



# INDIVIDUAL INCOME TAX RETURNS 1990

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▲ EXEMPTIONS \$ STANDARD DEDUCTIONS

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# Individual Income Tax Returns 1990

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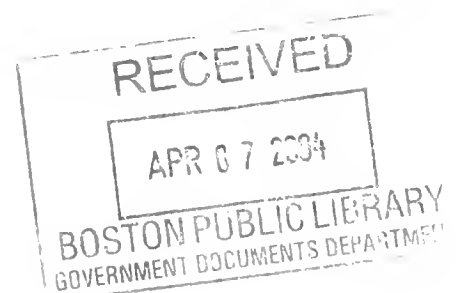
This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and taxpayments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis.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

The Statistics of Income Division Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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# Section 1

# Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 1990. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of approximately 114 million Forms 1040 (including returns filed electronically), 1040A, and 1040EZ filed for Tax Year 1990.

Table A on the following page presents selected income and tax items for Tax Years 1980, 1985, 1988, 1989, and 1990, and provides the percentage change for each item between 1989 and 1990. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data.

For Tax Year 1990, the number of individual tax returns filed increased 1.6 million, or 1.4 percent. Adjusted gross income (AGI) grew \$149.1 billion, or 4.6 percent for 1990, a slight drop-off from the 5.6 percent growth recorded for 1989. Four components of AGI showed sizable changes for 1990: net capital gain less loss dropped 22.3 percent, taxable distributions from Individual Re-

tirement Arrangements increased 26.5 percent, unemployment compensation climbed 27.8 percent, and total adjustments rose 38.3 percent (see Section 1, *Changes in Law*). Total income tax, defined as the sum of income tax after credits and the alternative minimum tax, grew 3.3 percent to \$447.1 billion.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1990, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

## Requirements for Filing

The Internal Revenue Code of 1986, as amended, provides the legal basis for the tax activity detailed in this volume. The filing requirements

## Individual Returns 1990

Table A.—Selected Income and Tax Items for Selected Years, 1980—1990

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

Item	1980	1985	1988	1989	1990	Percent change, 1989 to 1990
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	93,902,469	101,660,287	109,708,280	112,136,673	113,717,138	1.4
Form 1040 returns	57,122,692	67,006,426	71,369,242	71,663,466	69,270,236	-3.2
Form 1040A returns	36,779,877	18,124,702	19,066,166	20,478,063	26,917,288	26.6
Form 1040EZ returns	NA	16,529,160	19,282,873	20,094,164	18,529,614	-7.8
Total income, amount	1,642,346,668	2,401,033,782	3,111,221,871	3,280,931,126	3,439,401,679	4.8
Adjusted gross income, less deficit	1,613,731,497	2,306,951,483	3,083,019,783	3,266,368,166	3,406,427,348	4.6
Salaries and wages:						
Number of returns	83,802,109	87,198,001	93,267,370	96,487,922	96,729,912	1.3
Amount	1,349,842,802	1,928,200,978	2,337,984,129	2,449,630,663	2,699,401,271	6.1
Taxable interest received:						
Number of returns	49,019,676	64,626,434	69,421,338	69,881,648	70,369,662	0.7
Amount	102,009,444	182,109,194	186,981,636	220,016,823	227,083,888	3.2
Dividends in adjusted gross income:						
Number of returns	10,738,982	16,627,679	22,903,166	23,079,692	22,904,441	-0.8
Amount	38,761,263	66,046,361	77,329,607	81,309,036	80,168,636	-1.4
Business or profession net income less loss:						
Number of returns	8,881,119	11,900,341	13,671,440	14,160,696	14,637,691	3.4
Amount	66,129,164	78,772,677	126,323,260	132,737,680	141,430,193	6.6
Net capital gain less loss in adjusted gross income <sup>1</sup> :						
Number of returns	8,929,474	12,679,494	14,309,236	16,069,662	12,121,626	-19.6
Amount	29,669,600	68,277,779	163,768,209	146,630,930	113,169,106	-22.3
Pensions and annuities in adjusted gross income:						
Number of returns	7,373,704	13,133,296	16,481,248	16,816,830	17,014,091	1.2
Amount	43,339,736	96,096,003	138,786,886	147,368,442	169,294,448	8.1
Rent and royalty net income less loss in adjusted gross income:						
Number of returns	8,208,132	9,644,496	9,986,868	9,747,264	10,268,013	6.2
Amount	4,106,381	-12,963,726	-1,278,809	-1,438,266	3,764,049	NA
Partnership and S Corporation net income less loss:						
Number of returns	U	6,487,671	6,899,223	6,928,288	6,977,468	0.8
Amount	10,089,346	-2,626,691	67,080,226	63,092,066	67,022,231	6.2
Farm net income less loss:						
Number of returns	2,608,430	2,620,861	2,367,627	2,369,718	2,321,164	-1.6
Amount	-1,792,466	-12,006,483	-1,176,637	-213,939	-433,762	NA
Total statutory adjustments:						
Number of returns	13,148,919	37,763,418	10,747,370	9,926,729	16,648,032	67.7
Amount	28,614,061	95,082,299	28,201,888	24,672,969	33,974,231	38.3
Individual Retirement Arrangement payments:						
Number of returns	2,664,421	16,206,846	6,361,421	6,824,914	6,223,737	-10.3
Amount	3,430,894	38,211,674	11,881,764	10,828,694	9,868,219	-9.0
Self-employed (Keogh) retirement plan:						
Number of returns	668,936	676,822	814,686	822,363	824,327	0.2
Amount	2,007,666	6,181,993	6,626,908	6,326,166	6,777,646	7.1
Number of exemptions	227,925,098	244,180,202	221,884,006	223,766,262	227,649,246	1.7
Total deductions:						
Number of returns	88,491,261	96,848,626	108,819,936	111,311,212	112,796,712	1.3
Amount	346,000,166	664,733,623 <sup>2</sup>	696,964,066 <sup>3</sup>	740,409,033 <sup>3</sup>	789,941,676	6.7
Total itemized deductions:						
Number of returns	29,960,282	39,848,184	31,902,986	31,972,317	32,174,938	0.6
Amount	218,028,139	406,023,626	396,216,466	430,977,999	468,486,066	6.4
Medical and dental expense	14,972,082	22,926,214	17,993,829	20,920,881	21,466,687	2.6
Taxes paid	69,404,276	128,084,618	120,628,182	131,299,662	140,011,461	6.6
Interest paid	91,187,006	180,094,678	179,737,720	193,186,034	208,364,360	7.9
Contributions	26,809,608	47,962,848	60,949,273	66,469,206	67,242,767	3.2
Taxable income:						
Number of returns	88,104,696	96,124,046	90,281,729	92,313,789	93,148,332	0.9
Amount	1,279,985,360	1,820,740,833	2,069,966,980	2,173,346,881	2,263,661,230	4.2
Income tax before credits						
Number of returns	76,136,819	86,994,216	90,218,979	92,246,066	93,089,368	0.9
Amount	266,294,316	332,165,333	418,889,166	438,240,138	463,127,679	3.4
Total tax credits	7,215,839	10,248,044	7,047,140	6,131,134	6,831,187	11.4
Child care credit	968,439	3,127,702	3,812,849	2,439,471	2,649,004	4.6
Credit for the elderly or disabled	134,993	108,642	68,904	64,490	61,898	-4.0
Foreign tax credit	1,341,676	782,661	1,087,203	1,311,742	1,682,307	28.3
Income tax after credits	249,078,476	321,917,269	411,842,026	432,109,004	446,296,392	3.3
Total income tax:						
Number of returns	73,906,244	82,846,420	87,136,332	89,178,366	89,862,434	0.8
Amount	260,341,440	326,710,264	412,869,909	432,939,998	447,126,703	3.3

NA Not applicable

U Unavailable

<sup>1</sup> Includes capital gain distributions<sup>2</sup> Includes total itemized deductions, charitable contributions for non-itemizers, and zero bracket amount on non-itemized deductions.<sup>3</sup> Includes total itemized deductions, and basic and additional standard deductions (zero bracket amount in lieu of standard deduction for prior year returns).



**Figure 1.—General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$5,300 \$6,100
	Head of household	under 65 65 or older	\$6,800 \$7,600
Married with a child and living apart from spouse during the last 6 months of 1990	Head of household	under 65 65 or older	\$6,800 \$7,600
Married and living with spouse at the end of 1990 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$9,550 \$10,200 \$10,850
	Married, separate return	any age	\$2,050
Married and not living with spouse at end of 1990 (or on the date spouse died)	Married, joint or separate return	any age	\$2,050
Widowed before 1990 and not remarried in 1990	Single	under 65 65 or older	\$5,300 \$6,100
	Head of household	under 65 65 or older	\$6,800 \$7,600
	Qualifying widow(er) with dependent child	under 65 65 or older	\$7,500 \$8,150

for Tax Year 1990 were generally based on gross income, filing status, marital status, age, and to a lesser extent on dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1990 if he or she:

1. was liable for any of the following taxes:
  - social security tax on unreported tip income;
  - uncollected social security tax or railroad retirement tax on reported tip income;
  - alternative minimum tax;
  - tax on an individual retirement arrangement (IRA) or qualified retirement plan;

- tax from the recapture of investment credit or low-income housing credit;
2. received any advance earned income credit (AEIC) payments;
  3. had net earnings from self-employment of at least \$400; and
  4. had wages of \$100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

## Changes in Law

All major changes in effect for Tax Year 1990 which influenced the Statistics of Income data are listed below in alphabetical order. Section 4, *Expla-*

### Figure 2.—Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the filer as a dependent, and any of the four following conditions apply, he or she must file a return.		In this figure, <b>unearned income</b> includes taxable interest and dividends. <b>Earned income</b> includes wages, tips, and taxable scholarships and fellowships.
<b>1. Single dependents under 65</b> Must file a return if—		<b>3. Married dependents under 65</b> Must file a return if— <ul style="list-style-type: none"> <li>• Earned income was more than \$2,725, or</li> <li>• They had any unearned income and gross income was more than \$500, or</li> <li>• Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions</li> </ul>
<b>Unearned income was:</b>	<b>and the total of that income plus earned income was:</b>	
\$1 or more	more than \$500	<b>4. Married dependents 65 or older or blind</b> Must file a return if— <ul style="list-style-type: none"> <li>• Earned income was more than \$3,375, or</li> <li>• Unearned income was more than \$1,150 (\$1,800 if 65 or older <b>and</b> blind), or</li> <li>• Gross income was more than the total of earned income (up to \$2,725) or \$500, whichever is greater, plus \$650 (\$1,300 if 65 or older <b>and</b> blind)</li> <li>• Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.</li> </ul>
\$0	more than \$3,250	
<b>2. Single dependents 65 or older or blind</b> Must file a return if— <ul style="list-style-type: none"> <li>• Earned income was more than \$4,050, or</li> <li>• Unearned income was more than \$1,300 (\$2,100 if 65 or older <b>and</b> blind), or</li> <li>• Gross income was more than the total of earned income (up to \$3,250) or \$500, whichever is larger, plus \$800 (\$1,600 if 65 or older <b>and</b> blind).</li> </ul>		

*nation of Terms*, provides more detailed explanations and definitions of the terms used in this report.

#### Deduction for One-Half of Self-Employment Tax

Beginning in 1990, if an individual had income from self-employment and he or she owed self-employment tax, the taxpayer was allowed to deduct one-half of that tax. The deduction was entered on Form 1040, line 25 as an adjustment to total income.

#### Earned Income Credit

The earned income credit was increased to a maximum \$953 for 1990. Some credit was available to qualified individuals whose earned income and AGI were each less than \$20,264. For 1989, the

maximum credit was \$910, and it phased out entirely if income or earnings exceeded \$19,340.

