,118,171	44,111	213,364	41,815	24,092	-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	-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	138,758	38,408	7,049	-8,682	2,540	20,230	14,404	13,137	12,808	42,408			
\$11,000 under \$12,000	195,322	1,168,613	53,705	157,758	30,039	5,282	-23,919	85	284	17,540	10,586	9,317	-34,789			
\$12,000 under \$13,000	203,425	1,345,736	66,146	157,648	8,363	4,363	-71,223	1,192	10,695	13,031	14,042	14,042	96,975			
\$13,000 under \$14,000	165,980	1,030,543	66,145	243,646	29,244	23,970	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	-31,551	5,235	272,047	26,361	22,183	17,401	325,762			
\$15,000 under \$16,000	193,203	1,313,005	58,161	192,997	24,781	8,051	-34,928	14,283	23,148	19,923	20,427	21,573	38,850			
\$16,000 under \$17,000	181,538	1,352,442	61,374	199,043	43,982	5,174	-64,830	13,727	121,634	16,230	31,695	28,412	218,366			
\$17,000 under \$18,000	204,027	1,634,317	3,457	318,981	29,003	8,112	51,115	10,060	118,350	28,547	67,763	27,583	126,879			
\$18,000 under \$19,000	175,002	1,476,758	60,847	172,333	57,854	16,703	-4,843	14,269	76,179	35,431	25,064	28,913	106,086			
\$19,000 under \$20,000	193,766	1,582,428	1,719	269,759	46,871	36,348	47,003	11,627	110,726	36,119	66,580	32,303	130,303			
\$20,000 under \$25,000	859,379	7,386,701	278,047	1,134,850	121,748	22,583	222,120	36,686	627,565	102,472	172,528	142,005	874,307			
\$25,000 under \$30,000	747,249	6,333,817	262,093	899,342	118,909	20,397	291,614	31,867	502,867	98,525	163,538	171,888	959,019			
\$30,000 under \$40,000	1,165,317	11,549,728	497,472	1,559,772	36,673	36,673	-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	64,136	69,565	352,226	67,667	1,118,988	200,001	278,423	192,521	2,039,070			
\$50,000 under \$75,000	724,369	15,852,075	1,564	1,189,658	185,034	130,446	-181,404	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	-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	20,246	891,947	23,761	43,869	-228,011	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	337,002	15,774	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	126,272	2,786	1,262,772	13,004	397,045	7,973	288,218			
\$1,000,000 or more	3,341	1,459,465	2,551	533,912	75	3,193	929,879	1,671	1,883,961	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	306,444	493,236	7,682,971	1,573,609	5,405,048	1,640,713	12,781,012			
No adjusted gross income	1,855	88,161	2,461	260,262	275	3,207	45,006	275	112,039	238	183,542	863	146,761			
\$1,000 under \$1,000	6	1,003	4	838	23	23	-7	7	4,813	7	1,306	6	357			
\$1,000 under \$2,000	1,502	3,364	48	7,718	85	1,397	-5,678	244	5,678	1,130	2,839	2,839	-2,223			
\$2,000 under \$3,000	45	5,778	11	12,167	5,678	238	-17,049	6	11,799	17,034	11,799	15	241			
\$3,000 under \$4,000	44,722	275,332	7,511	30,792	2,839	324	-7,191	3,346	242	5,691	3,796	1,500	450			
\$4,000 under \$5,000	66,734	275,332	14,752	30,792	1,833	324	-7,191	3,346	242	5,691	3,796	1,500	450			
\$5,000 under \$6,000	91,996	295,431	16,515	18,887	1,833	324	-7,191	3,346	242	5,691	3,796	1,500	450			
\$6,000 under \$7,000	113,741	457,311	26,098	127,520	2,574	5,836	-15,966	1,198	809	15,696	10,648	1,198	826			
\$7,000 under \$8,000	91,994	416,640	21,005	50,021	2,574	5,836	-15,966	1,198	809	15,696	10,648	1,198	826			
\$8,000 under \$9,000	130,589	638,956	20,699	90,572	6,190	5,000	-7,741	447	3,418	7,294	2,376	447	2,277			
\$9,000 under \$10,000	116,916	701,698	28,035	122,480	6,190	5,000	-7,741	447	3,418	7,294	2,376	447	2,277			
\$10,000 under \$11,000	139,909	784,767	43,523	105,928	35,569	6,875	-5,979	1,192	4,390	14,586	32,635	11,967	-30,579			
\$11,000 under \$12,000	156,036	915,402	39,591	74,087	30,039	5,282	-21,874	2,085	13,955	14,404	13,137	9,873	-23,506			
\$12,000 under \$13,000	172,227	1,034,744	55,792	121,280	48,363	8,363	-66,916	1,192	12,721	10,534	10,586	10,340	-34,541			
\$13,000 under \$14,000	144,658	833,959	47,524	112,614	27,214	23,970	-26,937	4,032	28,561	10,703	18,226	20,268	35,959			
\$14,000 under \$15,000	173,306	1,307,650	45,275	137,442	19,127	3,438	-13,159	4,340	289,929	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	13,045	20,818	18,707	6,649	20,313	29,233			
\$16,000 under \$17,000	164,020	1,185,864	60,116	194,656	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	-56,236	4,408	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	-6,134	12,984	-55,288	31,781	22,770	27,624	84,192			
\$19,000 under \$20,000	177,369	1,362,995	70,076	242,662	167,991	58,774	-58,774	24,260	39,620	38,251	66,193	26,575	109,460			
\$20,000 under \$25,000	818,559	6,785,165	256,556	902,565	205,637	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	33,765	501,067	94,016	112,142	167,528	946,874			
\$30,000 under \$40,000	1,133,080	10,901,961	476,575	1,444,690	259,375	36,637	-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	-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	194,947	130,441	-163,619	93,739	1,151,282	321,246	758,825	340,827	2,073,726			
\$75,000 under \$100,000	227,406	9,743,682	75,569	552,805	50,986	43,029	-78,288	52,913	759,622	112,620	372,213	137,322	1,210,120			
\$100,000 under \$200,000	187,470	9,743,682	69,756	883,521	23,807	43,863	-223,415	22,313	1,291,176	122,842	779,956	140,976	1,846,819			
\$200,000 under \$500,000	41,733	3,610,707	20,243	572,382	3,236	19,106	-64,614	15,500	524,048	46,853	381,916	53,422	868,425			
\$500,000 under \$1,000,000	10,262	1,431,781	4,037	285,250	353	4,923	-20,184	2,775	1,25,585	15,585	369,300	7,951	281,376			
\$1,000,000 or more	3,332	1,455,662	2,542	532,382	75	3,19										

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 reported on Schedule D—Continued																			
	Returns with long-term capital gain or loss					Net long-term gain after carryover					Net long-term loss after carryover					Total				
	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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	10,095,910	161,313,232	547,395	9,853,985	8,208,385	168,725,409	2,070,996	17,305,214	7,967,096	164,946,068	7,967,096	98,970,684	7,949,435	65,975,384	7,949,435	98,970,684	7,949,435	65,975,384	7,949,435	98,970,684
No adjusted gross income	283,291	10,588,080	27,043	9,853,845	8,208,385	11,314,764	47,732	1,932,529	2,070,996	10,495,659	2,070,996	6,297,488	2,070,996	4,198,176	2,070,996	6,297,488	2,070,996	4,198,176	2,070,996	
\$1 under \$1,000	99,469	26,593	1,501	2,653	3,710	100,516	5,265	27,640	5,265	88,580	34,269	53,161	34,269	35,420	34,269	53,161	34,269	35,420	34,269	
\$1,000 under \$2,000	73,353	146,613	2,840	43,648	51,487	174,766	24,705	71,800	24,705	173,762	49,986	104,269	49,986	63,420	49,986	104,269	49,986	63,420	49,986	
\$2,000 under \$3,000	103,065	276,560	6,670	364,164	84,685	339,807	24,058	427,410	24,058	319,499	79,425	191,275	79,425	127,775	79,425	191,275	79,425	127,775	79,425	
\$3,000 under \$4,000	128,439	162,818	3,689	64,919	99,926	223,494	36,527	125,995	36,527	223,253	91,912	133,988	91,912	89,265	91,912	133,988	91,912	89,265	91,912	
\$4,000 under \$5,000	119,386	408,073	1,948	9,511	99,926	450,253	20,961	51,690	20,961	450,094	99,773	270,100	99,773	179,994	99,773	270,100	99,773	179,994	99,773	
\$5,000 under \$6,000	148,736	356,125	2,839	85,675	121,340	397,794	27,396	117,527	27,396	397,088	115,110	238,296	115,110	158,791	115,110	238,296	115,110	158,791	115,110	
\$6,000 under \$7,000	141,024	115,933	10,112	136,759	109,747	374,191	35,618	395,017	35,618	374,521	109,746	224,531	109,746	149,621	109,746	224,531	109,746	149,621	109,746	
\$7,000 under \$8,000	177,185	109,146	3,287	2,688	141,992	473,822	33,333	367,364	33,333	473,782	140,799	284,313	140,799	189,468	140,799	284,313	140,799	189,468	140,799	
\$8,000 under \$9,000	137,643	325,452	7,628	158,827	108,452	459,790	29,191	293,166	29,191	459,720	108,452	274,801	108,452	183,129	108,452	274,801	108,452	183,129	108,452	
\$9,000 under \$10,000	126,266	394,596	13,986	100,921	108,393	397,823	23,998	104,147	23,998	394,612	103,605	236,805	103,605	157,800	103,605	236,805	103,605	157,800	103,605	
\$10,000 under \$11,000	143,824	476,143	10,709	225,351	122,883	493,424	24,624	242,632	24,624	492,346	121,296	295,459	121,296	196,887	121,296	295,459	121,296	196,887	121,296	
\$11,000 under \$12,000	120,540	391,666	6,957	121,897	87,319	403,752	36,061	263,983	36,061	403,420	87,319	227,885	87,319	151,735	87,319	227,885	87,319	151,735	87,319	
\$12,000 under \$13,000	140,876	409,266	7,023	121,827	123,527	463,538	21,380	66,398	21,380	463,538	120,834	277,006	120,834	184,577	120,834	277,006	120,834	184,577	120,834	
\$13,000 under \$14,000	143,047	458,951	7,182	106,351	102,706	635,424	30,998	161,170	30,998	635,424	109,724	299,243	109,724	199,429	109,724	299,243	109,724	199,429	109,724	
\$14,000 under \$15,000	130,865	580,604	5,832	106,351	102,706	635,424	30,998	161,170	30,998	635,424	109,724	299,243	109,724	199,429	109,724	299,243	109,724	199,429	109,724	
\$15,000 under \$16,000	193,074	628,218	9,773	112,360	165,840	693,113	30,234	176,255	30,234	693,113	164,624	408,389	164,624	272,154	164,624	408,389	164,624	272,154	164,624	
\$16,000 under \$17,000	192,614	668,349	16,399	148,324	161,909	720,257	36,239	200,633	36,239	720,257	156,108	420,555	156,108	280,273	156,108	420,555	156,108	280,273	156,108	
\$17,000 under \$18,000	175,478	439,916	6,124	35,164	143,980	578,877	34,128	169,217	34,128	578,877	138,958	342,938	138,958	228,535	138,958	342,938	138,958	228,535	138,958	
\$18,000 under \$19,000	150,302	854,973	12,200	392,740	129,859	886,650	29,266	458,514	29,266	886,650	127,019	529,097	127,019	352,638	127,019	529,097	127,019	352,638	127,019	
\$19,000 under \$20,000	189,192	578,724	19,829	150,610	136,988	661,560	36,774	150,610	36,774	661,560	127,064	388,604	127,064	258,986	127,064	388,604	127,064	258,986	127,064	
\$20,000 under \$25,000	831,882	3,099,016	37,844	490,435	656,313	3,691,514	185,739	1,082,934	185,739	3,691,514	633,724	2,146,032	633,724	1,430,312	633,724	2,146,032	633,724	1,430,312	633,724	
\$25,000 under \$30,000	743,899	2,887,810	23,182	426,368	588,006	3,347,812	167,220	886,369	167,220	3,347,812	572,806	1,920,214	572,806	1,279,775	572,806	1,920,214	572,806	1,279,775	572,806	
\$30,000 under \$40,000	1,380,548	7,157,621	61,989	1,183,074	1,111,758	8,154,007	295,626	1,823,453	295,626	8,154,007	1,087,282	4,797,918	1,087,282	3,178,756	1,087,282	4,797,918	1,087,282	3,178,756	1,087,282	
\$40,000 under \$50,000	1,137,669	6,224,906	46,999	1,183,074	922,181	7,659,214	229,539	2,617,381	229,539	7,659,214	899,013	4,519,914	899,013	3,012,699	899,013	4,519,914	899,013	3,012,699	899,013	
\$50,000 under \$75,000	1,564,937	15,951,600	84,272	1,564,937	1,564,937	16,661,574	324,661	1,641,524	324,661	16,661,574	1,228,510	9,721,525	1,228,510	6,480,220	1,228,510	9,721,525	1,228,510	6,480,220	1,228,510	
\$75,000 under \$100,000	588,598	9,940,515	40,461	558,477	1,488,039	10,406,500	111,772	1,024,462	111,772	10,406,500	467,332	6,025,126	467,332	4,016,451	467,332	6,025,126	467,332	4,016,451	467,332	
\$100,000 under \$200,000	556,025	22,704,722	44,971	1,040,393	4,703,360	23,123,394	94,170	1,459,065	94,170	23,123,394	451,217	13,538,353	451,217	9,025,283	451,217	13,538,353	451,217	9,025,283	451,217	
\$200,000 under \$500,000	186,765	24,194,182	17,489	465,845	163,755	24,244,645	25,035	516,308	25,035	24,244,645	159,278	14,818,633	159,278	9,545,786	159,278	14,818,633	159,278	9,545,786	159,278	
\$500,000 under \$1,000,000	36,526	14,350,377	2,439	96,626	33,993	14,381,532	2,801	127,781	2,801	14,381,532	33,190	8,532,494	33,190	5,688,300	33,190	8,532,494	33,190	5,688,300	33,190	
\$1,000,000 or more	15,989	36,362,906	1,385	190,355	14,812	36,317,122	1,261	144,572	1,261	36,317,122	14,464	36,000,798	14,464	14,401,772	14,464	36,000,798	14,464	14,401,772	14,464	
Taxable returns, total	8,901,348	150,889,840	460,818	7,020,985	6,226,467	156,917,611	1,834,646	13,048,758	7,031,387	154,074,358	7,031,387	92,447,442	7,031,387	61,627,116	7,031,387	92,447,442	7,031,387	61,627,116	7,031,387	92,447,442
No adjusted gross income	7,865	3,491,432	94	24,742	7,756	3,476,043	11,110	1,932,644	7,678	3,366,444	7,678	2,019,869	7,678	1,346,574	7,678	2,019,869	7,678	1,346,574	7,678	
\$1 under \$1,000	7	2,633	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$1,000 under \$2,000	14,290	34,440	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$2,000 under \$3,000	31,923	165,136	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$3,000 under \$4,000	42,851	63,459	6	187	35,672	74,752	7,179	111,480	7,179	165,136	31,923	99,095	31,923	66,041	31,923	99,095	31,923	66,041	31,923	
\$4,000 under \$5,000	44,431	140,945	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$5,000 under \$6,000	81,290	261,311	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
\$6,000 under \$7,000	67,671	203,198	8,523	130,677	68,433	268,613	12,857	7,302	68,433	268,613	68,433	161,156	68,433	107,389	68,433	161,156	68,433	107,389	68,433	
\$7,000 under \$8,000	108,457	134,353	3,287	2,688	83,798	222,383	17,204	149,863	17,204	222,383	53,306	133,450	53,306	88,932	53,306	133,450	53,306	88,932	53,306	
\$8,000 under \$9,000	102,027	270,000	4,340	65,544	83,491	288,676	18,539	354,802	18,539	288,676	83,798	130,882	83,798	87,079	83,798	130,882	83,798	87,079	83,798	
\$9,000 under \$10,000	89,311	287,808	9,964	27,045	76,454	291,647	18,982	30,884	18,982	291,647	76,007	174,721	76,007	116,436	76,007	174,721	76,007	116,436	76,007	
\$10,000 under \$11,000	115,091	335,778	4,340	174,507	98,041	354,137	18,550	192,867	18,550	354,137	98,041	212,								

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				Total				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 (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (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	(1)	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	*16,960	*1,080	75,159	282,788	68,855	101,865	58,836	94,269		
\$2,000 under \$3,000	83,765	154,204	36,610	59,964	6,163	19,390	*16,421	*68,171	109,315	362,797	120,251	210,251	200,302	200,302		
\$3,000 under \$4,000	100,978	230,510	23,510	29,020	11,373	24,630	*15,896	*60,420	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	*18,835	*29,306	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	*3,014	*19,934	332,401	1,139,261	321,045	970,258	313,866	941,533		
\$6,000 under \$7,000	115,434	162,168	39,641	54,031	37,032	66,297	*4,348	*12,164	372,560	1,587,855	327,089	1,267,766	1,217,236	1,267,766		
\$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	1,776,144	458,367	1,860,482		
\$8,000 under \$9,000	114,130	192,817	31,580	38,895	14,986	29,343	44,021	27,847	532,960	2,460,605	525,727	2,314,950	2,197,267	2,197,267		
\$9,000 under \$10,000	103,605	187,613	36,214	54,538	25,289	35,722	*14,667	*14,667	464,749	2,575,625	489,067	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	450,367	2,692,827	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	486,920	3,100,454	474,558	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	383,990	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	*12,237	*10,425	*6,236	*5,492	409,467	2,861,460	405,127	2,456,333	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	1,820,837	357,487	2,470,443	342,447	2,381,736		
\$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	100,449	300,137	44,636	82,352	14,614	19,239	*15,569	*15,569	329,953	2,538,197	228,362	2,383,161	317,527	2,206,338		
\$17,000 under \$18,000	151,360	255,617	43,998	68,349	11,767	61,578	*5,072	*9,295	400,911	3,036,735	388,448	2,623,475	353,828	2,661,114		
\$18,000 under \$19,000	143,984	374,935	31,743	87,623	22,333	27,292	21,416	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	29,853	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	77,325	1,381,613	1,247,578	10,990,282	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	1,222,294	7,318,021	833,300	6,877,037		
\$30,000 under \$40,000	1,177,977	3,483,504	406,943	584,703	126,014	501,948	60,299	174,059	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	306,933	495,204	82,909	374,337	60,591	146,492	1,162,785	11,339,654	1,048,032	9,301,901	823,782	8,524,136		
\$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	890,523	9,584,773		
\$75,000 under \$100,000	483,868	3,643,636	157,703	275,069	51,003	305,007	28,763	146,164	286,135	4,895,868	246,014	4,442,407	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	157,618	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	1,761,335	32,751	1,718,010		
\$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	4,211	175,975	516,781	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	3,587,493	725,564	3,645,411	434,987	1,413,117	12,433,849	109,273,068	11,702,173	89,743,583	10,766,900	83,206,021		
No adjusted gross income	7,685	1,426,281	*86	*99	3,134	100,631	606	32,882	643	19,623	643	13,891	621	13,319		
\$1 under \$1,000	*8	*5,860			*4	*96			*2,839	*71,733						
\$1,000 under \$2,000	11,451	16,549	*2,839	*2,078	*45	*41	*24	*230	*8,517	*39,578	*8,517	*38,321	*5,678	*31,641		
\$2,000 under \$3,000	31,923	68,234	*2,839	*1,110	*3	*49	*6	*600	21,463	40,093	19,959	31,927	19,959	31,927		
\$3,000 under \$4,000	38,511	36,854	*4,340	*3,373	*3	*3,055	*7	*46	117,600	674,978	113,969	315,106	105,050	284,663		
\$4,000 under \$5,000	39,929	68,183	*7,341	*10,402	*1,501	*10,402			167,753	580,293	162,075	494,807	154,896	476,292		
\$5,000 under \$6,000	72,773	118,038	*14,358	*8,151	*3,761	*18,501		*32	205,177	725,218	205,177	675,564	200,837	651,907		
\$6,000 under \$7,000	58,984	101,352	*18,390	*22,473	*10,181	*18,168			322,560	1,335,068	316,330	1,258,681	293,618	1,192,768		
\$7,000 under \$8,000	88,138	89,455	*27,498	*21,574	*15,461	*5,515			431,801	1,991,521	424,822	1,876,756	403,005	1,806,710		
\$8,000 under \$9,000	86,330	114,982	*23,557	*22,568	*6,040	*16,622		*33,456	410,895	2,169,364	408,056	2,090,371	398,346	2,045,736		
\$9,000 under \$10,000	76,007	145,684	23,322	28,519	*11,616	*12,846		*136	400,975	2,333,083	398,136	2,120,024	372,423	1,960,589		
\$10,000 under \$11,000	102,381	154,619	24,390	38,570	*7,034	*15,246	*4,340	*4,703	400,975	2,869,525	436,460	2,439,032	414,534	2,263,956		
\$11,000 under \$12,000	84,161	136,925	34,783	28,436	*11,502	*264	*4,208	*13,190	445,140	2,290,741	350,104	2,096,692	**719,618	**4,589,923		
\$12,000 under \$13,000	107,282	162,927	29,250	52,285	*11,685	*18,057	*10,074	*28,497	364,909	2,834,766	393,727	2,657,072	333,126	2,309,672		
\$13,000 under \$14,000	95,592	166,943	40,155	39,344	*4,535	*1,643	*3,683	*4,326	398,067	2,112,409	348,166	2,398,377	392,794	2,689,307		
\$14,000 under \$15,000	96,241	240,438	38,214	68,794	*17,118	*27,729	*8,111	*16,488	364,951	3,141,119	419,931	2,834,440	332,924	2,689,307		
\$15,000 under \$16,000	156,103	253,433	36,658	51,236	*11,590	*9,704	*6,690	*3,414	434,126	2,476,962	326,621	2,233,766	314,195	2,156,944		
\$16,000 under \$17,000	135,253	218,990	39,497	59,229	*9,676	*32,893	*5,025	*8,442	390,578	2,963,837	379,934	2,605,783	345,314	2,643,422		
\$17,000 under \$18,000	135,853	218,990	39,497	59,229	*9,676	*32,893	*5,025	*8,442	390,578	2,963,837	379,934	2,605,783	345,314	2,643,422		
\$18,000 under \$19,000	134,720	526,346	40,773	84,041	*12,067	*27,023	*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	*11,826	*38,925	320,828	2,588,538	303,987	2,308,801	200,000	2,108,000		
\$20,000 under \$25,000	618,164	1,421,051	243,062	337,306	69,277	157,083	30,429	38,895	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	473,075	44,213	84,431	920,184	8,513,432	920,184	7,311,052	1,505,974	12,540,922		
\$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										

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		Number of returns	Net income		Net loss		Number of returns	Net income		Net loss		
	Number of returns	Amount received	Amount included in AGI	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
All returns, total	1,600,425	14,234,860	6,899,824	1,600,425	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	33,660	31,311	3,960	22,349	586,376	185,072	4,133,117	31,259	296,287	3,619	68,645			
\$1,000 under \$1,000	*9,069	*63,362	*1,857	*9,069	*61,505	*35,644	*21,817	*79,909	*6,523	*3,813	*920	*9,886			
\$1,000 under \$2,000	*10,019	*59,927	*7,946	*10,019	*19,599	*37,533	*40,194	*137,553	*4,895	*3,792	*492	*564			
\$2,000 under \$3,000	*5,679	*11,289	*9,579	*5,679	*1,340	*60,843	*47,540	*248,002	*8,878	*23,968	*2,839	*20,764			
\$3,000 under \$4,000	*15,857	*33,331	*22,225	*15,857	*86,106	*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	*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	*144,871	*81,489	*277,482	*2,147	—	—	—			
\$6,000 under \$7,000	31,554	254,188	109,853	31,554	144,334	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	165,321	79,455	253,272	25,376	—	—	—			
\$8,000 under \$9,000	33,136	172,628	117,663	33,136	54,965	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	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	181,732	60,509	225,616	*11,459	*14,632	—	—			
\$11,000 under \$12,000	53,155	327,017	181,120	53,155	145,987	253,760	49,791	388,111	201,315	19,726	—	—			
\$12,000 under \$13,000	27,052	188,383	66,254	27,052	92,128	212,886	97,253	383,894	21,240	82,570	—	—			
\$13,000 under \$14,000	28,245	194,486	107,090	28,245	87,396	252,007	82,658	326,039	20,411	*102,666	—	—			
\$14,000 under \$15,000	25,058	181,523	86,705	25,058	67,619	122,317	94,415	347,240	25,756	94,005	*154	*5			
\$15,000 under \$16,000	48,776	271,955	145,132	48,776	126,623	156,699	104,171	349,632	30,281	78,658	*45	*251			
\$16,000 under \$17,000	30,960	154,204	76,823	30,960	131,386	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	219,998	85,887	334,483	8,078	18,612	—	—			
\$18,000 under \$19,000	23,104	134,862	65,194	23,104	59,668	75,528	39,699	331,699	25,309	34,528	*2,270	*5,353			
\$19,000 under \$20,000	43,148	233,170	110,073	43,148	123,097	304,011	109,517	499,418	17,748	15,553	—	—			
\$20,000 under \$25,000	141,879	1,165,234	638,853	141,879	526,384	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	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	1,194,640	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	771,763	183,699	731,788	1,441,777	613,268	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	2,350,504	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	1,276,693	261,374	2,407,785	52,335	448,173	3,098	15,805			
\$100,000 under \$200,000	24,504	137,758	270,317	24,504	461,440	1,119,933	226,262	3,061,610	49,886	895,478	4,366	22,028			
\$200,000 under \$500,000	5,293	727,948	43,325	5,293	1,312,411	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	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	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	14,610,859	4,625,939	28,479,677	928,390	6,574,011	65,420	280,872			
No adjusted gross income	29	2,469	572	29	1,897	17,329	3,813	313,303	**826	**10,727	70	5,017			
\$1,000 under \$2,000	—	—	—	—	—	—	*29	*1,792	—	—	—	—			
\$2,000 under \$3,000	*2,839	*7,938	*6,680	*2,839	*1,258	*918	*67	*1,287	*2,884	*262	—	—			
\$3,000 under \$4,000	—	—	—	—	*10,017	*24,875	*11,223	*25,703	*3,001	*5,390	—	—			
\$4,000 under \$5,000	—	—	—	—	—	53,422	17,028	74,044	*2,846	*2,638	—	—			
\$5,000 under \$6,000	*10,018	*39,473	*30,423	*10,018	*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	*35,576	28,756	33,955	70,520	*4,340	*18,113	—	—			
\$7,000 under \$8,000	34,068	113,029	65,913	34,068	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	112,416	33,666	194,219	*15,848	*28,886	*2,182	*2,810			
\$9,000 under \$10,000	23,405	103,323	53,635	23,405	49,668	159,634	42,769	246,406	*15,695	*51,325	—	—			
\$10,000 under \$11,000	38,570	323,992	159,436	38,570	164,556	317,628	46,613	486,219	*8,765	*13,058	—	—			
\$11,000 under \$12,000	44,638	310,409	175,078	44,638	174,550	218,713	40,957	160,428	*15,609	*27,183	—	—			
\$12,000 under \$13,000	**49,618	**335,975	**166,842	**49,618	64,329	198,546	80,561	211,449	21,232	82,565	—	—			
\$13,000 under \$14,000	25,058	181,523	88,705	25,058	92,817	203,461	71,255	244,070	*16,379	*53,030	—	—			
\$14,000 under \$15,000	48,776	271,955	145,132	48,776	126,623	121,185	74,607	314,355	*22,012	*73,971	—	—			
\$15,000 under \$16,000	30,960	154,204	76,823	30,960	198,616	153,458	94,356	293,139	29,933	78,551	*45	*251			
\$16,000 under \$17,000	41,799	293,747	162,361	41,799	131,386	198,616	69,090	328,352	19,610	57,491	—	—			
\$17,000 under \$18,000	**63,412	**381,348	**170,403	**63,412	66,277	171,582	80,330	232,370	25,309	*11,316	**6,401	**10,570			
\$18,000 under \$19,000	**286,475	**2,003,171	**1,076,032	**286,475	**927,139	860,506	396,858	1,713,895	66,094	66,663	**	**			
\$19,000 under \$20,000	254,876	2,343,006	1,207,881	254,876	279,449	720,091	467,327	1,744,732	64,376	125,056	*1,819	*29,768			
\$20,000 under \$30,000	183,695	1,508,535	730,860	183,695	309,579	1,386,667	665,501	3,659,304	128,361	817,969	17,828	41,697			
\$30,000 under \$40,000	**274,247	**4,433,362	**1,993,661	**274,247	**2,439,702	2,310,480	757,980	5,606,084	116,637	799,298	10,836	41,474			
\$40,000 under \$50,000	**10,409	**176,531	**62,411	**10,409	**114,119	1,257,969	260,341	2,370,785	51,906	445,390	3,094	15,796			
\$50,000 under \$100,000	**	**	**	**	**	2,102,512	225,193	3,040,878	49,664	888,299	4,321	21,851			
\$100,000 under \$200,000	**	**	**	**	**	68,809	68,809	2,040,637	19,724	898,353	5,937	81,168			
\$200,000 under \$500,000	**	**	**	**	**	723,351	10,158	427,582	8,035	1,543,990	4,666	11,628			
\$500,000 under \$1,000,000	**	**	**	**	**	4,142	5,304	355,832	2,503	464,009	190	10,512			
\$1,000,000 or more	486	58,890	6,501	486	52,389	4,142	5,304	355,832	2,503	464,009	190	10,512			
Non-taxable returns, total	131,555	992,318	362,261	131,555	630,057	1,730,620	764,811	7,683,345	132,311	659,737	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
All returns, total	472,415	2,605,633	147,159	587,645	2,851,458	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	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	162,041	5,683	3,396	8,740	27,169
\$1,000 under \$2,000	11,356	12,026	—	—	7,767	15,415	108,905	10,662	6,976	50	11,807
\$2,000 under \$3,000	5,840	11,871	—	—	28,796	96,839	18,468	11,531	51,960	6,163	107,021
\$3,000 under \$4,000	2,839	8,474	—	—	10,575	127,059	2,849	8,189	2,849	35,650	35,650
\$4,000 under \$5,000	7,731	8,437	7,179	13,113	28,109	70,886	17,719	13,854	2,845	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	7,541	30,557	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	11,755	112,755
\$7,000 under \$8,000	21,926	50,764	4,437	32,654	26,034	95,963	72,894	111,787	4,455	50,549	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	131,728	131,728
\$9,000 under \$10,000	14,747	21,900	13,907	50,656	32,168	104,065	331,209	7,341	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	138,556	1,192	4,032	9,195
\$11,000 under \$12,000	15,696	68,375	6,230	2,420	17,185	159,844	47,189	4,392	6,705	4,776	64,458
\$12,000 under \$13,000	11,908	74,850	3,375	18,458	15,739	75,002	160,450	9,450	68,211	10,217	38,308
\$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	110,874
\$14,000 under \$15,000	14,747	87,782	—	—	34,036	175,415	20,055	163,620	646	6,135	38,699
\$15,000 under \$16,000	12,569	127,160	2,228	1,488	42,480	331,119	42,480	2,886	8,308	4,146	14,803
\$16,000 under \$17,000	14,357	91,487	—	—	53,305	302,787	49,391	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	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	34,107
\$19,000 under \$20,000	9,360	41,868	2,229	16,199	45,867	252,684	45,867	6,318	132,146	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	230,264
\$25,000 under \$30,000	33,233	87,364	11,487	20,277	173,274	1,309,220	198,389	1,098,710	32,307	272,407	319,991
\$30,000 under \$40,000	63,316	370,907	9,847	41,504	296,330	2,411,537	2,089,511	66,123	686,123	56,110	421,529
\$40,000 under \$50,000	37,871	281,078	21,268	35,272	274,952	2,350,232	3,471,410	69,241	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	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	3,354,649	484,169
\$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	33,329
\$200,000 under \$500,000	2,820	130,957	1,282	7,474,246	128,505	6,311,652	27,672	2,471,491	23,285	968,561	1,074,709
\$500,000 under \$1,000,000	229	3,676	222	2,432	27,122	2,798,642	29,798	1,888,046	11,853	1,888,046	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	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	6,404,398
No adjusted gross income	—	—	90	1,172	3,354	6,217	1,716,197	646	102,332	1,674	345,206
\$1 under \$1,000	—	—	—	—	7	235	7,905	5	3,192	—	1,850
\$1,000 under \$2,000	—	—	—	—	2,932	8,457	18,576	49	18,576	—	—
\$2,000 under \$3,000	—	—	—	—	8,539	5,888	13,489	2,906	29,072	—	—
\$3,000 under \$4,000	—	—	—	—	11,374	7,744	17,302	8,530	29,072	—	—
\$4,000 under \$5,000	—	—	—	—	5,711	9,075	26,299	—	—	—	—
\$5,000 under \$6,000	—	—	—	—	8,524	27,456	5,686	7,956	—	—	—
\$6,000 under \$7,000	2,841	7,711	2,839	6,981	27,853	76,683	14,265	38,015	7,541	7,541	—
\$7,000 under \$8,000	14,746	25,811	—	—	12,083	27,578	27,578	22,100	16,540	6,307	69,904
\$8,000 under \$9,000	8,518	42,134	6,522	3,434	20,940	192,782	8,094	28,189	422	2,868	28,052
\$9,000 under \$10,000	14,747	21,900	13,907	50,656	23,484	72,142	107,737	8,015	50,365	8,553	106,688
\$10,000 under \$11,000	—	—	—	—	24,648	136,942	21,174	107,737	3,079	3,079	4,093
\$11,000 under \$12,000	17,586	55,870	5,678	10,274	24,648	64,880	11,192	64,880	6,705	2,839	2,677
\$12,000 under \$13,000	15,696	68,375	2,839	30,780	146,953	15,812	19,609	—	—	3,412	23,319
\$13,000 under \$14,000	11,908	74,850	1,192	658	15,223	65,796	16,498	79,687	58,825	10,023	20,683
\$14,000 under \$15,000	73,617	399,747	2,186	13,843	37,975	233,653	30,922	58,610	—	36	5,207
\$15,000 under \$16,000	—	—	—	—	27,594	115,564	13,863	86,632	469	5,685	24,093
\$16,000 under \$17,000	—	—	2,228	1,488	40,620	135,405	27,933	64,724	8,771	4,124	13,606
\$17,000 under \$18,000	—	—	—	—	47,478	193,147	40,893	160,018	86	6,681	6,681
\$18,000 under \$19,000	—	—	5,678	5,916	40,861	229,763	46,469	139,653	11,264	5,111	19,159
\$19,000 under \$20,000	12,650	36,536	1,292	432	160,156	339,426	13,088	39,426	32	1,078	14,298
\$20,000 under \$25,000	9,360	41,868	2,229	16,199	46,160	225,020	39,747	94,771	76,172	5,733	42,219
\$25,000 under \$30,000	38,933	211,165	10,753	62,684	178,277	960,050	173,462	1,016,946	245,605	14,449	73,323
\$30,000 under \$40,000	33,233	87,364	11,487	165,051	134,450	187,661	927,446	32,788	245,605	14,896	282,845
\$40,000 under \$50,000	63,316	370,907	9,824	41,361	284,300	333,414	1,679,539	61,443	585,516	48,736	307,503
\$50,000 under \$75,000	37,826	290,968	21,268	35,272	266,405	1,814,236	368,340	56,613	647,726	50,210	369,620
\$75,000 under \$100,000	43,788	362,676	17,464	137,983	457,657	4,865,337	586,547	5,045,249	1,237,943	78,788	604,208
\$100,000 under \$200,000	7,174	112,717	—	—	241,030	4,783,777	295,398	3,553,369	1,344,785	38,152	510,316
\$200,000 under \$500,000	10,449	236,497	—	—	287,288	8,671,418	354,927	7,977,852	58,210	2,212,834	1,024,303
\$500,000 under \$1,000,000	—	—	1,282	20,595	113,311	7,436,605	127,753	6,242,012	2,607	4,662,329	932,263
\$1,000,000 or more	—	—	222	7,432	27,079	2,785,944	29,751	2,763,816	11,843	1,881,999	527,798
Non-taxable 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	5,381,937