#### Exemptions

The amount of each individual personal exemption increased to \$2,050 for 1990 from \$2,000 for 1989. The deduction for exemptions phased out for taxpayers with taxable income above certain limits. The limits, which varied according to marital status, were adjusted for inflation for Tax Year 1990.

#### Exclusion of Interest from Series EE U.S. Savings Bonds

If a taxpayer cashed series EE U.S. savings bonds in 1990 that were issued after 1989, he or she may have been able to exclude from income part or all of the interest paid on those bonds. The follow-

ing requirements must have been satisfied to exclude any part of the interest:

1. the bonds were issued in the name of the taxpayer (or, if married, in the names of the taxpayer and spouse), and he or she was age 24 or older before the bonds were issued;
2. the taxpayer paid qualified higher education expenses during 1990 for him- or herself, a spouse, or a dependent; and
3. the taxpayer's filing status was single, married filing a joint return, head of household, or qualifying widow(er) with dependent child.

### Interest Paid Deduction

For 1990, the deductible portion of personal interest was limited to 10 percent of expenditures for personal interest. These expenditures included interest on credit cards, car loans, or personal loans. For 1989, 20 percent of personal interest was deductible.

### Passive Losses

Under the Tax Reform Act of 1986, some of the "passive losses" (i.e., those generated by any trade, business, or rental activity in which the taxpayer did not materially participate) entered into before October 23, 1986 were allowed to offset "nonpassive income." For Tax Year 1990, 10 percent of such losses were allowed to offset nonpassive income; for 1989, 20 percent of passive losses were allowed to offset nonpassive income. The disallowed passive losses for 1990, in many cases, could be carried forward to offset future passive income.

### Standard Deduction

As an adjustment for inflation, the standard deduction was increased for Tax Year 1990. The standard deduction rose from \$3,100 to \$3,250 for single taxpayers, from \$5,200 to \$5,450 for those filing joint returns, from \$2,600 to \$2,725 for married filing separately, and from \$4,550 to \$4,750 for heads of households.

## The 1979 Income Concept A Retrospective Income Definition

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

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns; by using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years [1].

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line

depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid,

### Figure 3.—Calculation of the 1979 Income Concept for 1990

#### 1979 Total Income Concept =

Salaries and wages<sup>1</sup>

#### plus (+):

- interest<sup>1</sup>
- Dividends (without any exclusion)<sup>1</sup>
- Alimony received<sup>1</sup>
- Capital gains (without any exclusion) reported on Schedule D and allowable losses<sup>1</sup>
- Capital gains and losses not reported on Schedule D (without any exclusion)<sup>1</sup>
- Other gains or losses (Form 4797)<sup>1</sup>
- Net business income or loss<sup>1</sup>
- Net farm income or loss<sup>1</sup>
- Net rent income or loss<sup>1</sup>
- Net royalty income or loss<sup>1</sup>
- Net partnership income or loss<sup>1</sup>
- Net Subchapter S Corporation income or loss<sup>1</sup>
- Net farm rental income or loss
- Net estate and trust income or loss<sup>1</sup>
- Unemployment compensation
- Depreciation in excess of straight-line depreciation<sup>2</sup>
- Total pension income reported<sup>2</sup>
- Other net income<sup>1</sup>

#### minus (—):

- Disallowed passive losses<sup>2</sup>
- Moving expenses<sup>3</sup>
- Alimony paid<sup>1</sup>

<sup>1</sup> Included in AGI for Tax Year 1990.

<sup>2</sup> Not fully included in AGI for Tax Year 1990.

<sup>3</sup> Not included in AGI for Tax Year 1990.

and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. The amount reported for these two expenses by taxpayers who itemized deductions was subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim either of these two expenses because they were not allowed as "adjustments" after 1986. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

### Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 to 1986. The new law limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. For this reason, if AGI is used to measure income, any comparison of 1986 income and tax data with that for 1988, 1989, and 1990 is misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1990 using AGI and the 1979 Income Concept, classified by size of 1990 AGI.

Income, as calculated by the two measures, showed little difference for 1990. Before TRA be-

# Individual Returns 1990

**Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1990**  
 (All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars)

Size of income	Income				Salaries and wages			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	113,717	3,406,427	113,717	3,442,562	96,730	2,599,401	96,730	2,599,401
Under \$10,000	32,336	107,639	32,092	97,272	25,532	123,092	25,466	136,699
\$10,000 under \$20,000	26,466	376,014	26,372	373,662	20,816	284,387	20,702	284,612
\$20,000 under \$30,000	17,411	429,630	17,648	433,488	15,377	349,965	15,302	348,426
\$30,000 under \$40,000	12,283	426,386	12,578	436,208	11,096	356,079	11,329	360,609
\$40,000 under \$50,000	8,837	394,731	8,768	391,889	8,117	327,776	8,108	327,883
\$50,000 under \$60,000	5,984	326,649	6,810	317,288	5,627	271,826	5,432	267,238
\$60,000 under \$70,000	3,657	236,164	3,691	231,804	3,360	194,770	3,329	191,686
\$70,000 under \$80,000	2,237	166,648	2,239	166,894	2,077	136,707	2,079	136,106
\$80,000 under \$90,000	1,433	121,183	1,436	121,421	1,300	94,869	1,310	93,299
\$90,000 under \$100,000	910	86,096	938	88,873	824	66,276	844	66,637
\$100,000 under \$125,000	1,206	133,551	1,234	136,528	1,066	94,409	1,079	93,463
\$125,000 under \$150,000	682	79,304	644	87,698	496	51,181	640	63,183
\$150,000 under \$175,000	331	63,464	347	66,009	284	34,460	297	33,872
\$175,000 under \$200,000	210	39,269	221	41,232	178	23,961	182	22,944
\$200,000 under \$300,000	399	96,637	424	102,094	329	54,373	361	63,996
\$300,000 under \$400,000	163	56,619	177	60,667	132	29,193	142	28,692
\$400,000 under \$500,000	83	36,749	88	39,341	69	19,620	74	18,932
\$500,000 under \$1,000,000	130	87,142	146	97,866	108	42,188	121	41,360
\$1,000,000 or more	61	154,676	66	162,447	61	45,279	65	42,988

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	70,370	227,084	70,370	227,084	22,904	80,169	22,904	80,169
Under \$10,000	13,613	19,967	13,404	20,653	3,216	4,168	3,127	4,217
\$10,000 under \$20,000	12,631	31,276	12,469	31,127	3,186	6,206	3,082	6,098
\$20,000 under \$30,000	11,093	24,812	11,217	27,331	2,883	6,772	3,017	6,361
\$30,000 under \$40,000	9,229	22,196	9,526	24,090	2,815	6,469	2,916	6,604
\$40,000 under \$50,000	7,642	18,619	7,476	18,177	2,536	5,168	2,632	5,084
\$50,000 under \$60,000	6,394	15,076	6,225	13,189	2,171	6,260	2,061	4,906
\$60,000 under \$70,000	3,399	11,409	3,341	10,619	1,656	4,667	1,603	3,992
\$70,000 under \$80,000	2,103	8,036	2,116	7,744	1,068	3,199	1,070	3,111
\$80,000 under \$90,000	1,373	7,182	1,367	6,148	781	2,602	776	2,619
\$90,000 under \$100,000	886	4,986	918	6,189	618	2,104	636	2,307
\$100,000 under \$125,000	1,176	9,327	1,206	9,168	760	4,171	766	4,026
\$125,000 under \$150,000	670	6,186	630	6,187	390	3,066	430	2,946
\$150,000 under \$175,000	326	3,669	341	3,801	228	2,040	234	2,218
\$175,000 under \$200,000	207	2,841	218	2,886	162	1,581	166	1,261
\$200,000 under \$300,000	396	7,799	420	7,627	299	4,289	320	4,600
\$300,000 under \$400,000	161	4,900	176	4,999	129	2,723	137	2,668
\$400,000 under \$500,000	83	3,234	88	3,082	66	1,806	71	1,766
\$500,000 under \$1,000,000	129	8,341	146	8,240	111	4,869	126	4,940
\$1,000,000 or more	61	17,338	66	17,036	66	11,161	69	11,137

Size of income	Business or profession net income less loss				Sales of capital assets			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	14,638	141,430	14,638	141,430	16,249	114,792	16,249	114,792
Under \$10,000	3,096	2,610	2,940	1,129	2,169	6,138	2,166	6,863
\$10,000 under \$20,000	2,474	13,630	2,449	13,033	2,076	1,964	2,018	1,786
\$20,000 under \$30,000	2,249	14,503	2,248	13,692	1,813	2,393	1,852	2,624
\$30,000 under \$40,000	1,872	13,422	1,960	13,137	1,702	2,438	1,812	3,007
\$40,000 under \$50,000	1,403	11,233	1,401	10,706	1,646	3,947	1,600	3,964
\$50,000 under \$60,000	1,036	9,931	1,029	10,070	1,298	3,642	1,228	3,429
\$60,000 under \$70,000	673	8,307	673	8,287	994	2,918	966	2,717
\$70,000 under \$80,000	424	6,664	439	6,270	720	2,860	706	2,831
\$80,000 under \$90,000	321	6,312	316	6,904	666	2,831	666	2,720
\$90,000 under \$100,000	208	4,946	230	6,207	379	2,333	384	2,616
\$100,000 under \$125,000	297	10,046	317	10,867	694	6,188	684	4,747
\$125,000 under \$150,000	176	7,694	193	7,600	333	4,136	363	4,111
\$150,000 under \$175,000	98	4,833	111	6,410	216	3,761	214	3,428
\$175,000 under \$200,000	64	3,376	72	4,167	136	2,613	146	2,632
\$200,000 under \$300,000	121	7,963	128	8,698	282	8,241	291	8,299
\$300,000 under \$400,000	60	4,263	62	4,699	118	6,196	124	4,972
\$400,000 under \$500,000	23	2,986	27	3,082	64	3,669	69	3,661
\$500,000 under \$1,000,000	37	4,767	43	6,320	110	11,142	123	11,041
\$1,000,000 or more	18	4,174	20	4,313	66	39,626	69	39,667

Footnotes at end of table.

## Individual Returns 1990

**Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1990**  
 [All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S Corporation net income less loss			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	10,258	3,764	10,258	3,764	5,977	67,022	5,977	67,022
Under \$10,000	1,311	(1,729)	1,268	-1,698	616	0	612	-19,027
\$10,000 under \$20,000	1,495	(118)	1,486	-378	672	649	665	402
\$20,000 under \$30,000	1,442	(358)	1,490	-266	626	1,436	611	1,292
\$30,000 under \$40,000	1,288	(1,261)	1,311	-1,231	595	994	652	959
\$40,000 under \$50,000	1,072	(890)	1,048	-661	577	1,618	561	1,632
\$50,000 under \$60,000	896	(281)	983	-309	486	1,508	467	1,486
\$60,000 under \$70,000	635	(712)	612	-617	397	2,181	362	1,882
\$70,000 under \$80,000	431	(334)	445	-489	296	1,659	290	1,874
\$80,000 under \$90,000	349	(45)	338	-48	240	1,462	249	1,868
\$90,000 under \$100,000	229	46	227	31	198	1,419	207	1,206
\$100,000 under \$125,000	342	130	354	146	343	4,317	334	3,143
\$125,000 under \$150,000	197	1,096	215	945	215	3,220	230	4,163
\$150,000 under \$175,000	116	602	126	670	164	2,908	162	2,460
\$175,000 under \$200,000	80	846	78	826	104	2,767	106	3,289
\$200,000 under \$300,000	170	1,617	172	1,608	236	8,682	239	8,764
\$300,000 under \$400,000	72	972	73	949	111	6,468	115	6,690
\$400,000 under \$500,000	37	647	38	666	61	3,626	63	4,006
\$500,000 under \$1,000,000	63	1,547	67	1,554	102	11,412	110	11,597
\$1,000,000 or more	34	2,079	36	2,157	62	28,868	65	29,460

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,585	23,299	1,585	23,299	519	4,166	519	4,166
Under \$10,000	124	6,894	143	10,854	81	137	77	86
\$10,000 under \$20,000	102	217	109	592	61	192	62	171
\$20,000 under \$30,000	85	326	98	461	49	112	59	166
\$30,000 under \$40,000	112	1,298	136	553	60	101	48	110
\$40,000 under \$50,000	131	530	127	468	36	142	42	129
\$50,000 under \$60,000	125	481	99	415	36	159	37	158
\$60,000 under \$70,000	103	547	82	259	37	134	35	82
\$70,000 under \$80,000	87	304	79	327	24	88	20	113
\$80,000 under \$90,000	66	355	68	367	16	59	19	115
\$90,000 under \$100,000	49	271	60	505	16	154	16	164
\$100,000 under \$125,000	104	859	104	761	22	109	21	53
\$125,000 under \$150,000	98	1,125	103	923	19	124	19	186
\$150,000 under \$175,000	87	1,029	76	742	10	95	9	70
\$175,000 under \$200,000	55	747	50	455	8	126	6	125
\$200,000 under \$300,000	114	2,169	110	1,374	16	275	17	275
\$300,000 under \$400,000	51	1,358	48	876	11	285	11	289
\$400,000 under \$500,000	28	734	27	523	5	148	5	152
\$500,000 under \$1,000,000	46	1,699	46	1,247	9	466	9	444
\$1,000,000 or more	20	2,358	20	1,596	6	1,259	7	1,287

Size of income	Pensions and annuities in AGI <sup>1</sup>		Pensions and annuities <sup>1</sup>		Total statutory adjustments			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	18,979	176,849	20,462	249,836	16,648	33,974	10,615	36,369
Under \$10,000	2,774	11,360	2,732	11,578	2,686	1,836	619	2,828
\$10,000 under \$20,000	4,895	34,743	4,907	35,074	2,887	3,421	856	3,052
\$20,000 under \$30,000	3,206	29,219	3,474	32,893	2,973	4,366	1,231	3,656
\$30,000 under \$40,000	2,261	22,484	2,570	27,782	2,341	3,995	1,663	4,371
\$40,000 under \$50,000	1,922	21,347	2,023	23,789	1,855	3,041	1,700	4,191
\$50,000 under \$60,000	1,355	15,239	1,407	16,603	1,067	2,256	1,371	3,576
\$60,000 under \$70,000	830	10,486	932	12,617	722	1,927	974	2,694
\$70,000 under \$80,000	509	6,829	621	10,291	453	1,469	654	2,084
\$80,000 under \$90,000	320	4,822	422	8,489	333	1,293	385	1,517
\$90,000 under \$100,000	210	3,280	292	6,311	226	1,095	270	1,157
\$100,000 under \$125,000	294	6,324	398	10,493	358	2,027	349	1,721
\$125,000 under \$150,000	133	2,670	218	8,160	202	1,454	180	1,072
\$150,000 under \$175,000	61	1,292	107	4,511	117	1,014	101	799
\$175,000 under \$200,000	45	940	68	3,052	75	664	59	402
\$200,000 under \$300,000	80	2,233	134	8,115	163	1,629	109	937
\$300,000 under \$400,000	31	1,116	57	5,935	71	877	38	407
\$400,000 under \$500,000	15	622	26	3,085	35	478	17	235
\$500,000 under \$1,000,000	28	1,270	52	11,531	55	734	27	384
\$1,000,000 or more	12	1,574	23	9,514	28	399	11	286

Footnotes at end of table.

**Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1990**  
 (All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars)

Size of income	Total itemized deductions				Taxable income			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	32,176	458,485	32,135	437,936	93,148	2,263,661	93,148	2,263,661
Under \$10,000	762	6,651	815	7,436	14,335	25,722	14,331	26,593
\$10,000 under \$20,000	2,490	22,752	2,474	20,278	23,184	165,825	22,946	164,432
\$20,000 under \$30,000	4,009	36,284	4,041	34,990	17,220	267,370	17,323	269,493
\$30,000 under \$40,000	6,092	48,433	6,201	47,666	12,235	280,606	12,505	288,016
\$40,000 under \$50,000	5,219	55,928	5,157	52,681	8,817	270,450	8,750	269,797
\$50,000 under \$60,000	4,444	53,702	4,285	49,786	6,974	229,109	6,750	222,145
\$60,000 under \$70,000	3,029	41,770	2,976	39,053	3,651	168,943	3,578	164,976
\$70,000 under \$80,000	1,976	30,739	1,935	28,934	2,234	120,927	2,229	118,891
\$80,000 under \$90,000	1,293	22,828	1,257	21,007	1,431	89,003	1,431	87,549
\$90,000 under \$100,000	841	16,422	855	15,645	909	63,774	933	64,047
\$100,000 under \$125,000	1,139	26,808	1,142	25,129	1,204	99,104	1,231	98,051
\$125,000 under \$150,000	652	15,642	597	15,477	581	60,056	643	62,820
\$150,000 under \$175,000	321	10,513	326	10,242	330	40,922	344	40,508
\$175,000 under \$200,000	201	7,602	208	6,938	210	30,416	220	30,506
\$200,000 under \$300,000	389	16,897	405	16,172	398	76,296	423	77,449
\$300,000 under \$400,000	158	8,965	171	8,860	162	45,692	177	46,105
\$400,000 under \$500,000	81	6,590	86	6,526	83	30,669	88	30,996
\$500,000 under \$1,000,000	128	12,122	141	12,340	130	74,317	144	75,262
\$1,000,000 or more	60	19,936	65	19,776	60	134,564	66	136,025

Size of income	Total tax credits				Total income tax			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	12,484	6,831	12,484	6,831	89,862	447,127	89,862	447,127
Under \$10,000	604	81	607	92	13,787	3,945	13,782	4,156
\$10,000 under \$20,000	5,789	2,099	5,707	2,078	20,511	22,905	20,294	22,799
\$20,000 under \$30,000	1,473	624	1,635	620	17,180	38,960	17,279	39,316
\$30,000 under \$40,000	1,194	509	1,217	513	12,216	46,303	12,475	46,600
\$40,000 under \$50,000	966	458	962	450	8,812	44,852	8,744	44,891
\$50,000 under \$60,000	783	374	771	367	6,974	40,635	6,787	39,535
\$60,000 under \$70,000	499	269	498	243	3,650	32,666	3,578	31,907
\$70,000 under \$80,000	311	174	304	153	2,233	24,870	2,227	24,390
\$80,000 under \$90,000	206	128	194	130	1,430	19,183	1,429	18,849
\$90,000 under \$100,000	124	101	135	101	910	14,261	932	14,312
\$100,000 under \$125,000	166	196	173	164	1,204	23,403	1,230	23,016
\$125,000 under \$150,000	91	187	92	166	581	15,228	642	15,820
\$150,000 under \$175,000	52	114	54	111	330	10,890	343	10,880
\$175,000 under \$200,000	40	92	42	100	210	8,302	220	8,262
\$200,000 under \$300,000	76	262	78	308	398	21,582	423	21,868
\$300,000 under \$400,000	34	139	35	187	162	13,166	177	13,022
\$400,000 under \$500,000	20	98	21	101	83	8,689	88	8,755
\$500,000 under \$1,000,000	34	264	37	279	130	20,942	144	21,190
\$1,000,000 or more	21	664	22	670	61	37,342	66	37,756

<sup>1</sup> Individual Retirement Arrangements are included in the calculation of "Pensions and annuities in AGI" and "Pensions and annuities."

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

came effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures.

Total income for all returns, using the 1979 Income Concept, increased 4.8 percent for 1990; total income for the group \$200,000 and above increased 5.8 percent following an increase of 2.3 percent for 1989. Total income tax reported for the \$200,000 and above income group increased 5.0 percent for 1990, after dropping 2.8 percent for 1989.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1990 are

Figure 4.—Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986—1990

Size of Income	Total income tax as a percentage of adjusted gross income					Taxes as a percentage of 1979 Income Concept				
	1986	1987	1988	1989	1990	1986	1987	1988	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total .....	14.8	13.3	13.4	13.3	13.1	13.3	13.1	13.3	13.2	13.0
Under \$10,000 .....	4.3	4.0	4.0	3.8	3.7	4.9	4.2	4.4	4.3	4.3
\$10,000 under \$20,000 .....	7.8	6.8	6.5	6.4	6.1	7.6	6.7	6.5	6.4	6.1
\$20,000 under \$30,000 .....	10.6	9.4	9.3	9.3	9.1	10.0	9.3	9.3	9.3	9.1
\$30,000 under \$40,000 .....	12.2	10.6	10.9	10.9	10.6	11.6	10.7	10.7	10.9	10.7
\$40,000 under \$50,000 .....	13.8	11.8	11.6	11.5	11.4	12.6	11.7	11.7	11.5	11.5
\$50,000 under \$60,000 .....	15.5	13.5	13.2	12.9	12.4	13.8	13.4	13.2	12.9	12.5
\$60,000 under \$70,000 .....	16.9	15.1	14.5	14.2	13.8	14.9	15.0	14.5	14.2	13.8
\$70,000 under \$80,000 .....	18.7	16.5	15.6	15.3	14.9	15.8	16.2	15.4	15.2	14.6
\$80,000 under \$90,000 .....	19.9	17.8	16.6	16.2	15.8	16.7	17.5	16.1	16.2	15.5
\$90,000 under \$100,000 .....	20.8	18.8	17.4	17.3	16.6	16.8	18.1	17.1	16.8	16.1
\$100,000 under \$125,000 .....	23.1	20.1	18.8	18.4	17.5	18.3	19.3	18.0	17.7	16.9
\$125,000 under \$150,000 .....	25.2	21.8	20.3	19.8	19.2	19.0	20.6	19.6	18.8	18.0
\$150,000 under \$175,000 .....	28.0	23.0	21.6	21.1	20.4	19.3	21.2	20.6	20.0	19.1
\$175,000 under \$200,000 .....	29.3	23.9	22.5	21.8	21.1	20.3	22.5	21.6	20.7	20.0
\$200,000 under \$300,000 .....	31.1	25.8	23.7	22.8	22.6	22.6	23.8	22.3	21.5	21.4
\$300,000 under \$400,000 .....	33.7	27.0	24.0	23.6	23.7	22.6	24.5	22.6	21.9	21.5
\$400,000 under \$500,000 .....	36.2	28.2	24.1	23.9	23.6	23.4	26.5	23.2	22.7	22.3
\$500,000 under \$1,000,000 .....	38.4	29.0	24.6	24.0	24.0	23.7	26.7	23.5	22.0	21.7
\$1,000,000 or more .....	40.2	28.6	25.0	24.2	24.1	21.4	26.8	24.5	23.2	23.2

shown in Figure 4. Based on the 1979 Income Concept, average tax rates declined or remained the same from 1989 to 1990 in most income categories. At incomes between \$70,000 and \$200,000 the decreases were larger, with the largest decrease between \$150,000 and \$175,000.

When average tax rates for 1990 (based on the 1979 Income Concept) are compared to those for 1986 (before tax reform), the rates declined in all income categories except the \$1,000,000 and over income category, which showed an increase of 1.8 percentage points. Although this higher average tax rate for 1990 was calculated using a lower maximum marginal tax rate—28 percent for 1990 compared to 50 percent for 1986—it was calculated on

income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986, were limited or eliminated beginning with 1987.