Footnotes) 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 loss		Total income		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
All returns, total	360,186	484,805	2,477,459	48,727,552	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
\$1,000 under \$1,000	2,839	1,420	11,359	8,293	28,409	175,534	1,501	7,499	22	4,248	1,501	1,501	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	6,617	22,801	21,702	3,286	6,617
\$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	119,838	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	40,474	126,128	28,663	221,778	19,959	52,637	—	—	19,959	52,637	—	—
\$7,000 under \$8,000	470	693	20,272	105,490	12,817	257,876	23,159	71,923	894	25,136	23,159	71,923	894	25,136
\$8,000 under \$9,000	5,723	4,372	43,772	352,238	18,965	65,741	18,583	65,741	672	24,405	18,583	64,033	627	22,697
\$9,000 under \$10,000	2,839	1,114	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	180,314	19,978	90,595	2,839	45	19,978	90,549	2,839	45
\$12,000 under \$13,000	..	..	20,718	114,756	29,515	93,219	21,374	93,219	—	—	21,374	93,219	—	—
\$13,000 under \$14,000	5,047	4,120	47,894	323,595	58,196	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	165,867	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	114,832	31,086	137,378	5,021	1,502	31,084	137,377	5,021	1,502
\$16,000 under \$17,000	2,542	2,814	38,997	238,674	40,659	236,363	12,857	21,215	—	—	12,857	20,400	—	—
\$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	1,784
\$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	1,821	2,534
\$25,000 under \$30,000	21,394	38,445	155,697	1,268,765	194,710	1,144,277	68,353	352,764	6,119	2,896	68,353	352,764	6,119	2,896
\$30,000 under \$40,000	58,365	95,270	280,189	2,604,213	345,816	2,121,863	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	145,877	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	5,064,568	244,898	3,124,094	51,828	665,280	9,104	28,604	51,243	662,564	4,605	25,868
\$100,000 under \$200,000	44,652	55,187	204,544	8,550,293	284,266	6,802,729	76,858	1,026,369	10,476	116,500	76,858	1,026,369	8,128	98,819
\$200,000 under \$500,000	14,708	23,958	80,624	7,526,106	93,268	4,741,540	35,240	2,715,644	4,536	89,992	34,737	2,702,518	3,667	76,960
\$500,000 under \$1,000,000	7,597	20,885	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	2,175,275	45,868,635	2,514,603	31,754,926	968,510	9,850,841	87,145	428,153	956,922	9,786,834	56,779	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
\$1,000 under \$2,000	..	..	3	1,885	..	8,213	..	..	..	..	..	..	..	..
\$2,000 under \$3,000	45	5	14,356	4,786	49	14,905	11,357	16,700	..	..	11,357	16,700	..	..
\$3,000 under \$4,000	..	..	14,195	12,404	694	69,608	19,034	22,374	..	..	19,034	22,374	..	..
\$4,000 under \$5,000	..	..	5,678	13,536	104	16,639	19,873	38,241	..	..	19,873	38,241	..	..
\$5,000 under \$6,000	..	..	10,018	14,973	4,421	22,116	2,840	10,630	2,839	125	2,840	10,630	2,839	125
\$6,000 under \$7,000	..	..	31,392	34,503	5,686	7,532	19,873	72,156	..	..	19,873	72,156	..	..
\$7,000 under \$8,000	23	38	11,965	80,613	17,730	95,307	19,873	46,866	..	..	19,873	46,866	..	..
\$8,000 under \$9,000	45	8	26,394	195,568	8,621	87,306	18,538	64,033	6,155	11,444	17,034	46,330	3,286	11,359
\$9,000 under \$10,000	2,859	1,114	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	18,535	84,376	..	..	18,535	84,376	..	..
\$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	57,485	2,185	11,598	21,536	57,485	2,185	11,597
\$14,000 under \$15,000	..	..	23,251	111,447	19,395	101,033	11,518	57,485	..	..	11,518	57,485	..	..
\$15,000 under \$16,000	5,361	4,072	37,808	136,878	29,271	74,586	28,247	134,496	..	..	28,247	134,496	..	..
\$16,000 under \$17,000	..	..	33,820	145,667	33,575	75,540	12,857	21,215	5,021	1,502	12,857	20,400	..	..
\$17,000 under \$18,000	..	..	1,849	205,885	49,209	125,067	6,872	42,244	..	..	6,872	42,244	..	..
\$18,000 under \$19,000	..	..	2,630	147,971	12,342	141,958	35,144	196,748	..	..	35,144	196,748	..	..
\$19,000 under \$20,000	..	..	348	269,839	37,036	105,985	..	..	2,183	1,784	..	..	..	..
\$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	7,313	2,892
\$25,000 under \$30,000	20,508	36,357	146,066	1,142,097	184,993	1,000,923	327,733	327,733	65,266	326,469	65,266	326,469	65,266	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	12,541	5,594	125,752	824,944	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	17,985
\$50,000 under \$75,000	57,820	75,627	377,800	4,965,844	535,689	4,587,649	145,091	1,140,825	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	51,652	668,548	4,602	25,648
\$100,000 under \$200,000	14,676	23,910	80,504	8,518,897	282,624	6,690,319	76,604	1,024,252	10,466	114,337	76,604	1,024,252	8,118	96,508
\$200,000 under \$500,000	7,593	23,910	35,180	7,510,745	18,454	4,809,996	35,180	2,711,294	4,518	88,557	34,681	2,698,438	3,654	37,502
\$500,000 under \$1,000,000	2,281	5,032	8,013	7,604,960	7,193	1,841,436	13,202	428,493	1,053	39,482	13,096	421,141	777	32,140
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Non-taxable 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 </			

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	Net income			Farm			Net loss			Unemployment compensation			In adjusted gross income			Total			Social Security benefits			Benefits in AGI																
	Number of returns	Amount	(86)	Number of returns	Amount	(87)	Number of returns	Amount	(88)	Number of returns	Amount	(89)	Number of returns	Amount	(100)	Number of returns	Amount	(101)	Number of returns	Amount	(102)	Number of returns	Amount	(103)	Number of returns	Amount	(104)	Number of returns	Amount	(105)	Number of returns	Amount	(106)	Number of returns	Amount	(107)		
	(86)	(87)	(86)	(87)	(88)	(89)	(86)	(87)	(88)	(89)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)																				
All returns, total	891,562	6,493,117	1,729,299	18,499,600	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	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
\$1 under \$1,000	10,171	*2,024	26,691	140,186	72,639	179,349	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	28,049	28,355	17,367	111,412	109,890	206,447	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	37,323	33,946	27,278	156,685	200,929	370,935	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	25,238	48,181	16,956	157,803	200,556	436,755	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	29,312	139,439	25,007	204,025	200,716	353,391	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	36,072	158,231	41,535	321,232	280,271	504,876	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	40,699	136,673	51,376	359,394	287,480	504,678	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	29,740	112,410	22,956	167,744	286,213	428,480	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	44,441	160,662	35,126	289,137	289,137	543,048	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	27,789	101,410	32,832	218,016	227,151	328,832	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	23,347	*130,792	20,450	132,405	251,688	421,711	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	21,537	151,303	26,724	132,940	286,724	441,293	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	22,060	*176,922	18,969	84,179	220,388	378,935	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	*8,283	*66,749	41,785	230,300	260,015	360,787	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	*13,328	*95,866	37,205	221,750	221,750	357,551	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	24,539	157,521	40,788	152,842	239,991	407,788	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$17,000	26,818	262,489	29,508	228,480	180,076	299,414	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$17,000 under \$18,000	*15,064	*58,000	31,222	160,719	201,114	359,700	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$19,000	17,075	101,053	28,453	211,687	194,587	289,234	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$19,000 under \$20,000	*19,589	*192,585	42,283	268,594	297,441	429,441	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	68,521	545,986	178,455	1,064,161	900,882	1,402,947	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	77,858	421,258	156,101	758,167	729,107	1,194,679	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	69,128	834,650	207,562	1,219,905	1,099,803	1,671,231	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	46,490	485,041	121,676	710,465	436,022	621,396	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000	43,092	490,535	112,653	1,132,156	230,268	356,159	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$75,000 under \$100,000	12,620	349,087	33,870	504,488	24,369	44,195	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	12,328	344,106	31,773	835,282	12,961	42,519	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	2,558	129,382	12,124	559,027	3,250	2,441	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	4,946	130,504	2,728	236,118	77	207	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	317	42,032	1,562	271,622	26	28	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
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	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
\$1 under \$1,000 .....	—	—	—	—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
\$1,000 under \$2,000 .....	—	—	—	—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
\$2,000 under \$3,000	—	—																																				

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				
	Number of returns	Amount	(108)	Number of returns	Amount	(111)	Net income		Net loss		Total		Moving expense	
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	152,284	137,421	424,676	4,995,521	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	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	1,161	29,874	1,501	*1,147			
\$1,000 under \$2,000	—	—	*450	48,914	60,830	15,607	285,822	87,000	116,036	2,138	*2,055			
\$2,000 under \$3,000	*2,839	*15,282	*10,786	79,240	93,199	20,979	338,078	57,170	153,471	7,816	*18,281			
\$3,000 under \$4,000	*1,502	*518	*4,340	61,328	72,185	11,905	235,792	117,654	130,900	*13,077	*9,606			
\$4,000 under \$5,000	*2,847	*518	*2,849	109,817	103,965	10,014	103,965	136,816	193,214	17,300	31,849			
\$5,000 under \$6,000	—	—	*2,840	101,859	137,806	*9,647	*113,081	256,654	315,907	25,714	54,688			
\$6,000 under \$7,000	—	—	*2,846	86,367	99,681	14,325	*254,169	310,421	386,859	29,266	21,140			
\$7,000 under \$8,000	—	—	*2,779	71,829	104,509	*3,781	*144,881	280,270	362,593	23,321	41,029			
\$8,000 under \$9,000	—	—	*1,666	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	92,124	156,928	*7,996	*304,069	459,252	634,704	56,386	98,139			
\$10,000 under \$11,000	*86	*30	*2,931	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	91,495	152,272	*4,856	154,714	542,687	602,322	42,283	46,671			
\$12,000 under \$13,000	*22	*1	*5,700	82,327	134,419	*6,313	*393,222	608,614	806,035	39,060	55,428			
\$13,000 under \$14,000	*86	*9	*5,680	73,182	117,549	*7,176	*512,713	583,535	864,998	57,786	66,693			
\$14,000 under \$15,000	*2,992	*1,086	*1,154	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	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	99,632	145,062	8,172	214,701	728,877	1,052,037	65,026	120,638			
\$17,000 under \$18,000	—	—	*5,048	93,327	258,437	11,476	46,910	779,516	1,105,632	56,589	56,190			
\$18,000 under \$19,000	—	—	*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	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	9,362	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	422,029	656,057	22,425	213,637	4,424,428	7,928,590	185,876	398,781			
\$30,000 under \$40,000	23,990	2,965	39,942	803,931	1,312,485	44,394	610,255	8,131,275	17,548,660	281,855	790,470			
\$40,000 under \$50,000	9,671	1,408	43,913	561,323	1,090,053	30,675	328,913	5,437,668	15,399,356	166,725	790,692			
\$50,000 under \$75,000	31,690	23,284	76,989	622,840	1,397,286	48,234	856,628	4,797,946	20,509,318	173,773	844,567			
\$75,000 under \$100,000	13,365	18,948	12,893	34,451	682,300	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	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	48,516	738,917	6,157	346,636	174,544	1,692,511	3,494	32,011			
\$500,000 under \$1,000,000	5,953	16,653	8,802	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	318,429	318,429	809	217,548	11,596	215,509	155	1,647			
Taxable returns, total	139,678	109,215	385,448	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	**1,713	**23,478	2,382	706,969	3,028	26,645	*611	*3,009			
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—			
\$1,000 under \$2,000	—	—	—	*2,864	*601	*22	*3,868	*26	*154	—	—			
\$2,000 under \$3,000	—	—	—	2,861	*1,151	*2,839	*8,450	*2,841	*123	—	—			
\$3,000 under \$4,000	—	—	—	25,722	30,318	*5	*1,453	35,686	46,276	*2,839	*292			
\$4,000 under \$5,000	—	—	—	*2,846	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	39,697	57,524	*39,697	*16,007	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	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	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	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	92,652	126,570	*5,873	*32,918	698,710	962,111	54,982	81,984			
\$17,000 under \$18,000	—	—	*5,026	87,679	208,968	*11,026	*39,731	756,508	1,011,630	54,386	54,806			
\$18,000 under \$19,000	—	—	*5,766	92,073	119,331	**14,302	**259,344	724,260	1,024,061	36,723	38,723			
\$19,000 under \$20,000	*2,183	*382	*8,489	135,540	164,717	—	—	774,316	1,163,646	51,266	90,010			
\$20,000 under \$25,000	*5,558	*610	17,877	439,829	667,431	34,452	1,087,016	4,072,717	6,445,674	144,326	286,571			
\$25,000 under \$30,000	9,396	10,925	16,613	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	789,623	1,248,484	40,968	553,929	8,082,184	17,386,345	279,470	787,575			
\$40,000 under \$50,000	—	—	—	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	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	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	150,910	1,254,077	2,594,077	12,337	386,056	730,604	5,714,310	33,895	243,235			
\$200,000 under \$500,000	6,861	6,950	30,791	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	279,889	987	987	81,130	32,384	585,476	**3,766	**34,605			
\$1,000,000 or more	—	—	—	4,753	316,801	802	213,708	11,577	1,647	155	1,647			
Non-taxable returns, total	12,608	28,206	39,228	572,667	1,378,156	400,848	24,641,556	1,724,223	3,087,837	116,574	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 (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (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	2,840	22,373	2,839	4,57	2,839	2,839	2,443	1,170
\$1,000 under \$2,000	10,638	59,989	17,147	23,965	2,840	4,050	16,890	6,495	8,679	26,517	8,263	1,082
\$2,000 under \$3,000	21,014	40,861	28,187	46,838	4,450	7,947	18,697	5,46	9,514	20,781	22,796	1,616
\$3,000 under \$4,000	24,566	37,412	32,658	55,777	4,339	4,346	18,697	5,295	2,839	9,514	24,711	4,938
\$4,000 under \$5,000	36,653	65,959	32,658	65,176	4,339	4,346	17,179	5,295	2,839	20,781	56,645	9,008
\$5,000 under \$6,000	62,800	139,100	49,767	91,875	1,501	9,011	11,519	5,52	1,193	5,731	137,599	23,060
\$6,000 under \$7,000	75,026	136,522	13,487	174,640	453	3,577	7,179	5,64	5,622	27,696	111,876	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	10,770	103,701	21,362
\$8,000 under \$9,000	90,777	172,285	109,945	174,109	4,097	4,962	11,909	5,62	3	10,770	161,167	42,952
\$9,000 under \$10,000	96,056	240,432	120,898	211,237	1,195	5,850	21,237	3,008	7,179	23,334	181,272	52,734
\$10,000 under \$11,000	87,277	220,511	143,626	244,667	658	749	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	7,749	27,123	1,535	1,226	285,107	81,341	81,341
\$12,000 under \$13,000	129,855	304,980	183,859	317,288	2,368	3,825	3,825	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	6,63	5,027	26,344	324,263	115,162
\$14,000 under \$15,000	137,004	314,739	199,162	350,883	4,195	8,27	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	3,13	6,669	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	658	13,557	13,864	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	2,62	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	2,325,147	1,584,961
\$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	546,494	5,922,434	3,840,961
\$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	131,402	1,196,877	70,907	14,691	88,617	695,966	3,559,901	5,925,323
\$75,000 under \$100,000	274,739	1,065,087	855,886	2,685,152	151,469	815,617	17,065	15,952	37,939	168,492	1,073,326	1,073,326
\$100,000 under \$200,000	185,234	1,029,312	635,788	2,003,107	10,422	1,368,107	10,618	1,840	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	1,817	12,036	17,656	71,562	103,586
\$500,000 under \$1,000,000	3,733	46,783	29,265	90,273	8,132	81,311	373	851	6,311	13,679	27,469	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	84	84	3,689	1,154
\$1 under \$1,000	22	199	22	88	45	4,050	2,839	68	3,247	23,192	85	55
\$1,000 under \$2,000	12,863	17,652	17,150	24,461	45	4,050	2,839	156	1,504	3,660	85	55
\$2,000 under \$3,000	10,224	10,187	14,673	18,635	—	—	2,840	124	—	—	—	—
\$3,000 under \$4,000	45,748	84,455	28,878	34,722	1,501	9,011	7,179	432	5,021	13,677	4,348	729
\$4,000 under \$5,000	43,592	53,516	86,400	127,667	6	—	2,839	432	3,059	54,123	22,337	4,136
\$5,000 under \$6,000	37,395	62,765	64,892	90,550	—	—	18,698	6,173	14,663	55,123	33,059	7,652
\$6,000 under \$7,000	71,095	131,047	135,332	169,411	9,470	14,111	11,908	561	11,908	65,406	65,406	20,692
\$7,000 under \$8,000	87,376	201,317	103,233	169,411	—	—	18,696	2,869	2,869	2,869	307,013	78,327
\$8,000 under \$9,000	79,312	211,458	131,396	194,852	—	—	17,035	2,325	2,325	2,325	—	—
\$9,000 under \$10,000	96,875	176,571	137,574	230,338	—	—	26,676	1,518	1,518	1,518	249,005	69,285
\$10,000 under \$11,000	119,268	261,719	171,397	286,784	—	—	14,358	1,222	1,222	1,222	276,281	91,671
\$11,000 under \$12,000	130,601	355,793	141,910	327,760	1,193	3,886	16,497	6,936	6,936	6,936	589,976	214,031
\$12,000 under \$13,000	130,643	279,464	190,794	342,741	3,002	2,955	49,549	5,693	5,022	22,285	—	—
\$13,000 under \$14,000	253,827	551,471	225,394	420,383	1,501	158	17,035	2,325	6,219	22,285	—	—
\$14,000 under \$15,000	177,841	324,993	260,090	439,147	5,667	47,479	13,864	1,205	8,400	37,182	353,471	129,305
\$15,000 under \$16,000	103,308	262,427	238,997	452,297	8,373	17,806	4,569	262	8,400	25,326	370,107	165,243
\$16,000 under \$17,000	168,466	323,292	260,090	439,147	28,822	76,769	67,826	15,040	155,380	44,569	469,431	235,410
\$17,000 under \$18,000	721,636	1,543,718	1,410,151	2,740,902	28,822	76,769	67,826	15,040	155,380	44,569	469,431	235,410
\$18,000 under \$19,000	250,000	520,000	1,624,493	3,222,572	30,315	83,342	72,241	12,939	112,939	72,241	140,325	393,959
\$19,000 under \$20,000	330,000	660,000	1,524,453	6,897,864	84,340	242,988	142,696	23,067	23,067	23,067	5,888,405	5,888,405
\$20,000 under \$25,000	440,000	880,000	2,565,933	6,529,966	84,340	242,988	142,696	23,067	23,067	23,067	5,888,405	5,888,405
\$25,000 under \$50,000	1,006,336	3,130,743	2,987,852	1,189,624	150,861	1,189,624	8,670,395	125,601	62,523	318,049	4,155,876	5,412,810
\$50,000 under \$75,000	274,323	1,063,411	855,215	2,683,034	86,446	813,879	16,979	15,915	35,941	515,482	628,841	1,072,226
\$75,000 under \$100,000	184,807	1,025,923	634,479	1,989,477	101,407	1,367,654	10,608	6,817	10,415	515,482	628,841	1,072,226
\$100,000 under \$200,000	37,472	322,649	157,213	460,335	37,266	795,449	2,304	1,829	10,415	238,399	13,677	103,476
\$200,000 under \$500,000	1,405	34,955	9,647	29,525	—	—	373	851	7,308	31,890	27,463	27,463
\$500,000 under \$1,000,000	—	—	—	—	—	—	203	426	—	—	4,555	7,280
Non-taxable 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		Excess itemized deductions		Unused zero bracket amount		Contributions deduction for nonitemizers		Exemptions		Taxable income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
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
\$1 under \$1,000	21,312	178,434	*4,340	*8,447	108,193	6,244	2,650,537	2,741,127	..	..
\$1,000 under \$2,000	30,011	142,116	187,374	433,285	142,116	22,088	2,983,117	3,097,035	4,340	6,856
\$2,000 under \$3,000	45,578	234,970	181,696	400,183	480,030	38,588	4,441,234	4,614,585	2,598,105	1,662,549
\$3,000 under \$4,000	96,610	394,189	153,160	296,610	394,189	49,610	5,064,650	5,262,390	2,981,526	4,285,404
\$4,000 under \$5,000	141,878	537,182	73,888	145,530	878,965	112,587	5,683,113	5,904,911	3,043,151	6,855,843
\$5,000 under \$6,000	215,698	667,953	45,424	70,822	999,021	134,402	6,004,514	6,239,654	3,168,810	9,193,170
\$6,000 under \$7,000	218,138	638,314	42,585	71,742	1,117,582	180,108	6,304,862	6,550,492	3,183,000	11,508,364
\$7,000 under \$8,000	369,739	1,368,345	*22,712	*39,547	1,161,929	201,855	6,350,692	6,595,940	3,203,998	14,171,661
\$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	3,133,791	16,547,048
\$9,000 under \$10,000	414,245	1,174,504	*17,034	*20,464	1,283,340	228,775	6,831,568	7,096,244	3,210,042	22,751,575
\$10,000 under \$11,000	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	470,688	1,617,353	*9,929	*13,967	1,110,778	191,482	6,316,192	6,561,220	2,632,396	24,738,772
\$12,000 under \$13,000	512,016	1,519,506	*5,678	*8,778	1,088,930	186,498	6,529,450	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	791,107	2,716,656	..	..	732,981	137,998	5,183,961	5,387,009	2,158,808	34,000,873
\$20,000 under \$25,000	8,287	4,009,935	*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	14,283,477	*8,271	*13,066	8,287	398,130	20,755,801	21,569,501	1,624,292	164,077,077
\$30,000 under \$40,000	10,157	45,811,936	..	..	1,680,058	398,819	35,409,204	36,799,335	11,624,960	230,091,716
\$40,000 under \$50,000	6,006,497	42,095,222	..	..	503,198	155,067	21,316,648	22,456,967	6,692,661	233,646,097
\$50,000 under \$75,000	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	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	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	3,593	15,358,240	..	..	1,663	933	798,391	829,693	236,918	52,919,889
\$500,000 under \$1,000,000	397	6,184,205	..	..	149	101	131,957	137,141	40,307	21,269,595
\$1,000,000 or more	40	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
\$1 under \$1,000	*32	*1,965	..	..	..	..	..	..	..	..
\$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	296,610	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	784,531	78,515	2,586,059	2,667,611	2,181,186	9,254,157
\$6,000 under \$7,000	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	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	357,744	768,867	*9,929	*13,967	1,067,250	185,062	5,822,660	5,890,869	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	2,579,750	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	678,312	1,790,156	..	..	876,562	158,103	5,177,791	5,390,911	2,264,801	30,059,060
\$17,000 under \$18,000	618,545	1,800,574	..	..	921,278	195,420	5,385,902	5,596,934	2,585,773	32,417,893
\$18,000 under \$19,000	751,809	2,285,360	..	..	847,210	171,807	5,241,660	5,447,738	2,150,489	32,471,866
\$19,000 under \$20,000	781,809	2,285,360	..	..	749,590	135,604	5,020,328	5,217,476	2,114,858	33,366,673
\$20,000 under \$25,000	3,880,395	12,762,471	*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	21,285,023	22,482,041	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	27,072,391	28,272,991	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	4,120,121	4,290,038	1,258,897	82,235,948
\$100,000 under \$200,000	886,576	25,015,657	..	..	13,011	5,574	3,007,912	3,125,860	903,290	90,772,450
\$200,000 under \$500,000	3,041	15,192,832	..	..	1,663	933	798,391	829,693	236,918	52,919,889
\$500,000 under \$1,000,000	397	6,126,677	..	..	149	101	131,957	137,141	40,307	21,269,595
\$1,000,000 or more	40	7,932,821	..	..	35	1,003	56,053	58,247	17,171	32,087,247
Non-taxable 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