### Notes and References

[1] Hostetter, Susan, "Measuring Income for Developing and Reviewing Individual Tax Law Changes: Exploration of Alternative Concepts," *Statistics of Income and Related Administrative Record Research: 1986-1987*, U.S. Department of the Treasury, Internal Revenue Service, 1987.



## Section 2

# Description of the Sample

This section describes the criteria for sample selection, the method of estimation, and the sampling variability of the estimates contained in this report. It also describes some of the limitations of the data. Statistical estimates included in this report are based on samples of tax returns.

### 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 (including electronic returns) filed by U.S. citizens and residents. The sample was designated at the Martinsburg Computing Center and was processed at the ten Internal Revenue Service (IRS) Centers during Calendar Year 1991. The total sample of 104,505 returns was selected from a population of 114,484,108 returns.

All returns processed during 1991 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have

been sampled at a later date, and amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded from the tables in this report. Sample returns representing 767,068 returns were excluded from the tables as a result.

The estimates in this report are intended to represent all returns filed for Tax Year 1990. While about 97 percent of the returns processed during Calendar Year 1991 were for Tax Year 1990, a few were for noncalendar years ending during 1990 and 1991, and some were returns for prior years. Returns for prior years were used in place of 1990 returns processed after December 31, 1991. This was done in the belief that the characteristics of returns due but not yet processed could best be represented by the returns for previous years that were processed in 1991. Therefore, data totals for Tax Year 1990 may include amounts for discontinued items, such as the adjustment for a working

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Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statisticians Team, Coordination and Publications Staff.

married couple, reported on prior year returns processed in 1991.

### Sample Design and Selection Criteria

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the Martinsburg Computing Center during Calendar Year 1991 were classified, by computer, into sample strata. The 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 Form 2555, *Foreign Earned Income*; Form 1116, *Computation of Foreign Tax Credit*; Schedule C, *Profit or Loss from Business or Profession*; Schedule F, *Farm Income and Expenses* or Form 4835, *Farm Rental Income and Expenses*; Form 1040EZ; Form 1040A; and Form 1040. 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 numbers generated from transformations of the SSN. The sampling rates for the various strata ranged from 0.02 percent to 100 percent.

Table C contains the number of returns in the population and sample by sample stratum for the United States. A comparison of the population counts in Table C with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded an estimated 767,068 returns (see above).

### Method of Estimation

Weighting factors were obtained by dividing the population count of returns in a sample stratum by the number of sample returns for that stratum. These weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

### Table Presentation

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

bined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*) 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).

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

### Processing and Management of the Sample

While the sample was being selected, the process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns designated for each sample strata and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were performed 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 processing 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 processing, the amount of director's fees would have been transferred to 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 or missing data [1], [2].

Table C.—Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1990

Description of the sample strata	Number of returns <sup>1</sup>		
	Population counts	Sample counts	
	(1)	(2)	
Grand total	114,484,108	104,506	
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	1,262	1,262 <sup>2</sup>	
Form 1040 returns only with combined Schedule C (business or profession) net profit or loss of \$400,000 and over total	10,766	10,766	
Larger of total income amount and total loss amount			
Size of business receipts plus farm receipts			
Forms 1040 only with Form 2555, total	206,517	929	
Under \$60,000	120,101	99	
\$60,000 under \$125,000			
Under \$60,000	\$500,000 under \$1,000,000	51,646	88
\$125,000 under \$600,000	Under \$10,000,000		
Under \$125,000	\$1,000,000 under \$10,000,000	33,343	438
\$600,000 under \$2,500,000	Under \$30,000,000		
Under \$600,000	\$10,000,000 under \$30,000,000	1,338	215
\$2,500,000 and over	Any amount		
Under \$2,500,000	\$30,000,000 and over	89	89
Forms 1040 only with Form 1116, but without Form 2555, total	720,989	11,747	
Under \$60,000	Under \$500,000	320,232	215
\$60,000 under \$125,000	Under \$1,000,000		
Under \$60,000	\$500,000 under \$1,000,000	203,606	402
\$125,000 under \$600,000	Under \$10,000,000		
Under \$125,000	\$1,000,000 under \$10,000,000	165,070	2,160
\$600,000 under \$2,500,000	Under \$30,000,000		
Under \$600,000	\$10,000,000 under \$30,000,000	27,224	4,113
\$2,500,000 and over	Any amount		
Under \$2,500,000	\$30,000,000 and over	4,857	4,857
Forms 1040 only with Schedule C, but without Form 2555 or Form 1116, total	14,646,924	20,376	
Under \$30,000	Under \$200,000	6,921,395	2,951
\$30,000 under \$60,000	Under \$500,000		
Under \$30,000	\$200,000 under \$500,000	4,718,155	3,388
\$60,000 under \$125,000	Under \$1,000,000		
Under \$60,000	\$500,000 under \$1,000,000	2,278,572	4,553
\$125,000 under \$250,000	Under \$5,000,000		
Under \$125,000	\$1,000,000 under \$5,000,000	532,509	2,043
\$250,000 under \$600,000	Under \$10,000,000		
Under \$250,000	\$5,000,000 under \$10,000,000	155,522	2,052
\$600,000 under \$1,200,000	Under \$20,000,000		
Under \$600,000	\$10,000,000 under \$20,000,000	27,134	1,229
\$1,200,000 under \$2,500,000	Under \$30,000,000		
Under \$1,200,000	\$20,000,000 under \$30,000,000	9,118	1,384
\$2,500,000 under \$6,000,000	Under \$50,000,000		
Under \$2,500,000	\$30,000,000 under \$50,000,000	3,333	1,679
\$6,000,000 and over	Any amount		
Under \$6,000,000	\$50,000,000 and over	1,086	1,086
Forms 1040 only with Schedule F, but without Form 2555, Form 1116, or Schedule C, total	2,215,768	3,123	
Under \$30,000	Under \$200,000	1,073,681	468
\$30,000 under \$60,000	Under \$500,000		
Under \$30,000	\$200,000 under \$500,000	753,286	521
\$60,000 under \$125,000	Under \$1,000,000		
Under \$60,000	\$500,000 under \$1,000,000	301,041	590
\$125,000 under \$250,000	Under \$5,000,000		
Under \$125,000	\$1,000,000 under \$5,000,000	58,530	235
\$250,000 under \$600,000	Under \$10,000,000		
Under \$250,000	\$5,000,000 under \$10,000,000	21,483	277
\$600,000 under \$1,200,000	Under \$20,000,000		
Under \$600,000	\$10,000,000 under \$20,000,000	4,946	211
\$1,200,000 under \$2,500,000	Under \$30,000,000		
Under \$1,200,000	\$20,000,000 under \$30,000,000	1,827	247
\$2,500,000 under \$6,000,000	Under \$50,000,000		
Under \$2,500,000	\$30,000,000 under \$50,000,000	623	323
\$6,000,000 and over	Any amount		
Under \$6,000,000	\$50,000,000 and over	251	251
Forms 1040EZ, total	17,358,315	3,497	
Under \$30,000		16,774,299	3,338
\$30,000 under \$60,000	Not applicable	584,016	169
Forms 1040A, total	22,411,763	5,770	
Under \$30,000		18,789,666	4,692
\$30,000 under \$60,000	Not applicable	3,622,097	1,078
Forms 1040, 1040A, and 1040EZ without Form 2555, Form 1116, Schedule C, or Schedule F, total	56,911,804	47,037	
Under \$30,000		30,235,690	11,181
\$30,000 under \$60,000		17,959,656	9,940
\$60,000 under \$125,000		7,415,462	11,239
\$125,000 under \$250,000		927,883	2,829
\$250,000 under \$600,000	Not applicable	286,221	2,459
\$600,000 under \$1,200,000		58,628	2,450
\$1,200,000 under \$2,500,000		19,056	2,432
\$2,500,000 under \$6,000,000		6,251	2,550
\$6,000,000 and over		1,947	1,947

<sup>1</sup> This population includes an estimated 767,068 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

<sup>2</sup> This population includes 42 Form 1040 returns that have alternative minimum tax or income tax after credits other than zero.

Some returns designated for the sample were not available for SOI processing because other areas of the IRS, such as Audit and Collection, needed the return at the same time as SOI. These returns are referred to as unavailable returns. During Tax Year 1990 about 0.02 percent of the designated sample was unavailable. The chart below contains the percentage of unavailable returns for Tax Years 1987—1990.

Year	1987	1988	1989	1990
Percent	0.14	0.11	0.06	0.02

### Sample Redesign

A complete revision of the sample design used to produce the statistics from individual income tax returns is being phased in over a 6-year period beginning with Tax Year 1987 and ending with Tax Year 1992. In addition to new strata definitions and methods of estimation, the revisions include the development of a longitudinal panel. For additional details on the redesign see [3], [4], [5], [6], [7] and [8].

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# Section 3

# Basic Tables

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Lori Eckhart and Kay Lee were responsible for programming the Basic Tables. Review and correction of specific tables was performed by Craig Ammon, Bill Bradley, Therese Cruciano, Ed Gross, Jr., and Barbara Marshall

**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)
<b>Size of Adjusted Gross Income</b>									
Total	113,717,138	100.0	3,406,427,348	100.0	29,946	89,862,434	100.0	3,298,920,383	100.0
No adjusted gross income	904,876	0.8	-46,809,664	( <sup>1</sup> )	-60,626	7,386	( <sup>2</sup> )	-2,923,612	( <sup>1</sup> )
\$1 under \$1,000	2,782,846	2.4	1,712,429	0.1	615	723,656	0.8	566,020	( <sup>2</sup> )
\$1,000 under \$2,000	3,773,788	3.3	5,646,368	0.2	1,496	1,138,681	1.3	1,676,347	0.1
\$2,000 under \$3,000	3,604,792	3.2	8,961,810	0.3	2,486	869,062	1.0	2,164,631	0.1
\$3,000 under \$4,000	3,177,403	2.8	11,064,183	0.3	3,479	1,120,400	1.2	3,964,492	0.1
\$4,000 under \$5,000	3,139,442	2.8	14,122,269	0.4	4,498	1,047,974	1.2	4,697,937	0.1
\$5,000 under \$6,000	2,959,504	2.6	16,266,577	0.5	6,496	1,639,765	1.7	8,670,696	0.3
\$6,000 under \$7,000	3,044,732	2.7	19,764,246	0.6	6,488	1,928,443	2.1	12,619,214	0.4
\$7,000 under \$8,000	3,033,917	2.7	22,708,637	0.7	7,486	1,876,341	2.1	14,039,378	0.4
\$8,000 under \$9,000	2,991,621	2.6	26,467,999	0.7	8,613	1,726,327	1.9	14,706,783	0.4
\$9,000 under \$10,000	2,923,081	2.6	27,753,867	0.8	9,495	1,809,907	2.0	17,163,666	0.6
\$10,000 under \$11,000	2,967,728	2.6	31,150,431	0.9	10,496	1,868,290	2.1	19,632,501	0.6
\$11,000 under \$12,000	2,797,239	2.5	32,191,461	0.9	11,508	1,933,972	2.2	22,244,283	0.7
\$12,000 under \$13,000	2,776,412	2.4	34,734,189	1.0	12,616	1,961,719	2.2	24,431,636	0.7
\$13,000 under \$14,000	2,760,223	2.4	37,101,229	1.1	13,490	2,019,763	2.2	27,261,681	0.8
\$14,000 under \$15,000	2,632,148	2.3	38,198,964	1.1	14,612	2,048,413	2.3	29,741,669	0.9
\$15,000 under \$16,000	2,383,140	2.1	36,931,232	1.1	15,497	2,029,221	2.3	31,445,131	1.0
\$16,000 under \$17,000	2,303,300	2.0	38,010,969	1.1	16,603	2,119,638	2.4	34,987,140	1.1
\$17,000 under \$18,000	2,360,764	2.1	41,166,073	1.2	17,508	2,220,442	2.5	38,876,718	1.2
\$18,000 under \$19,000	2,306,512	2.0	42,660,437	1.3	18,499	2,187,340	2.4	40,463,621	1.2
\$19,000 under \$20,000	2,200,513	1.9	42,889,341	1.3	19,491	2,132,163	2.4	41,666,148	1.3
\$20,000 under \$25,000	9,672,317	8.4	214,321,942	6.3	22,390	9,429,906	10.6	211,173,661	6.4
\$25,000 under \$30,000	7,838,226	6.9	216,207,677	6.3	27,466	7,760,103	8.6	212,817,670	6.6
\$30,000 under \$40,000	12,282,786	10.8	426,384,692	12.6	34,714	12,216,600	13.6	424,130,001	12.9
\$40,000 under \$50,000	8,837,067	7.8	394,730,512	11.6	44,668	8,812,426	9.8	393,663,260	11.9
\$50,000 under \$75,000	10,944,102	9.6	657,214,261	19.3	60,052	10,924,763	12.2	666,060,396	19.9
\$75,000 under \$100,000	3,276,142	2.9	279,624,997	8.2	86,321	3,271,711	3.6	279,162,464	8.6
\$100,000 under \$200,000	2,329,562	2.0	306,667,690	9.0	131,170	2,326,498	2.6	306,030,894	9.2
\$200,000 under \$500,000	644,027	0.6	188,004,834	5.6	291,921	643,104	0.7	187,739,418	5.7
\$500,000 under \$1,000,000	130,252	0.1	87,142,014	2.6	669,026	130,062	0.1	87,011,992	2.6
\$1,000,000 or more	60,677	0.1	154,676,032	4.6	2,549,171	60,671	0.1	154,388,000	4.7