Size of adjusted gross income	Income tax before credits		Total		Total personal credits										Residential energy credit Number of returns Amount
	Number of returns (144)	Amount (145)	Number of returns (148)	Amount (147)	Number of returns (148)	Amount (149)	Child care credit		Credit for the elderly and disabled		Residential energy credit				
							Number of returns (150)	Amount (151)	Number of returns (152)	Amount (153)	Number of returns (154)	Amount (155)			
All returns, total	85,994,216	332,165,333	20,995,295	10,248,044	15,041,372	4,282,205	8,417,522	3,127,702	462,548	108,642	25	2,978,881	811,875		
No adjusted gross income	4,329	7,429	1,416	6,237	**1,043	**98	**4	**2	39	—	—	—	—		
\$1 under \$1,000	183,198	9,856	*4,341	*504	*2,840	*207	—	—	—	—	—	—	—		
\$1,000 under \$2,000	196,519	29,869	*14,822	*3,413	*8,517	*2,410	—	—	—	—	—	—	—		
\$2,000 under \$3,000	1,313,636	74,770	24,949	554	*10,106	*232	—	—	—	—	—	—	—		
\$3,000 under \$4,000	2,334,137	279,773	198,022	4,644	86,525	4,644	29,891	2,672	31,229	1,218	—	—	—		
\$4,000 under \$5,000	2,476,948	526,822	346,295	33,948	157,023	13,390	73,977	7,108	45,976	4,560	—	—	—		
\$5,000 under \$6,000	2,651,970	773,960	588,022	88,129	217,907	30,075	98,026	17,668	60,723	9,802	—	—	—		
\$6,000 under \$7,000	2,730,865	1,070,426	654,630	140,210	248,981	45,413	126,579	28,789	49,925	12,628	—	—	—		
\$7,000 under \$8,000	3,204,111	1,520,589	841,273	194,324	333,906	87,701	187,701	52,599	68,139	18,016	—	—	—		
\$8,000 under \$9,000	3,105,259	1,831,600	878,046	196,805	329,368	86,458	210,573	68,889	38,408	15,696	—	—	—		
\$9,000 under \$10,000	2,872,298	2,002,656	829,984	160,685	343,728	113,755	220,446	94,378	39,909	11,784	—	—	—		
\$10,000 under \$11,000	2,765,152	2,251,836	438,215	130,588	349,903	94,917	202,380	79,821	**19,873	*4,679	—	—	—		
\$11,000 under \$12,000	2,648,733	2,543,547	374,393	119,968	304,275	92,607	189,191	79,596	**14,357	*5,096	—	—	—		
\$12,000 under \$13,000	2,660,106	2,880,771	493,522	163,500	392,992	130,150	263,842	109,114	31,085	10,874	—	—	—		
\$13,000 under \$14,000	2,639,425	3,248,333	479,740	185,630	406,846	144,840	277,828	126,941	*11,356	*4,474	—	—	—		
\$14,000 under \$15,000	2,523,695	3,408,028	454,911	153,787	362,845	108,018	227,665	94,040	*10,018	*2,016	—	—	—		
\$15,000 under \$16,000	2,302,390	3,416,964	402,446	140,842	324,842	107,659	201,802	91,833	*16,539	*5,675	—	—	—		
\$16,000 under \$17,000	2,311,192	3,812,770	424,778	154,691	340,466	119,078	220,679	106,884	*7,861	*931	—	—	—		
\$17,000 under \$18,000	2,177,447	3,960,582	385,863	146,557	319,296	109,601	219,310	96,310	*1,192	*584	—	—	—		
\$18,000 under \$19,000	2,145,816	4,189,095	376,570	139,789	299,241	90,461	203,592	74,579	*9,362	*1,995	—	—	—		
\$19,000 under \$20,000	9,935,254	21,110,963	1,930,561	726,370	1,571,781	474,200	986,644	382,137	*6,548	*1,692	—	—	—		
\$20,000 under \$25,000	7,435,713	23,536,408	1,816,358	651,735	1,488,922	415,296	934,722	319,187	—	—	—	—	—		
\$25,000 under \$30,000	11,609,480	50,968,673	3,303,222	1,314,166	2,761,670	792,399	1,581,040	544,408	—	—	—	—	—		
\$30,000 under \$40,000	6,690,033	42,328,445	2,227,073	979,392	1,840,969	466,946	1,022,989	376,545	—	—	—	—	—		
\$40,000 under \$50,000	5,617,088	56,916,608	2,154,565	1,231,405	1,679,388	560,882	740,016	293,047	—	—	—	—	—		
\$50,000 under \$75,000	1,260,372	21,940,871	595,877	478,472	400,537	94,729	115,322	44,833	—	—	—	—	—		
\$75,000 under \$100,000	904,095	29,796,999	535,573	1,060,423	323,141	69,696	61,249	29,186	—	—	—	—	—		
\$100,000 under \$200,000	236,867	22,084,949	732,823	324,629	16,666	8,538	4,394	1,666	—	—	—	—	—		
\$200,000 under \$500,000	40,915	9,872,905	34,100	324,699	19,579	2,635	746	437	**9	**1	—	—	—		
\$500,000 under \$1,000,000	17,173	15,748,835	15,103	577,003	9,196	1,259	307	178	—	—	—	—	—		
\$1,000,000 or more	3,368	5,871	455	8,883,444	13,680,515	3,787,721	7,459,996	2,813,378	264,033	65,232	25	2,809,895	697,849		
Taxable returns, total	82,815,131	330,800,733	17,816,200	8,883,444	13,680,515	3,787,721	7,459,996	2,813,378	264,033	65,232	25	2,809,895	697,849		
No adjusted gross income	3,368	5,871	455	8,883,444	13,680,515	3,787,721	7,459,996	2,813,378	264,033	65,232	25	2,809,895	697,849		
\$1 under \$1,000	183,198	9,856	*4,341	*504	*2,840	*207	—	—	—	—	—	—	—		
\$1,000 under \$2,000	193,680	27,059	*11,983	*602	*5,678	*284	—	—	—	—	—	—	—		
\$2,000 under \$3,000	1,294,612	74,293	*5,925	*77	*4,428	*53	—	—	—	—	—	—	—		
\$3,000 under \$4,000	2,168,980	273,453	32,865	6,067	*18,227	*2,280	—	—	—	—	—	—	—		
\$4,000 under \$5,000	2,180,287	496,845	49,604	3,971	34,783	1,490	—	—	—	—	—	—	—		
\$5,000 under \$6,000	2,160,966	695,263	97,018	4,432	71,300	5,313	—	—	—	—	—	—	—		
\$6,000 under \$7,000	2,217,258	955,342	141,023	25,126	69,637	6,375	—	—	—	—	—	—	—		
\$7,000 under \$8,000	2,692,572	1,404,135	329,734	77,870	115,922	13,444	—	—	—	—	—	—	—		
\$8,000 under \$9,000	2,773,915	1,737,792	546,702	102,997	139,924	22,132	—	—	—	—	—	—	—		
\$9,000 under \$10,000	2,722,100	1,946,008	679,786	104,037	240,629	67,798	—	—	—	—	—	—	—		
\$10,000 under \$11,000	2,676,318	2,209,695	349,381	88,447	296,715	75,472	—	—	—	—	—	—	—		
\$11,000 under \$12,000	2,579,763	2,507,060	305,423	82,480	256,475	68,958	—	—	—	—	—	—	—		
\$12,000 under \$13,000	2,593,618	2,839,913	427,034	122,647	358,748	109,862	—	—	—	—	—	—	—		
\$13,000 under \$14,000	2,579,766	3,204,747	420,061	142,044	363,690	117,469	—	—	—	—	—	—	—		
\$14,000 under \$15,000	2,488,079	3,382,310	419,295	128,069	351,316	102,381	—	—	—	—	—	—	—		
\$15,000 under \$16,000	2,264,901	3,390,062	364,857	113,959	325,987	97,558	—	—	—	—	—	—	—		
\$16,000 under \$17,000	2,285,773	3,798,774	389,359	140,695	309,172	115,605	—	—	—	—	—	—	—		
\$17,000 under \$18,000	2,150,489	3,937,103	358,905	123,078	311,072	103,235	—	—	—	—	—	—	—		
\$18,000 under \$19,000	2,114,326	4,154,327	345,080	105,022	292,325	82,191	—	—	—	—	—	—	—		
\$19,000 under \$20,000	8,825,508	20,979,639	1,820,815	595,047	1,522,948	435,478	—	—	—	—	—	—	—		
\$20,000 under \$25,000	7,381,017	23,426,217	1,761,662	541,545	1,473,353	385,141	—	—	—	—	—	—	—		
\$25,000 under \$30,000	11,542,682	50,805,470	3,236,424	1,130,962	2,739,955	770,560	—	—	—	—	—	—	—		
\$30,000 under \$40,000	6,675,047	42,289,653	2,212,087	940,599	1,833,794	560,260	—	—	—	—	—	—	—		
\$40,000 under \$50,000	5,610,961	56,863,467	2,148,438	1,178,265	1,678,732	460,577	—	—	—	—	—	—	—		
\$50,000 under \$75,000	1,258,330	21,931,855	593,835	469,456	400,002	94,701	—	—	—	—	—	—	—		
\$75,000 under \$100,000	902,873	29,785,722	534,445	1,049,146	322,585	68,254	—	—	—	—	—	—	—		
\$100,000 under \$200,000	236,715	22,071,139	170,473	719,003	95,477	16,663	—	—	—	—	—	—	—		
\$200,000 under \$500,000	40,893	9,867,064	34,078	318,958	19,575	2,635	—	—	—	—	—	—	—		
\$500,000 under \$1,000,000	17,156	15,730,591	15,086	558,759	9,193	1,258	—	—	—	—	—	—	—		
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	188,986	113,825			
\$1,000,000 or more	17,156	15,730,591	15,086	558,759	9,193	1,258	—	—	—	—	—	—	—		

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			Foreign tax credit			Total non-personal credits			Total business credits		
	Number of returns (156)	Amount (157)	Number of returns (158)	Amount (159)	Number of returns (160)	Amount (161)	Number of returns (162)	Amount (163)	Number of returns (164)	Amount (165)	Number of returns (166)	Amount (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	6,966,070	1,694	551
No adjusted gross income	1,030	70	31,749	6,942	—	—	—	6,942	339,045	950,667	*17	*3
\$1 under \$1,000	**3	**3	*4,339	*103	—	—	*4,339	*103	32,968	15,083	—	—
\$1,000 under \$2,000	**3	**3	*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	60,389	60,389	—	—
\$7,000 under \$8,000	48,264	1,712	64,373	12,110	—	—	64,373	12,110	86,327	86,327	—	—
\$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	**149	**	87,397	35,523	79,392	37,468	—	—
\$12,000 under \$13,000	79,815	3,454	82,556	26,412	**	**	82,556	26,412	68,332	68,332	—	—
\$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	76,880	35,646	—	—	76,880	35,646	68,770	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	82,259	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	740,714	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	600,524	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	—	—
\$100,000 under \$200,000	240,806	15,773	369,189	990,734	53,435	209,122	315,365	777,922	303,999	769,680	*199	*31
\$200,000 under \$500,000	84,062	6,370	131,817	716,160	28,308	97,355	120,594	609,804	19,774	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	28,640	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	3,717,265	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	**3	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	*5,678	*284	*6,305	*318	—	—	*6,305	*318	*6,372	*11,505	—	—
\$2,000 under \$3,000	*4,428	*53	*1,500	*24	—	—	*1,500	*24	*1,519	*910	—	—
\$3,000 under \$4,000	*12,549	*559	*14,638	*2,226	*4,251	*13	*10,387	*2,213	8,917	2,094	—	—
\$4,000 under \$5,000	*21,374	*898	*9,143	*507	*4,251	*123	*4,892	*384	*7,319	*1,449	—	—
\$5,000 under \$6,000	28,552	828	25,724	3,694	—	—	25,724	3,694	22,889	2,755	—	—
\$6,000 under \$7,000	36,908	1,385	19,572	2,659	—	—	19,572	2,659	19,689	3,112	—	—
\$7,000 under \$8,000	46,122	1,138	30,599	7,255	—	—	30,599	7,255	26,318	6,531	—	—
\$8,000 under \$9,000	\$9,000 under \$10,000	2,452	12,823	45,151	**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	19,346	—	—
\$12,000 under \$13,000	71,158	3,235	—	—	—	—	—	—	41,085	10,476	—	—
\$13,000 under \$14,000	71,158	2,685	—	—	—	—	—	—	68,920	10,719	—	—
\$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	159,404	*21,257	*2,636	340,782	153,761	325,344	152,688	—	—
\$30,000 under \$40,000	695,936	33,683	681,131	360,402	*29,758	*13,548	623,706	344,031	602,066	317,371	—	—
\$40,000 under \$50,000	544,254	27,907	517,283	380,394	**404,411	**	491,151	366,566	47,371	370,454	**1,074	**45
\$50,000 under \$75,000	**95,614	**53,382	681,756	717,721	**181,029	**	**886,217	**890,876	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	960,898	—	—	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	8,768	744	13,444	557,501	3,275	79,444	12,736	466,228	12,510	353,549	47	313
Non-taxable returns, total	81,923	2,926	726,878	688,452	23,568	138,477	703,136	548,747	1,262,846	2,818,584	*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				Income tax after personal credits		Income tax after credits		Alternative minimum tax preferences (Form 6251)		Alternative minimum tax preference for returns with alternative minimum tax	
	Other tax credits		Earned income credit used to offset income tax before 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								
All returns, total	13,385	12,281	2,688,925	379,571	84,930,534	82,762,130	321,917,289	19,873,099	111,286,623	409,666	43,251,161	
No adjusted gross income	—	—	—	—	4,328	3,045	1,192	371,476	7,206,327	7,831	2,174,896	
\$1,000 under \$1,000	—	—	—	—	183,196	9,648	—	84,879	125,675	32	*4,248	
\$1,000 under \$2,000	—	—	1,501	*296	196,519	27,459	9,351	178,436	172,637	*95	*13,869	
\$2,000 under \$3,000	—	—	2,839	*684	1,307,873	74,539	26,457	207,645	213,973	*694	*53,821	
\$3,000 under \$4,000	—	—	9,502	*99	2,270,178	275,129	74,216	263,403	171,709	*104	*20,219	
\$4,000 under \$5,000	—	—	95,502	—	2,360,386	4,337	267,386	299,137	329,648	*166	*24,675	
\$5,000 under \$6,000	—	—	182,347	19,487	2,512,319	513,432	492,874	330,509	269,728	*928	*85,562	
\$6,000 under \$7,000	—	—	336,653	88,959	2,523,075	743,884	685,933	382,601	258,103	*638	*30,948	
\$7,000 under \$8,000	—	—	401,143	82,884	2,609,802	1,023,013	930,516	355,771	322,445	*118	*12,546	
\$8,000 under \$9,000	—	—	505,905	105,306	2,694,300	1,446,207	1,326,285	344,444	356,689	*225	*21,753	
\$9,000 under \$10,000	—	—	569,073	85,638	2,876,002	1,745,142	2,773,869	318,963	307,965	*647	*33,663	
\$10,000 under \$11,000	—	—	563,123	31,990	2,797,589	1,888,900	1,841,971	352,106	340,360	*313	*28,132	
\$11,000 under \$12,000	—	—	2,718,049	—	2,156,920	2,121,248	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	2,468,034	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	—	—	2,504,976	—	3,693,692	2,265,619	3,658,079	374,975	414,602	696	36,331	
\$18,000 under \$19,000	—	—	2,169,671	—	3,850,981	3,814,025	3,614,025	360,336	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	1,453,866	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	—	55,656,939	5,598,939	55,685,202	2,778,446	11,264,822	92,566	3,863,747	
\$75,000 under \$100,000	1,664	439	1,259,813	—	21,846,148	1,251,250	21,462,399	875,994	6,958,458	21,630	2,712,030	
\$100,000 under \$200,000	2,825	1,378	903,737	—	29,727,307	897,817	28,736,576	728,279	15,420,053	85,546	6,795,541	
\$200,000 under \$500,000	1,959	5,639	236,816	—	2,026,285	236,024	21,352,126	215,351	15,920,848	31,913	7,846,447	
\$500,000 under \$1,000,000	474	1,362	49,813	—	40,835	40,835	9,548,208	39,651	6,680,027	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	11,156,927	
Taxable returns, total	13,361	12,056	1,187,942	175,499	82,812,776	82,762,130	321,917,289	17,881,252	103,635,897	409,666	43,251,161	
No adjusted gross income	—	—	—	—	3,367	3,045	1,192	8,035	2,190,710	7,831	2,174,896	
\$1,000 under \$1,000	—	—	—	—	183,196	9,648	—	84,879	125,675	*32	*4,248	
\$1,000 under \$2,000	—	—	1,501	*296	196,519	27,459	9,351	178,436	172,637	*95	*13,869	
\$2,000 under \$3,000	—	—	2,839	*684	1,307,873	74,539	26,457	207,645	213,973	*694	*53,821	
\$3,000 under \$4,000	—	—	9,502	*99	2,270,178	275,129	74,216	263,403	171,709	*104	*20,219	
\$4,000 under \$5,000	—	—	95,502	—	2,360,386	4,337	267,386	299,137	329,648	*166	*24,675	
\$5,000 under \$6,000	—	—	182,347	19,487	2,512,319	513,432	492,874	330,509	269,728	*928	*85,562	
\$6,000 under \$7,000	—	—	336,653	88,959	2,523,075	743,884	685,933	382,601	258,103	*638	*30,948	
\$7,000 under \$8,000	—	—	401,143	82,884	2,609,802	1,023,013	930,516	355,771	322,445	*118	*12,546	
\$8,000 under \$9,000	—	—	505,905	105,306	2,694,300	1,446,207	1,326,285	344,444	356,689	*225	*21,753	
\$9,000 under \$10,000	—	—	569,073	85,638	2,876,002	1,745,142	2,773,869	318,963	307,965	*647	*33,663	
\$10,000 under \$11,000	—	—	563,123	31,990	2,797,589	1,888,900	1,841,971	352,106	340,360	*313	*28,132	
\$11,000 under \$12,000	—	—	2,718,049	—	2,156,920	2,121,248	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	2,468,034	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	—	—	2,504,976	—	3,693,692	2,265,619	3,658,079	374,975	414,602	696	36,331	
\$18,000 under \$19,000	—	—	2,169,671	—	3,850,981	3,814,025	3,614,025	360,336	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	1,453,866	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	—	55,656,939	5,598,939	55,685,202	2,778,446	11,264,822	92,566	3,863,747	
\$75,000 under \$100,000	1,664	439	1,259,813	—	21,846,148	1,251,250	21,462,399	875,994	6,958,458	21,630	2,712,030	
\$100,000 under \$200,000	2,825	1,378	903,737	—	29,727,307	897,817	28,736,576	728,279	15,420,053	85,546	6,795,541	
\$200,000 under \$500,000	1,959	5,639	236,816	—	2,026,285	236,024	21,352,126	215,351	15,920,848	31,913	7,846,447	
\$500,000 under \$1,000,000	474	1,362	49,813	—	40,835	40,835	9,548,208	39,651	6,680,027	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	11,156,927	
Taxable returns, total	13,361	12,056	1,187,942	175,499	82,812,776	82,762,130	321,917,289	17,881,252	103,635,897	409,666	43,251,161	
No adjusted gross income	—	—	—	—	3,367	3,045	1,192	8,035	2,190,710	7,831	2,174,896	
\$1,000 under \$1,000	—	—	—	—	183,196	9,648	—	84,879	125,675	*32	*4,248	
\$1,000 under \$2,000	—	—	1,501	*296	196,519	27,459	9,351	178,436	172,637	*95	*13,869	
\$2,000 under \$3,000	—	—	2,839	*684	1,307,873	74,539	26,457	207,645	213,973	*694	*53,821	
\$3,000 under \$4,000	—	—	9,502	*99	2,270,178	275,129	74,216	263,403	171,709	*104	*20,219	
\$4,000 under \$5,000	—	—	95,502	—	2,360,386	4,337	267,386	299,137	329,648	*166	*24,675	
\$5,000 under \$6,000	—	—	182,347	19,487	2,512,319	513,432	492,874	330,509	269,728	*928	*85,562	
\$6,000 under \$7,000	—	—	336,653	88,959	2,523,075	743,884	685,933	382,601	258,103	*638	*30,948	
\$7,000 under \$8,000	—	—	401,143	82,884	2,609,802	1,023,013	930,516	355,771	322,445	*118	*12,546	
\$8,000 under \$9,000	—	—	505,905	105,306	2,694,300	1,446,207	1,326,285	344,444	356,689	*225	*21,753	
\$9,000 under \$10,000	—	—	569,073	85,638								

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
	(1980)	(1981)	(1982)	(1983)	(1984)	(1985)	(1986)	(1987)	(1988)	(1989)	(1990)	(1991)
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	84,689,726	339,764,670
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	30,508	30,508	192,196	65,607	—	—	58,831	12,777	382,416	84,036
\$3,000 under \$4,000	*104	*2,980	77,196	77,196	226,909	78,127	—	—	50,975	14,668	1,473,661	142,655
\$4,000 under \$5,000	*165	*3,297	216,916	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	—	—	117,971	44,992	2,333,770	607,666
\$6,000 under \$7,000	*638	*1,610	2,160,975	687,441	282,739	156,934	—	—	98,634	36,373	2,293,009	812,182
\$7,000 under \$8,000	*118	*1,598	2,217,376	931,813	210,743	117,640	—	—	74,912	21,617	2,309,739	1,028,890
\$8,000 under \$9,000	*225	*1,685	2,692,796	1,327,950	270,443	187,240	—	—	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	—	—	44,448	5,594	2,856,962	1,804,091
\$10,000 under \$11,000	*313	*2,277	2,792,412	1,844,248	231,438	179,743	—	—	37,268	1,960	2,779,121	2,025,224
\$11,000 under \$12,000	*40	*1,940	2,676,358	2,123,188	212,664	190,089	—	—	—	—	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	178,994	159,394	—	—	—	—	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	—	—	—	—	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	—	—	—	—	2,293,035	3,527,201
\$17,000 under \$18,000	696	3,271	2,286,314	3,661,350	226,394	245,940	—	—	—	—	2,309,737	3,912,539
\$18,000 under \$19,000	3,503	6,687	3,820,712	3,820,712	194,786	217,992	—	—	—	—	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	—	—	—	—	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	—	—	—	—	8,992,774	21,538,185
\$25,000 under \$30,000	13,408	32,178	7,384,215	29,916,851	805,062	930,547	—	—	—	—	7,417,240	23,880,300
\$30,000 under \$40,000	34,111	119,260	11,544,233	49,793,757	1,254,149	1,690,944	—	—	—	—	11,594,660	51,568,159
\$40,000 under \$50,000	50,192	152,612	6,677,614	41,501,685	734,411	1,289,699	—	—	—	—	6,690,507	42,888,442
\$50,000 under \$75,000	96,744	379,579	5,615,517	56,064,781	736,402	1,620,369	—	—	—	—	5,620,355	57,829,175
\$75,000 under \$100,000	58,260	332,257	1,260,060	21,794,656	251,991	720,672	—	—	—	—	1,262,192	22,604,285
\$100,000 under \$200,000	89,012	919,634	29,656,937	128,442	628,040	628,040	—	—	—	—	907,596	30,506,264
\$200,000 under \$500,000	32,385	680,776	237,592	22,032,978	60,586	163,356	—	—	—	—	237,791	22,379,218
\$500,000 under \$1,000,000	6,190	329,850	41,037	9,878,188	11,638	59,376	—	—	—	—	41,061	10,063,763
\$1,000,000 or more	3,983	556,217	17,266	15,728,128	3,932	10,021,492	—	—	—	—	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	89,987	774,573	209,209	82,846,420	337,330,493
No adjusted gross income	7,878	183,927	10,928	185,398	**1,908	**3,442	—	—	—	—	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	*1,500	*331	—	—	—	—	183,292	11,652
\$2,000 under \$3,000	*694	*4,051	30,508	30,508	*45	*210	—	—	—	—	193,747	30,772
\$3,000 under \$4,000	*104	*2,980	77,196	77,196	47,392	16,099	—	—	—	—	1,294,631	93,687
\$4,000 under \$5,000	*166	*3,297	216,916	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	—	—	—	—	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	—	—	—	—	2,217,376	987,844
\$8,000 under \$9,000	*225	*1,685	2,692,796	1,327,950	149,928	105,281	—	—	—	—	2,692,796	1,435,331
\$9,000 under \$10,000	*647	*1,736	2,774,516	1,636,531	146,038	104,853	—	—	—	—	2,774,516	1,747,276
\$10,000 under \$11,000	*313	*2,277	2,792,412	1,844,248	174,235	131,026	—	—	—	—	2,792,412	1,976,777
\$11,000 under \$12,000	*40	*1,940	2,676,358	2,123,188	143,049	143,049	—	—	—	—	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	192,966	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	3,820,712	3,820,712	174,924	189,424	—	—	—	—	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	—	—	—	—	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	—	—	—	—	8,826,109	21,450,653
\$25,000 under \$30,000	13,408	32,178	7,384,215	29,916,851	772,397	870,142	—	—	—	—	7,384,215	23,817,094
\$30,000 under \$40,000	34,111	119,260	11,544,233	49,793,757	1,208,567	1,569,895	—	—	—	—	11,544,233	52,439,165
\$40,000 under \$50,000	50,192	152,612	6,677,614	41,501,685	734,180	1,261,220	—	—	—	—	6,677,614	42,881,583
\$50,000 under \$75,000	96,744	379,579	5,615,517	56,064,781	733,081	1,606,748	—	—	—	—	5,615,517	57,805,870
\$75,000 under \$100,000	58,260	332,257	1,260,060	21,794,656	250,590	715,628	—	—	—	—	1,260,060	22,591,180
\$100,000 under \$200,000	89,012	919,634	29,656,937	128,442	625,053	625,053	—	—	—	—	905,961	30,489,235
\$200,000 under \$500,000	32,385	680,776	237,592	22,032,978	60,468	163,048	—	—	—	—	237,592	22,377,415
\$500,000 under \$1,000,000	6,190	329,850	41,037	9,878,188	**15,544	**70,620	—	—	—	—	41,037	10,063,239
\$1,000,000 or more	3,983	556,217	17,266	15,728,128	**	**	—	—	—	—	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

Footnotes) 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	Taxpayers										Earned income credit refundable portion	
	Total		Income tax withheld		Estimated tax payments		Windfall profit tax overpayment		All other (taxpayers) 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		
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	130,484	28,400	12,831	—	—	19,286	1,014	208,141	14,448
\$1,000 under \$2,000	2,620,815	353,651	2,543,850	291,703	60,028	39,186	—	—	33,533	4,762	323,085	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	404,355	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	36,206	509,971	308,071
\$7,000 under \$8,000	2,667,174	1,880,129	2,461,288	1,677,070	284,733	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	37,884	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	2,696,401	3,126,301	2,397,733	2,759,857	401,820	325,143	2,839	9	20,023	8,263	—	—
\$12,000 under \$13,000	2,584,781	3,431,981	2,319,690	3,042,537	340,838	343,058	2,841	122	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	411,849	375,374	2,835	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	2,822	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	1,194	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	489,136	2,885	329	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	29,027,054	7,037,458	26,797,634	781,399	2,093,495	2,444	54	129,872	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	5,733	234,628	298,191	—	—
\$40,000 under \$50,000	6,659,972	48,835,410	43,961,275	43,961,275	904,594	4,582,585	6,249	956	324,770	290,593	—	—
\$50,000 under \$75,000	5,583,778	46,017,684	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	2,982,727	16,078,313	2,682,727	17,078,313	402,698	5,728,628	8,818	6,569	182,758	549,518	—	—
\$100,000 under \$200,000	898,077	29,242,600	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	178,556	9,126,076	144,096	8,954,376	5,458	7,045	66,333	1,622,724	—	—
\$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	10,726,292	—	—
No adjusted gross income	7,036	194,664	4,128	36,548	22,904	76,888	1,646	605	119,473	87,099	—	—
\$1 under \$1,000	30	1,028	28	797	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	29,985	4,506	8,565	676	—	—	—	—	—	—	—	—
\$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	1,770,963	641,269	73,398	30,256	—	—	—	—	—	—
\$5,000 under \$6,000	1,828,677	868,474	1,716,819	820,150	60,353	30,256	—	—	—	—	—	—
\$6,000 under \$7,000	1,847,544	1,156,136	1,684,511	1,009,361	185,521	43,610	—	—	—	—	—	—
\$7,000 under \$8,000	1,948,729	1,428,129	1,766,433	1,285,581	218,211	182,564	—	—	—	—	—	—
\$8,000 under \$9,000	2,380,718	1,961,001	2,148,500	1,770,823	264,975	182,564	—	—	—	—	—	—
\$9,000 under \$10,000	2,551,542	2,488,060	2,285,421	2,212,120	322,994	264,564	—	—	—	—	—	—
\$10,000 under \$11,000	2,552,761	2,724,298	2,273,529	2,428,563	1,023,125	940,641	5,764	1,141	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	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	2,496,534	4,125,378	2,289,306	3,761,198	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	2,428,552	4,319,724	2,171,802	3,790,105	—	—	—	—	—	—	—	—
\$16,000 under \$17,000	2,212,915	4,393,302	2,037,312	3,933,901	—	—	—	—	—	—	—	—
\$17,000 under \$18,000	2,228,864	4,779,263	2,044,257	4,273,659	—	—	—	—	—	—	—	—
\$18,000 under \$19,000	2,113,403	4,864,688	1,955,782	4,369,801	—	—	—	—	—	—	—	—
\$19,000 under \$20,000	2,083,648	5,224,690	1,877,303	4,605,386	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	9,736,080	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	11,483,822	28,773,365	6,960,060	26,622,819	769,800	2,031,993	19,815	5,294	221,294	291,916	—	—
\$30,000 under \$40,000	6,640,462	48,730,462	10,936,086	55,493,433	1,297,410	5,177,453	23,388	24,541	884,239	1,428,633	—	—
\$40,000 under \$50,000	5,575,689	61,932,416	5,116,460	43,902,789	898,839	4,557,889	1,363,837	—	—	—	—	—
\$50,000 under \$75,000	1,250,974	28,329,332	1,087,958	16,061,144	431,179	5,713,879	8,813	6,547	182,307	547,762	—	—
\$75,000 under \$100,000	895,494	28,213,280	778,222	17,831,983	403,156	9,038,153	16,725	12,771	184,281	1,330,372	—	—
\$100,000 under \$200,000	236,379	19,697,904	178,115	9,120,947	143,922	8,948,105	11,109	20,213	83,264	2,744,843	—	—
\$200,000 under \$500,000	40,754	8,965,961	29,527	3,120,756	30,835	4,709,001	—	—	—	—	—	—
\$500,000 under \$1,000,000	17,196	12,434,509	13,071	2,459,903	13,787	6,120,967	942	6,001	8,435	3,847,637	—	—
Non-taxable 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

Footnotes) 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	Total			Overpayment			Tax due at time of filing			Predetermined estimated tax penalty		
	Number of returns (204)	Amount (205)	Number of returns (206)	Refunded		Credited to 1986 estimated tax		Number of returns (210)	Amount (211)	Number of returns (212)	Amount (213)	
				Number of returns (206)	Amount (207)	Number of returns (208)	Amount (209)					
All returns, total	77,424,003	76,220,146	74,914,665	68,933,993	7,286,170	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	113,750	229,244	**12,518	**1,346	
\$1 under \$1,000	1,752,750	157,189	1,746,742	1,746,742	9,386	1,746,742	1,746,742	56,429	6,670	**	**	
\$1,000 under \$2,000	2,644,243	376,950	2,622,689	368,581	32,199	3,392,721	3,392,721	306,507	29,454	*3,027	*142	
\$2,000 under \$3,000	2,740,275	690,764	2,720,721	622,820	67,944	3,392,721	3,392,721	316,468	61,022	*22	*2	
\$3,000 under \$4,000	2,607,662	843,620	2,568,602	827,804	54,637	3,392,721	3,392,721	431,457	68,040	*6,086	*214	
\$4,000 under \$5,000	2,453,436	949,350	2,427,218	941,628	39,562	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	638,612	185,602	34,750	1,986	
\$7,000 under \$8,000	2,456,904	1,199,089	2,397,182	1,170,039	91,566	3,392,721	3,392,721	665,727	178,684	27,135	944	
\$8,000 under \$9,000	2,671,893	1,241,955	2,600,350	1,205,424	36,531	3,392,721	3,392,721	720,773	48,928	48,928	2,598	
\$9,000 under \$10,000	2,669,376	1,295,414	2,575,864	1,200,827	160,669	3,392,721	3,392,721	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	45,029	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	449,662	344,197	70,012	4,211	
\$18,000 under \$19,000	1,718,461	1,196,936	1,666,077	1,154,265	42,670	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	2,012,201	1,681,340	218,803	14,464	
\$25,000 under \$30,000	8,994,195	6,589,915	5,737,450	4,966,136	203,770	3,392,721	3,392,721	1,555,726	1,663,462	150,003	14,300	
\$30,000 under \$40,000	8,864,095	12,864,570	8,713,959	12,332,488	442,929	3,392,721	3,392,721	2,629,820	3,170,316	255,668	26,790	
\$40,000 under \$50,000	4,969,970	8,676,112	4,760,370	8,282,491	287,591	3,392,721	3,392,721	2,738,824	2,753,171	185,116	20,021	
\$50,000 under \$75,000	3,738,233	9,284,952	3,521,963	8,465,173	380,957	3,392,721	3,392,721	1,681,328	5,135,750	226,256	39,202	
\$75,000 under \$100,000	673,192	2,855,237	610,349	2,333,094	141,832	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	138,450	4,830,935	24,914	24,042	
\$500,000 under \$1,000,000	20,949	1,050,808	7,682	220,014	16,992	3,392,721	3,392,721	20,095	2,154,984	4,298	8,881	
\$1,000,000 or more	6,976	844,542	3,565	219,289	5,488	3,392,721	3,392,721	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	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	3,796	19,938	6,061	124,187	**713	**285	
\$1 under \$1,000	*27	*695	*53	*605	*5	*5	*89	*5	*233	**	**	
\$1,000 under \$2,000	14,218	1,325	14,218	1,325	14,218	14,218	1,325	14,218	1,325	14,218	1,325	
\$2,000 under \$3,000	14,890	3,918	14,890	3,918	14,890	14,890	3,918	14,890	3,918	14,890	3,918	
\$3,000 under \$4,000	980,926	255,411	980,926	255,411	980,926	980,926	255,411	980,926	255,411	980,926	255,411	
\$4,000 under \$5,000	1,664,138	455,485	1,643,762	453,293	23,215	3,392,721	3,392,721	2,191	38,173	1,585	46	
\$5,000 under \$6,000	1,632,960	470,225	1,598,568	463,136	48,751	3,392,721	3,392,721	504,844	152,743	12,082	603	
\$6,000 under \$7,000	1,602,673	550,475	1,556,762	501,598	76,808	3,392,721	3,392,721	552,624	151,536	15,857	2,045	
\$7,000 under \$8,000	1,707,891	594,793	1,655,288	580,799	75,750	3,392,721	3,392,721	505,145	155,205	24,861	941	
\$8,000 under \$9,000	2,033,652	755,746	1,972,127	734,373	88,903	3,392,721	3,392,721	654,804	232,221	20,685	696	
\$9,000 under \$10,000	2,264,639	939,920	2,172,648	888,708	143,292	3,392,721	3,392,721	509,877	201,461	39,602	2,146	
\$10,000 under \$11,000	2,184,667	957,916	2,045,257	918,512	123,944	3,392,721	3,392,721	532,768	201,461	49,377	2,324	
\$11,000 under \$12,000	2,143,887	951,985	2,045,663	907,557	140,401	3,392,721	3,392,721	532,471	250,643	39,458	1,546	
\$12,000 under \$13,000	2,063,964	984,121	1,992,914	954,584	91,858	3,392,721	3,392,721	510,650	287,019	53,449	2,327	
\$13,000 under \$14,000	2,051,334	1,098,141	1,983,533	1,063,861	95,775	3,392,721	3,392,721	535,452	244,662	41,135	3,323	
\$14,000 under \$15,000	2,054,497	1,167,170	1,996,055	1,126,706	83,590	3,392,721	3,392,721	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	41,469	3,392,721	3,392,721	482,970	271,064	59,484	3,262	
\$16,000 under \$17,000	1,925,302	1,212,149	1,760,881	1,150,080	52,333	3,392,721	3,392,721	481,112	308,415	40,712	3,205	
\$17,000 under \$18,000	1,926,972	1,216,884	1,715,068	1,176,061	49,149	3,392,721	3,392,721	481,312	323,280	65,775	3,066	
\$18,000 under \$19,000	1,692,563	1,310,660	1,649,749	1,083,406	72,449	3,392,721	3,392,721	456,798	284,000	35,289	1,718	
\$19,000 under \$20,000	1,672,404	1,268,763	1,587,230	1,190,513	106,622	3,392,721	3,392,721	439,775	317,311	46,064	3,436	
\$20,000 under \$25,000	6,840,691	6,020,322	6,418,721	5,746,529	346,740	3,392,721	3,392,721	1,983,234	1,646,718	215,358	14,113	
\$25,000 under \$30,000	8,837,025	6,386,645	5,682,056	6,181,991	242,167	3,392,721	3,392,721	1,444,156	1,444,156	146,070	13,781	
\$30,000 under \$40,000	8,925,597	12,614,661	8,661,922	12,088,072	430,555	3,392,721	3,392,721	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	3,392,721	3,392,721	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	3,392,721	3,392,721	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	131,388	3,392,721	3,392,721	587,442	3,110,329	86,949	20,176	
\$100,000 under \$200,000	403,608	3,184,518	343,828	2,345,790	132,394	3,392,721	3,392,721	501,351	5,502,548	98,495	42,075	
\$200,000 under \$500,000	97,675	1,259,991	65,206	861,821	57,740	3,392,721	3,392,721	139,374	2,439,625	24,896	24,036	
\$500,000 under \$1,000,000	20,902	1,048,342	16,985	830,418	16,985	3,392,721	3,392,721	20,086	2,154,501	4,295	8,881	
\$1,000,000 or more	6,941	842,271	3,537	217,388	5,476	3,392,721	3,392,721	10,266	4,660,462	1,865	7,593	
Nontaxable returns, total	14,532,488	8,111,584	14,354,876	7,706,825	404,758	380,758	404,758	1,330,915	780,733	128,168	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.
 ‡ 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	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(10)	(11)	(12)	(13)	(14)
									Number of returns	Amount						Number of returns	Amount
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	7.85	10.90	9.43	67.88	54.79	
\$1 under \$1,000	3.42	3.78	3.85	15.64	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	31.50	29.12	0.00	0.00	
\$2,000 under \$3,000	2.74	2.76	3.02	3.77	4.20	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	70.99	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	8.28	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	15.37	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	46.58	
\$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	8.13	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	4.20	8.13	8.61	15.40	9.58	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	8.36	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	3.31	3.31	3.41	3.51	3.66	8.24	8.11	16.79	8.04	17.41	8.08	12.03	49.99	66.53	
\$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	19.54	25.40	
\$30,000 under \$40,000	1.09	1.09	1.14	1.18	1.25	3.60	2.43	6.98	2.82	4.24	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	2.96	7.75	2.98	4.15	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	5.90	2.96	5.92	2.96	4.05	30.55	54.47	
\$100,000 under \$200,000	4.69	4.69	4.11	4.35	4.49	11.45	5.27	22.13	5.56	22.22	3.01	2.78	15.97	27.52	
\$200,000 under \$500,000	14.58	14.25	13.78	13.22	14.70	22.64	16.10	20.40	16.60	20.41	22.37	13.27	18.07	34.14	
\$500,000 under \$1,000,000	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	13.21	45.77	13.21	13.93	19.57	25.70	19.96	26.84	93.52	69.81	99.98	99.98	
\$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	63.37	99.98	99.98	
\$3,000 under \$4,000	4.58	4.58	6.70	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	3.53	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	20.21	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	7.27	10.08	16.98	11.37	17.84	16.85	28.45	57.70	65.44	
\$10,000 under \$11,000	3.10	3.10	3.45	3.55	4.36	7.89	10.17	19.54	11.19	20.47	15.77	22.75	37.78	43.91	
\$11,000 under \$12,000	3.12	3.12	3.46	3.55	4.36	7.89	10.17	19.54	11.19	20.47	15.77	22.75	37.78	43.91	
\$12,000 under \$13,000	3.17	3.17	3.46	3.66	4.45	7.88	8.95	17.17	10.16	17.88	16.86	25.53	46.48	47.07	
\$13,000 under \$14,000	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	
\$14,000 under \$15,000	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	
\$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	13.46	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	8.84	11.98	49.99	66.53	
\$20,000 under \$25,000	1.32	1.33	1.43	1.52	1.69	4.02	3.62	8.13	1.43	8.44	3.16	3.86	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	5.88	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	2.95	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	2.87	4.06	30.55	54.47	
\$100,000 under \$200,000	1.70	1.70	1.77	1.77	1.77	6.04	2.27	7.75	2.50	7.93	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	22.32	5.58	22.52	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	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 capital gain less loss		Post-1985 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 (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (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	17.42	33.69	8.02	3.26	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	96.23	96.23	27.93	42.49	27.93	42.49	27.93	42.50
\$1,000 under \$2,000	16.77	35.95	58.85	58.85	22.22	33.10	63.42	63.42	22.69	29.23	22.69	29.23	22.69	29.23
\$2,000 under \$3,000	15.87	39.37	57.73	57.73	17.43	29.25	57.73	57.73	16.91	30.85	16.91	30.85	16.91	30.86
\$3,000 under \$4,000	14.26	37.73	57.73	57.73	17.13	29.69	56.63	56.63	17.13	29.00	17.13	29.00	17.13	29.00
\$4,000 under \$5,000	14.32	35.49	80.36	86.24	15.79	29.83	52.33	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	68.40	68.40	15.48	38.90	15.48	38.90	15.48	38.91
\$6,000 under \$7,000	13.52	195.34	50.84	50.89	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	22.22	15.69	22.22
\$9,000 under \$10,000	14.28	24.08	74.45	74.45	15.52	33.37	31.89	58.37	15.93	23.55	15.93	23.55	15.93	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	96.97	96.97	15.38	30.78	27.76	57.09	15.57	30.94	15.57	30.94	15.57	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	28.42	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	21.17	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	26.23	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	25.91	31.18	13.01	19.79	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	23.54	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	10.22	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	9.12	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	32.62	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	19.22	2.22	4.45	2.22	4.45	2.22	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	6.45	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	45.53	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	30.66	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	34.82	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	54.70	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	38.10	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	26.26	18.57	26.26	18.57	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	21.71	16.43	21.71
\$11,000 under \$12,000	13.29	37.90	70.68	73.06	18.36	32.96	28.25	43.40	18.36	33.55	18.36	33.55	18.36	33.56
\$12,000 under \$13,000	13.00	60.95	67.11	60.95	15.60	26.25	34.70	40.63	15.76	26.32	15.76	26.32	15.76	26.33
\$13,000 under \$15,000	15.12	38.74	59.65	74.11	17.48	35.52	39.07	64.86	17.75	35.74	17.75	35.74	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	22.72	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	27.76	26.94	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	25.95	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	5.82	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	7.82	21.06	4.25	7.97	4.25	7.97	4.25	7.97
\$40,000 under \$50,000	3.62	18.43	16.61	37.18	4.07	8.03	8.48	39.88	4.14	8.11	4.14	8.11	4.14	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	2.23	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	3.21	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
Non-taxable 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

Footnotes 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				Total			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 (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (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	39 19	37 37	35 82	70 62	61 86	91 14	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	32 59	50 82	37 36	63 41	7 18	8 57	7 42	8 75	7 42	8 75
\$9,000 under \$10,000	15 93	23 44	26 92	32 08	33 49	54 01	32 08	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 98	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 81	9 04	7 84	9 31
\$12,000 under \$13,000	14 52	23 18	29 79	34 58	44 41	44 41	42 70	84 71	8 38	10 84	8 99	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 82	8 17	9 62	8 28	9 98
\$14,000 under \$15,000	15 08	27 18	25 32	31 10	37 86	46 38	31 10	51 40	8 49	10 11	8 49	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	24 70	36 40	36 90	44 20	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	54 21	59 60	9 59	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 52	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 56	17 17	11 65	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	6 77	46 66	46 66	6 19	2 66	6 12
\$1,000,000 or more	0 50	0 95	2 06	2 06	1 56	2 19	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	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	49 58	42 62	99 98	99 98	98 89	98 89	93 52	97 59	99 98	99 98	99 98	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	65 57	57 72	66 80	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 90	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	10 76	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	47 17	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 95	42 45	42 90	98 87	66 36	66 36	7 85	10 06	7 84	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 90	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	11 49	8 33	10 10
\$16,000 under \$17,000	13 81	19 19	23 94	27 53	43 99	43 99	87 70	87 70	8 84	10 13	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 50	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	16 36	16 36	27 26	3 30	5 59	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 34	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 36	4 11	9 21	26 37	10 13	11 96	17 20	11 96	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 89	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 (57)	Amount received (58)	Amount included in AGI (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	
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					
\$1,000 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	51.30	53.37	33.76	33.70	23.76	29.86	75.38	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	17.11	34.03	17.55	37.08	47.18	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	48.02	19.39	32.27	16.04	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	17.85	27.12	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	57.8	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	53.81	15.84	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	96.28					
\$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	30.89	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	55.49					
\$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	64.08					
\$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	31.99					
\$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	42.57					
\$50,000 under \$75,000	6.72	14.24	17.88	6.72	18.21	4.24	12.78	2.95	3.04	7.05	14.33	22.30	22.30					
\$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	31.60					
\$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	14.92					
\$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					
\$1,000 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	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	55.85	57.60	49.99	53.43	29.84	36.08	38.94	44.80	99.68	0.00	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	38.52	38.62	28.85	39.62	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	18.93	27.46	22.78	29.81	76.60	0.00	0.00	0.00					
\$11,000 under \$12,000	25.19	32.46	35.73	25.19	39.88	20.07	31.53	24.09	30.63	86.23	0.00	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	96.28					
\$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	3.20	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	4.97	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.																	

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

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 (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (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	8.60	2.24	18.26	6.69	13.33	4.97	70.91
\$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	91.87
\$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	65.16
\$2,000 under \$3,000	60.67	64.83	0.00	0.00	31.22	49.90	35.20	45.42	51.41	59.43	95.21	95.21
\$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	30.71	30.11	30.71	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	32.53	32.53	53.92	99.97	99.97	49.29	51.31
\$7,000 under \$8,000	35.93	46.86	99.89	99.89	37.32	37.32	48.71	37.32	60.81	60.81	72.10	54.98
\$8,000 under \$9,000	57.71	60.09	51.37	61.12	24.61	34.17	34.17	42.57	60.41	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	27.63	99.96	99.96	76.34	76.61
\$11,000 under \$12,000	41.55	53.38	70.98	96.14	27.51	37.80	39.21	39.21	93.89	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	50.90	50.45	39.88	50.45	55.65
\$13,000 under \$14,000	34.24	47.81	99.83	99.82	23.28	29.99	25.49	26.34	98.09	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	74.49	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	46.92	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	45.06	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	12.56	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	3.17	3.82	3.17	3.20	8.83	6.22	8.83	5.53
\$200,000 under \$500,000	24.55	74.71	16.01	20.67	6.54	10.91	5.80	1.91	2.97	4.00	3.71	3.71
\$500,000 under \$1,000,000	11.16	20.77	13.53	22.81	2.01	16.60	2.01	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	1.12	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	19.70	8.27	15.10	7.50	15.10	8.77	15.10	7.50
\$1 under \$1,000	0.00	0.00	0.00	0.00	24.40	22.30	26.45	56.49	35.72	69.96	46.49	48.74
\$1,000 under \$2,000	0.00	0.00	0.00	0.00	56.84	67.29	55.66	0.00	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	66.73	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	30.47	37.70	42.56	56.63	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	99.99	80.67
\$8,000 under \$9,000	57.71	60.09	59.52	59.01	35.53	58.90	46.47	57.03	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	40.38	50.64	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	43.72	43.72	74.03	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	31.15	31.15	93.51	98.17	98.27	98.98
\$17,000 under \$18,000	49.99	77.82	70.70	71.78	22.28	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	36.20	62.44	60.41	71.28	91.80
\$19,000 under \$20,000	51.37	66.99	97.97	93.39	22.50	38.34	22.50	34.00	49.90	50.12	57.71	50.66
\$20,000 under \$25,000	25.03	36.78	40.47	49.59	10.79	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	11.81	17.86	9.83	12.13	27.38	39.52	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	4.02	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	16.67	2.13	16.67	2.13	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
Non-taxable 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
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	18.42	11.84	8.13	2.28	23.94	13.83	41.07	25.01	2.41	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	34.50	38.30	33.34	40.87	84.57	84.57	31.86	40.87	87.44	84.57
\$2,000 under \$3,000	98.89	98.89	26.09	39.42	36.20	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	55.14	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	37.32	44.55	0.00	0.00	37.32	44.55	0.00	0.00
\$7,000 under \$8,000	99.27	94.68	28.57	34.74	40.86	32.24	34.71	45.21	70.62	70.62	34.71	45.21	70.62	70.62
\$8,000 under \$9,000	70.14	83.27	23.00	35.73	32.86	34.75	38.27	52.84	93.28	93.13	38.27	52.84	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	48.86	99.98	99.98
\$12,000 under \$13,000	0.00	0.00	35.91	51.47	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	98.91	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	34.64	39.63	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	73.94	98.46
\$25,000 under \$30,000	27.84	38.07	11.13	16.62	9.62	11.63	17.51	26.28	54.57	45.04	17.51	26.37	77.77	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	12.52	18.20	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	47.40	47.40
\$50,000 under \$75,000	13.43	16.59	4.72	6.57	3.49	5.91	7.34	10.99	20.92	29.59	7.37	11.06	31.88	31.88
\$75,000 under \$100,000	13.26	14.35	4.06	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	12.33	11.50	11.84	10.26	10.36
\$200,000 under \$500,000	4.31	6.19	9.18	12.35	6.56	6.68	20.80	67.07	7.53	9.59	21.10	67.39	8.33	10.66
\$500,000 under \$1,000,000	56.10	68.64	24.70	6.98	23.04	4.08	45.34	19.91	8.34	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	48.56	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	49.96	49.70	0.00	0.00	49.96	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	59.95	99.95	99.57	99.98	99.98	99.98	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	37.81	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	32.80	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	99.98	99.98
\$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	34.66	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	98.88	26.09	42.16	28.18	33.55	30.89	43.86	70.26	70.26	30.89	43.86	70.26	70.26
\$16,000 under \$17,000	66.67	60.86	26.79	45.48	26.85	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	99.95	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	39.68	99.98	99.98	34.64	39.68	99.98	99.98
\$20,000 under \$25,000	26.77	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	9.92	13.77	18.81	36.89	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	12.92	23.14	39.85	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	6.03	3.74	3.57	3.67	8.97	11.35	11.68	8.97	12.72	11.53	11.86	10.28	11.86
\$200,000 under \$500,000	4.32	6.20	9.19	12.37	6.58	21.17	20.83	67.17	7.58	9.95	21.13	67.50	8.36	10.63
\$500,000 under \$1,000,000	56.13	68.66	24.74	9.01	23.07	4.11	45.37	20.25	5.09	6.39	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.

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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			Total			Social Security benefits		
	Net income		Net loss	Total		In adjusted gross income	Total		Benefits in AGI			
	(86)	(87)	(88)	(89)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
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	13.01	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	0.00	0.00	11.99	13.47	0.00	0.00
\$4,000 under \$5,000	31.65	52.50	30.36	36.94	11.72	14.55	0.00	0.00	9.68	9.98	0.00	0.00
\$5,000 under \$6,000	28.22	41.45	24.46	30.08	9.84	12.23	0.00	0.00	9.26	11.43	0.00	0.00
\$6,000 under \$7,000	28.20	33.60	22.96	33.30	9.77	13.38	0.00	0.00	9.96	10.24	0.00	0.00
\$7,000 under \$8,000	31.45	39.99	35.85	37.12	9.80	13.35	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	9.35	10.18	0.00	0.00
\$11,000 under \$12,000	39.56	42.07	32.68	36.81	10.38	14.03	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	11.51	13.23	0.00	0.00
\$17,000 under \$18,000	45.83	56.01	27.73	41.41	11.41	15.30	0.00	0.00	11.63	12.71	0.00	0.00
\$18,000 under \$19,000	40.00	46.72	27.40	38.22	11.56	15.42	0.00	0.00	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	0.00	0.00	11.90	14.68	0.00	0.00
\$20,000 under \$25,000	18.68	23.56	10.38	15.09	4.73	6.28	0.00	0.00	5.42	6.18	0.00	0.00
\$25,000 under \$30,000	16.38	16.38	11.32	14.81	5.30	7.22	0.00	0.00	6.37	7.22	0.00	0.00
\$30,000 under \$40,000	17.04	23.00	9.25	11.08	4.27	5.79	0.00	0.00	4.60	5.22	0.00	0.00
\$40,000 under \$50,000	20.34	31.94	10.79	14.11	6.22	8.60	0.00	0.00	5.81	6.70	0.00	0.00
\$50,000 under \$75,000	13.08	24.36	7.91	9.94	5.33	7.23	0.00	0.00	3.44	3.84	0.00	0.00
\$75,000 under \$100,000	23.44	32.86	11.80	14.66	14.07	18.40	0.00	0.00	5.98	6.61	0.00	0.00
\$100,000 under \$200,000	13.19	21.73	7.08	8.97	33.60	60.85	0.00	0.00	5.71	9.04	0.00	0.00
\$200,000 under \$500,000	15.42	29.98	6.13	6.62	65.98	23.67	0.00	0.00	13.11	17.82	0.00	0.00
\$500,000 under \$1,000,000	85.96	4.31	2.01	4.84	19.28	32.43	0.00	0.00	2.13	2.48	0.00	0.00
\$1,000,000 or more	5.26	13.93	3.48	3.48	16.12	20.68	0.00	0.00	1.36	1.56	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000 under \$3,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$3,000 under \$4,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$4,000 under \$5,000	99.99	99.99	99.94	94.53	16.99	21.62	0.00	0.00	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	0.00	0.00	13.27	13.81	99.97	99.97
\$6,000 under \$7,000	57.49	63.37	39.99	67.29	14.04	17.93	0.00	0.00	12.11	12.75	0.00	0.00
\$7,000 under \$8,000	44.35	55.89	51.72	56.08	13.09	17.79	0.00	0.00	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	0.00	0.00	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	0.00	0.00	9.89	10.77	0.00	0.00
\$10,000 under \$11,000	60.54	70.74	40.98	46.59	11.04	14.51	0.00	0.00	10.08	10.91	0.00	0.00
\$11,000 under \$12,000	61.84	71.79	42.65	49.40	10.93	15.05	0.00	0.00	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	0.00	0.00	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	0.00	0.00	10.70	11.90	0.00	0.00
\$14,000 under \$15,000	53.50	53.50	29.68	53.50	10.73	16.36	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	11.91	13.07	0.00	0.00
\$18,000 under \$19,000	47.82	61.40	30.63	47.38	11.63	15.57	0.00	0.00	11.90	13.19	0.00	0.00
\$19,000 under \$20,000	47.32	56.86	26.18	33.59	11.79	15.87	0.00	0.00	12.08	13.12	0.00	0.00
\$20,000 under \$25,000	21.14	27.71	10.81	16.23	4.77	6.29	0.00	0.00	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	0.00	0.00	6.39	7.25	9.93	9.93
\$30,000 under \$40,000	18.58	24.82	9.37	11.47	4.29	5.81	0.00	0.00	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	0.00	0.00	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	0.00	0.00	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	0.00	0.00	6.00	6.64	6.00	6.64
\$100,000 under \$200,000	13.30	21.74	6.16	6.67	33.98	60.88	0.00	0.00	5.71	9.05	5.71	9.04
\$200,000 under \$500,000	15.46	30.04	4.33	4.93	66.00	23.48	0.00	0.00	13.12	17.83	13.12	17.77
\$500,000 under \$1,000,000	85.96	50.82	4.33	4.93	19.28	32.43	0.00	0.00	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	0.00	0.00	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			Total		Statutory adjustments		
	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Net income		Net loss		Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)
					Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)				
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	0.00	0.00	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	89.15	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	45.86	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	99.99	99.93	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	24.96
\$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	23.46	37.26	2.00	2.91	10.69	13.61
\$30,000 under \$40,000	30.50	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	34.64	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	9.92	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	6.58	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	16.59	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	0.00	74.24	97.73	97.73	0.00	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	96.85	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	36.58	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	99.98	98.65	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	31.62
\$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	99.98	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	64.64	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	0.00	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	12.89	39.66	4.99	12.89	39.94	20.65	1.99	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	6.7	41.08	9.78	15.66	2.39	6.78	18.94	42.25	1.72	1.69	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	3.75	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	2.70	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))

Statutory adjustments—continued

Size of adjusted gross income	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 (120)	Amount (121)	Number of returns (122)	Amount (123)	Number of returns (124)	Amount (125)	Number of returns (126)	Amount (127)	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (131)
All returns, total	1.46	2.08	0.86	3.85	3.43	6.84	5.04	10.36	5.07	7.08	0.87	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	75 57	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	74 31	74 31	52 31	65 71	32 97	36 37
\$3,000 under \$4,000	31 42	33 40	23 02	24 82	80 36	81 03	51 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	18 48	15 71	98 48	99 86	64 23	17 13	64 23	14 42	14 42	17 13
\$7,000 under \$8,000	20 02	24 97	15 36	17 24	99 98	95 11	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	67 43	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	38 21	48 41	99 90	97 91	9 24	10 75
\$12,000 under \$13,000	13 99	17 04	11 71	12 48	81 20	70 55	33 51	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 94	8 63	11 91
\$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	31 8	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	15 74	13 59	15 74	1 87	2 07
\$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 25	1 59
\$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	59 88	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	71 30	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	53 88	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	11 82	11 82
\$12,000 under \$13,000	14 68	17 89	12 19	13 15	70 58	69 63	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	49 69	49 69	9 53	9 53
\$17,000 under \$18,000	11 53	17 47	9 91	10 65	0 00	0 00	39 76	54 14	51 00	51 42	7 82	9 06
\$18,000 under \$19,000	14 59	27 39	9 09	9 88	43 52	53 86	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 16
\$20,000 under \$25,000	5 24	8 24	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	4 97	31 26	4 97	5 34	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	59 88	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
Non taxable returns, total	7.76	10.46	6.69	7.43	20.23	20.67	16.42	35.60	20.83	17.20	4.38	5.37

Footnotes) 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		Excess itemized deductions		Unused zero bracket amount		Contributions deduction for nonitemizers		Exemptions		Taxable income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
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	0.00	0.00	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	12.29	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	19.21	29.77	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	22.44	28.87	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	12.24	41.15	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	6.27	3.66	3.66	3.08	3.16
\$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	5.17	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	0.73	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	58.58	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	33.62	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	44.08	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	3.09	3.13
\$10,000 under \$11,000	99.98	99.98	9.23	11.88	51.05	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	8.17	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	3.40	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	1.25	1.28
\$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	2.13	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	16.33	29.02	4.46	4.46	4.44	4.71
\$500,000 under \$1,000,000	35.84	56.14	14.72	21.74	33.62	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			Total			Tax credits					
	Number of returns (144)	Amount (145)	Number of returns (146)	Amount (147)	Number of returns (148)	Amount (149)	Child care credit		Credit for the elderly and disabled		Residential energy credit	
							Number of returns (150)	Amount (151)	Number of returns (152)	Amount (153)	Number of returns (154)	Amount (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 96	15 16	43 03	62 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	30 87	38 41	0 00	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	30 44	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	16 43	18 33	23 32	28 14	33 73	40 43
\$8,000 under \$9,000	2 85	3 17	5 64	6 81	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	34 99	44 04
\$11,000 under \$12,000	3 07	3 34	6 72	10 47	8 74	11 49	11 61	13 14	37 78	46 26	27 39	34 99
\$12,000 under \$13,000	3 12	3 35	8 25	10 75	9 35	12 37	11 91	13 83	42 21	51 22	21 53	25 78
\$13,000 under \$14,000	3 12	3 36	7 33	9 38	8 25	10 45	10 08	11 69	29 52	30 18	26 47	31 75
\$14,000 under \$15,000	3 13	3 34	7 19	10 15	8 15	11 10	9 91	12 16	49 99	57 90	19 79	42 99
\$15,000 under \$16,000	3 20	3 40	7 50	10 14	8 55	10 89	11 56	12 88	51 31	59 09	21 56	32 49
\$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 95	12 78	10 93	14 01	58 12	69 02	24 11	37 88
\$18,000 under \$19,000	3 41	3 62	7 98	10 40	8 99	12 05	10 99	12 77	10 99	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	44 04
\$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	4 32	4 32	0 00	0 00	5 12	11 33
\$40,000 under \$50,000	1 47	1 51	2 62	5 53	2 84	5 12	4 00	4 81	0 00	0 00	5 04	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 86	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	6 35	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	6 23	6 83	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	7 70	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	58 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 94	23 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 62	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 26	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 86
\$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	9 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	9 34	12 01	9 32	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	13 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	6 16	0 00	0 00	7 86	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 81	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	9 79	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	6 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	11.07	15.47	11.01	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				Foreign tax credit				Total non-personal credits					
	Political contribution credit		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns	
	(158)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(167)
All returns, total	1.92	2.15	1.44	3.58	1.82	23.04	1.59	1.91	1.52	10.09	48.59	19.19	48.59	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	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	0.00	33.99
\$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	0.00	49.72
\$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	0.00	41.86
\$3,000 under \$4,000	58.98	60.81	31.78	31.78	0.00	0.00	31.78	31.78	18.19	26.42	0.00	0.00	0.00	26.42
\$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	0.00	28.91
\$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	0.00	29.60
\$6,000 under \$7,000	29.37	33.58	19.51	23.93	0.00	0.00	19.51	23.93	16.74	26.75	0.00	0.00	0.00	26.75
\$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	0.00	31.12
\$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	0.00	36.42
\$9,000 under \$10,000	19.83	24.07	16.43	20.03	99.96	99.96	16.45	20.14	16.45	28.79	0.00	0.00	0.00	28.79
\$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	0.00	25.97
\$11,000 under \$12,000	17.96	20.50	15.72	22.96	0.00	0.00	15.83	23.05	16.57	36.07	0.00	0.00	0.00	36.07
\$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	0.00	31.49
\$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	0.00	25.55
\$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	0.00	31.46
\$15,000 under \$16,000	17.55	19.82	14.88	20.37	99.99	99.99	14.88	19.88	14.96	26.69	0.00	0.00	0.00	26.69
\$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	0.00	36.18
\$17,000 under \$18,000	19.98	24.74	13.85	17.88	0.00	0.00	13.85	17.88	13.82	31.54	0.00	0.00	0.00	31.54
\$18,000 under \$19,000	20.24	24.54	15.52	20.54	99.99	99.99	15.52	20.56	15.37	22.29	0.00	0.00	0.00	22.29
\$19,000 under \$20,000	18.01	21.86	15.10	21.78	59.66	59.66	15.23	22.34	15.77	25.30	0.00	0.00	0.00	25.30
\$20,000 under \$25,000	7.17	8.60	6.31	9.63	30.06	31.93	6.29	9.43	6.56	12.47	0.00	0.00	0.00	12.47
\$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	0.00	11.12
\$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	0.00	56.75
\$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	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	0.00	7.78
\$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	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	2.60	4.66	61.29	59.03	61.29	59.03
\$200,000 under \$500,000	7.28	7.61	7.94	11.09	36.63	78.61	7.06	3.77	7.13	8.92	39.60	32.09	39.60	32.09
\$500,000 under \$1,000,000	23.04	15.51	20.36	7.53	63.27	37.93	20.49	6.97	20.16	9.32	20.13	38.30	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	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	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	0.00	13.81
\$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	0.00	25.66
\$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	0.00	68.10
\$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	0.00	98.23
\$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	0.00	69.85
\$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	0.00	70.53
\$5,000 under \$6,000	35.82	37.38	61.69	67.59	99.99	99.99	61.69	83.31	56.06	55.69	0.00	0.00	0.00	55.69
\$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	0.00	37.34
\$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	0.00	41.65
\$8,000 under \$9,000	24.06	27.99	26.37	31.90	0.00	0.00	26.37	31.90	29.04	33.61	0.00	0.00	0.00	33.61
\$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	0.00	30.23
\$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	0.00	33.13
\$11,000 under \$12,000	17.96	20.50	20.57	36.08	0.00	0.00	20.58	36.48	23.00	40.49	0.00	0.00	0.00	40.49
\$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	0.00	28.06
\$13,000 under \$14,000	19.54	23.56	16.23	27.14	0.00	0.00	16.23	27.14	17.18	24.64	0.00	0.00	0.00	24.64
\$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	0.00	26.37
\$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	0.00	20.73
\$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	0.00	40.47
\$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	0.00	21.98
\$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	0.00	24.16
\$19,000 under \$20,000	18.31	22.37	18.05	28.17	99.69	97.38	18.28	29.31	18.81	28.47	0.00	0.00	0.00	28.47
\$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	0.00	11.48
\$25,000 under \$30,000	9.11	9.11	7.03	10.67	43.80	74.41	6.95	10.78	7.13	12.79	0.00	0.00	0.00	12.79
\$30,000 under \$40,000	5.31	6.52	5.01	8.49	22.85	43.75	4.96	8.58	5.07	13.92	0.00	0.00	0.00	13.92
\$40,000 under \$50,000	5.41	6.44	5.08	11.60	36.63	65.61	4.94	11.78	5.01	13.15	71.62	98.40	71.62	98.40
\$50,000 under \$75,000	2.97	3.54	3.53	14.14	19.67	54.19	3.23	5.63	3.31	7.96	0.00	0.00	0.00	7.96
\$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	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	61.29	59.03
\$200,000 under \$500,000	7.28	7.62	7.95	11.30	36.80	91.17	7.05	3.88	7.14	8.92	32.60	32.09	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	9.33	20.13	38.30	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	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	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				Income tax after personal credits		Income tax after credits		Alternative minimum tax preferences (Form 6251)		Alternative minimum tax preferences for returns with alternative minimum tax			
	Other tax credits		Earned income credit used to offset income tax before 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									(168)	(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	1.61	0.84	4.51	3.25		
No adjusted gross income	0.00	0.00	0.00	0.00	67.32	58.43	93.31	52.38	2.97	6.39	16.71	4.87		
\$1,000 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.46	17.53	69.25	50.06		
\$1,000 under \$2,000	0.00	0.00	0.00	99.97	17.42	16.30	12.40	16.30	25.33	12.35	57.35	55.94		
\$2,000 under \$3,000	0.00	0.00	99.98	99.98	13.11	13.22	11.34	13.22	28.04	11.34	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	17.90	10.09	80.98	43.86		
\$4,000 under \$5,000	0.00	0.00	17.02	38.85	3.42	3.51	4.58	4.58	25.04	6.24	62.78	32.78		
\$5,000 under \$6,000	0.00	0.00	12.26	15.68	3.35	6.36	3.50	6.59	34.54	9.03	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	21.66	8.47	93.00	93.00		
\$7,000 under \$8,000	0.00	0.00	8.14	9.65	3.17	3.48	3.46	3.72	19.27	7.50	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	19.48	7.16	71.95	57.95		
\$9,000 under \$10,000	0.00	0.00	6.80	7.38	2.96	3.29	3.08	3.43	19.48	9.05	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	16.48	8.62	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	24.65	6.23	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	20.17	8.43	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	25.25	8.74	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	25.96	8.62	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	18.63	8.01	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	16.77	7.98	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	17.00	8.10	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	19.28	8.15	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	19.89	7.82	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	9.20	3.45	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	9.64	3.67	34.75	30.37		
\$30,000 under \$40,000	98.91	98.91	0.00	0.00	1.09	1.17	1.09	1.18	7.98	2.45	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	7.38	2.56	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	4.20	1.32	8.17	8.17		
\$75,000 under \$100,000	34.95	42.85	0.00	0.00	2.04	2.14	2.05	2.15	6.52	2.55	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	4.24	2.11	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	7.74	4.78	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	8.21	15.11	2.21	2.21		
\$1,000,000 or more	4.61	10.72	0.00	0.00	0.42	0.59	0.42	0.61	0.95	0.43	1.20	1.55		
Taxable returns, total	24.58	12.73	4.77	5.91	0.22	0.56	0.22	0.56	1.71	0.88	4.51	3.25		
No adjusted gross income	0.00	0.00	0.00	0.00	84.91	71.70	93.31	52.38	4.84	16.34	16.71	4.87		
\$1,000 under \$1,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.06	69.25	69.25	50.06		
\$1,000 under \$2,000	0.00	0.00	0.00	99.97	12.40	17.42	12.40	16.30	34.55	21.77	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	49.48	21.09	90.98	90.90		
\$3,000 under \$4,000	0.00	0.00	0.00	0.00	4.58	7.58	4.58	7.59	26.19	17.08	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	30.80	14.04	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	48.44	11.69	99.15	99.09		
\$6,000 under \$7,000	0.00	0.00	99.97	99.97	3.74	3.74	3.50	3.75	30.90	10.51	93.00	93.00		
\$7,000 under \$8,000	0.00	0.00	23.22	24.51	3.46	3.69	3.46	3.72	19.65	10.61	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	3.13	71.95	60.98		
\$9,000 under \$10,000	0.00	0.00	8.11	8.49	3.08	3.33	3.08	3.43	21.39	10.35	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	18.87	9.34	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	28.01	8.88	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	22.34	8.66	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	28.66	9.34	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	28.46	9.04	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	20.05	8.28	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	17.44	8.34	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	18.94	8.42	69.01	57.69		
\$18,000 under \$19,000	0.00	0.00	0.00	0.00	3.44	3.66	3.44	3.66	21.00	8.47	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	20.78	8.07	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	10.00	3.55	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	9.87	3.72	34.75	30.37		
\$30,000 under \$40,000	98.91	98.91	0.00	0.00	1.09	1.18	1.09	1.18	7.14	2.48	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	7.56	2.58	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	4.23	1.32	8.17	8.17		
\$75,000 under \$100,000	35.39	44.42	0.00	0.00	2.04	2.14	2.05	2.15	6.55	2.56	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	4.25	2.11	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	8.21	15.13	2.21	2.21		
\$500,000 under \$1,000,000	7.39	8.99	0.00	0.00	14.65	13.41	14.67	13.61	8.21	15.13	2.21	2.21		
\$1,000,000 or more	4.61	10.72	0.00	0.00	0.42	0.59	0.42	0.61	0.95	0.43	1.20	1.55		
Non-taxable returns, total	89.68	7.51	4.21	5.22	3.38	6.99	0.00	0.00	3.39	3.22	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 (180)	Amount (181)	Number of returns (182)	Amount (183)	Number of returns (184)	Amount (185)	Number of returns (186)	Amount (187)	Number of returns (188)	Amount (189)	Number of returns (190)	Amount (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	20 94	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	13 88	79 87	71 15	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 99	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	16 99	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	47 10	47 10	0 00	0 00	4 87	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	98 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	95 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	33 09	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	17 56	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	47 98	47 98	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		Widow's profit tax overpayment		All other taxpayments ¹		Number of returns		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
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	32.06	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	30.81	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	33.14	33.14	7.08	7.08	
\$6,000 under \$7,000	3.10	4.09	3.26	3.74	9.78	11.19	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	3.11	3.34	3.11	3.33	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	9.64	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	8.07	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	3.62	4.90	68.82	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	7.59	71.97	71.97	7.39	4.50	0.00	0.00	
\$500,000 under \$1,000,000	14.68	19.86	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	0.77	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	41.36	39.40	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	8.66	10.25	99.41	99.41	28.52	47.81	0.00	0.00	
\$11,000 under \$12,000	3.21	3.45	3.43	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	8.20	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	3.53	3.63	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	26.66	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	39.66	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	2.03	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	14.28	7.40	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	7.77	0.00	0.00	
\$1,000,000 or more	0.42	0.66	0.56	0.98	0.52	0.90	2.54	0.94	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						Tax due at time of filing			Predetermined estimated tax penalty		
	Total		Refunded		Credited to 1988 estimated tax		Number of returns		Amount		Number of returns	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	6.26	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	3.28	4.76	3.31	4.26	15.05	50.77	6.29	8.02	23.46	27.75		
\$7,000 under \$8,000	3.26	4.40	3.33	4.39	16.60	21.97	6.14	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	8.00	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	6.94	8.89	18.77	23.33		
\$13,000 under \$14,000	3.52	4.71	3.59	4.75	15.63	17.77	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	5.03	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	6.98	7.98	10.60	17.86	24.48		
\$18,000 under \$19,000	3.88	4.87	3.94	4.87	17.77	23.17	7.13	9.74	24.50	32.42		
\$19,000 under \$20,000	3.81	4.57	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	2.16	1.74	2.30	8.37	10.71	3.46	5.19	10.38	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	9.08	9.99		
\$200,000 under \$500,000	7.87	20.26	6.73	32.99	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	0.99	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	13.09	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	22.71	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	19.93	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	8.16	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	4.25	8.11	11.24		
\$40,000 under \$50,000	1.75	2.13	1.79	2.19	7.33	8.89	3.01	4.58	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	2.82	3.51	8.01	9.09		
\$200,000 under \$500,000	7.89	20.38	6.76	33.33	34.19	50.04	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		
Non taxable 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 tax payments.