Size and accumulated size of adjusted gross income	Taxable returns										
	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)
<b>Size of Adjusted Gross Income</b>											
Total	89,831,443	2,266,609,962	100.0	89,844,225	446,296,392	100.0	447,126,703	100.0	19.8	13.6	4.976
No adjusted gross income	-	-	-	714	362	( <sup>2</sup> )	66,666	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	8,876
\$1 under \$1,000	723,656	147,850	( <sup>2</sup> )	723,656	22,287	( <sup>2</sup> )	22,287	( <sup>2</sup> )	16.1	4.0	31
\$1,000 under \$2,000	1,138,681	606,426	( <sup>2</sup> )	1,138,681	83,408	( <sup>2</sup> )	83,408	( <sup>2</sup> )	16.6	5.0	73
\$2,000 under \$3,000	869,062	644,460	( <sup>2</sup> )	869,062	96,448	( <sup>2</sup> )	96,448	( <sup>2</sup> )	17.6	4.4	110
\$3,000 under \$4,000	1,120,400	646,927	( <sup>2</sup> )	1,120,400	106,104	( <sup>2</sup> )	106,531	( <sup>2</sup> )	16.3	2.7	94
\$4,000 under \$5,000	1,046,103	1,639,391	0.1	1,046,103	237,987	0.1	1,243,072	0.1	15.8	5.2	232
\$5,000 under \$6,000	1,634,767	1,771,631	0.1	1,639,766	289,690	0.1	1,289,690	0.1	16.4	3.4	188
\$6,000 under \$7,000	1,926,478	3,028,023	0.1	1,928,182	463,237	0.1	1,469,183	0.1	16.6	3.7	243
\$7,000 under \$8,000	1,869,856	4,384,114	0.2	1,876,264	664,649	0.1	1,666,360	0.1	16.2	4.7	356
\$8,000 under \$9,000	1,726,327	5,607,611	0.2	1,726,327	843,666	0.2	2,844,167	0.2	15.1	6.7	489
\$9,000 under \$10,000	1,809,907	7,138,356	0.3	1,809,907	1,061,420	0.2	21,061,420	0.2	14.9	6.2	586
\$10,000 under \$11,000	1,868,290	8,314,274	0.4	1,868,290	1,241,791	0.3	31,241,791	0.3	14.9	6.3	666
\$11,000 under \$12,000	1,933,471	9,640,676	0.4	1,933,471	1,466,299	0.3	31,466,336	0.3	16.2	6.6	768
\$12,000 under \$13,000	1,961,719	11,463,623	0.5	1,961,719	1,713,866	0.4	41,713,866	0.4	16.0	7.0	878
\$13,000 under \$14,000	2,019,763	13,600,967	0.6	2,019,763	1,964,918	0.4	41,968,560	0.4	14.6	7.2	976
\$14,000 under \$15,000	2,048,413	16,236,939	0.7	2,048,413	2,149,746	0.5	62,149,746	0.5	14.1	7.2	1,049
\$15,000 under \$16,000	2,028,960	16,380,546	0.7	2,028,960	2,288,084	0.5	62,288,667	0.6	14.0	7.3	1,128
\$16,000 under \$17,000	2,119,638	18,376,216	0.8	2,119,638	2,662,813	0.6	62,662,813	0.6	13.9	7.3	1,204
\$17,000 under \$18,000	2,220,442	20,221,630	0.9	2,220,442	2,864,172	0.6	62,864,172	0.6	14.1	7.3	1,286
\$18,000 under \$19,000	2,187,337	22,368,696	1.0	2,187,337	3,212,637	0.7	73,212,639	0.7	14.4	7.9	1,469
\$19,000 under \$20,000	2,132,166	23,621,446	1.0	2,132,166	3,466,979	0.8	83,466,184	0.8	14.6	8.3	1,621
\$20,000 under \$25,000	9,426,698	123,702,620	5.6	9,429,898	18,379,614	4.1	118,402,064	4.1	14.9	8.7	1,951
\$25,000 under \$30,000	7,760,084	133,318,027	5.9	7,760,084	20,666,429	4.6	62,666,429	4.6	16.4	9.7	2,653
\$30,000 under \$40,000	12,214,109	280,164,966	12.4	12,213,279	46,294,708	10.1	146,303,446	10.1	16.2	10.7	3,708
\$40,000 under \$50,000	8,811,298	270,376,907	12.0	8,811,129	44,844,061	10.0	44,861,708	10.0	16.6	11.4	5,090
\$50,000 under \$75,000	10,924,371	466,476,283	20.7	10,923,634	87,191,762	19.6	687,241,466	19.6	18.7	13.3	7,986
\$75,000 under \$100,000	3,271,436	206,197,482	9.1	3,271,063	44,341,122	9.9	944,376,262	9.9	21.6	16.9	13,663
\$100,000 under \$200,000	2,324,986	230,469,868	10.2	2,324,392	67,673,243	12.9	967,823,643	12.9	26.1	19.0	24,866
\$200,000 under \$500,000	642,730	162,636,660	6.8	642,410	43,263,538	9.7	743,437,776	9.7	28.5	23.1	67,644
\$500,000 under \$1,000,000	129,949	74,303,872	3.3	129,898	20,826,616	4.7	720,942,219	4.7	28.2	24.1	161,017
\$1,000,000 or more	60,469	134,648,376	6.0	60,410	37,168,867	8.3	337,341,734	8.4	27.8	24.2	616,496

Footnotes at end of table

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

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
Cumulated from Smallest Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No adjusted gross income	904,876	0.8	-46,809,664	( <sup>1</sup> )	-50,625	7,386	( <sup>2</sup> )	-2,923,512	( <sup>1</sup> )
\$1 under \$1,000	2,782,846	2.4	1,712,429	( <sup>2</sup> )	615	723,656	0.8	556,020	( <sup>2</sup> )
\$1 under \$2,000	6,556,635	5.8	7,358,787	0.2	1,122	1,862,236	2.1	2,231,366	0.1
\$1 under \$3,000	10,161,427	8.9	16,320,597	0.5	1,606	2,731,298	3.0	4,385,897	0.1
\$1 under \$4,000	13,338,830	11.7	27,374,780	0.8	2,052	3,851,698	4.3	8,340,389	0.3
\$1 under \$5,000	16,478,272	14.5	41,497,039	1.2	2,518	4,899,673	5.6	13,038,326	0.4
\$1 under \$6,000	19,437,776	17.1	57,763,617	1.7	2,972	6,439,438	7.2	21,609,021	0.7
\$1 under \$7,000	22,482,608	19.8	77,517,861	2.2	3,448	8,367,881	9.3	34,128,235	1.0
\$1 under \$8,000	25,516,425	22.4	100,226,399	2.9	3,928	10,243,222	11.4	48,167,613	1.5
\$1 under \$9,000	28,508,046	25.1	125,694,397	3.6	4,409	11,969,649	13.3	62,873,396	1.9
\$1 under \$10,000	31,431,127	27.6	153,448,255	4.4	4,882	13,779,456	15.3	80,037,052	2.4
\$1 under \$11,000	34,398,855	30.2	184,598,685	5.3	5,366	15,647,746	17.4	99,669,554	3.0
\$1 under \$12,000	37,196,094	32.7	216,790,137	6.3	5,828	17,681,718	19.6	121,913,837	3.7
\$1 under \$13,000	39,971,605	35.1	251,524,326	7.3	6,293	19,533,437	21.7	146,345,471	4.4
\$1 under \$14,000	42,721,728	37.6	288,625,555	8.4	6,756	21,553,189	24.0	173,607,052	5.3
\$1 under \$15,000	45,353,877	39.9	326,824,519	9.6	7,206	23,601,603	26.3	203,348,611	6.2
\$1 under \$16,000	47,737,016	42.0	363,755,751	10.5	7,620	25,630,824	28.5	234,793,743	7.1
\$1 under \$17,000	50,040,316	44.0	401,766,710	11.6	8,029	27,750,462	30.9	269,780,883	8.2
\$1 under \$18,000	52,391,080	46.1	442,922,782	12.8	8,454	29,970,903	33.4	308,656,601	9.3
\$1 under \$19,000	54,696,592	48.1	485,573,219	14.1	8,878	32,158,243	35.8	349,120,122	10.6
\$1 under \$20,000	56,897,105	50.0	528,462,560	15.3	9,288	34,290,405	38.2	390,676,269	11.8
\$1 under \$25,000	66,469,421	58.5	742,784,502	21.5	11,175	43,720,311	48.7	601,849,820	18.2
\$1 under \$30,000	74,307,647	65.3	957,992,079	27.8	12,892	51,470,414	57.3	814,667,490	24.7
\$1 under \$40,000	86,590,433	76.1	1,384,376,771	40.1	15,988	63,686,913	70.9	1,238,797,491	37.5
\$1 under \$50,000	95,427,600	83.9	1,779,107,283	51.5	18,644	72,499,339	80.7	1,632,460,741	49.4
\$1 under \$75,000	106,371,602	93.5	2,436,321,545	70.6	22,904	83,424,102	92.8	2,288,511,137	69.3
\$1 under \$100,000	109,647,744	96.4	2,715,846,542	78.7	24,769	86,695,813	96.5	2,567,673,591	77.8
\$1 under \$200,000	111,977,305	98.5	3,021,414,132	87.5	26,982	89,021,311	99.1	2,872,704,485	87.0
\$1 under \$500,000	112,621,332	99.0	3,209,418,966	93.0	28,497	89,664,415	99.8	3,060,443,903	92.7
\$1 under \$1,000,000	112,751,585	99.2	3,296,560,980	95.5	29,237	89,794,477	99.9	3,147,455,895	95.3
\$1 or more	112,812,262	99.2	3,451,237,012	100.0	30,593	89,855,049	100.0	3,301,843,686	100.0
<b>All returns</b>	<b>113,717,138</b>	<b>100.0</b>	<b>3,405,427,348</b>	<b>98.7</b>	<b>29,946</b>	<b>89,862,434</b>	<b>100.0</b>	<b>3,298,920,383</b>	<b>99.9</b>