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	8,133,958	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	12,886,547	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	5,121,556	23,671,088	4,908,831	22,873,891	1,050,430	811,230	122,077	50,727	*5,678	*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	116,999	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 returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	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	1,388,271	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	299,578	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
\$30,000 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	—	—
Taxable returns, total	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
\$30,000 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 returns, 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	16,067,059	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
\$30,000 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	3,366,752	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
\$30,000 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	32,441,830	33,719,940	13,003,148	180,066,890	1,715,017	761,985	417,898	20,881	777,888	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 of time of filing	
	Number of returns	Amount	Total		Income tax withheld		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	914,893	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
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	681,998	456,259	681,998	456,259	528,057	215,876	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	10,300,310	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	785,770	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	934,998	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	36,850	117,077
\$40,000 under \$45,000	80,328	115,912	487,069	4,011,118	513,731	-1,329,408	37,658	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	86,040	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		Total	Itemized deductions	
	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	128,084,818	32,562,803	66,188,711	32,110,174	35,957,583	38,133,438	18,149,312
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	280,541	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	15,262	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							
	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			
	Number of returns	Amount	Number of returns	Amount	Under \$3,000 to a single organization		\$3,000 or more to a single organization	
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	14,532	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	8,714,179
\$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	3,384,356	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	12,454,133
\$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	1,283,592	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	—	—	—	—	—	—	—	—

* 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, 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	34,772,514	1,290,921,715	25,579,094	1,058,816,544	254,295	5,865,978	2,672,360	63,557,320	47,445	1,193,259	6,194,320	161,487,963
Interest received	33,721,689	111,258,222	24,328,117	75,219,441	192,287	596,698	2,042,482	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	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 income	2,016,269	10,416,076	1,677,716	8,687,933	15,233	55,363	83,437	271,392	*950	*3,041	238,933	1,388,347
Net loss	6,837,516	62,070,032	4,981,623	48,821,880	38,086	704,659	286,796	1,641,104	9,966	54,253	1,541,015	10,848,137
Sales of capital assets	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	1,066,828	1,762,299	839,547	1,475,868	7,000	122,874	16,951	16,049	1,056	4,328	143,180	143,180
Pensions and annuities in AGI	6,498,322	53,541,321	4,745,672	41,500,180	33,932	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	82,950	2,292	39,152	338,519	5,199,666
Farm net income less loss	1,065,005	-4,625,775	944,573	-4,166,911	7,926	21,298	17,155	-30,150	*22	*847	95,329	-398,062
Farm net income less loss	2,672,871	3,971,668	2,256,407	3,431,505	23,585	41,137	121,642	140,370	*3	—	270,862	358,655
Unemployment compensation in AGI	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
Other income less loss	25,294,077	76,033,452	21,474,022	65,594,905	94,915	355,915	809,922	2,088,744	20,907	48,860	2,894,306	7,945,029
Total statutory adjustments	12,176,658	30,396,043	9,392,524	25,422,117	48,296	88,382	613,415	1,049,083	20,906	38,369	2,101,387	3,798,091
Payments to an IRA	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	—	—	—	—	—	—	—	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	22,680,950
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	—	—	—	—	—	—	—	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	—	—	—	—	—	—	—	1,044,216
Taxable income	39,126,443	1,189,728,739	27,662,704	944,362,891	299,994	6,330,902	2,849,735	53,083,031	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	—	—	—	—	—	—	—	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	115,146	21,079
Foreign tax credit	362,333	562,333	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	—	—	—	—	—	—	—	—
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	38,337,264	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 tax payments	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	2,668,690	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	2,432,604	3,322,037	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	Number of exemptions	Adjusted gross income less deficit	Total income tax		
							Number of returns	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					Exemptions for 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
(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	7,522,588
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	268,379
\$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	291,644
\$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	1,850,623	1,933,209	45,103,129	1,378,824	6,070,802	1,691,975	2,319,258	37,173,703	1,420,181	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	19,066	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				
	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
(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	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)	
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	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			Number of returns	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 blindness—Continued											
	Three				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	Adjusted gross income less deficit	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	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.

NDTE: 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	263,600	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	49,993
\$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	428,872	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	3,328,856	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	100,660	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	10,988,369	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 than capital assets net gain less loss		Pensions and annuities				Rent net income less loss	
	Number of returns	Amount	Number of returns	Amount	Total		In adjusted gross income		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	340,516	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	1,803,398	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			
	Number of returns	Amount	Number of returns	Amount	Total		In adjusted gross income	
					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	*8,517	*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	*14,195	*9,428	*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
Non taxable 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			
	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	Zero bracket amount	
									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	177,311	*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	101,860	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	550,879	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	*2,899	*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	161,673	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	8,690	*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	845,446	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	*6,83	*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		Income tax after credits		Alternative minimum tax		Total income tax		Total tax liability	
	Earned income credit used to offset income tax before credits		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	428,808	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	567,686	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	156,224	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

† 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	93,026,862	2,162,582,584	1,685,054,144	1,686,214,196	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	195,869,743	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	22,247,366	—	7,045,584	22,288,662
\$30,000 under \$40,000	11,022,984	381,584,194	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	67,329,157	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	8,682,626	36,177	8,682,580	—	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	5,976,629	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		Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Income subject to tax		
									(20)	(21)	
	(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	*7,171	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	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	310,137	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	860,280	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	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	1,285,518	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	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	326,643
\$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	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	39,896,120	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	389,322	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	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	—	—	—	*2	*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	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	36,585,140	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

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	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	83,639	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	3,052,535	568,061	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	9,760,453
\$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	3,062,480	152,881,289	24,380,158	4,075,672	279,832,410	56,059,991	459,245	59,903,498	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	40,526	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	8,136,154	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	2,267,725	64,335,682	10,260,446	2,562,308	101,426,849	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	2,436,849	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	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	—	—	—	223	1,911	1,665	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	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	35,696	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	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	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	—	—	—	449	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.

Individual Returns/1985

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				Personal credits				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		Number of returns	Amount
All returns, total	101,660,287	338,764,670	20,995,285	10,248,044	15,041,372	4,262,205	8,417,922	3,127,702	462,548	108,642	482,548	2,978,881	811,675		
No adjusted gross income	1,034,803	209,417	1,416	6,237	1,041	98	4	2	39	25	39	3	1		
\$1 under \$1,000	2,257,204	8,267	—	—	—	—	—	—	—	—	—	—	—		
\$1,000 under \$2,000	3,317,491	367,025	4,341	504	2,842	207	2,839	—	—	—	2,839	2,839	207		
\$2,000 under \$3,000	3,453,996	1,473,661	14,822	3,413	8,517	2,110	2,039	2,126	—	—	2,039	2,039	1,25		
\$3,000 under \$4,000	3,322,718	1,473,661	24,949	554	10,106	232	86,523	—	—	—	86,523	86,523	88		
\$4,000 under \$5,000	3,362,763	3,362,763	198,022	12,388	86,523	4,644	29,891	2,672	31,229	1,218	31,229	31,229	—		
\$5,000 under \$6,000	3,300,289	2,333,770	340,666	33,948	157,023	13,390	73,977	7,108	45,976	4,560	45,976	45,976	583		
\$6,000 under \$7,000	3,270,679	2,293,009	812,182	588,022	88,129	30,075	98,026	17,668	60,723	9,802	60,723	60,723	2,285		
\$7,000 under \$8,000	3,201,650	2,309,739	654,630	440,210	248,981	45,413	126,579	28,789	49,925	12,628	49,925	49,925	2,558		
\$8,000 under \$9,000	3,462,629	2,895,765	1,500,338	194,324	339,906	74,382	187,701	52,599	68,139	18,016	68,139	68,139	—		
\$9,000 under \$10,000	3,256,219	2,856,982	878,046	196,805	329,368	86,458	210,573	68,889	38,408	12,582	38,408	38,408	2,112		
\$10,000 under \$11,000	2,978,825	2,779,121	829,984	160,885	343,728	113,755	220,446	94,378	39,909	11,794	39,909	39,909	4,849		
\$11,000 under \$12,000	2,864,753	2,734,264	3,178,215	308,588	349,903	94,917	202,380	79,821	19,873	4,679	19,873	19,873	6,430		
\$12,000 under \$13,000	2,718,168	2,627,659	3,743,393	118,968	304,275	92,607	189,191	79,596	14,357	5,096	14,357	14,357	4,462		
\$13,000 under \$14,000	2,706,508	2,621,434	4,933,522	163,505	392,942	130,150	263,842	109,114	31,085	10,874	31,085	31,085	4,777		
\$14,000 under \$15,000	2,680,264	2,608,192	3,304,026	185,630	408,846	144,840	277,628	126,941	11,356	4,474	11,356	11,356	10,850		
\$15,000 under \$16,000	2,561,351	2,520,482	3,459,891	153,787	362,845	108,018	227,665	94,040	10,018	2,016	10,018	10,018	8,203		
\$16,000 under \$17,000	2,334,042	2,293,035	3,521,201	402,446	324,842	107,659	201,802	91,833	16,539	5,675	16,539	16,539	7,131		
\$17,000 under \$18,000	2,343,660	2,309,737	3,912,539	154,691	340,466	119,073	220,679	106,884	7,861	931	7,861	7,861	8,405		
\$18,000 under \$19,000	2,198,938	2,173,113	4,044,912	146,857	315,296	109,601	219,134	96,310	1,192	584	1,192	1,192	10,819		
\$19,000 under \$20,000	2,164,003	2,141,392	4,309,719	139,789	299,241	90,461	203,592	74,579	9,362	1,995	9,362	9,362	10,421		
\$20,000 under \$25,000	8,976,271	8,972,774	1,930,561	726,370	1,571,781	474,200	996,644	382,137	6,548	1,692	382,137	382,137	71,449		
\$25,000 under \$30,000	7,457,947	7,457,947	1,816,358	651,735	1,498,922	415,296	319,187	319,187	80,552	—	319,187	319,187	80,552		
\$30,000 under \$40,000	11,635,660	11,594,590	3,203,222	1,314,166	2,761,670	792,399	1,581,040	544,408	471,654	213,988	544,408	544,408	213,988		
\$40,000 under \$50,000	6,701,544	6,690,507	42,889,442	979,392	1,840,989	566,046	1,022,989	376,545	451,882	161,453	376,545	376,545	451,882		
\$50,000 under \$75,000	5,628,639	5,620,555	57,829,175	1,231,405	1,679,398	460,892	740,016	293,047	437,473	—	293,047	293,047	437,473		
\$75,000 under \$100,000	1,263,409	1,262,192	22,604,285	478,472	400,537	94,729	115,322	44,833	91,940	—	44,833	44,833	34,952		
\$100,000 under \$200,000	909,357	907,596	30,506,264	1,060,423	323,141	69,696	61,249	29,186	61,747	—	29,186	29,186	24,737		
\$200,000 under \$500,000	238,088	237,791	22,370,218	324,823	16,666	8,538	8,538	4,394	10,259	—	4,394	4,394	5,902		
\$500,000 under \$1,000,000	41,107	41,061	10,063,763	324,823	2,635	476	437	178	822	—	437	437	822		
\$1,000,000 or more	17,312	17,286	16,247,288	577,003	9,196	1,259	307	178	592	—	178	178	336		
Taxable returns, total	82,846,420	337,330,493	17,816,200	8,883,444	13,860,515	3,787,721	7,459,999	2,813,378	264,033	65,232	264,033	2,809,895	697,849		
No adjusted gross income	10,928	10,928	455	4,680	930	87	4	2	39	25	39	3	1		
\$1 under \$1,000	—	—	—	—	—	—	—	—	—	—	—	—	—		
\$1,000 under \$2,000	183,292	183,292	2,284	504	2,284	207	2,284	—	—	—	2,284	2,284	207		
\$2,000 under \$3,000	193,747	193,747	30,772	602	3,072	284	3,072	—	—	—	3,072	3,072	—		
\$3,000 under \$4,000	1,294,631	1,294,631	93,687	5,923	53	53	53	—	—	—	53	53	—		
\$4,000 under \$5,000	2,169,016	2,169,016	304,179	6,067	18,227	2,289	2,839	1,669	—	—	2,839	2,839	51		
\$5,000 under \$6,000	2,181,195	2,181,195	548,947	3,971	34,783	1,490	2,839	1,02	9,069	440	2,839	2,839	50		
\$6,000 under \$7,000	2,160,975	2,160,975	756,256	9,432	71,300	5,313	2,839	392	22,712	2,808	2,839	2,839	1,285		
\$7,000 under \$8,000	2,217,376	2,217,376	987,844	25,126	69,637	6,375	18,535	4,704	31,229	4,206	18,535	18,535	784		
\$8,000 under \$9,000	2,692,796	2,692,796	1,435,331	77,870	115,922	13,444	18,535	4,704	27,052	5,579	18,535	18,535	2,023		
\$9,000 under \$10,000	2,774,516	2,774,516	1,747,276	102,997	139,924	22,132	22,132	10,443	27,052	8,301	27,052	27,052	937		
\$10,000 under \$11,000	2,722,412	2,722,412	1,976,777	104,037	240,629	67,798	142,275	54,458	32,730	8,714	32,730	32,730	2,145		
\$11,000 under \$12,000	2,676,358	2,676,358	1,270,814	88,447	296,715	75,472	160,809	62,516	17,034	3,708	17,034	17,034	5,262		
\$12,000 under \$13,000	2,579,792	2,579,792	2,584,968	82,480	68,958	57,909	154,962	4,380	33,215	4,380	33,215	33,215	3,413		
\$13,000 under \$14,000	2,593,659	2,593,659	2,851,577	122,647	109,862	236,468	236,468	93,665	29,893	10,555	29,893	29,893	3,457		
\$14,000 under \$15,000	2,580,391	2,580,391	3,271,144	142,044	363,690	117,469	243,007	104,720	11,356	4,474	104,720	104,720	5,762		
\$15,000 under \$16,000	2,488,093	2,488,093	3,419,540	128,061	351,316	102,381	220,486	89,895	8,517	1,664	89,895	89,895	7,062		
\$16,000 under \$17,000	2,264,914	2,264,914	3,486,998	113,959	301,087	113,959	181,439	81,967	16,539	5,675	16,539	16,539	6,910		
\$17,000 under \$18,000	2,286,314	2,286,314	3,993,359	140,695	329,172	115,605	215,990	95,332	7,861	931	215,990	215,990	7,630		
\$18,000 under \$19,000	2,151,361	2,151,361	4,015,701	123,078	103,235	31,022	103,235	95,332	1,192	584	103,235	103,235	5,476		
\$19,000 under \$20,000	2,115,018	2,115,018	4,269,801	105,022	292,325	82,191	201,041	73,702	9,362	1,995	73,702	73,702	3,156		
\$20,000 under \$25,000	8,826,109	8,826,109	21,450,653	595,047	1,522,949	435,478	970,407	371,308	6,548	1,692	970,407	970,407	43,821		
\$25,000 under \$30,000	7,384,215	7,384,215	23,817,094	541,545	1,473,353	385,141	926,206	316,450	80,552	—	926,206	926,206	52,673		
\$30,000 under \$40,000	11,544,233	11,544,233	5,139,166	1,130,962	2,739,955	770,560	1,572,868	542,170	736,192	—	1,572,868	1,572,868	194,727		
\$40,000 under \$50,000	6,677,614	6,677,614	42,854,583	940,599	1,837,794	560,260	1,021,786	375,931	1,021,786	1,021,786	375,931	375,931	459,461		
\$50,000 under \$75,000	5,615,517	5,615,517	57,805,870	2,148,438	1,778,265	460,577	739,839	292,986	437,149	—	292,986	292,986	437,149		
\$75,000 under \$100,000	1,260,060	1,260,060	22,591,180	469,456	400,002	94,701	115,322	44,833	91,939	—	44,833	44,833	34,952		
\$100,000 under \$200,000	905,961	905,961	30,489,235	1,049,146	322,385	68,254	60,850	29,028	61,346	—	29,028	29,028	23,457		
\$200,000 under \$500,000	237,592	237,592	22,377,415	719,003	16,663	8,537	8,537	4,394	10,259	—	4,394	4,394	5,902		
\$500,000 under \$1,000,000	41,037	41,037	10,063,763	318,858	19,575	2,635	746	178	592	—	178	178	336		
\$1,000,000 or more	17,266	17,266	16,247,288	558,759	9,193	1,258	307	178	592	—	178				

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													Amount		
	Personal credits—Continued			Total			Foreign tax credit			Non-personal credits			Other tax credits			
	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)				
All returns, total	4,290,354	214,189	4,957,997	5,603,852	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				
\$1,000 under \$2,000				
\$2,000 under \$3,000				
\$3,000 under \$4,000				
\$4,000 under \$5,000				
\$5,000 under \$6,000				
\$6,000 under \$7,000				
\$7,000 under \$8,000				
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\$25,000 under \$30,000				
\$30,000 under \$40,000				
\$40,000 under \$50,000				
\$50,000 under \$75,000				
\$75,000 under \$100,000				
\$100,000 under \$100,000				
\$200,000 under \$500,000				
\$500,000 under \$1,000,000				
\$1,000,000 or more				
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				
\$2,000 under \$3,000				
\$3,000 under \$4,000				
\$4,000 under \$5,000				
\$5,000 under \$6,000				
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\$40,000 under \$50,000				
\$50,000 under \$75,000				
\$75,000 under \$100,000				
\$100,000 under \$100,000				
\$200,000 under \$500,000				
\$500,000 under \$1,000,000				
\$1,000,000 or more				
Non taxable returns, total	81,923	2,928	726,679	686,452	23,568	139,477	703,136	548,747	*24	*224	1,500,983	204,072				
No adjusted gross income	919	59	691	4,663	—	—	691	4,663	—	—	—	—				
\$1 under \$1,000				
\$1,000 under \$2,000				
\$2,000 under \$3,000				
\$3,000 under \$4,000				
\$4,000 under \$5,000				
\$5,000 under \$6,000				
\$6,000 under \$7,000				
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\$30,000 under \$40,000				
\$40,000 under \$50,000				
\$50,000 under \$75,000				
\$75,000 under \$100,000				
\$100,000 under \$100,000				
\$200,000 under \$500,000				
\$500,000 under \$1,000,000				
\$1,000,000 or more				

Footnote at end of table

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

Size of adjusted gross income	Income tax after credits			Total income tax			Total			Alternative minimum tax			Total			Tax from recomputing prior-year investment 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	Number of returns	Amount	Number of returns	Amount
All returns, total	82,762,130	321,917,289	82,846,420	325,710,254	427,756	3,792,985	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	183,197	9,351	183,292	11,190	95	11,890	95	11,890	71,733	10,129	5,026	132						
\$1,000 under \$2,000	193,053	26,457	193,747	30,508	684	4,051	684	4,051	192,764	35,962	6,649	16						
\$2,000 under \$3,000	1,294,527	74,216	1,294,631	77,196	1,104	2,980	1,104	2,980	207,759	66,205	4,229	314						
\$3,000 under \$4,000	2,168,980	267,386	2,169,016	270,682	1,166	3,297	1,166	3,297	253,964	80,127	5,681	37						
\$4,000 under \$5,000	2,180,267	492,874	2,181,195	505,602	1,277	3,628	1,277	3,628	283,669	118,076	6,451	181						
\$5,000 under \$6,000	2,160,340	685,631	2,160,975	687,441	1,118	3,181	1,118	3,181	147,055	147,055	3,628	657						
\$6,000 under \$7,000	2,217,258	930,216	2,217,376	931,813	1,118	3,181	1,118	3,181	161,115	161,115	13,682	1,761						
\$7,000 under \$8,000	2,692,571	1,326,265	2,692,796	1,326,265	2,225	6,093	2,225	6,093	118,694	118,694	5,929	358						
\$8,000 under \$9,000	2,773,869	1,634,795	2,774,516	1,636,531	647	1,736	647	1,736	192,210	192,210	3,093	2,796						
\$9,000 under \$10,000	2,722,100	1,841,971	2,722,412	1,844,248	313	2,277	313	2,277	173,154	173,154	5,462	3,916						
\$10,000 under \$11,000	2,676,318	2,121,248	2,676,358	2,123,188	40	1,940	40	1,940	243,802	243,802	6,847	1,459						
\$11,000 under \$12,000	2,579,678	2,424,580	2,579,792	2,425,656	114	1,076	114	1,076	258,466	258,466	7,827	1,507						
\$12,000 under \$13,000	2,593,617	2,717,266	2,593,659	2,719,674	668	2,407	668	2,407	196,645	196,645	9,917	4,895						
\$13,000 under \$14,000	2,577,215	3,062,703	2,580,391	3,069,821	3,176	7,119	3,176	7,119	202,003	202,003	12,378	1,514						
\$14,000 under \$15,000	2,488,034	3,254,241	2,488,093	3,255,908	145	1,666	145	1,666	238,885	238,885	11,100	3,545						
\$15,000 under \$16,000	2,264,914	3,276,123	2,264,914	3,276,123	560	2,331	560	2,331	203,983	203,983	9,711	1,763						
\$16,000 under \$17,000	2,285,619	3,568,079	2,286,314	3,568,079	696	3,271	696	3,271	248,747	248,747	16,348	2,824						
\$17,000 under \$18,000	2,150,489	3,814,025	2,151,361	3,820,712	3,503	6,687	3,503	6,687	251,189	251,189	18,360	3,616						
\$18,000 under \$19,000	2,113,132	4,049,305	2,115,018	4,057,983	4,069	8,678	4,069	8,678	224,201	224,201	17,327	5,114						
\$19,000 under \$20,000	8,823,368	20,384,592	8,826,109	20,420,486	16,594	35,894	16,594	35,894	265,556	265,556	17,349	3,323						
\$20,000 under \$25,000	7,380,317	22,884,673	7,384,215	22,916,851	13,408	32,178	13,408	32,178	1,094,520	1,094,520	86,409	25,339						
\$25,000 under \$30,000	11,537,312	49,674,507	11,544,233	49,793,757	34,111	119,250	34,111	119,250	963,450	963,450	57,284	17,603						
\$30,000 under \$40,000	6,661,020	41,349,053	6,677,614	41,501,665	50,192	152,612	50,192	152,612	1,774,402	1,774,402	120,429	39,565						
\$40,000 under \$50,000	5,998,939	55,685,202	5,615,517	56,064,781	98,744	379,579	98,744	379,579	853,285	853,285	89,472	34,862						
\$50,000 under \$75,000	1,251,250	21,469,309	1,260,060	21,794,656	89,057	332,257	89,057	332,257	1,764,394	1,764,394	46,515	14,615						
\$75,000 under \$100,000	607,617	28,736,576	605,967	29,656,937	237,692	920,361	237,692	920,361	809,629	809,629	68,911	22,709						
\$100,000 under \$200,000	236,024	21,352,126	237,692	22,632,976	32,900	130,852	32,900	130,852	302,980	302,980	103,816	62,785						
\$200,000 under \$500,000	40,655	9,548,205	41,037	9,878,188	6,193	329,982	6,193	329,982	96,317	96,317	51,016	37,971						
\$500,000 under \$1,000,000	17,138	15,171,832	17,266	15,728,128	3,985	556,296	3,985	556,296	185,576	185,576	13,914	22,881						
\$1,000,000 or more	82,762,130	321,917,289	82,846,420	325,710,254	427,756	3,792,985	427,688	3,791,672	8,774,270	11,620,239	828,120	355,233						
Taxable returns, total	82,762,130	321,917,289	82,846,420	325,710,254	427,756	3,792,985	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	70,748	568	2,027						
\$1 under \$1,000	183,197	9,351	183,292	11,190	95	11,890	95	11,890	8	524	42	1						
\$1,000 under \$2,000	193,053	26,457	193,747	30,508	684	4,051	684	4,051	1,839	266	23	1						
\$2,000 under \$3,000	1,294,527	74,216	1,294,631	77,196	1,104	2,980	1,104	2,980	2,906	464	54	5						
\$3,000 under \$4,000	2,168,980	267,386	2,169,016	270,682	1,166	3,297	1,166	3,297	16,491	16,491	661	3						
\$4,000 under \$5,000	2,180,267	492,874	2,181,195	505,602	1,277	3,628	1,277	3,628	3,297	33,497	—	—						
\$5,000 under \$6,000	2,160,340	685,631	2,160,975	687,441	1,118	3,181	1,118	3,181	928	43,345	—	—						
\$6,000 under \$7,000	2,217,258	930,216	2,217,376	931,813	1,118	3,181	1,118	3,181	1,610	68,816	—	—						
\$7,000 under \$8,000	2,692,571	1,326,265	2,692,796	1,326,265	2,225	6,093	2,225	6,093	157,740	157,740	3,001	227						
\$8,000 under \$9,000	2,773,869	1,634,795	2,774,516	1,636,531	647	1,736	647	1,736	56,031	56,031	4,426	80						
\$9,000 under \$10,000	2,722,100	1,841,971	2,722,412	1,844,248	313	2,277	313	2,277	166,962	166,962	1,198	18						
\$10,000 under \$11,000	2,676,318	2,121,248	2,676,358	2,123,188	40	1,940	40	1,940	188,104	188,104	9,477	3,705						
\$11,000 under \$12,000	2,579,678	2,424,580	2,579,792	2,425,656	1,114	1,076	1,114	1,076	132,529	132,529	4,341	184						
\$12,000 under \$13,000	2,593,617	2,717,266	2,593,659	2,719,674	668	2,407	668	2,407	1,940	1,940	2,730	105						
\$13,000 under \$14,000	2,577,215	3,062,703	2,580,391	3,069,821	3,176	7,119	3,176	7,119	159,312	159,312	8,364	2,966						
\$14,000 under \$15,000	2,488,034	3,254,241	2,488,093	3,255,908	145	1,666	145	1,666	131,903	131,903	10,875	2,830						
\$15,000 under \$16,000	2,264,914	3,276,123	2,264,914	3,276,123	560	2,331	560	2,331	209,084	209,084	8,099	2,830						
\$16,000 under \$17,000	2,285,619	3,568,079	2,286,314	3,568,079	696	3,271	696	3,271	162,632	162,632	5,784	1,379						
\$17,000 under \$18,000	2,150,489	3,814,025	2,151,361	3,820,712	3,503	6,687	3,503	6,687	216,712	216,712	14,156	2,210						
\$18,000 under \$19,000	2,113,132	4,049,305	2,115,018	4,057,983	4,069	8,678	4,069	8,678	268,544	268,544	16,389	2,841						
\$19,000 under \$20,000	8,823,368	20,384,592	8,826,109	20,420,486	16,594	35,894	16,594	35,894	199,989	199,989	15,860	2,575						
\$20,000 under \$25,000	7,380,317	22,884,673	7,384,215	22,916,851	13,408	32,178	13,408	32,178	2,181,822	2,181,822	138,317	45,960						
\$25,000 under \$30,000	11,537,312	49,674,507	11,544,233	49,793,757	34,111	119,250	34,111	119,250	310,699	310,699	68,088	22,462						
\$30,000 under \$40,000	6,661,020	41,349,053	6,677,614	41,501,665	50,192	152,612	50,192	152,612	103,544	103,544	103							