Size and accumulated size of adjusted gross income	Taxable returns										
	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)	
Cumulated from Smallest Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
No adjusted gross income	—	—	—	714	352	( <sup>2</sup> )	65,556	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	8,876
\$1 under \$1,000	723,656	147,850	( <sup>2</sup> )	723,656	22,287	( <sup>2</sup> )	22,287	( <sup>2</sup> )	15.1	4.0	31
\$1 under \$2,000	1,862,236	654,275	( <sup>2</sup> )	1,862,236	105,695	( <sup>2</sup> )	105,695	( <sup>2</sup> )	16.2	4.7	57
\$1 under \$3,000	2,731,298	1,198,735	0.1	2,731,298	201,143	( <sup>2</sup> )	201,143	( <sup>2</sup> )	16.8	4.6	74
\$1 under \$4,000	3,851,698	1,844,662	0.1	3,851,698	306,247	0.1	1,306,674	0.1	16.6	3.7	80
\$1 under \$5,000	4,897,801	3,384,063	0.2	4,897,801	544,234	0.1	1,549,746	0.1	16.2	4.2	112
\$1 under \$6,000	6,432,568	5,155,584	0.2	6,437,566	833,923	0.2	2,839,435	0.2	16.3	3.9	130
\$1 under \$7,000	8,358,046	8,183,607	0.4	8,365,748	1,297,161	0.3	31,308,618	0.3	16.0	3.8	156
\$1 under \$8,000	10,227,901	12,567,721	0.6	10,241,012	1,961,810	0.4	41,973,969	0.4	15.7	4.1	193
\$1 under \$9,000	11,954,228	18,176,333	0.8	11,967,339	2,805,476	0.6	62,818,126	0.6	15.5	4.5	235
\$1 under \$10,000	13,764,135	25,313,688	1.1	13,777,245	3,866,895	0.9	93,879,545	0.9	15.3	4.8	282
\$1 under \$11,000	15,632,425	33,627,962	1.5	15,645,536	5,108,687	1.1	15,121,336	1.1	15.2	5.1	327
\$1 under \$12,000	17,565,896	43,268,637	1.9	17,579,007	6,574,986	1.5	56,587,671	1.5	15.2	5.4	375
\$1 under \$13,000	19,517,615	54,732,160	2.4	19,530,726	8,288,842	1.9	98,301,527	1.9	15.2	5.7	425
\$1 under \$14,000	21,537,368	68,232,523	3.0	21,550,479	10,253,760	2.3	310,270,077	2.3	15.1	5.9	476
\$1 under \$15,000	23,585,781	83,469,462	3.7	23,598,892	12,403,505	2.8	812,419,822	2.8	14.9	6.1	526
\$1 under \$16,000	25,614,741	99,850,006	4.4	25,627,852	14,691,589	3.3	314,708,480	3.3	14.7	6.3	574
\$1 under \$17,000	27,734,379	118,225,222	5.2	27,747,490	17,244,402	3.9	917,261,343	3.9	14.6	6.4	622
\$1 under \$18,000	29,964,821	138,446,853	6.1	29,967,932	20,098,674	4.5	520,115,514	4.5	14.5	6.5	671
\$1 under \$19,000	32,142,157	160,805,648	7.1	32,155,268	23,311,211	5.2	223,328,193	5.2	14.5	6.7	725
\$1 under \$20,000	34,274,312	184,426,993	8.2	34,287,423	26,767,190	6.0	26,784,377	6.0	14.5	6.9	781
\$1 under \$25,000	43,701,011	308,129,613	13.7	43,717,321	45,146,804	10.1	145,186,441	10.1	14.7	7.5	1,034
\$1 under \$30,000	51,451,095	441,447,640	19.6	51,467,406	65,702,233	14.7	765,743,903	14.7	14.9	8.1	1,277
\$1 under \$40,000	63,665,204	721,602,605	32.0	63,680,685	110,996,941	24.9	9,111,047,350	24.8	15.4	9.0	1,744
\$1 under \$50,000	72,477,502	991,979,512	44.0	72,491,814	155,840,992	34.9	9,155,899,058	34.9	15.7	9.5	2,150
\$1 under \$75,000	83,401,873	1,458,454,795	64.7	83,415,347	243,032,754	64.5	5,243,140,524	54.4	16.7	10.6	2,915
\$1 under \$100,000	86,673,308	1,663,652,277	73.8	86,686,400	287,373,876	64.4	4,287,515,776	64.3	17.3	11.2	3,316
\$1 under \$200,000	88,998,294	1,894,122,145	84.0	89,010,792	345,047,119	77.3	3,345,339,419	77.2	18.2	12.0	3,879
\$1 under \$500,000	89,641,024	2,046,757,705	90.7	89,653,203	388,310,657	87.0	388,777,194	87.0	19.0	12.7	4,336
\$1 under \$1,000,000	89,770,974	2,121,061,577	94.0	89,783,101	409,137,173	91.7	7,409,719,413	91.6	19.3	13.0	4,563
\$1 or more	89,831,443	2,255,609,952	100.0	89,843,511	446,296,040	100.0	447,061,147	100.0	19.8	13.5	4,975
<b>All returns</b>	<b>89,831,443</b>	<b>2,255,609,952</b>	<b>100.0</b>	<b>89,844,226</b>	<b>446,296,392</b>	<b>100.0</b>	<b>447,126,703</b>	<b>100.0</b>	<b>19.8</b>	<b>13.6</b>	<b>4,976</b>

Footnotes at end of table

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

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)
<b>Cumulated from Largest Size of Adjusted Gross Income</b>											
\$1,000,000 or more	60,677	0.1	154,676,032	4.5	2,549,171	60,571	0.1	154,388,000	4.7		
\$500,000 or more	190,930	0.2	241,818,046	7.0	1,266,627	190,634	0.2	241,399,992	7.3		
\$200,000 or more	834,957	0.7	429,822,880	12.5	614,784	833,738	0.9	429,139,409	13.0		
\$100,000 or more	3,164,519	2.8	735,390,470	21.3	232,386	3,169,236	3.5	734,170,304	22.2		
\$75,000 or more	6,440,660	5.7	1,014,915,467	29.4	157,679	6,430,947	7.2	1,013,332,768	30.7		
\$50,000 or more	17,384,762	15.3	1,672,129,729	48.5	96,184	17,355,709	19.3	1,669,383,164	50.6		
\$40,000 or more	26,221,829	23.1	2,066,830,241	59.9	78,822	26,188,136	29.1	2,063,046,404	62.5		
\$30,000 or more	38,504,615	33.9	2,493,244,933	72.2	64,752	38,384,636	42.7	2,487,176,404	75.3		
\$25,000 or more	46,342,841	40.8	2,708,452,510	78.5	58,444	46,134,738	51.3	2,699,994,074	81.8		
\$20,000 or more	56,916,157	49.2	2,922,774,462	84.7	52,272	56,564,643	61.8	2,911,167,626	88.2		
\$19,000 or more	58,116,670	51.1	2,966,663,793	85.9	51,030	57,696,806	64.2	2,952,723,773	89.4		
\$18,000 or more	60,421,182	53.1	3,008,314,230	87.2	49,789	59,884,146	66.6	2,993,187,294	90.7		
\$17,000 or more	62,771,946	55.2	3,049,470,303	88.4	48,580	62,104,587	69.1	3,032,063,012	91.8		
\$16,000 or more	66,076,246	57.2	3,087,481,261	89.5	47,445	64,224,225	71.5	3,067,050,152	92.9		
\$15,000 or more	67,468,386	59.3	3,124,412,493	90.5	46,316	66,253,446	73.7	3,098,495,283	93.8		
\$14,000 or more	70,090,534	61.6	3,162,611,467	91.6	45,122	68,301,859	76.0	3,128,236,842	94.7		
\$13,000 or more	72,840,767	64.1	3,199,712,686	92.7	43,928	70,321,612	78.3	3,156,498,424	95.6		
\$12,000 or more	75,616,168	66.5	3,234,446,875	93.7	42,775	72,273,331	80.4	3,179,930,068	96.3		
\$11,000 or more	78,413,406	69.0	3,266,638,327	94.7	41,659	74,207,303	82.6	3,202,174,341	97.0		
\$10,000 or more	81,381,136	71.6	3,297,788,767	95.6	40,523	76,075,693	84.7	3,221,806,842	97.6		
\$9,000 or more	84,304,217	74.1	3,325,542,615	96.4	39,447	77,886,500	86.7	3,238,970,499	98.1		
\$8,000 or more	87,295,838	76.8	3,361,010,813	97.1	38,387	79,611,827	88.6	3,253,676,282	98.5		
\$7,000 or more	90,329,754	79.4	3,373,719,161	97.8	37,349	81,487,168	90.7	3,267,716,680	99.0		
\$6,000 or more	93,374,486	82.1	3,393,473,396	98.3	36,343	83,415,611	92.8	3,280,234,874	99.3		
\$5,000 or more	96,333,990	84.7	3,409,739,973	98.8	35,395	84,956,376	94.5	3,288,806,569	99.6		
\$4,000 or more	99,473,432	87.5	3,423,862,232	99.2	34,420	86,003,350	95.7	3,293,503,506	99.7		
\$3,000 or more	102,660,835	90.3	3,434,916,415	99.5	33,452	87,123,750	97.0	3,297,467,998	99.9		
\$2,000 or more	106,256,627	93.4	3,443,878,226	99.8	32,411	87,992,812	97.9	3,299,612,528	99.9		
\$1,000 or more	110,029,416	96.8	3,449,524,583	100.0	31,351	89,131,393	99.2	3,301,287,875	100.0		
\$1 or more	112,812,262	99.2	3,451,237,012	100.0	30,593	89,856,049	100.0	3,301,843,895	100.0		
All returns	113,717,138	100.0	3,405,427,348	98.7	29,946	89,862,434	100.0	3,298,920,383	99.9		