Individual Returns/1985

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 equitized investment companies		Overpayment of windfall profit tax			
	Number of returns (61)	Amount (62)	Number of returns (53)	Amount (64)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (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	26,400	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	**5,022	*266	**	**
\$2,000 under \$3,000	89,966	89,966	10,047	*7,188	*6	*37	*16,261	*2,719	**2,781	**85	**2,781	**85	**	**
\$3,000 under \$4,000	126,490	62,021	*13,580	*4,266	*6	*18	*20,308	*2,872	**	**	**	**	**	**
\$4,000 under \$5,000	116,947	62,932	*6,226	*4	*4	*4	*32,934	3,100	**	**	**	**	**	**
\$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	*6	21,010	7,194	**	**	**	**	**	**
\$7,000 under \$8,000	264,733	166,410	*13,167	*33,213	*109	*80	23,013	3,080	**	**	**	**	**	**
\$8,000 under \$9,000	321,401	239,572	*13,183	*32,265	**	**	32,265	4,407	**	**	**	**	**	**
\$9,000 under \$10,000	362,767	301,555	*9,290	*10,006	*489	*430	30,718	7,714	**	**	**	**	**	**
\$10,000 under \$11,000	356,399	325,143	15,031	14,823	**	**	*17,498	*1,114	**	**	**	**	**	**
\$11,000 under \$12,000	401,820	358,173	*8,902	*6,406	*86	*109	*9,620	*1,804	*1,501	*53	*2,839	*9	**	*10
\$12,000 under \$13,000	340,838	343,058	23,222	*42,199	*86	*22	22,401	3,760	**2,840	**9	*2,841	*122	**	**
\$13,000 under \$14,000	385,284	459,422	*7,202	*10,945	*14	*21	*15,321	*3,244	**2,839	**142	*2,839	*142	**	**
\$14,000 under \$15,000	311,849	375,374	12,159	*11,615	*2,944	*912	*14,732	*3,244	**	**	**	**	**	**
\$15,000 under \$16,000	424,957	539,665	*13,324	*20,186	*85	*36	21,404	2,943	**	**	**	**	**	**
\$16,000 under \$17,000	308,010	471,337	10,714	*11,343	*183	*179	*15,010	*2,065	**	**	**	**	**	**
\$17,000 under \$18,000	318,128	545,741	*4,571	*13,437	**	**	*13,190	*1,793	*4,031	*135	*1,194	*48	**	**
\$18,000 under \$19,000	298,865	499,136	9,951	13,002	**	**	*21,127	*1,793	**	**	**	**	**	**
\$19,000 under \$20,000	316,062	639,962	22,564	*21,042	*2,138	*5,302	*14,973	*2,307	**	**	**	**	**	**
\$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	**	**	20,515	5,573	**	**
\$30,000 under \$40,000	1,330,502	5,264,962	104,383	276,409	46,006	8,564	77,875	11,747	*10,380	*401	6,249	956	**	**
\$40,000 under \$50,000	904,564	4,582,585	73,428	215,370	203,948	67,844	57,644	6,979	9,003	1,854	17,144	23,595	**	**
\$50,000 under \$75,000	1,139,776	9,015,220	132,215	943,427	365,740	207,980	48,938	9,997	3,806	1,135	8,818	6,569	**5,721	**11,499
\$75,000 under \$100,000	432,698	5,728,328	60,784	450,874	104,739	94,739	19,006	2,768	3,732	5,128	12,816	1,188	**1,188	**1,256
\$100,000 under \$200,000	404,315	9,048,726	84,849	1,190,238	94,153	133,349	12,960	3,266	1,377	7,061	7,046	554	**554	**666
\$200,000 under \$500,000	144,096	8,954,376	42,009	1,573,134	24,271	4,320	12,688	1,268	1,377	7,061	13,204	4,438	**4,438	**2,609
\$500,000 under \$1,000,000	30,861	4,710,137	12,715	1,108,265	5,069	12,993	*1,478	*901	**	**	5,676	1,750	**	**
\$1,000,000 or more	13,811	6,121,856	6,203	3,836,602	2,897	10,041	924	**	311	946	6,003	137	**	**
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	72,866	2,625	81,866	680	510	844	320	**	**	145	555	**	**206
\$1 under \$1,000	*5	*115	*4	*61	*24	*55	**	**	**	**	**	**	**	**
\$1,000 under \$2,000	15,768	2,824	*2,841	*64	**	**	**	**	**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	*5,883	*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	*6,782	*526	**	**	**	**	**	**
\$7,000 under \$8,000	218,211	126,210	*7,626	*15,812	**	**	*9,623	*1,000	**	**	**	**	**	**
\$8,000 under \$9,000	264,975	182,364	*10,343	*6,778	**	**	*12,172	*1,805	**	**	**	**	**	**
\$9,000 under \$10,000	322,994	264,564	*7,789	*9,480	**	**	*5,532	*330	**	**	**	**	**	**
\$10,000 under \$11,000	329,342	288,727	*9,644	*6,577	**	**	*13,989	*749	*1,501	*53	**	**	**	**
\$11,000 under \$12,000	375,689	335,594	8,855	*6,387	**	**	*1,747	*148	**2,840	**9	**	**	**	**
\$12,000 under \$13,000	317,884	316,320	19,622	*5,794	*12	*17	*4,876	*148	**	**	**	**	**	**
\$13,000 under \$14,000	363,626	414,623	*4,503	*7,260	*2,486	*883	*9,995	*1,208	**	**	**2,839	**142	**	**
\$14,000 under \$15,000	300,898	351,607	*10,943	*10,339	**	**	**	**	**	**	**	**	**	**
\$15,000 under \$16,000	405,319	509,583	*12,877	*17,057	*85	*36	*21,402	*2,943	**	**	**	**	**	**
\$16,000 under \$17,000	299,958	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	**	**	**	**	**	**
\$18,000 under \$19,000	290,759	483,740	*8,903	*9,711	**	**	*17,383	*1,163	*4,031	*135	**	**	**	**
\$19,000 under \$20,000	306,896	594,439	19,871	17,813	*2,138	*5,302	*8,716	*1,421	**	**	**	**	**	**
\$20,000 under \$25,000	1,240,468	2,624,540	57,721	87,620	*3,574	*1,201	70,290	10,390	**12,083	**1,834	**10,586	**200	**1,193	**64
\$25,000 under \$30,000	769,800	2,031,993	60,047	112,213	7,066	2,456	43,274	3,838	**	**	**	**	**	**
\$30,000 under \$40,000	1,297,410	5,177,453	101,124	2,129,129	43,702	7,462	10,037	10,896	*10,294	*373	**19,815	5,284	**	**
\$40,000 under \$50,000	898,639	4,957,880	70,807	1,941,116	203,726	67,493	56,449	6,857	**23,388	**24,541	**	**	**	**
\$50,000 under \$75,000	1,136,387	8,959,644	131,697	940,662	385,360	207,295	48,781	9,983	**	**	**	**	**	**
\$75,000 under \$100,000	431,179	5,713,879	60,571	1,489,506	104,276	94,373	18,990	3,786	**	**	**	**	**	**
\$100,000 under \$200,000	403,159	9,038,153	84,637	1,893,364	93,963	132,846	12,199	3,033	3,732	5,128	12,771	1,188	**5,718	**11,491
\$200,000 under \$500,000	143,922	8,948,105	41,980	1,572,400	24,223	47,529	4,375	1,261	*1,373	*682	**11,109	**20,213	**551	**666
\$500,000 under \$1,000,000	30,635	4,709,001	12,712	1,108,240	51,18	12,567	*1,475	*894	**	**	**	**	**	**
\$1,000,000 or more	13,787	6,120,967	6,198	3,836,241	2,889	10,022	924	**	311	924	6,001	137	**	**
Nontaxable returns, total	873,416	1,392,630	90,899	159,875	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 Tax Payments, 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 payments—Continued		Excess income credit—refundable portion		Overpayment				Tax due at time of filing		Predetermined estimated tax penalty			
	Other tax payments		Number of returns	Amount	Total		Refunded		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount			Number of returns	Amount	Number of returns	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	493,863	958,672	462,535	848,481	43,934	110,191	113,750	229,244	12,517	1,346
\$1,000 under \$1,000	50	14,448	208,141	52,553	1,752,750	1,571,189	1,746,742	1,54,055	9,386	3,134	56,279	6,670	66	..
\$1,000 under \$2,000	3,002	52,553	325,085	116,945	2,644,243	376,950	2,622,689	368,561	32,199	8,369	706,507	29,545	3,028	..
\$2,000 under \$3,000	2,693	116,945	445,759	150,208	2,740,275	690,764	2,726,721	622,820	37,444	13,924	314,468	61,022	22	..
\$3,000 under \$4,000	2,839	150,208	404,356	150,208	2,607,662	843,620	2,668,602	827,804	54,637	15,816	431,457	68,040	6,086	214
\$4,000 under \$5,000	..	250,011	553,749	250,011	2,453,436	949,350	2,427,218	817,628	39,562	7,722	626,194	118,391	19,871	800
\$5,000 under \$6,000	4,340	589,877	282,242	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	307,071	706,971	307,071	2,475,727	1,213,126	2,421,124	1,103,116	102,141	62,621	638,612	185,602	34,750	1,396
\$7,000 under \$8,000	7,340	573,864	1,110,110	573,864	2,456,904	1,241,985	2,400,350	1,170,939	91,366	29,050	565,727	178,684	27,135	944
\$8,000 under \$9,000	3,002	100,984	496,710	100,984	2,671,893	1,241,985	2,600,350	1,203,424	114,252	36,531	720,773	266,389	48,928	2,598
\$9,000 under \$10,000	7,178	37,045	291,634	37,045	2,669,376	1,255,414	2,575,984	1,200,827	160,669	54,587	542,792	244,241	61,519	2,882
\$10,000 under \$11,000	6,002	5,584	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	1,830	2,732	2,732	2,732	2,273,292	1,086,874	2,170,584	1,035,080	149,101	51,793	458,410	283,101	49,755	2,606
\$12,000 under \$13,000	..	..	..	..	2,137,936	1,106,926	2,085,539	1,075,818	96,889	31,108	531,534	306,290	54,342	3,686
\$13,000 under \$14,000	..	..	..	..	2,133,707	1,227,270	2,061,252	1,187,407	105,452	39,864	551,811	263,230	44,160	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	313,319	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	3,543
\$16,000 under \$17,000	..	..	..	..	1,864,212	1,312,343	1,801,566	1,254,742	105,347	57,690	459,260	330,399	43,436	2,389
\$17,000 under \$18,000	..	..	..	..	1,833,814	1,385,393	1,758,375	1,278,918	113,666	56,476	489,662	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	218,003	14,464
\$25,000 under \$30,000	..	..	..	..	8,996,157	5,739,456	8,589,915	7,349,856	249,856	223,779	1,555,276	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	432,082	1,629,821	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	383,621	1,736,854	2,752,171	185,119	20,227
\$50,000 under \$75,000	..	..	..	..	3,738,235	9,284,952	3,521,963	8,465,173	380,957	819,779	1,153,750	2,262,556	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	1,592,077	5,515,395	98,725	42,042
\$200,000 under \$500,000	..	..	..	..	97,999	2,137,831	65,483	872,604	57,835	1,562,237	1,309,450	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	20,995	2,154,984	116,165	..
\$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	14,662	535	4,743,200	1,498,875	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	19,938	124,187	6,061	124,187	712	285
\$1,000 under \$2,000	..	..	..	..	127	695	23	605	5	89	5	233	..	..
\$2,000 under \$3,000	..	..	..	..	1,325	8,539	698	5,679	626	1,626	166,235	8,473	..	..
\$3,000 under \$4,000	..	..	..	..	14,890	3,918	9,212	3,336	5,678	582	176,018	28,836	..	..
\$4,000 under \$5,000	..	..	..	..	980,926	255,411	955,041	250,491	31,725	4,920	310,866	38,173	..	..
\$5,000 under \$6,000	..	..	..	..	1,664,138	455,485	1,643,762	453,293	23,215	2,191	504,878	86,870	12,082	603
\$6,000 under \$7,000	..	..	..	..	1,632,960	470,225	1,598,568	463,136	48,751	7,090	544,844	152,743	15,857	2,045
\$7,000 under \$8,000	..	..	..	..	1,602,673	550,475	1,556,762	501,598	76,608	48,877	552,624	151,536	24,861	941
\$8,000 under \$9,000	..	..	..	..	1,707,891	594,793	1,655,288	580,799	75,750	13,994	505,145	155,205	20,685	696
\$9,000 under \$10,000	..	..	..	..	2,033,652	755,746	1,972,127	734,373	88,903	21,373	654,804	232,221	39,602	2,146
\$10,000 under \$15,000	..	..	..	..	2,264,639	939,920	2,172,648	888,708	143,292	51,213	509,877	201,461	49,377	2,324
\$15,000 under \$16,000	..	..	..	..	2,184,667	957,916	2,084,257	918,512	123,494	39,404	532,768	211,941	39,458	1,546
\$16,000 under \$17,000	..	..	..	..	2,143,887	951,985	2,045,663	907,557	140,401	44,420	532,471	250,643	43,750	2,327
\$17,000 under \$18,000	..	..	..	..	2,063,964	984,121	1,992,914	914,584	91,858	29,536	510,850	287,019	53,449	3,232
\$18,000 under \$19,000	..	..	..	..	2,051,384	1,086,141	1,963,961	1,063,961	95,775	34,280	535,452	244,662	41,135	1,986
\$19,000 under \$20,000	..	..	..	..	2,054,339	1,167,170	1,996,055	1,126,706	83,590	40,464	523,055	316,740	79,143	3,803
\$20,000 under \$25,000	..	..	..	..	2,005,123	1,171,985	1,912,597	1,130,517	124,576	41,469	482,970	274,064	59,484	3,262
\$25,000 under \$30,000	..	..	..	..	1,822,302	1,212,414	1,760,851	1,160,080	101,149	52,333	441,112	308,415	40,781	2,305
\$30,000 under \$40,000	..	..	..	..	1,798,972	1,220,680	1,176,661	1,079,179	44,019	38,263	487,340	323,280	65,775	1,786
\$40,000 under \$50,000	..	..	..	..	1,692,563	1,131,669	1,642,419	1,093,406	72,149	38,263	457,948	284,400	35,289	1,718
\$50,000 under \$75,000	..	..	..	..	1,672,404	1,268,763	1,597,230	1,190,513	108,622	78,250	439,775	317,311	46,064	3,438
\$75,000 under \$100,000	..	..	..	..	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
\$100,000 under \$200,000	..	..	..	..	5,682,025	6,396,645	6,181,991	5,242,167	240,654	1,544,381	1,444,156	1,444,156	146,070	13,781
\$200,000 under \$500,000	..	..	..	..	8,925,597	12,614,661	8,661,922	12,098,072	430,555	2,607,721	2,607,721	3,112,033	254,250	26,189
\$500,000 under \$1,000,000	..	..	..	..	4,945,733	8,589,682	4,746,360	8,589,682	8,589,682	8,589,682	8,589,682	8,589,682	8,589,682	8,589,682
\$1,000,000 or more	..	..	..	..	3,731,481	9,212,622	3,515,546	8,402,960	9,212,622	9,212,622	9,212,622	9,212,622	9,212,622	9,212,622
\$75,000 under \$100,000	..	..	..	..	671,271	2,828,250	608,606	2,308,504	141,388	519,747	587,442	3,110,329	86,949	20,176
\$100,000 under \$200,000	..	..	..	..	403,608	3,164,518	343,822	2,345,790	132,394	898,728	501,351	5,502,348	96,459	42,075
\$200,000 under \$500,000	..	..	..	..	97,675									

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					
	Income subject to tax		Tax generated		Income tax after credits		Number of returns	As a percent of income subject to tax	Total	As a percent of adjusted gross income	Income taxed at rate	Income tax generated at rate
At all rates (3)	At marginal rate (4)	At all rates (5)	At marginal rate (6)	At all rates (7)	As a percent of adjusted gross income (8)	(10)							(11)	(12)
All marginal rates	96,429,715	2,325,828,359	1,804,851,021	271,813,053	327,441,609	81,989,534	321,508,327	13.8	17.8	1,804,851,021	327,452,512	
0 percent	10,422,945	35,290,014	15,087,682	15,087,682	47,888	—	47,888	0.1	0.3	270,284,041	1,503,294	
11 percent	6,524,941	42,789,154	23,441,554	5,009,505	591,849	595,046	402,046	0.9	1.7	148,862,559	16,153,781	
12 percent	5,936,591	51,267,200	31,724,499	4,900,182	1,711,147	588,019	1,393,182	2.6	4.2	139,415,922	16,009,911	
14 percent	10,847,088	121,613,808	89,778,642	17,172,236	6,533,035	2,404,113	5,979,997	4.9	7.1	234,368,980	32,814,459	
15 percent	4,043,958	37,962,586	31,573,701	4,236,345	2,866,089	635,462	2,851,153	7.5	9.0	23,151,186	4,619,328	
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	54,072,172	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	1,363,046	
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	49,027,275	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	6,202,211	
22 percent	5,365,183	163,309,346	124,367,082	12,982,013	16,562,346	2,724,043	16,132,900	9.9	13.0	24,675,639	22,065,966	
23 percent	3,073,713	60,363,713	59,774,707	4,794,137	7,503,649	1,102,651	7,836,694	12.5	14.3	27,913,491	6,420,103	
24 percent	832,744	22,717,869	17,952,663	2,047,911	2,706,320	491,489	2,620,689	11.5	14.6	6,263,478	1,503,294	
25 percent	5,657,363	212,565,802	168,532,865	19,968,615	29,057,561	3,992,154	24,535,939	11.5	14.8	19,310,456	89,680,929	
26 percent	3,227,423	80,230,958	68,202,935	8,075,544	11,292,998	2,099,641	11,353,793	14.2	16.4	6,942,749	28,584,143	
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	14,216,927	63,376,983	
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	17,153,326	15,325,832	
32 percent	1,568,881	6,240,813	5,062,604	360,881	979,045	115,482	966,289	15.5	19.1	340,427	1,374,055	
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	
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	
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	
38 percent	2,777,065	174,399,161	140,434,245	15,429,771	32,662,702	5,963,313	32,517,565	18.6	23.2	5,154,645	46,307,453	
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	
44 percent	304,144	37,972,107	29,723,164	3,180,993	9,454,676	1,431,447	9,410,908	24.8	31.7	773,989	14,619,020	
48 percent	173,912	14,774,057	11,863,922	1,674,885	3,994,046	803,949	3,821,840	25.9	32.2	293,604	4,976,093	
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	
50 percent	341,059	137,776,279	110,320,085	62,862,926	49,395,026	31,431,463	48,090,355	34.9	43.6	341,059	62,862,926	

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					
	Income subject to tax		Tax generated		Income tax after credits		Number of returns	As a percent of income subject to tax	Total	As a percent of adjusted gross income	Income taxed at rate	Income tax generated at rate
At all rates (15)	At marginal rate (16)	At all rates (17)	At marginal rate (18)	At all rates (19)	(21)	(22)							(23)	(24)
All marginal rates	46,084,484	1,812,187,187	1,225,891,758	188,018,888	236,605,569	80,753,132	232,230,723	14.4	18.8	1,225,891,758	225,608,310	
0 percent	2,519,543	14,389,388	5,248,318	5,248,318	—	—	10,972	0.1	0.2	159,468,209	10,192,638	
11 percent	2,154,688	21,489,813	10,013,566	2,385,991	261,392	262,459	184,551	0.9	1.6	92,660,342	10,863,591	
12 percent	2,137,762	25,957,016	14,559,262	2,331,263	791,813	279,752	696,960	2.7	4.8	41,410,253	86,338,010	
14 percent	4,786,252	75,392,917	48,877,661	11,002,597	3,946,548	1,540,362	3,667,391	4.9	7.5	39,272,493	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	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	118,180,841	21,272,551	
20 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	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	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	60,026,496	16,807,419	
30 percent	—	—	—	—	—	—	—	—	—	—	—	
32 percent	—	—	—	—	—	—	—	—	—	—	—	
33 percent	—	—	—	—	—	—	—	—	—	—	—	
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	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	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	13,947,165	6,276,224	
48 percent	—	—	—	—	—	—	—	—	—	—	—	
49 percent	224,324	36,593,948	30,434,552	4,893,021	10,949,381	2,397,580	10,732,090	27.8	35.3	16,823,467	8,243,499	
50 percent	210,288	104,827,518	84,549,738	47,992,740	38,087,924	23,996,370	37,062,891	35.4	43.8	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										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					Classified by the highest marginal rate at which tax was computed					Classified by each rate at which tax was computed				
	Income subject to tax		Tax generated		Income tax after credits	As a percent of adjusted gross income	Number of returns	Adjusted gross income	At all rates		At marginal rate		Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate	Income tax generated at rate		
(27)	(28)	(29)	(30)	(31)					(32)	(33)	(34)	(35)							(36)	
All marginal rates	13,419,201	2,452,838	915,893	2,290,236	17.1	836,893	10,478,145	10,478,145	2,335,287	915,893	2,290,236	17.1	21.9	836,893	10,478,145	2,335,287				
0 percent	110,094	110,094	—	—	(1)	—	—	—	—	—	—	—	(1)	—	—	—				
1 percent	365,239	38,987	4,251	3,939	1.1	—	—	—	—	—	—	—	2.6	741,155	775,709	85,328				
12 percent	87,448	226,695	33,794	12,206	3.1	—	—	—	—	—	—	—	7.5	700,040	84,005	176,280				
14 percent	107,195	560,304	136,348	42,154	5.0	—	—	—	—	—	—	—	9.5	1,253,146	152,958	—				
15 percent	—	—	—	—	—	—	—	—	—	—	—	—	11.4	—	—	—				
16 percent	1,208,916	160,915	97,977	90,692	7.5	—	—	—	—	—	—	—	13.4	955,989	131,108	—				
17 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	728,379	—	—				
18 percent	69,160	639,647	63,890	73,105	8.4	—	—	—	—	—	—	—	—	610,938	—	—				
20 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
22 percent	75,269	877,960	86,882	117,629	10.9	—	—	—	—	—	—	—	—	—	—	—				
23 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
24 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
25 percent	—	548,146	46,170	55,688	10.2	—	—	—	—	—	—	—	12.9	594,930	148,732	—				
26 percent	—	1,188,443	63,289	150,685	12.7	—	—	—	—	—	—	—	16.8	463,279	129,718	—				
28 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
30 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
32 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
33 percent	—	1,631,352	165,643	266,166	16.3	—	—	—	—	—	—	—	19.6	607,723	200,549	—				
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
35 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
38 percent	1,305,949	113,412	43,097	249,654	19.1	—	—	—	—	—	—	—	23.1	405,339	154,029	—				
42 percent	22,489	822,779	120,560	229,673	26.1	—	—	—	—	—	—	—	27.9	347,186	145,818	—				
44 percent	275,834	27,620	73,490	73,057	24.5	—	—	—	—	—	—	—	31.9	182,271	82,022	—				
45 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
48 percent	687,105	482,129	170,797	170,212	24.8	—	—	—	—	—	—	—	35.3	200,470	98,231	—				
49 percent	2,072,142	1,224,842	777,873	755,373	36.5	—	—	—	—	—	—	—	45.7	1,224,842	612,421	—				
50 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				

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					
	Income subject to tax		Tax generated		Income tax after credits		Number of returns		Income tax generated at rate		
(49)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
All marginal rates	40,181,726	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	8,269,302	8,269,302	—	—	32,932	0.2	0.4	40,181,726	88,290,673	—
11 percent	3,227,353	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	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	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	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	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	3,210,170	4,285,366	577,831	4,294,399	10.1	11.8	15,421,324	30,495,089	5,489,118
20 percent	2,442,410	40,443,330	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	—	—	—	—	—	—	—	—	—	—	—
24 percent	3,073,713	60,353,713	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
25 percent	—	—	—	—	—	—	—	—	—	—	—
26 percent	3,227,423	80,230,958	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	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	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	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	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	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	12,257,320	9,414,232	6,128,660	9,269,667	33.4	43.0	109,487	12,257,320	6,128,660

(1) 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	Tax generated at specified rate											
	0 percent			11 percent			12 percent			17 percent		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	96,429,715	1,820,740,833	1,804,551,021	327,452,512	96,429,715	270,284,041	88,006,770	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	43,689,884	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	5,492,816	54,318,587	54,318,587	5,363,323	5,492,816	14,814,236	5,310,337	8,627,034	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	62,575,637	7,161,089	4,647,403	13,338,239	4,614,773	7,922,695	871,496	4,964,057	7,922,332	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	23,196,657	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
Total	73,545,238	234,388,990	32,814,459	23,131,186	44,129,851	6,619,328	54,072,716	179,017,702	28,842,832	4,881,476	13,635,046	2,317,958
Under \$2,000	58,281	20,131	2,818	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	727,983	256,770	35,948	5,678	2,169	325	—	7,853	1,256	—	—	—
\$4,000 under \$6,000	3,508,428	4,404,998	616,700	301,812	69,087	10,363	21,374	132,282	21,165	—	—	—
\$6,000 under \$8,000	4,052,103	8,028,084	1,123,932	3,186,781	3,504,492	525,674	166,877	2,584,045	410,247	—	—	—
\$8,000 under \$10,000	4,255,852	8,038,076	1,125,331	2,919,861	5,798,318	869,748	2,535,618	5,605,463	896,874	—	—	—
\$10,000 under \$12,000	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	—	—	—
\$12,000 under \$14,000	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	—	—	—
\$14,000 under \$16,000	4,421,029	12,988,868	1,818,441	1,968,859	4,093,942	614,091	3,110,745	6,268,763	1,003,002	708,467	1,811,108	307,888
\$16,000 under \$18,000	4,237,638	13,217,979	1,850,517	1,717,016	3,386,197	537,760	3,336,751	8,466,146	1,354,583	581,097	1,748,229	297,199
\$18,000 under \$20,000	6,817,426	30,250,409	4,235,057	2,848,061	5,937,845	890,677	7,588,196	24,103,203	3,938,364	1,691,285	2,791,197	287,519
\$20,000 under \$25,000	7,402,739	26,972,922	3,776,209	1,962,191	4,097,141	614,571	6,665,287	24,103,203	3,856,513	1,896,277	1,896,277	474,503
\$25,000 under \$30,000	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	322,367
\$30,000 under \$40,000	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	325,651
\$40,000 under \$50,000	5,607,592	23,898,791	3,345,831	430,383	898,948	134,842	5,508,959	22,624,679	3,619,849	91,112	294,292	50,030
\$50,000 under \$75,000	1,258,934	5,340,294	747,641	106,091	221,697	33,255	1,238,920	5,063,244	810,119	18,064	56,329	9,916
\$75,000 under \$100,000	903,101	3,784,067	529,769	92,896	194,153	29,123	884,828	3,586,337	573,814	17,373	58,110	9,539
\$100,000 under \$200,000	236,781	971,754	136,046	33,631	70,289	10,543	233,128	926,365	148,218	3,549	11,463	1,949
\$200,000 under \$500,000	40,898	172,250	24,115	3,818	7,980	1,197	40,206	163,459	26,153	689	2,225	378
\$500,000 under \$1,000,000	17,168	70,207	9,829	2,231	4,661	689	17,765	66,587	10,654	402	1,298	221

Footnotes (a) 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		26 percent		28 percent	
	(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	10,016,462	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	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	8,517	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	—	—	—
\$18,000 under \$20,000	2,472,714	5,229,349	941,283	3,904,799	7,301,116	1,529,963	24,895	50,997	11,219	—	—	—
\$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	—	—	—
\$25,000 under \$30,000	6,883,063	22,460,865	4,042,956	2,481,056	5,937,313	1,187,463	2,894,823	7,261,688	1,597,571	—	—	—
\$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	—	—	—
\$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	—	—	—
\$50,000 under \$75,000	5,589,380	23,316,988	4,197,058	518,528	1,234,876	246,975	5,044,817	22,991,817	5,058,200	—	—	—
\$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	—	—	—
\$100,000 under \$200,000	901,616	3,708,530	667,535	110,028	259,596	51,919	790,421	3,609,036	783,988	—	—	—
\$200,000 under \$500,000	236,473	952,760	171,497	37,176	85,111	17,022	199,207	905,445	189,898	—	—	—
\$500,000 under \$1,000,000	40,882	168,932	30,408	4,506	10,615	2,123	36,369	165,831	36,483	—	—	—
\$1,000,000 or more	17,165	69,056	12,430	2,630	6,193	1,239	14,533	65,838	14,484	—	—	—
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	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	304,221	445,187	106,845	54,815	146,965	36,716	1,989,576	3,769,249	980,005	—	—	—
\$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	—	—	—
\$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	—	—	—
\$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	—	—	—
\$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	—	—	—
\$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	—	—	—
\$100,000 under \$200,000	17,281	22,894	2,884	788,712	4,337,927	1,084,482	92,352	509,277	132,412	—	—	—
\$200,000 under \$500,000	3,546	19,574	4,688	199,118	1,093,767	273,442	33,608	185,515	48,234	—	—	—
\$500,000 under \$1,000,000	689	3,803	913	36,350	199,770	49,942	3,817	21,068	5,478	—	—	—
\$1,000,000 or more	400	2,208	530	14,529	79,344	19,836	2,228	12,929	3,198	—	—	—

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			32 percent			33 percent			34 percent		
	Number of returns (49)	Income subject to tax (50)	Tax generated at rate (51)	Number of returns (52)	Income subject to tax (53)	Tax generated at rate (54)	Number of returns (55)	Income subject to tax (56)	Tax generated at rate (57)	Number of returns (58)	Income subject to tax (59)	Tax generated at rate (60)
Total	3,715,326	15,325,632	4,597,750	340,427	1,374,055	439,699	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	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000	854,310	1,516,608	454,983	—	—	—	33,146	68,715	22,676	—	—	—
\$75,000 under \$100,000	1,574,329	6,902,631	2,070,789	106,265	206,862	66,196	40,685	151,425	49,970	*2,183	*2,755	*937
\$100,000 under \$200,000	632,395	3,348,639	1,004,592	106,995	491,602	157,313	88,367	239,237	78,948	776,291	1,976,752	672,096
\$200,000 under \$500,000	419,995	2,288,297	686,489	87,361	457,641	146,445	4,555,092	7,130,494	2,353,063	569,859	2,690,709	914,841
\$500,000 under \$1,000,000	102,635	562,667	168,800	17,920	97,292	31,133	1,106,481	36,839,363	12,156,990	410,307	2,190,862	744,893
\$1,000,000 under \$200,000	92,020	488,581	146,574	17,274	95,324	30,504	782,862	11,878,412	3,919,876	101,593	555,780	188,965
\$200,000 under \$500,000	33,599	185,115	55,535	3,523	19,323	6,183	198,794	8,580,148	2,831,449	87,410	480,958	163,526
\$500,000 under \$1,000,000	3,815	21,021	6,306	689	3,803	1,217	36,327	2,183,534	720,566	33,593	185,433	63,047
\$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			38 percent			42 percent					
	Number of returns (61)	Income subject to tax (62)	Tax generated at rate (63)	Number of returns (64)	Income subject to tax (65)	Tax generated at rate (66)	Number of returns (67)	Income subject to tax (68)	Tax generated at rate (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	—	—	—	—	—	—	—	—	—			
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—			
\$40,000 under \$50,000	6,547	*14,010	*4,903	*15,483	*27,378	*10,404	—	—	—			
\$50,000 under \$75,000	60,218	157,915	55,270	123,748	247,122	93,906	*11,117	*20,503	*8,611			
\$75,000 under \$100,000	77,623	681,637	238,573	400,434	1,638,762	622,730	50,108	144,526	60,701			
\$100,000 under \$200,000	17,362	113,670	64,251	2,328,070	14,581,603	5,541,009	780,205	3,186,608	1,338,875			
\$200,000 under \$500,000	17,252	185,961	65,087	1,136,670	13,942,396	5,298,110	843,789	7,854,456	3,298,871			
\$500,000 under \$1,000,000	3,455	38,107	13,337	861,404	11,903,928	4,523,493	18,649,493	18,649,493	7,832,787			
\$1,000,000 or more	689	7,589	2,656	231,954	3,173,054	1,205,761	234,657	5,755,253	2,417,206			
	400	4,412	1,544	16,750	563,712	214,211	40,784	1,028,143	431,820			
					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 (70)	Income subject to tax (71)	Tax generated at rate (72)	Number of returns (73)	Income subject to tax (74)	Tax generated at rate (75)	Number of returns (76)	Income subject to tax (77)	Tax generated at rate (78)	Number of returns (79)	Income subject to tax (80)	Tax generated at rate (81)
Total	773,989	14,619,020	6,576,559	293,604	4,976,093	2,388,524	453,099	17,023,998	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	36,623	1,009,869	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

*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

625], 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

$$= \text{Adjusted gross income} + \text{preferences} \\ - \text{investment interest}$$

Adjusted gross income

$$= \text{Expanded income} - \text{preferences} \\ + \text{investment interest}$$

Adjusted gross income plus excluded tax preferences

$$= \text{Adjusted gross income} + \text{preferences} \\ \text{or} = \text{Expanded income} + \text{investment interest}$$

Adjusted gross income less investment interest

$$= \text{Adjusted gross income} - \text{investment} \\ \text{interest} \\ \text{or} = \text{Expanded income} - \text{preferences}$$

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 prefer-

ence. 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 expended 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 expended 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 expended 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			Expended 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			Expended 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	1,063,276	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 excluded 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	233,843	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	†	†	†	†	†	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	64	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	47,790,729	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	2,334	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 expanded 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 expanded 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.
 NDTE: 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	28.6
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	()	†	()	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	8.3	—	—	—
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	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	†	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 expended 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	28,855,131	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 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 non-itemizing 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 (taxi-cab 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:

<u>Base Amount</u>	<u>Filing Status</u>
\$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 Covenant 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 non-resident 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 credit's 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 tax-payment 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 from 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 (Keogh) 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 Statistics of Income--Corporation Income Tax Returns, 1984.

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.

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1040 U.S. Individual Income Tax Return 1985

Use for the year January 1, December 31, 1985, or other tax year beginning 1985 ending 1985 ending. 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? If joint return, does your spouse want \$1 to go to this fund? For Privacy Act and Paperwork Reduction Act, Notice, see Instructions.

Filing Status 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 (Your spouse died in 1985) (See page 5 of instructions.)