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of			Average income tax (dollars)
								Total	Taxable income	Adjusted gross income less deficit	
<b>Cumulated from Smallest Size of Adjusted Gross Income</b>											
\$1,000,000 or more	60,469	134,548,375	6.0	60,410	37,158,867	8.0	337,341,734	8.4	27.8	24.2	616,495
\$500,000 or more	190,418	208,852,247	9.3	190,309	67,985,383	13.0	58,283,953	13.0	27.9	24.1	306,737
\$200,000 or more	833,149	361,487,807	16.0	832,719	101,248,921	22.0	7,101,721,728	22.8	28.1	23.7	122,007
\$100,000 or more	3,158,134	591,957,674	26.2	3,157,111	168,922,164	35.0	6,169,645,371	35.7	27.0	21.7	50,501
\$75,000 or more	6,429,569	797,155,167	35.3	6,428,164	203,263,286	45.0	6,203,920,623	45.6	26.6	20.1	31,709
\$50,000 or more	17,353,940	1,263,630,440	56.0	17,351,698	290,455,048	65.0	1,291,162,089	65.1	23.0	17.4	16,776
\$40,000 or more	26,166,239	1,534,007,347	68.0	26,162,827	335,299,099	75.0	1,336,013,797	75.1	21.9	16.3	12,841
\$30,000 or more	38,380,348	1,814,162,312	80.4	38,376,106	380,593,807	85.0	3,381,317,244	85.3	21.0	15.3	9,934
\$25,000 or more	46,130,432	1,947,480,339	86.3	46,126,190	401,149,235	89.0	9,401,874,706	89.9	20.6	14.9	8,711
\$20,000 or more	56,557,130	2,071,182,959	91.8	56,556,088	419,528,850	94.0	4,202,767,770	94.0	20.3	14.4	7,664
\$19,000 or more	57,689,285	2,094,804,404	92.9	57,688,243	422,984,829	94.0	8,423,732,954	94.8	20.2	14.4	7,344
\$18,000 or more	59,876,622	2,117,163,099	93.9	59,875,579	426,197,466	95.0	5,426,946,633	95.6	20.2	14.3	7,130
\$17,000 or more	62,097,063	2,137,384,729	94.8	62,096,021	429,061,638	96.0	1,429,799,804	96.1	20.1	14.2	6,921
\$16,000 or more	64,216,701	2,156,759,945	95.6	64,215,659	431,604,451	96.0	7,432,352,667	96.7	20.1	14.1	6,732
\$15,000 or more	66,245,662	2,172,140,490	96.3	66,244,619	433,892,535	97.0	2,434,541,324	97.2	20.0	14.0	6,560
\$14,000 or more	68,294,076	2,187,377,429	97.0	68,293,033	436,042,280	97.0	7,436,791,070	97.7	20.0	14.0	6,395
\$13,000 or more	70,313,828	2,200,877,791	97.6	70,312,785	438,007,198	98.0	1,438,759,619	98.1	19.9	13.9	6,238
\$12,000 or more	72,266,547	2,212,341,316	98.1	72,264,504	439,721,054	98.0	6,440,473,476	98.5	19.9	13.9	6,095
\$11,000 or more	74,199,018	2,221,981,990	98.5	74,197,976	441,187,363	98.0	9,441,939,810	98.8	19.9	13.8	5,955
\$10,000 or more	76,067,308	2,230,296,264	98.9	76,066,266	442,429,144	99.0	1,443,181,602	99.1	19.9	13.8	5,826
\$9,000 or more	77,877,215	2,237,434,619	99.2	77,876,173	443,490,564	99.0	4,444,243,021	99.4	19.9	13.7	5,704
\$8,000 or more	79,603,542	2,243,042,231	99.4	79,602,500	444,334,230	99.0	6,445,087,178	99.5	19.8	13.7	5,591
\$7,000 or more	81,473,397	2,247,426,345	99.6	81,477,763	444,998,879	99.0	7,446,752,529	99.7	19.8	13.6	5,470
\$6,000 or more	83,398,875	2,250,454,368	99.8	83,405,945	445,462,117	99.0	8,446,221,712	99.8	19.8	13.6	5,349
\$5,000 or more	84,933,642	2,252,225,899	99.8	84,945,711	445,751,806	99.0	9,446,511,401	99.9	19.8	13.6	5,256
\$4,000 or more	86,979,744	2,253,765,290	99.9	86,991,813	446,988,793	99.0	9,446,754,473	99.9	19.8	13.6	5,195
\$3,000 or more	87,100,145	2,254,411,217	99.9	87,112,213	446,094,897	100.0	446,860,004	99.9	19.8	13.6	5,129
\$2,000 or more	87,969,207	2,254,955,877	100.0	87,981,275	446,190,345	100.0	446,955,452	100.0	19.8	13.5	5,079
\$1,000 or more	89,107,787	2,265,462,102	100.0	89,119,856	446,273,753	100.0	447,038,860	100.0	19.8	13.5	5,016
\$1 or more	89,831,443	2,265,609,952	100.0	89,843,511	446,296,392	100.0	447,061,147	100.0	19.8	13.5	4,975
All returns	89,831,443	2,255,609,952	100.0	89,844,225	446,296,392	100.0	447,126,703	100.0	19.8	13.6	4,976

(1) Percentage not computed

(2) Less than 0.05 percent

NOTE: Detail may not add to total because of rounding



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

Size of adjusted gross income	All returns												
	Number of returns (1)	Adjusted gross income less deficit (2)	Exemption amount (3)	Total itemized deductions (4)		Standard deduction (5)		Taxable income (6)		Income tax after credits (7)		Total income tax (8)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	113,717,138	3,405,427,348	466,985,366	32,174,938	458,485,066	80,620,774	331,486,620	93,148,332	2,263,661,230	89,844,226	446,296,392	89,862,434	447,126,703
No adjusted gross income	904,876	-45,809,664	3,560,150	-	-	-	-	-	-	714	352	7,386	65,656
\$1,000 under \$5,000	16,478,272	41,497,039	25,459,938	177,444	1,635,349	16,300,828	46,114,138	4,992,856	3,386,871	4,897,801	544,234	4,899,673	549,746
\$5,000 under \$10,000	14,952,856	111,951,216	46,420,611	674,364	6,016,926	14,371,792	57,213,044	9,341,790	22,335,219	8,879,445	3,322,662	8,879,783	3,329,800
\$10,000 under \$15,000	13,922,760	173,376,264	51,121,356	1,040,169	9,228,483	10,882,681	56,122,128	12,001,587	63,254,744	9,821,647	8,536,610	9,822,147	8,540,277
\$15,000 under \$20,000	11,543,228	201,638,041	44,470,118	1,449,649	13,523,611	10,089,674	43,686,755	11,182,298	102,570,455	10,688,531	14,363,685	10,688,803	14,364,554
\$20,000 under \$25,000	9,572,317	214,321,942	40,778,659	1,804,653	15,564,168	7,767,764	34,777,775	9,454,698	123,842,029	9,429,898	18,379,614	9,429,906	18,402,064
\$25,000 under \$30,000	7,838,226	215,207,577	35,328,863	2,204,807	19,730,037	5,629,414	26,032,180	7,765,369	133,528,020	7,750,084	20,555,429	7,750,103	20,557,463
\$30,000 under \$40,000	12,292,785	425,384,692	63,047,744	5,092,131	48,433,037	7,188,849	34,874,737	12,236,177	280,604,593	12,213,279	45,294,708	12,216,500	45,303,446
\$40,000 under \$50,000	8,837,087	394,730,512	49,810,440	5,218,937	55,927,753	3,618,130	18,689,947	8,811,268	270,449,536	8,811,129	44,844,051	8,812,426	44,861,708
\$50,000 under \$75,000	10,944,102	657,214,261	55,920,864	8,611,801	112,517,591	2,332,301	12,618,731	10,926,351	466,517,729	10,923,534	87,191,762	10,924,763	87,241,466
\$75,000 under \$100,000	3,276,142	279,524,997	19,794,784	2,972,172	62,943,352	303,970	1,688,378	3,272,134	205,237,566	3,271,053	44,341,122	3,271,711	44,375,252
\$100,000 under \$200,000	2,329,562	305,567,590	14,163,324	2,212,925	60,464,449	116,637	639,065	2,325,498	230,497,142	2,324,392	57,673,243	2,325,498	57,823,643
\$200,000 under \$500,000	644,027	188,004,934	3,982,793	628,080	31,452,963	15,947	84,730	642,853	162,857,211	642,410	43,263,538	643,104	43,437,776
\$500,000 under \$1,000,000	130,252	87,142,014	779,927	128,019	12,122,282	2,234	11,777	129,973	74,316,528	129,898	20,826,516	130,062	20,942,219
\$1,000,000 or more	60,677	154,575,032	347,807	59,999	19,936,066	684	3,135	60,479	134,563,588	60,410	37,168,867	60,671	37,341,734
<b>Taxable returns, total</b>	<b>89,862,434</b>	<b>3,298,920,383</b>	<b>370,720,167</b>	<b>30,533,208</b>	<b>430,993,642</b>	<b>59,309,296</b>	<b>244,924,769</b>	<b>89,831,443</b>	<b>2,265,609,952</b>	<b>89,844,226</b>	<b>446,296,392</b>	<b>89,862,434</b>	<b>447,126,703</b>
No adjusted gross income	7,386	-2,923,512	37,675	-	-	-	-	-	-	714	352	7,386	65,656
\$1,000 under \$5,000	4,899,673	13,038,326	55,198	20,464	34,925	4,879,209	9,583,013	4,897,801	3,384,053	4,897,801	544,234	4,899,673	549,746
\$5,000 under \$10,000	8,879,783	66,998,727	16,424,415	174,861	782,502	8,702,217	28,929,872	8,866,334	21,929,636	8,879,445	3,322,662	8,879,783	3,329,800
\$10,000 under \$15,000	10,688,803	123,311,659	26,207,759	578,163	3,925,337	9,243,984	36,424,463	9,821,647	58,155,774	9,821,647	8,536,610	9,822,147	8,540,277
\$15,000 under \$20,000	9,429,906	187,327,658	37,550,448	1,136,520	8,026,451	9,548,278	40,794,685	10,688,531	100,957,532	10,688,531	14,363,686	10,688,803	14,364,564
\$20,000 under \$25,000	7,750,103	211,173,551	39,619,882	1,675,933	13,198,297	7,753,972	34,700,031	9,426,698	123,702,620	9,429,898	18,379,614	9,429,906	18,402,064
\$25,000 under \$30,000	12,216,500	424,130,001	62,585,611	5,038,793	46,671,517	7,175,900	34,805,211	12,214,109	280,154,966	12,213,279	45,294,708	12,216,500	45,303,446
\$30,000 under \$40,000	8,812,426	393,653,250	49,687,486	5,194,296	54,914,236	3,618,130	18,689,947	8,812,298	270,376,907	8,811,129	44,844,051	8,812,426	44,861,708
\$40,000 under \$50,000	10,924,763	656,050,396	65,817,358	8,593,121	111,157,950	2,331,642	12,616,320	10,924,371	466,475,283	10,923,534	87,191,762	10,924,763	87,241,466
\$50,000 under \$75,000	3,271,711	279,162,454	19,781,398	2,968,324	52,527,289	303,987	1,685,203	3,271,053	205,197,482	3,271,053	44,341,122	3,271,711	44,375,252
\$75,000 under \$100,000	2,325,498	305,030,894	14,139,451	2,208,861	59,799,560	116,637	639,066	2,324,986	230,489,868	2,324,392	57,673,243	2,325,498	57,823,643
\$100,000 under \$200,000	643,104	187,739,418	3,977,547	627,188	31,093,573	15,916	84,590	642,730	162,636,560	642,410	43,263,536	643,104	43,437,776
\$200,000 under \$500,000	130,062	87,011,992	778,894	127,833	11,944,228	2,230	11,761	129,949	74,303,872	129,898	20,826,516	130,062	20,942,219
\$500,000 under \$1,000,000	60,671	154,388,000	347,259	59,896	19,536,128	651	3,122	60,469	134,548,375	60,410	37,168,867	60,671	37,341,734
<b>Non-taxable returns, total</b>	<b>23,854,704</b>	<b>106,506,965</b>	<b>96,255,198</b>	<b>1,641,730</b>	<b>27,491,413</b>	<b>21,311,479</b>	<b>86,521,762</b>	<b>3,316,889</b>	<b>8,051,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Footnotes at end of table.