Exemptions 6a Yourself 65 or over 6b Spouse 65 or over 6c First names of your dependent children who lived with you. Enter number of children listed on 6c. Enter number of other dependents listed on 6d. (See page 5 of instructions.)

Income 7 Wages, salaries, tips, etc. (Attach Form(s) W-2.) 8 Interest income (also attach Schedule B if over \$400) 9a Dividends (also attach Schedule B if over \$400) 9c Exclusion 10 Taxable refunds of state and local income taxes, if any, from the worksheet on page 9 of instructions 11 Alimony received 12 Business income or (loss) (attach Schedule C) 13 Capital gain or (loss) (attach Schedule D) 14 40% of capital gain distributions not reported on line 13 (see page 9 of instructions) 15 Other gains or (losses) (attach Form 4797) 16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17 (see page 9) 17a Other pensions and annuities, including rollovers Total received 17b Taxable amount, if any, from the worksheet on page 10 of instructions 16 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) 19 Farm income or (loss) (attach Schedule F) 20a Unemployment compensation (insurance) Total received 20b Taxable amount, if any, from the worksheet on page 10 of instructions 21a Social security benefits (see page 10) Total received 21b Taxable amount, if any, from worksheet on page 11. (See page 11 of instructions.) 22 Other income (list type and amount) - see page 11 of instructions.

Adjustments to Income 24 Moving expense (attach Form 3903 or 3903F) 25 Employee business expenses (attach Form 2106) 26 IRA deduction, from the worksheet on page 12 27 Keogh retirement plan deduction 28 Penalty on early withdrawal of savings 29 Alimony paid (recipient's last name and social security no.) 30 Deduction for a married couple when both work (attach Schedule W)

Adjusted Gross Income 31 Add lines 24 through 30. These are your total adjustments. 32 Subtract line 31 from line 23. This is your adjusted gross income. If this line is less than 1000 and a child has you, see Earned Income Credit (line 59) on page 16 of Instructions. For instructions, see page 12 of Instructions.

Tax Computation 33 Amount from line 32 (adjusted gross income) 34a If you itemize, attach Schedule A (Form 1040) and enter the amount from Schedule A, line 26. Caution: If you have earned income and can be claimed as a dependent on your parents' return, you must file Form 1040. See page 13 of Instructions. Also see page 13 if you are married filing a separate return and your spouse remains dependent, or you are a dual status alien. 34b 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) 34c Enter your noncash contributions (see instructions) 34d Divide the amount on line 34d by 2. Enter the result here.

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, or 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 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 Required 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. Check if Form 2210 (2210F) is attached. See page 17. Penalty \$ 68

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) Date

Paid Preparer's Use Only Form's name (or yours if self-employed) EIT No ZIP code and address. Preparer's signature Date Preparer's social security no. Check if self-employed



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.

Rose L. Egger, Jr.

Rose 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 payments 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 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.

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

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.

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).

For more details, see **Children of Divorced or Separated Parents** on page 7.

Alimony. If you received payments 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

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 Employees. 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 Employees**.

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.

How To Use This Instruction Booklet

The instructions are divided into 5 main sections.

Section 1

Filing Information

First, be sure you need to file a tax return.

Who Must File

You must file a tax return if—

Your marital status at the end of 1985 was:

Single (including divorced and legally separated)

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

Married and living with your spouse at end of 1985 (or on the date your spouse died)

Married, not living with your spouse at end of 1985

Widowed in 1984 or 1983 and not remarried in 1985

Widowed before 1983 and not remarried in 1985

- 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

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.

and your filing status is:	and at the end of 1985 you were:	and your gross income was at least:
Single or Head of household	under 65 65 or over	\$3,430 \$4,470
Head of household	under 65 65 or over	\$3,430 \$4,470
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, joint return or separate return	any age	\$1,040
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
Single or Head of household	under 65 65 or over	\$3,430 \$4,470

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 Use

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.

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).

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 see Publication 519, U.S. Tax Guide for Aliens.

Note: Beginning in 1985, special rules apply to determine if you are a resident or nonresident alien. See Publication 519 for details.

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.

- 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 \$30,000.
 - 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 Plan (IRA), the deduction for a qualified dependent care expense, 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:
- 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 if a nonresident alien who had U.S. source income and who had not elected to be treated as a resident alien for 1985 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 results on Form 1040 on lines 42, 43, 47, 48, or any write-in credit included on lines 45 or 49.

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 for you, you are still responsible for it. 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 for you, you are still responsible for it.

Itemized Deductions and Tax Credits. Pages 31 through 42 of the instructions tell what you can deduct and what tax credits you can take. Some of the records you may need are:

- Real estate and personal property tax receipts.
- Real estate and personal property tax as a home mortgage, car, or child.
- Records of payments for charities and dependent care so you could work

Step 2

Get your forms, schedules, or publications. 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.

- 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

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 of 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 prime forms. Please use sheets that are the same size as the forms. Attach them in the same order as 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 social security number by 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., notify the SSA by Form SS-4.

Special Rule for Aliens. If you are a 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 income. See 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.

- 1. You cannot take the deduction for a married couple when both work.
- 2. You cannot take the credit for child and dependent care expenses in most cases.
- 3. 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.

Married Joint or Separate 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 the tax due on the joint return, so if one of you dies or goes away, the other may have to file separate returns for that year.

If your spouse died in 1985, you can file a joint return for 1985. You may file a joint return for 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 **How to file 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 income. See Publication 519, U.S. Tax Guide for Aliens.

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 the filing status **ONLY IF** on December 31, 1985, you are 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.
- 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, you cannot claim him or her as a child 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.)

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 live, check the boxes on line 6b that apply if you can claim a better eye with glasses, or contact lenses, or better eye field of vision is not more than 20 degrees.

Married Persons Who Live Apart. Some people who are married and who do not live with their spouse are considered 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.)

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 met the tests under **Head of Household**. Otherwise you must file as single.

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 better eye 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 a certification to your return only in the year you are first certified. It 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 if your spouse is over 65. 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, 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 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.

Birth or Death of Dependent. You can take an exemption for a dependent who was born or who died during 1985 if the 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, or in a sheltered workshop, is income for purposes of the income test if the income is 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.)

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 More Taxpayers.

Supported by two or more Taxpayers. In figuring total support, you must include money for dependent if used for the dependent's support, even if this money was or is the property of your dependent.

Line 6a Boxes For Yourself
You can always take one exemption for yourself. If you were blind or 65 or over, you may take an extra exemption. Be sure to check all the boxes on line 6a for the exemptions you can take for yourself.

Line 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 this box 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 6332, 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.

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- 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.

Filing Status Lines 1 through 5 Boxes Single

Consider yourself single if on December 31 you were unmarried or separated from your spouse because of divorce or annulment for another living 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 met 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.

- 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 such bonds 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 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 that 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 Bonds interest, which includes amounts reported before 1985, see Publication 350.
a. Original Issue Discount (OID). This is the difference between the issue price of a debt instrument and its stated redemption price at maturity. If the instrument is purchased at a discount after May 27, 1969 for a certain non-corporate instrument 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-INT.
 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-INT. If these instruments were outstanding 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 use Form 1099-INT, or if the price you paid for your debt instrument was less than the issue price plus accumulated OID, get the instruments listed and give the computational information.

Line 9a Dividends
 Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends

(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 by your employer's 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 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 organization, 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 of the vehicle in the wages, tips, and other compensation box (Box 1D) 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 1D 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 on your pay stub.) For 1985, the employer will supply you with **Form 1099-INT** for interest on **Form 1099-INT** 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 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

Earned income from sources outside the United States (Form 2555)
 Director's fees
 Fees received as an executor or administrator of an estate
 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 property. If you are a community property resident, different rules could apply. However, if different rules could apply, you and your spouse lived apart all year.
 • you do not file a joint return, and you
 • 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 round off, do so for all amounts. If you can drop income under 50 cents to the next dollar. For example, \$1.99 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 reporting income from tips, get **Publication 531, Reporting Income From Tips**.
 Include in this total
 • The amount that should be shown in Box 1D 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 on social security tax 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 persons 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.

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, 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 amounts under the Railroad Retirement Act.
 Original Issue Discount (Schedule B) (See page 10.)
 Distributions from an Individual Retirement Account (IRA), including 529s and 501(c)(29) plans.
 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 yours or 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 corporations (Schedule E)
 Pensions from farming (Schedule F)
 Pensions, annuities, and endowments
 Lump-sum distributions (Form 4972 or Form 5904). (See page 14.)
 Gains from the sale or exchange (including 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)

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 resident or resident of the United States, a citizen of Canada or Mexico, or an alien child adopted 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
 Son-in-law
 Stepchild
 Stepfather
 Mother
 Sister
 Brother
 Grandparent
 Uncle
 Aunt
 Nephew
 Sister-in-law
 Niece
 Grandchild
 Sister-in-law
Note: Any relationships that have been established by marriage are not entered by death or divorce.
 b. Was any other of your household in 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 Affairs 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-term life insurance plan.

Dependent Supported by Two or More Taxpayers
 Two or more taxpayers may support a dependent. If 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.
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The following taxable dividends do not qualify for the exclusion.

You receive through a partnership, an S corporation, or an estate or trust. Payors generally the payer or issuer, you a Form 1095-DIV for these dividends.

- 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 a credit on line 10. State tax recipients for Form 1099-G, State tax recipients for Form 4797, enter the gain or (loss) from Form 4797.

Line 11 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 12 Fully Taxable Pensions, IRA Distributions, and Annuities
Use this line to report fully taxable pension or annuity income from an individual or retirement arrangement (IRA) distributions you receive. In general, you should receive a Form W-2P showing the amount of 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.

Line 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. 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 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 received this year on line 17a the amount you received this year on line 17b. 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.

Line 18 Dividend Exclusion
Dividends must be from a domestic corporation to qualify for the domestic dividend exclusion. Other than dividends from mutual funds (other than those that are exempt from the 10% rule), the corporation must tell you how much of the dividend qualifies.

Line 19 Dividend Exclusion
Dividends must be from a domestic corporation to qualify for the domestic dividend exclusion. Other than dividends from mutual funds (other than those that are exempt from the 10% rule), the corporation must tell you how much of the dividend qualifies.

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.

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, which you reported as income.

Example:—You retired in 1985 with a monthly pension of \$500. Both you and your employer contributed. Your full pension cost was \$4,925. The amount you can expect to receive within 3 years is \$7,200 (36 months x \$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 or Information on Disability. For more information on annuities, get Publication 525, Taxable and Nontaxable Income.

Pension and Annuity Worksheet
(Keep for your records)
1. Enter your cost
2. Cost received in prior years
3. Subtract line 1b from line 1a
4. Enter this amount on Form 1040, line 17a
5. Amount on line 2 that is not tax free (but not more than line 1c)
6. Taxable part of the cost (line 3 plus zero, enter -0-)
7. Enter -0- if you have more than one pension or annuity that is not fully taxable. Figure the taxable part of each separately. Enter the total taxable part on Form 1040, line 17b.

Line 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, State Tax Refunds, from 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.

Caution: Supplemental unemployment benefits rec. ved 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.

Line 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 a monthly benefit under title 16 of the Social Security Act, 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 931, Tax Information for Social Security Recipients (and Tier 1 Railroad Retirement Benefits).

Use the worksheet on page 11, but see if any of your benefits are taxable, but please note the following before you begin to complete it.

Line 22 Taxable Unemployment Compensation
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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, line 2b shows the amount of the distribution, line 2c shows the amount of the distribution that is not taxable, and line 2d shows the amount of the distribution that is taxable. If any on line 17a. If the total on line 17a was called 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). Line 1099-R shows the amount of the distribution. You are eligible to use the special 10-year averaging method. (This method cannot be used for lump-sum distributions from IRAs.) 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 decedent or her employee, an employee 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.

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Unemployment Compensation Worksheet (Keep for your records)
Check only one box
A. \$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 -D- 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 (Form 1099-G) and on Form 1040, line 20a
2. Add the amount of unemployment compensation in 1985 and repaid in 1985, enter the repayment here. Also write "repayment" and show the amount 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 line 5. Do not include any amount from line 31. Do not include any amount from line 30
7. Subtract line 6 from line 5
8. Enter:
a. If you checked box A, or
b. If you checked box B, or
c. If you checked box C or D
9. Subtract line 8 from line 7. If zero or less, enter 0. Do not complete lines 10 or 11. Otherwise, go 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

Line 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 a monthly benefit under title 16 of the Social Security Act, 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 931, Tax Information for Social Security Recipients (and Tier 1 Railroad Retirement Benefits).

Use the worksheet on page 11, but see if any of your benefits are taxable, but please note the following before you begin to complete it.

Line 22 Taxable Unemployment Compensation
Unemployment compensation (insurance) you receive may be taxable under certain conditions. You should receive a statement on Form 1099-G, State Tax Refunds, from 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.

Caution: Supplemental unemployment benefits rec. ved 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.

Line 23a and 23b Unemployment Compensation
Unemployment compensation (insurance) you receive may be taxable under certain conditions. You should receive a statement on Form 1099-G, State Tax Refunds, from 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.

Caution: Supplemental unemployment benefits rec. ved 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.

Line 24a and 24b Social Security Benefits (and Tier 1 Railroad Retirement Benefits)
Social security benefits you receive may be taxable in some instances. Social security benefits include a monthly benefit under title 16 of the Social Security Act, 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 931, Tax Information for Social Security Recipients (and Tier 1 Railroad Retirement Benefits).

Use the worksheet on page 11, but see if any of your benefits are taxable, but please note the following before you begin to complete it.

Line 25 Taxable Unemployment Compensation
Unemployment compensation (insurance) you receive may be taxable under certain conditions. You should receive a statement on Form 1099-G, State Tax Refunds, from 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.

Caution: Supplemental unemployment benefits rec. ved 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.

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 fit in 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 10 if 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 of this kind, including netted 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 more information on how to figure the amount to include in income.
 - Amounts you recovered on bad debts that you deducted for jury duty and precinct election board duty.
 - 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 living with your spouse in the United States in 1985, see Form 3903F.

If your employer paid for any part of your move, you must make a joint return as of 1984. If you are a nonresident alien, you must file 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 paid by your employer (such as travel, meals, and lodging) and 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 deductions for travel, meals, and lodging. See the Tax-Tax Information in the details section (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 to a SEP-IRA or to a plan that accepts deductible employee contributions (DECS)) Schedule C or F filers with a SEP and partners 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, 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.

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

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 your worksheet

7. Maximum amount of the three amounts on lines 5c, 6, and 7

8. Compare amounts on lines 5c, 6, and 7. 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

11. Add the amount on line 10 to the amount on line 26. Enter the total

12. Compare amounts on lines 10 and 11. Enter the smaller of the two amounts on line 12

13. Add the amount on line 12 to the amount on line 26. Enter the total

14. Compare amounts on lines 12 and 13. Enter the smaller of the two amounts on line 14

15. Add the amount on line 14 to the amount on line 26. Enter the total

16. Compare amounts on lines 14 and 15. Enter the smaller of the two amounts on line 16

17. Add the amount on line 16 to the amount on line 26. Enter the total

18. Compare amounts on lines 16 and 17. Enter the smaller of the two amounts on line 18

19. Add the amount on line 18 to the amount on line 26. Enter the total

agreement, or amounts specified as child support. For details, see **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 and your deduction may be disallowed if you paid alimony to more than one person, enter the applicable one of the recipient's names. If applicable, enter the recipient's name. If applicable, enter the recipient's name 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 do 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 to your spouse or former spouse. For 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 payments 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 space on line 31. Write "Sub-pay IPA" 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

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 early withdrawal charges 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 28

Self-Employed Retirement Plans

For more details, get **Publication 560, Self-Employed Retirement Plans**.

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 include voluntary payments not made under a court order or a written separation

- You will first need to complete Form 1040, lines 7 through 20, 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. But you will 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, or C 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. **NOT** living 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 1099 (if applicable)
- 2.** If line 1 is zero or less, stop here. None of your benefits are taxable. Otherwise, go on to line 2.
- 3.** Add the amounts on Form 1040, lines 7 through 20, plus line 22, and the amount on line 21 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 on line 21b. Enter the total on line 21b. **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 on line 31 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 0 if you checked box B, or \$32,000 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 21b and 21c because none of your benefits are taxable. Otherwise, go on to line 10.

11. Taxable social security benefits

Enter the amount from line 9 on line 21b. 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

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...

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...

- a. All of your income for 1985 was from one or more of these sources: Salaries, wages, and tips; Interest; Dividends; Pensions or annuities...

We can figure your tax if you meet all of the conditions described below:

- 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 line. These are the lines for which the Federal income tax withheld is shown...

c. If you are filing a joint return, use the space under the words "Adjusted gross 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 on lines 24 and 25, date, and mail me before the due date.

Line 33a

You will fall into one of these three classes below:

- You MUST itemize deductions, or
- You choose to itemize, or
- You do not itemize

You MUST Itemize Deductions

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...

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...

Exception 2. You don't have to use Schedule A if you know that your earned income* is more than your itemized deductions...

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
- D. You had dual status as a nonresident alien for part of 1985...

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; 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, 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 33. Leave Form 1040, lines 34a through 34e blank.

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...

1. Adjusted gross income \$4,000

2. Zero bracket amount for a single individual \$2,390

3. Adjusted gross income less than zero \$1,500

4. Subtract line 3 from line 2 \$890

5. Add lines 1 and 4. Enter here and on Form 1040, line 33 \$4,890

Note: If Walter's itemized deductions had been more than his unearned 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.

Unearned income is income that is not earned income. It includes interest, dividends, and other income from investments.

You Choose To Itemize

If you are filing a joint return, or a qualifying widow (with dependent child), and your itemized deductions are more than \$3,540...

If you are married and filing a separate return, and your itemized deductions are more than \$1,770...

If you are single, or a head of household, and your itemized deductions are more than \$2,390...

Caution: Certain taxpayers must itemize even though their itemized deductions are less than the amount shown above for their filing status.

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 on Schedule A (Form 1040).

Include what you gave to, or for the use of, a qualified organization, such as churches, United Way, and nonprofit schools and hospitals.

Contributions may be in cash (keep cancelled checks, receipts, or other reliable organization 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, or the dotted line amount if the total show to whom and how much you gave.

Line 34c. Enter your total gifts of property if the total is more than \$500. Must be complete and attach Form 8283, Noncash Charitable Contributions (Rev. Oct. 1985).

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 61.

On Form 1040, line 36, enter:

Table with 2 columns: If the number on Form 1040, line 5f, is; and the corresponding amount to enter.

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 \$30,000 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 you have a large increase in income that will benefit even if your 1985 income did not increase substantially.

Tax Table To figure your tax, use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 38.

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

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 dependent care if you are married (or 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 care of himself or herself. Use Form 2441 to figure the amount of any credit.

Line 42

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.

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 or to political parties, committees, or 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, a public agency, or a 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.

Publication 545, Interest Expense, for information on how to figure the amount of interest you may deduct on the loan

Interest You MAY Deduct

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 included on the 1098. If you paid more than \$40,000 of interest, 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 the lender 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 5 of Form 8336 from the total and enter the result on line 11a

b. Line 11b. Report mortgage interest you paid on a home mortgage. Also list this person's name and address in the space provided

c. 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

d. Other interest you paid (line 13). List each interest expense and the amount 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

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 state sales tax 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 on line 8a 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. Available income. Follow the steps at the top of page 10 to figure the amount of 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 paid. 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 against your deduction. See Get Publication 514, Foreign 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.)

Lines 11a through 14 Interest You Paid

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 any year refers to the "Rule of 78's," 87r

Examples of Medical and Dental Payments You MAY NOT Deduct

- The basic cost of Medicare insurance (Medicare A)
• Social security benefits, and you are not entitled to that security benefit, and you are not receiving 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 social security self-employment tax
• Nursing care for a healthy baby (You may qualify for the child and dependent care credit. Get Form 2444.1.)
• 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 are not deductible when you may deduct capital expenditures and special care for handicapped persons

Lines 6 through 10 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:
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, Cost of Basis, 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 also deduct general sales tax if you bought general sales tax you paid if you bought more than \$50 a night for each eligible person. (Note: Taxes charges a higher motor vehicle sales or use tax than it does for other vehicles. Ignore that higher tax rate and enter only the amount on line 8b.)
• A boat, plane, home (including mobile or preabandoned), or materials to build a new home if

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, agent, administrator, or other person

Publication 502, for information on medical reimbursement of prior year medical or dental expenses in 1985. See the instructions for Form 1040, line 22. Do not reduce your 1985 expense 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, dependent because of the divorce 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 with your mother's support but may not claim her as a dependent because she received \$1,040 or wages during 1985. If part of 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

- Medicines and drugs that required a prescription
• 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 (laundry, clinic costs, and lab fees)
• Medical treatment at a center for drug addicts or alcoholics
• Medical aids such as hearing aids (and lenses, braces, trutches, wheelchairs, Guide Dogs, and the cost of maintaining them)
• Lodging expenses (but not meals) paid while away from home for 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

of Person Claiming Refund Due a Deceased Taxpayer, to detail 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 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 (filed 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

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

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 information 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 substitute privately designed and printed substitute tax forms. You can get Publication 1167 by writing to Forms Distribution Center, P.O. Box 238260, Richmond, VA 23260

Amended Return
If you filed 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, with the IRS. If you already filed Form 1040A or 1040EZ, already filed your return, or if your Federal return is charged for a 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 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" across the top of 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 after death. Also write "DECEASED" across the return. If someone else is the personal representative, he or she must also sign 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 to a deceased must file Form 1310, Statement

have to complete Form 4952. Investment interest expense deduction. To figure your correct expense deduction, include out-of-pocket contributions (including out-of-pocket interest) **except** those that total \$3,000 or more by 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, see Publication 526, Form 706, and Form 709.

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 of the gift. (If the value is 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 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(e), 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.
- You give gifts of property that increased in value made bargain sales to charity, or gave gifts of the value 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.

Line 15a. Enter on line 15a all of your cash contributions (including out-of-pocket contributions) **except** those that total \$3,000 or more by 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, see Publication 526, Form 706, and Form 709.

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 of the gift. (If the value is 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 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(e), 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.
- You give gifts of property that increased in value made bargain sales to charity, or gave gifts of the value 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 future interest in tangible personal property (generally, until the entire interest has been transferred)

• Gifts to:

- a. Individuals.
- b. Foreign organizations.

c. Groups whose purpose is to lobby for changes in the laws.

d. Groups whose purpose is to promote labor unions, and chambers of commerce.

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 rental or royalty property. Complete and attach Form 4684, Casualties and Thefts, and Form 4684, Casualties and Thefts, with this return. See Form 4684 for instructions for 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 their, vandalism, fire, storm, and car, boat, and other accidents or other causes. Do not 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 the 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 **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 regulation, 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.

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 525.

Note: On line 25 list the type and amount of each expense. Enter only the total amount column on line 25.

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**

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, 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:

- Sale 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) whose 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

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 525.

Note: On line 25 list the type and amount of each expense. Enter only the total amount column on line 25.

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**

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 accrued interest as a holder of a bond, you must include it on line 2. Below the accrued interest on Schedule B, 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, see "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 3a, on page 8.

Tax Tip: Be sure to read the instructions on page 8 for line 3a to see if you can exclude any part of your dividend income.

1989. If the total dividends for 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 merchandise you received as a dividend. If you owned shares in a mutual fund, Publication 564, Mutual Fund Distributions, may be helpful.

Line 5

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 525.

Note: On line 25 list the type and amount of each expense. Enter only the total amount column on line 25.

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 B

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 \$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.

Governors of the Federal Reserve System, 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 and 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 **TO 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 1, file Form **TD F 90-22.1** by June 30, 1986, with the Department of the Treasury at the address shown on the form. For **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 **TO 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 1, 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 D
Use Schedule D (Form 1040) to report a sale or exchange of a capital asset and 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 Sale of Business or Assets Used in a Trade or Business and Involuntary Conversion, to report the following information:

- The sale or exchange of trade or business property, depreciable and amortizable property, oil, gas, and geothermal property, and section 125 property.

Part III Foreign Accounts and Foreign Trusts

Fill in this part if you had more than \$4,000 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 foreign financial account, securities account, or other financial account.

2. The combined value of the accounts was \$5,000 or less during the whole year.

• The accounts were with a U.S. financial institution 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

Part III Foreign Accounts and Foreign Trusts

Fill in this part if you had more than \$4,000 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 foreign financial account, securities account, or other financial account.

2. The combined value of the accounts was \$5,000 or less during the whole year.

• The accounts were with a U.S. financial institution 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

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2. The combined value of the accounts was \$5,000 or less during the whole year.

• The accounts were with a U.S. financial institution 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

before 1970, use Form 4798, Carryover of Pre-1970 Capital Losses. Part II, 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 468(c).

Items for Special Treatment and Special Cases

The following items may require special treatment:

- Transactions by a securities dealer.
- Bonds and stock or securities.
- Wads 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 O-Year Averaging Election, for 1984.) Multiple Pensions 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 the partnership were incorporated.
- Gains on the sale of qualified requested deductions from a qualified public utility. See Publication 550, Investment Income and Expenses, for details.

Section 1256 Contracts and Straddles

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report gains and losses from 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 details 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 reported to IRS 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

- Transfer of appreciated property to a political organization.
- Loss on sale, exchange, or worthlessness of small business stock (section 1244 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

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 on 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 "Form 4952." Subtract the ordinary income from the gain on lines 20 of Form 4798 (or line 15 of Schedule D, Part I of Form 4798) to determine 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 "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 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 details 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 reported to IRS 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

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Specific Instructions

Note: If you attach your own schedule to show details 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.

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Line 4a
Income From Overpaid Windfall Profit Tax

In certain situations, you must report as income on line 4a the amount of overpaid windfall profit tax you received in 1985 for tax year 1984, based on over-withholding 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 revenue, 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, the business or profession deduction is 30% 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

Carbide. Each 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 miles over 15,000. Do this amount for your parking, tolls, 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.

Lines 19 and 21 Interest on Business Indebtedness

If you paid interest that applies to future years, you can deduct it on line 19. This applies to 1985. Only the part that applies to 1985.

If you have a mortgage on real property used for your business, enter on line 19 the amount you paid to financial institutions. If you paid \$6000 or more of interest on this mortgage, you should file 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.

Line 11 Depreciation

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 1985 depreciable property you bought in 1985 for 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, Schedule C, the amount from Form 4562, Part II, Schedule C, that 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 investment 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.

Line 27 Travel and Entertainment

You can deduct 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 entertainment, amusement, or recreation.

Expenses for meals are treated as expenses for entertainment. See Publication 463 for more details. (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 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 foreign countries but only if the country meets 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 attending a convention, structure or other 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 you received from all employers, including those received from a partnership or amount paid to yourself.

Caution: If you provided taxable fringe benefits for 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 held 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 from 6% of the annual production return of Form P-101, filed in 1985. Show the amount of windfall profit tax actually withheld in 1985.

Line 31 Real Property Construction Period

Real property construction period is the period during which the real property is under construction. It begins when the contractor begins work on the property and ends when the contractor has completed the work.

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Line 33 Net Profit or (Loss)

If you have a loss, go 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 (loss) from your other businesses, profit or loss from your trade or profession, if any. Enter the total on Form 1040, line 12, and Schedule SE, Part I, line 2 (or Form 1041, line 5).

Line 31 Other Business Expenses

Include all ordinary and necessary business expenses. Deducted expenses on Schedule C. Do not deduct the cost of 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: 1. The cost of pollution-control facilities. 2. 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. 4. Amounts paid for research, experiments, and a trademark or trade name. 5. Certain business startup costs.

You may also amortize up to \$10,000 of qualified real property retirement 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. Real interest and taxes generally cannot be fully deducted in the year you paid or incurred them. They can only be deducted over 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.

Line 33 Cost of Goods Sold and/or Operations

For more details, get Publication 535, Net Operating Losses and the At-Risk Limits. Also see the instructions for Form 6198.

For more details, get Publication 536, Net Operating Losses and the At-Risk Limits. Also see the instructions for Form 6198.

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 468(c). Enter the allowable loss on line 33 of 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, or to acquire property used in your 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: a. nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or b. 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 are not at risk for your deductible loss, enter the amount of your deductible loss 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 activity, merchandise inventories must be taken into account at the beginning and end of your tax year. Cost of Operations (Inventories Not an Income-Producing Activity). Enter the amount on line 2. Part III includes the cost of operations, complete lines 1 through 8 of Part III as appropriate.

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Instructions for Schedule SE
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 SE
 Schedule SE is used by self-employed persons and employees of electing churches or churches in the process of becoming a church. It figures your 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 in 1985, which 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 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, include earnings from a community income. All the income of the business is considered the income of the spouse who earned 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 Schedules C, Profit or (Loss) From Business or Profession, and Schedule SE (for nonfarm business) and Schedule F (for farm business) to the return of the 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. 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 property. 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 for self-employment tax purposes.

If a partner in a continuing partnership dies, the partnership's 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, 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

islands, 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-Employment Tax
United States Citizens 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 are included on Form 1040, line 33, and are subject to the self-employment tax. 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.

Regular Computation of Self-Employment Net Earnings From Income Not Included in Net Earnings From Self-Employment

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 lines 9 and 13.

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 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,

Other Income Included in Net Earnings From Self-Employment
 Report all other income from the rental arrangement, such as a lease, the rental participation by the landlord and, as landlord or manager, the material 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 space, such as rooms in hotels, boarding houses, tourist camps, or homes, when substantial services are provided.
 • Payments received for a fixed fee for plots, 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.
 • 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 30% or less. (Do not include amounts subject to the disposition of the property. See Form 4797, Disposition of Property.)

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 that requires extensive management activities over a long period of time.
 • Option and commodity dealers engaged in trading section 1256 contracts, see section 1402(b) to determine net earnings.
 • Line 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 unrecaptured partnerships 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 unrecaptured business expenses that you incurred in performing your services as an employee of the church (deducted from your itemized deduction) are allowed from your self-employment earnings in figuring your self-employment tax. For more information, see Publication 317.

Optional Method for Figuring Net Earnings From Farm Self-Employment

If your gross farm income for the year was less than \$2,400, you may report only one-third of your gross farm income as 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 may 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 partnership, your share of the partnership's gross income is your guaranteed payment, 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 partner in a partnership. The optional method requirement is that 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 partnership, your share of the partnership's gross income is your guaranteed payment, reduced by all guaranteed payments of the partnership. Limited partners should include only guaranteed payments.

You may use this optional method if you are regularly self-employed or regularly a partner in a partnership. The optional method requirement is that 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.

payments, your share of the partnership's gross income 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.

- 1. Enter line 9 from your records)
2. Enter line 12a from Schedule SE
3. Enter your Government wages from line 12b of Schedule SE
4. Subtract line 3 from line 2 (if zero or less, enter -0-)
5. Multiply the smaller of line 1 or line 2 by .0954
6. Multiply the smaller of line 1 or line 2 (if zero or less, enter -0-)
7. Add lines 5 and 6. Enter on line 14 of Schedule SE, and on Form 1040, line 51

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 \$4,800 in the first year, and the remaining 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.

Recapture. 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 the instructions for Form 4562, Depreciation and Amortization, and Publications 534, Depreciation, and 548, Recapture of Excess Depreciation, for details.

Reporting Information. Required for 1985. If you claimed 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 F

Use Schedule F to report farm income and expenses on Form 1040, line 13, or Form 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.

Do not report the following income on Schedule F:
- Rent you received that was based on farm production or participation 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.

Salaries, exchanges, or involuntary conversions (other than casualties or thefts) received in trade or business property. 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 select records your farm income differently. Under the cash method, you include all of your gross income, whether you get it 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, seedlings, bulbs, flowers, shrubs, and fruit. Animal specialty includes the raising of cats, bees, snakes, 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 wheat program in these commodities what requested for the 1984 crop year. Your return should be based on these commodities when you receive them in 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 choose to count the sale of livestock, the sale in the year of 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 or raised (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 a notice of allocation for a commodity, include the value of the property, as income. Include cash advances you received from a marketing cooperative. If you get per-unit retain, include 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 (split 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 Community 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 other 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 losses on Form 6781, Gains and Losses From Section 1256 Contracts and Straddles.

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, growing, maintaining, or developing growing hardwood trees, shrubs, or vines, 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, if you can show that you paid for 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 (or a permanent lease) on the following:

- 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 tax credit. However, you cannot expense 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

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 or personal) for the year 1985, you must have 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 statement received for 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.
- 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.

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 335, 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 for which you are not at risk in the 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 secure 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 a partner (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

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.

• nonrecourse loans or protected against loss by a guarantee, stop-loss agreement or similar arrangement, or

- loans from a person described in 3 above who is 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 the allowable loss and enter that amount on line 39. If the allowable 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 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 for 1985 on line 38. You must report your annual 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.

See instructions for Part I, lines 7, 8, 10, and 11.

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 335, 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 for which you are not at risk in the 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 secure 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 a partner (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

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.

1985 Tax Table

For persons with taxable income Your zero bracket amount has been built into the Tax Table.

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, find the column for the \$25,300.25-350 income line. Next, 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 will write on line 38 of their return.

If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
25,200	25,250	4,513	3,523	5,614	4,177	25,200	25,250	4,513	3,523	5,614	4,177
25,250	25,300	4,543	3,533	5,652	4,205	25,250	25,300	4,543	3,533	5,652	4,205
25,300	25,350	4,573	3,556	5,671	4,219	25,300	25,350	4,573	3,556	5,671	4,219
25,350	25,400	4,558	3,556	5,671	4,219						

1985 Tax Table—Continued

If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
5,000	5,050	314	163	401	284	8,000	8,050	745	519	858	680
5,050	5,100	320	169	408	294	8,050	8,100	754	526	866	687
5,100	5,150	328	174	415	305	8,100	8,150	761	533	874	694
5,150	5,200	335	180	422	312	8,150	8,200	769	540	882	701
5,200	5,250	342	185	429	318	8,200	8,250	776	547	890	708
5,250	5,300	349	191	436	324	8,250	8,300	784	554	898	715
5,300	5,350	356	196	443	330	8,300	8,350	791	561	906	722
5,350	5,400	363	202	450	336	8,350	8,400	799	568	915	729
5,400	5,450	370	207	457	342	8,400	8,450	806	575	924	736
5,450	5,500	377	213	464	348	8,450	8,500	813	582	932	743
5,500	5,550	384	218	471	354	8,500	8,550	821	589	940	750
5,550	5,600	391	224	478	360	8,550	8,600	829	596	948	757
5,600	5,650	398	229	485	366	8,600	8,650	836	603	956	764
5,650	5,700	405	235	492	372	8,650	8,700	844	610	964	771
5,700	5,750	412	240	499	378	8,700	8,750	851	617	972	778
5,750	5,800	419	246	506	384	8,750	8,800	859	624	980	785
5,800	5,850	426	252	513	390	8,800	8,850	866	631	988	792
5,850	5,900	433	258	520	396	8,850	8,900	874	638	996	799
5,900	5,950	440	264	527	402	8,900	8,950	882	645	1,004	806
5,950	6,000	447	270	534	408	8,950	9,000	890	652	1,012	813
6,000	6,050	454	276	541	414	9,000	9,050	898	659	1,020	820
6,050	6,100	461	282	548	420	9,050	9,100	906	666	1,028	827
6,100	6,150	468	288	555	426	9,100	9,150	914	673	1,036	834
6,150	6,200	475	294	562	432	9,150	9,200	922	680	1,044	841
6,200	6,250	482	300	570	438	9,200	9,250	930	687	1,052	848
6,250	6,300	489	306	578	444	9,250	9,300	938	694	1,060	855
6,300	6,350	496	312	586	450	9,300	9,350	946	701	1,068	862
6,350	6,400	503	318	594	456	9,350	9,400	954	708	1,076	869
6,400	6,450	510	324	602	462	9,400	9,450	962	715	1,084	876
6,450	6,500	517	330	610	468	9,450	9,500	970	722	1,092	883
6,500	6,550	524	336	618	474	9,500	9,550	978	729	1,100	890
6,550	6,600	531	342	626	480	9,550	9,600	986	736	1,108	897
6,600	6,650	538	348	634	486	9,600	9,650	994	743	1,116	904
6,650	6,700	545	354	642	492	9,650	9,700	1,002	750	1,124	911
6,700	6,750	552	360	650	498	9,700	9,750	1,010	757	1,132	918
6,750	6,800	559	366	658	505	9,750	9,800	1,018	764	1,140	925
6,800	6,850	566	372	666	512	9,800	9,850	1,026	771	1,148	932
6,850	6,900	574	378	674	519	9,850	9,900	1,034	778	1,156	939
6,900	6,950	581	384	682	526	9,900	9,950	1,042	785	1,164	946
6,950	7,000	589	390	690	533	9,950	10,000	1,050	792	1,172	953
7,000	7,050	596	396	698	540	10,000	10,050	1,058	799	1,180	960
7,050	7,100	603	402	706	547	10,050	10,100	1,066	806	1,188	967
7,100	7,150	611	408	714	554	10,100	10,150	1,074	813	1,196	974
7,150	7,200	619	414	722	561	10,150	10,200	1,082	820	1,204	981
7,200	7,250	626	420	730	568	10,200	10,250	1,090	827	1,212	988
7,250	7,300	634	426	738	575	10,250	10,300	1,098	834	1,220	995
7,300	7,350	641	432	746	582	10,300	10,350	1,106	841	1,228	1,002
7,350	7,400	649	438	754	589	10,350	10,400	1,114	848	1,236	1,009
7,400	7,450	656	444	762	596	10,400	10,450	1,122	855	1,244	1,016
7,450	7,500	664	450	770	603	10,450	10,500	1,130	862	1,252	1,023
7,500	7,550	671	456	778	610	10,500	10,550	1,138	869	1,260	1,030
7,550	7,600	679	462	786	617	10,550	10,600	1,146	876	1,268	1,037
7,600	7,650	686	468	794	624	10,600	10,650	1,154	883	1,276	1,044
7,650	7,700	694	474	802	631	10,650	10,700	1,162	890	1,284	1,051
7,700	7,750	701	480	810	638	10,700	10,750	1,170	897	1,292	1,058
7,750	7,800	709	486	818	645	10,750	10,800	1,178	904	1,300	1,065
7,800	7,850	716	492	826	652	10,800	10,850	1,186	911	1,308	1,072
7,850	7,900	724	498	834	659	10,850	10,900	1,194	918	1,316	1,079
7,900	7,950	731	505	842	666	10,900	10,950	1,202	925	1,324	1,086
7,950	8,000	739	512	850	673	10,950	11,000	1,210	932	1,332	1,093

* This column must also be used by a qualifying widow(er).

1985 Tax Table - Continued

Table with columns for taxable income (14,000 to 31,000) and marital status (Single, Married, Head of household). Rows show tax amounts for various income levels.

* This column must also be used by a qualifying widow(er).

1985 Tax Table - Continued

Table with columns for taxable income (14,000 to 31,000) and marital status (Single, Married, Head of household). Rows show tax amounts for various income levels.

* This column must also be used by a qualifying widow(er).

1985 Tax Table—Continued

Table with columns for taxable income (41,000 to 49,000) and marital status (Single, Married, Head of household). Rows list tax amounts for various income levels.

* This column must also be used by a qualifying widow(er).

1985 Tax Table—Continued

Table with columns for taxable income (32,000 to 40,000) and marital status (Single, Married, Head of household). Rows list tax amounts for various income levels.

* This column must also be used by a qualifying widow(er).

How To Use Tele-Tax

- 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 signaling) phone, follow the recorded instructions, or...
5. Push button (tone signaling) service is available 24 hours a day, 7 days a week...

Automated Refund Information

- 1. Have the money available since you will need to know the last thing the computer shows 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 signaling) service is available Monday through Friday from 6:30 A.M. to 1:00 P.M.
5. Rotary (dial) push button (Dulse dial) service is available Monday through Friday from 6:30 A.M. to 1:00 P.M.

Tele-Tax Topic Numbers and Subjects

Table with 2 columns: Topic No. and Subject. Topics include IRS procedures, tax assistance, tax information, and filing requirements.

Topic No. Subject

Table with 2 columns: Topic No. and Subject. Topics include business income, capital gains, deductions, and various tax forms.

Privacy Act and Paperwork Reduction Act Notice

6011 and their regulations. They say that you must file a return or statement with us for an audit or a refund. We will use the information you give us in these sections, Code section 6109 and its regulations, say that the information you give us, we will use to provide you with 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.

1985 Earned Income Credit 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 worksheet to— and find the amount of the earned income credit. Enter that amount on line 5 of the worksheet, whichever applies.

Large table with 5 columns: If line 3 or 4 of the worksheet is—, Your income, If line 3 or 4 of the worksheet is—, Your income, If line 3 or 4 of the worksheet is—, Your income. Rows represent different income levels and filing statuses.

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. 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 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 130 topics covering such areas as filing requirements, dependent exemptions, and tax credits. Tele-Tax is available on weekdays, 8:00 a.m. to 8:00 p.m. Eastern Standard Time (EST), and Monday through Friday during office hours. To use Tele-Tax, 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	FLORIDA Jacksonville, 354 1760	MAINE Call 1 800 424 1040	NEW HAMPSHIRE Call 1 800 424 1040
ALASKA Anchorage, 561 7484 Elsewhere in Alaska, call operator and ask for Zenith 3700	GEORGIA Atlanta, 522-0050	MARYLAND Baltimore, 962 2590 Montgomery County, 488 3100 Prince George's County, 488 3100	NEW JERSEY Newark, 622 0600
ARIZONA Phoenix, 257-1233	HAWAII Oahu, 546 8660 All other islands, 1 800 232 2511	MASSACHUSETTS Boston, 523 1040	NEW MEXICO Albuquerque, 252 0600
ARKANSAS Call 1 800 424 1040	IDAHO Call 1 800 424 1040	MICHIGAN Detroit, 237 0800	NEW YORK Brooklyn, 732 0100 Bronx, 596 3770 Buffalo, 855 3955 Mannhatn, 732-0100 Rochester, 596 3770 Saratoga Springs, 596 3770 Rockland County, 997 1510 Staten Island, 732-0100 Suffolk, 724-5000 Westchester County, 937-1310
CALIFORNIA Call 1 800 424 1040 Please call the telephone number shown in the white telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.	ILLINOIS Chicago, 435 1040	MINNESOTA Minneapolis, 291 1422 St. Paul, 291 1422	OHIO Cincinnati, 621 6281 Cleveland, 522 3000
COLORADO Denver, 825 7041	INDIANA Indianapolis, 269 5477	MISSISSIPPI Call 1 800 424 1040	OKLAHOMA Call 1 800 424 1040
CONNECTICUT Call 1 800 424 1040	IOWA Des Moines, 283 0923	MISSOURI St. Louis, 342 1040	OREGON Eugene, 495 8286 Portland, 422 3760 Salem, 581 8721
DELAWARE Wilmington, 573 6400	KANSAS Call 1 800 424 1040	MONTANA Call 1 800 424 1040	PENNSYLVANIA Philadelphia, 574 9900 Pittsburgh, 281 0112
DISTRICT OF COLUMBIA Call 488-3100	KENTUCKY Call 1 800 424 1040	NEBRASKA Omaha, 422 1500	PUERTO RICO San Juan Metro Area, 753 4040 Isla DDD, 753 4549
	LOUISIANA Call 1 800 424 1040	NEVADA Call 1 800 424 1040	RHODE ISLAND Providence, 452 4549 Isa DDD, 753 4549
			SOUTH CAROLINA Call 1 800 424 1040
			SOUTH DAKOTA Call 1 800 424 1040
			TENNESSEE Nashville, 259 4601
			TEXAS Austin, 472 1974 Corpus Christi, 868 9431 Dallas, 742 2440 Fort Worth, 263 9229 Houston, 965 0440 San Antonio, 229 1700

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	HAWAII Honolulu, 546 7300 All other islands, 1 800 232 2511	ILLINOIS Chicago, 435 1040	INDIANA Indianapolis, 259 5477
ARIZONA Phoenix, 257 9722 Tucson, 882-0730	CALIFORNIA Please call the telephone number shown in the white telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.	INDIANA Chicago, 435 1040	IOWA Des Moines, 283 0523 Attn: 331 6023
	COLORADO Denver, 825 7041		MICHIGAN Detroit, 237 0794
	GEORGIA Atlanta, 331 6023		

How To Get Forms

Generally, we mail forms and schedules directly to you based on what forms 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-EZ, 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 Exemptions
- 501 Medical and Dental Expenses
- 502 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.

1985 Form 1040A

1985 Form 1040A

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

16b Write your noncash contributions. If over \$500, you must attach Form 8283. 16b

16c Add lines 16a and 16b. Write the total. 16c

16d Divide the amount on line 16c by 2 as written. Write 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

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. 21a

21b 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

24b Earned income credit. From the worksheet on page 27 of the instructions. See page 26 of the instructions. 24b

Step 8
Figure your refund or amount you owe

25 Add lines 24a and 24b. Write the total. These are your total payments. 25

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 _____

Spouse's signature (if joint return, both must sign) _____ Date _____ Spouse's occupation _____

Preparer's signature _____ Date _____ Preparer's social security no. _____

Firm's name (or yours, if self-employed) _____ Employer identification no. _____

Address and ZIP code _____ Check if self-employed

Department of the Treasury - Internal Revenue Service

Form 1040A **US Individual Income Tax Return** (01) **1985** OMB No. 1545-0045

Step 1
Name and address

Use the IRS mailing label. If you don't have one, print or type:

Your first name and initial of last name, also give spouse's name and initial _____ Last name _____

Your social security no. _____

Spouse's social security no. _____

Present home address (number and street) _____

City, town or post office, state, and ZIP code _____

Step 2
Check your filing status
 (Check only one)

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

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

5b Spouse 65 or over Blind

5c First names of your dependent children who lived with you _____

5d First names of your dependent children who did not live with you (see page 11). (If pre-1985 agreement, check here)

5e 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 children listed on 5a, 5b, 5c _____

Write number of children listed on 5d _____

Write number of dependents listed on 5e _____

Step 4
Figure your total income

6 Total number of exemptions claimed. (Also complete line 18.)

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

8a Dividends. (If the total is over \$400, also attach Schedule 1, Part IV.) 8a

8b Exclusion. (see page 16.) 8b

8c 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

9b Taxable amount, if any, from the worksheet on page 17 of the instructions. 9b

Step 5
Figure your adjusted gross income

10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income. 10

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

Attach Copy B of Form W-2 here

Attach check or money order here

For Privacy Act and Paperwork Reduction Act Notice, see page 41.

Form 1040A (1985)

1985

Instructions for Form 1040EZ

You can use this form if:

- You 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 had only certain cash charitable contributions. See instructions for line 4, below.
You deduct 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 a W-2 from your employer, or if you are a contractor, contact your local IRS office. Attach the first copy of 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 to 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 non-cash 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 \$19,600, 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.

Department of the Treasury Internal Revenue Service
Income Tax Return for 1985
Single filers with no dependents
Use the IRS mailing label. If you don't have one, please print:
Name & address

Please print your numbers like this:

1234567890
Your social security number

Print your name above first, initial last
Present home address, number and street
City, town or post office, state, and ZIP code

Yes No
Dollars Cents

Presidential Election Campaign Fund

Do you want \$1 of your tax to go to this fund?

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).)
2 Interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ.
3 Add line 1 and line 2. This is your adjusted gross income.
4 Allowable part of your cash charitable contributions. See instructions for line 4 on back of this form.
5 Subtract line 4 from line 3.
6 Amount of your personal exemption.
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.
8 Enter your Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s).
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.
10 If line 8 is larger than line 9, subtract line 9 from line 8. Enter the amount of your refund.
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."

For IRS Use Only—Please do not write in boxes below.

02345

1 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

Refund or amount you owe

Attach tax payment here

Sign your return

SCHEDULES A&B (Form 1040)
 Department of the Treasury
 Instructions for Schedule A and B (Form 1040)
 Name(s) as shown on Form 1040
 OMB No. 1545-0074
1985
 Your social security number

Schedule B—Interest and Dividend Income 08
 OMB No. 1545-0074
 Page 2
 Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)
 Your social security number

Schedule A—Itemized Deductions
 (Schedule B is on back)
 Attach to Form 1040. See Instructions for Schedules A and B (Form 1040).

1 Prescription medicines and drugs, and insulin	1
2 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-	5
6 State and local income taxes	6
7 Real estate taxes	7
8 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	10
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	14
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	18
19 Total casualty or theft losses (You must attach Form 4684 or similar statement)	19
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	23
24 Add the amounts on lines 5, 10, 14, 18, 19, and 23. Write your answer here	24
25 If you checked Form 1040	25
{ Filing Status box 2 or 5, write \$3,540	}
{ Filing Status box 6 or 7, write \$2,390	
{ Filing Status box 3, write \$1,770	}
{ Filing Status box 4, write \$1,770	
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

Part I Interest Income
 (See instructions on pages 8 and 22)
 Also complete Part III

1	Interest income from seller-financed mortgages (See Instructions and show name of payer)	Amount
2	Other interest income (list name of payer)	
3	Add the amounts on lines 1 and 2. Write the total here and on Form 1040, line 8	

Part II Dividend Income
 (See instructions on pages 8 and 22)
 Also complete Part III

4	Dividend income (list name of payer—include on line 4 capital gain distributions, nontaxable distributions, etc.)	Amount
5	Add the amounts on line 4. Write the total here	
6	Capital gain distributions. Enter here and on line 15, Schedule D	
7	Nontaxable distributions (See Schedule D instructions for adjustment to basis)	
8	Exclusion of qualified reinvested dividends from a public utility (See page 23 of Instructions)	
9	Add the amounts on lines 6, 7, and 8. Write the total here	
10	Subtract line 9 from line 5. Write the result here and on Form 1040, line 9a	

Part III Foreign Accounts and Foreign Trusts
 (See instructions on page 23)

11	All 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)	Yes	No
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 SE
(Form 1040)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-0074
1985
18

Computation of Social Security Self-Employment Tax
▶ See instructions for Schedule SE (Form 1040).
▶ Attach to Form 1040.

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 33, and farm partnerships, Schedule K-1 (Form 1065), line 13a

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)

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.

1	
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 (%) of your gross nonfarm income (Schedule C (Form 1040), line 5)

See instructions for other limitations.

3	Maximum income for optional methods	
4	Farm Optional Method—If you meet test A or B above, enter the smaller of two thirds (%) of gross farm income from Schedule F (Form 1040), line 12, and farm partnerships, Schedule K-1 (Form 1065), line 13b, or \$1,600	\$1,600.00
5	Subtract line 4 from line 3	
6	Nonfarm Optional Method—If you meet test C above, enter the smallest of two thirds (%) 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	

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

8 Enter the amount from Part I, line 2, or if you elected the nonfarm optional method, Part II, line 6

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.)

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 only subject to the 1.35% hospital insurance benefits tax (Medicare) and not include those wages on this line (see instructions)

b Unreported tips subject to social security tax from Form 4137, line 9, or railroad retirement tax (Tier 1)

c Add lines 11a and 11b

12 a Subtract line 11c from line 10

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

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

14 Self-employment tax. Enter this amount on Form 1040, line 51

For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE C
(Form 1040)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-0074
1985
09

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).

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) ▶ _____

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?

Yes	No

Part I Income

1 a Gross receipts or sales

b Less: Returns and allowances

c Subtract line 1b from line 1a and enter the balance here

2 Cost of goods sold and/or operations (from Part III, line 8)

3 Subtract line 2 from line 1c and enter the **gross profit** here

4 a Windfall Profit Tax Credit or Refund received in 1985 (see instructions)

b Other income

5 Add lines 3, 4a, and 4b. This is the **gross income**

Part II Deductions

6 Advertising

7 Bad debts from sales or services (Cash method taxpayers, see instructions)

8 Bank service charges

9 Car and truck expenses

10 Commissions

11 Depreciation

12 Depreciation and section 179 deduction from Form 4562 (not included in Part III below)

13 Dues and publications

14 Employee benefit programs

15 Freight (not included in Part III below)

16 Insurance

17 Laundry and cleaning

18 Legal and professional services

19 Mortgage interest paid to financial institutions (see instructions)

20 Office expense

21 Other interest

22 Pension and profit sharing plans

23 Rent on business property

24 Repairs

25 Supplies (not included in Part III below)

26 Taxes (Do not include Windfall Profit Tax here. See line 30)

27 Travel and entertainment

28 Utilities and telephone

29 a Wages

b Jobs credit

c Subtract line 29b from 29a

30 Windfall Profit Tax withheld in 1985

31 Other expenses (Specify)

a _____

b _____

c _____

d _____

e _____

f _____

g _____

h _____

32 Add amounts in columns for lines 6 through 31g. These are the **total deductions**

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 to line 34.

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 1988. 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)

2 Purchases less cost of items withdrawn for personal use

3 Cost of labor (do not include salary paid to yourself)

4 Materials and supplies

5 Other costs

6 Add lines 1 through 5

7 Less: Inventory at end of year

8 **Cost of goods sold and/or operations**. Subtract line 7 from line 6. Enter here and in Part I, line 2, above

For Paperwork Reduction Act Notice, see Form 1040 instructions.

1	
2	
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Schedule C (Form 1040) 1985

SCHEDULE D (Form 1040)
Department of the Treasury
Internal Revenue Service

OMB No. 1545-0074
1985
12

12
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.
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 III Short-term Capital Gains and Losses-Assets Held Six Months or Less (one year or less if acquired before 6/23/84)

Table with columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis, (f) Gross sales price less (d), (g) Gain or loss, (h) Short-term gain or loss, (i) Net short-term gain or loss.

Part III Long-term Capital Gains and Losses-Assets Held More Than Six Months (more than one year if acquired before 6/23/84)

Table with columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis, (f) Gross sales price less (d), (g) Gain or loss, (h) Long-term gain or loss, (i) Net long-term gain or loss.

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.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Part IV Summary of Parts II and III

Summary table with rows 20-25. Row 20: Combine lines 8 and 19, and enter the net gain or (loss) here. Row 21: If line 20 shows a gain, enter the smaller of line 19 or line 20. Row 22: Enter 60% of line 21. Row 23: Subtract line 22 from line 20. Row 24: If line 20 shows a loss, enter one of the following amounts. Row 25: Enter here and as a loss on Form 1040, line 13, the smallest of:

Part V Computation of Post-1969 Capital Loss Carryovers from 1985 to 1986

Table with rows 26-36. Row 26: Enter loss shown on line 8, if none, enter zero and skip lines 27 through 30. Row 27: Enter gain shown on line 19. Row 28: Subtract line 27 from line 26. Row 29: Enter smaller of line 25 or line 28. Row 30: Subtract line 29 from line 28. Row 31: Subtract line 29 from line 25. Row 32: Enter loss from line 19, if none, enter zero and skip lines 33 through 36. Row 33: Enter gain shown on line 8. Row 34: Subtract line 33 from line 32. Row 35: Multiply amount on line 31 by 2. Row 36: Subtract line 35 from line 34.

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

Reconciliation of Forms 1099-B With Tax Return (Complete this part if you received one or more Form(s) 1099-B or equivalent broker's substitute statement(s) reporting sales of stock, bonds, etc., or bartering income.)

Table with rows 37-41. Row 37: Total sales of stock, bonds, etc., reported for 1985 by your broker to you. Row 38: Proceeds from sale or exchange of capital assets reported on Schedule D. Row 39: Add lines 37 and 38. Row 40: Part of line 37 not reported on Schedule D. Row 41: Subtract line 40 from line 39.

SECTION 8.—Reconciliation of Bartering Income

Indicate below, the amount of bartering income reported on each form or schedule.

Table with rows 42-48. Row 42: Form 1040, line 22. Row 43: Schedule C (Form 1040). Row 44: Schedule D (Form 1040). Row 45: Schedule E (Form 1040). Row 46: Schedule F (Form 1040). Row 47: Other (identify if not taxable). Row 48: Total (add lines 42 through 47).

Note: The amount on line 48 should be the same as the total bartering on all Forms 1099-B or equivalent statements received.

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.

Table with 6 columns: (a) Name, (b) EIN or other identifying code, (c) Type of partnership, (d) Employer identification number, (e) Net loss, (f) Net income. Includes instructions for S Corporations and Partnerships and S Corporations.

Part III Windfall Profit Tax Summary

Table with 5 columns: (a) Name, (b), (c), (d) Employer identification number, (e) Net loss, (f) Net income. Includes instructions for Windfall Profit Tax Summary.

Part IV Summary

Summary table with 6 rows (A-C) and 6 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed or allowable in prior years, (e) Depreciation method, (f) Percentage for this year.

Part I Rental and Royalty Income or Loss
1 In the space provided below, show the kind and location of each rental property.

Table for Rental and Royalty Income with columns A, B, C, and Totals. Rows include: 3 a Rents received, b Royalties received; Rental and Royalty Expenses (4-17); 18 Total expenses other than depreciation and depletion; 19 Depreciation expense; 20 Total; 21 Income or (loss) from rental or royalty properties; 22 Add properties with profits; 23 Add properties with losses; 24 Combine amounts; 25 Net farm rental profit or (loss); 26 Total rental or royalty income or (loss).

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

SCHEDULE F
(Form 1040)
 Department of the Treasury
 Internal Revenue Service
 Name of proprietors: _____
 OMB No. 1545-0074
1985
 Social security number (SSN) _____ 14

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 product for the current tax year. **1** **2** **3** **4** **5a** **5b** **6** **7a** **7b** **8** **9** **10** **11** **12**

If you disposed of commodities received under the payments in kind (PIK) program, check the boxes that apply:
 Sold and reported in income
 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	Total distributions received from cooperatives (from Form 1099-PATR)	5a
		5b
6	Less: Nonincome items	6
7	Net distributions. Subtract line 5b from line 5a	7a
		7b
8	Agricultural program payments	8
	a Cash	9
	b Materials and services	10
9	Commodity credit loans under election (or forfeited)	11
10	Crop insurance proceeds	12
11	Machine work	
12	Other income, including Federal and state gasoline tax credit or refund (see instructions)	
13	Other income. Add amounts on lines 3, 4, 6, and 7a through 11. If accrual method taxpayer, enter the amount from Part III, line 52	

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
18	Feed purchased	31	Seeds, plants purchased
19	Fertilizers and lime	32	Storage, warehousing
20	Freight, trucking	33	Supplies purchased
21	Gasoline, fuel, oil	34	Taxes
22	Insurance	35	Utilities
23	Labor hired	36	Veterinary fees, medicine
	a Labor hired	37	Other expenses (specify)
	b Jobs credit		a
	c Balance (subtract line 23b from line 23a)		b
24	Land clearing (see instructions)		c
25	Machine hire		d
			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 at risk in this farm (see instructions)?"
 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.
 Yes No

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	42a
	a Cash	42b
43	Materials and services	43
44	Commodity credit loans under election (or forfeited)	44
45	Machine work	45
46	Other income, including Federal and state gasoline tax credit or refund (see instructions)	46
47	Total. Add amounts on lines 41 through 45	
48	Inventories of livestock, produce, grains, and other products at beginning of year	47
49	Cost of livestock, produce, grains, and other products purchased during year	48
50	Add lines 47 and 48	49
51	Inventories of livestock, produce, grains, and other products at end of year	50
52	Cost of livestock, produce, grains, and other products sold. Subtract line 50 from line 49	51
53	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

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

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.

Schedule W (Form 1040)
Department of the Treasury
Internal Revenue Service

Deduction for a Married Couple When Both Work
▶ For Paperwork Reduction Act Notice, see Form 1040 Instructions. Attach to Form 1040.

OMB No. 1545-0074
1985
Your social security number

Schedule G (Form 1040)
Department of the Treasury
Internal Revenue Service

Income Averaging
▶ See instructions on back. Attach to Form 1040.

OMB No. 1545-0074
1985
Your social security number

Step 1 Figure your earned income

1 Wages, salaries, tips, etc. from Form 1040, line 7 (Do not include nondisability pensions or annuities)

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)

3 Add lines 1 and 2. This is your total earned income

(a) You	(b) Your spouse
1	1
2	2
3	3

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.

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.

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.

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)

5 Add lines 1 through 4

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)

5 Subtract line 4 from line 3. This is your qualified earned income. If the amount in column (a) or (b) is zero (-) or less, stop here. You may not take this deduction.

Step 2 Figure your averageable income

6 Divide the amount on line 5 by three (3)

7 Multiply the amount on line 6 by 140% (1.4)

8 Fill in your taxable income for 1985 from Form 1040, line 37

9 If you received a premature or excessive distribution subject to a penalty under section 72, see instructions

10 Subtract line 9 from line 8

11 If you live in a community property state and are filing a separate return, see instructions

12 Subtract line 11 from line 10. If less than zero, enter zero

13 Write in the amount from line 7 above

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.

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.

7 Percentage used to figure the deduction (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.

Step 3 Figure your tax

15 Multiply the amount on line 14 by 25% (.25)

16 Write in the amount from line 7 above

17 Add lines 15 and 16

18 Write in the amount from line 11 above

19 Add lines 17 and 18

20 Tax on amount on line 19 (from Tax Rate Schedule X, Y, or Z)

21 Tax on amount on line 17 (from Tax Rate Schedule X, Y, or Z)

22 Tax on amount on line 16 (from Tax Rate Schedule X, Y, or Z)

23 Subtract line 22 from line 21

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.

25 Tax on amount on line 8 (from Tax Rate Schedule X, Y, or Z)

26 Tax on amount on line 10 (from Tax Rate Schedule X, Y, or Z)

27 Subtract line 26 from line 25

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.

Instructions

Complete this schedule and attach it to your Form 1040 if you take the deduction for a married couple when 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 (lines 1, 2, and 3):

Step 1 (lines 1, 2, and 3): Figure earned income separately for yourself and your spouse by subtracting certain adjustments from earned income.

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 figured on your spouse's income. Therefore, the deduction is \$1,600 (\$16,000 x .10).

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 you 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 (from line 25). Your spouse earned \$17,000 and had an IRA deduction of \$1,000 (from 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).

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule G (Form 1040), 1985

Form 4562 (1985)

OMB No. 1545-0172

1985

67

Department of the Treasury Internal Revenue Service (9)

Identifying number

Depreciation and Amortization

See separate instructions. Attach this form to your return.

Name(s) as shown on return 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)

Table with 6 columns: (a) Class of property, (b) Cost, (c) Expense deduction, (d) Date placed in service, (e) Business percentage, (f) Method of figuring depreciation.

Section B.—Depreciation of Recovery Property

Table with 6 columns: (a) Class of property, (b) Date placed in service, (c) Cost or other basis, (d) Recovery period, (e) Method of figuring depreciation, (f) Deduction.

Section C.—Depreciation of Nonrecovery Property

Table with 6 columns: (a) Class of property, (b) Date acquired, (c) Cost or other basis, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

Section D.—Summary

Table with 6 columns: (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.

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)

Table with 9 columns: (a) Description (list vehicles first), (b) Date placed in service, (c) Business percentage, (d) Cost or other basis, (e) Recovery period, (f) Method of figuring depreciation, (g) Deduction, (h) Section 179 expense.

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

Table with 12 rows of questions and Yes/No columns. Questions include: Do you have evidence to support the business use percentage claimed? 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?

Section C.—Information Regarding Use of Vehicles

Table with 12 rows of questions and Yes/No columns. Questions include: Total miles driven during the year? Total business miles driven during the year? Total commuting miles driven during the year? Total other personal (non-commuting) miles driven?

Part I Gains and Losses From Sales or Exchanges of Assets Used in a Trade or Business and Involuntary Conversions From Other Than Casualty and Theft (And Computation of Recapture Amounts Under Sections 179 and 280F)

OMB No. 1545-0047 1985 27

Part II 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.

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Loss, (h) Gain.

Part III Ordinary Gains and Losses

Table with 7 columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Depreciation allowed, (f) Cost or other basis, (g) Loss, (h) Gain.

For Paperwork Reduction Act Notice, see page 1 of separate instructions. Form 4797 (1985)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255, 1256, 1257, 1258, 1259, 1260, 1261, 1262, 1263, 1264, 1265, 1266, 1267, 1268, 1269, 1270, 1271, 1272, 1273, 1274, 1275, 1276, 1277, 1278, 1279, 1280, 1281, 1282, 1283, 1284, 1285, 1286, 1287, 1288, 1289, 1290, 1291, 1292, 1293, 1294, 1295, 1296, 1297, 1298, 1299, 1300

Table with 7 columns: (a) Description of section, (b) Date acquired, (c) Date sold, (d) Property A, (e) Property B, (f) Property C, (g) Property D.

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 to 50% or Less (See instructions for Part V)

Table with 3 columns: (a) Section 179, (b) Section 280F, (c) Section 280F.

OMB No. 1545-0277

1985

32

6251 Alternative Minimum Tax Computation

Department of the Treasury Internal Revenue Service

Name(s) as shown on tax return

Identifying number

Form with numbered lines 1-12 and sub-rows (a-k) for tax computation. Includes instructions for each line and sub-row.

Instructions (Section References are to the Internal Revenue Code) Paperwork Reduction Act Notice... enter into the computation of tax preference... (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.

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