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

Size of adjusted gross income	Returns of married persons filing jointly											Total income tax	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions	Standard deduction	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	48,377,437	2,303,421,100	308,500,913	22,507,620	363,777,978	26,471,066	145,003,658	12,652,327	1,568,478,268	41,692,462	315,875,390	41,705,330	316,513,479
No adjusted gross income	398,762	-31,365,360	2,396,062	-	-	-	-	-	-	136	263	4,133	51,110
\$1,000 under \$5,000	1,128,819	3,293,937	6,695,408	51,908	671,093	1,076,912	6,169,376	-	-	-	-	*1,796	*4,234
\$5,000 under \$10,000	2,481,706	19,229,086	14,586,682	131,752	1,474,315	2,349,854	13,601,093	63,318	18,361	68,675	17,256	69,014	22,861
\$10,000 under \$15,000	3,705,727	46,242,262	21,720,571	349,649	3,612,073	3,367,078	19,746,242	2,333,354	4,947,416	1,786,700	632,661	1,787,200	632,687
\$15,000 under \$20,000	3,609,270	63,453,097	21,516,138	544,864	6,476,477	3,064,406	17,736,818	3,321,086	19,709,590	3,054,787	623,661	3,055,059	2,624,470
\$20,000 under \$25,000	3,971,368	89,295,713	24,748,668	785,879	8,021,061	3,185,489	18,093,043	3,875,329	38,922,536	3,864,637	5,727,646	3,864,644	5,750,095
\$25,000 under \$30,000	3,856,471	106,075,073	24,917,550	1,074,027	10,540,633	2,782,443	15,657,070	3,807,172	55,363,208	3,793,858	8,174,877	3,793,862	8,176,439
\$30,000 under \$40,000	7,450,475	260,780,866	49,421,547	2,990,915	29,998,743	4,459,560	24,828,691	7,416,499	156,897,937	7,398,088	23,180,853	7,399,811	23,189,003
\$40,000 under \$50,000	6,613,277	286,275,568	43,631,402	3,834,248	41,614,509	2,779,032	16,671,669	6,696,294	196,679,223	6,689,761	29,848,631	6,690,469	29,854,266
\$50,000 under \$75,000	9,468,570	570,143,062	61,810,992	7,430,888	97,193,667	2,037,662	11,503,032	9,496,272	399,889,969	9,464,261	72,274,624	9,466,329	72,312,648
\$75,000 under \$100,000	2,929,360	249,802,147	18,667,594	2,660,494	47,378,473	267,866	1,551,128	2,924,866	182,141,290	2,923,765	38,512,788	2,924,443	38,539,428
\$100,000 under \$200,000	2,046,960	267,937,652	13,408,177	1,950,449	53,496,795	96,411	563,153	2,043,684	200,611,788	2,042,815	49,467,007	2,043,691	49,680,129
\$200,000 under \$500,000	565,531	162,088,783	3,743,900	543,363	27,190,038	**14,223	**83,352	554,694	131,201,451	554,188	37,220,770	554,847	37,347,167
\$500,000 under \$1,000,000	110,499	73,766,898	724,766	108,817	10,148,282	**	**	110,254	62,956,884	110,211	17,652,600	110,369	17,741,574
\$1,000,000 or more	50,743	126,412,319	321,467	50,348	15,961,799	**	**	50,596	110,239,308	50,561	30,542,084	50,673	30,687,378
<b>Taxable returns, total</b>	<b>41,705,330</b>	<b>2,269,065,912</b>	<b>263,645,433</b>	<b>21,605,199</b>	<b>337,315,386</b>	<b>20,095,999</b>	<b>114,329,041</b>	<b>41,693,168</b>	<b>1,556,335,410</b>	<b>41,692,462</b>	<b>315,875,390</b>	<b>41,705,330</b>	<b>316,513,479</b>
No adjusted gross income	4,133	-2,205,042	28,716	-	-	-	-	-	-	136	263	4,133	51,110
\$1,000 under \$5,000	*1,796	*8,004	7,366	*328	*3,357	*1,468	*8,001	-	-	-	-	*1,796	*4,234
\$5,000 under \$10,000	69,014	645,060	294,153	*338	*10,651	68,675	370,442	60,973	17,249	68,675	17,256	69,014	22,861
\$10,000 under \$15,000	1,787,200	22,686,730	7,469,030	87,034	634,933	1,700,166	10,437,008	1,786,700	4,147,532	1,786,700	632,661	1,787,200	632,687
\$15,000 under \$20,000	3,055,059	54,086,988	16,453,896	315,398	2,529,090	2,739,661	15,985,869	3,054,787	19,139,591	3,054,787	2,623,661	3,055,059	2,624,470
\$20,000 under \$25,000	3,864,644	86,936,000	23,781,632	692,361	6,360,106	3,172,284	18,017,569	3,861,437	38,823,981	3,864,637	5,727,646	3,864,644	5,750,095
\$25,000 under \$30,000	3,793,862	104,388,504	24,400,511	1,022,245	9,297,533	2,771,617	15,498,084	3,793,858	55,193,643	3,793,858	8,174,877	3,793,862	8,176,439
\$30,000 under \$40,000	7,399,811	289,065,229	48,981,252	2,951,710	28,786,973	4,448,102	24,766,240	7,397,428	156,597,862	7,398,088	23,180,853	7,399,811	23,189,003
\$40,000 under \$50,000	6,690,469	295,290,596	43,512,207	3,811,437	40,706,216	2,779,032	16,571,669	6,690,348	196,506,640	6,689,761	29,848,631	6,690,469	29,854,266
\$50,000 under \$75,000	9,465,329	569,350,130	61,720,927	7,418,230	96,290,101	2,037,999	11,499,857	9,464,946	399,854,199	9,464,261	72,274,624	9,466,329	72,312,648
\$75,000 under \$100,000	2,924,443	249,479,139	18,825,261	2,657,159	47,013,637	267,284	1,547,963	2,924,166	182,101,206	2,923,765	38,512,788	2,924,443	38,539,428
\$100,000 under \$200,000	2,043,691	267,639,337	13,386,222	1,947,281	53,021,817	96,411	563,153	2,043,179	200,684,206	2,042,815	49,467,007	2,043,691	49,680,129
\$200,000 under \$500,000	554,847	161,872,021	3,739,338	542,718	26,917,604	**14,201	**83,266	554,506	131,187,673	554,188	37,220,770	554,847	37,347,167
\$500,000 under \$1,000,000	110,369	73,671,912	723,891	108,679	10,015,028	**	**	110,249	62,949,688	110,211	17,652,600	110,369	17,741,574
\$1,000,000 or more	50,673	126,251,315	321,031	50,279	15,729,341	**	**	50,590	110,232,041	50,561	30,542,084	50,673	30,687,378
<b>Non-taxable returns, total</b>	<b>6,672,107</b>	<b>34,355,198</b>	<b>44,855,480</b>	<b>902,421</b>	<b>67,462,593</b>	<b>6,375,067</b>	<b>30,674,617</b>	<b>869,160</b>	<b>2,142,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Footnotes at end of table.

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

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)			
All returns, total	15,466,586	296,589,927	73,393,083	2,656,086	28,251,417	12,696,163	57,388,857	10,897,869	161,077,272	8,630,980	27,079,368	8,631,934	27,128,229			
No adjusted gross income	97,788	-4,368,670	389,476	-	-	-	-	-	-	501	38	1,100	6,101			
\$1,000 under \$5,000	1,836,894	6,261,660	8,830,181	24,095	227,034	1,812,799	8,009,889	26,732	112,424	26,732	1,865	26,807	2,716			
\$5,000 under \$10,000	2,937,318	22,621,176	14,025,243	85,542	461,207	2,865,068	13,044,139	749,622	1,148,178	360,998	125,741	360,998	126,233			
\$10,000 under \$15,000	3,040,354	37,981,932	14,726,446	162,925	1,063,374	2,887,429	13,088,920	2,611,896	9,800,912	983,660	690,326	983,660	690,326			
\$15,000 under \$20,000	2,302,730	40,121,717	11,170,866	254,896	1,838,681	2,043,830	9,169,407	2,272,839	18,039,951	2,045,371	2,006,231	2,045,371	2,006,231			
\$20,000 under \$25,000	1,686,862	36,268,488	7,607,340	340,461	2,437,616	1,246,411	6,639,664	1,681,811	19,697,366	1,670,994	2,804,172	1,670,994	2,804,172			
\$25,000 under \$30,000	1,136,252	31,161,622	5,369,970	320,966	2,709,619	811,283	3,710,101	1,130,337	19,383,615	1,130,337	2,864,187	1,130,344	2,864,501			
\$30,000 under \$40,000	1,989,674	**74,419,260	6,276,609	**1,035,666	**9,660,677	731,100	3,341,923	1,381,863	32,169,675	1,380,364	6,088,009	1,380,372	6,088,116			
\$40,000 under \$50,000	**	**	2,700,713	**	**	221,011	1,016,928	604,097	19,260,723	604,097	3,602,670	604,097	3,603,010			
\$50,000 under \$75,000	**460,292	**28,336,824	1,666,794	**376,952	**6,476,953	67,130	321,890	374,706	16,727,346	374,063	3,251,644	374,205	3,257,108			
\$75,000 under \$100,000	**	**	320,673	**	**	6,210	27,978	76,584	4,794,492	76,584	1,128,510	76,584	1,131,338			
\$100,000 under \$200,000	62,029	8,400,176	274,448	68,787	1,693,836	3,242	16,220	62,017	6,420,639	61,940	1,703,824	62,017	1,710,928			
\$200,000 under \$500,000	19,385	5,693,068	84,539	18,826	998,632	**649	**2,811	19,303	4,627,739	19,286	1,312,352	19,312	1,324,991			
\$500,000 under \$1,000,000	4,859	3,083,917	21,072	4,602	463,038	**	**	**7,072	**9,994,411	4,641	730,728	4,642	732,672			
\$1,000,000 or more	2,449	8,609,869	9,714	2,391	1,230,746	**	**	**	**	2,423	1,979,061	2,431	1,989,788			
<b>Taxable returns, total</b>	<b>8,631,934</b>	<b>245,716,842</b>	<b>37,852,173</b>	<b>2,434,908</b>	<b>25,799,233</b>	<b>6,183,381</b>	<b>27,067,119</b>	<b>8,626,304</b>	<b>156,321,366</b>	<b>8,630,980</b>	<b>27,079,368</b>	<b>8,631,934</b>	<b>27,128,229</b>			
No adjusted gross income	1,100	-281,024	4,461	-	-	-	-	-	-	501	38	1,100	6,101			
\$1,000 under \$5,000	26,807	*114,156	33,147	*76	*8,146	*26,732	*68,686	26,732	112,424	26,732	1,865	26,807	2,716			
\$5,000 under \$10,000	360,998	2,816,006	914,898	23,522	70,692	324,772	1,037,761	*345,690	*812,906	360,998	125,741	360,998	126,233			
\$10,000 under \$15,000	983,660	12,991,420	3,446,660	64,498	300,691	919,162	3,743,096	983,660	6,501,973	983,660	690,326	983,660	690,326			
\$15,000 under \$20,000	2,045,371	35,913,789	9,401,293	214,188	1,367,193	1,827,178	8,148,286	2,045,371	16,997,027	2,045,371	2,006,231	2,045,371	2,006,231			
\$20,000 under \$25,000	1,670,994	34,923,063	7,371,689	324,583	2,241,664	1,246,411	6,639,664	1,670,994	19,670,167	1,670,994	2,804,172	1,670,994	2,804,172			
\$25,000 under \$30,000	1,130,344	31,006,893	5,360,261	315,066	2,663,068	811,283	3,710,101	1,130,337	19,383,615	1,130,337	2,864,187	1,130,344	2,864,501			
\$30,000 under \$40,000	**1,984,469	**74,230,436	6,265,337	**1,032,040	**9,632,362	729,611	3,334,848	1,380,364	32,129,738	1,380,364	6,088,009	1,380,372	6,088,116			
\$40,000 under \$50,000	**	**	2,700,706	**	**	221,011	1,016,928	604,097	19,260,723	604,097	3,602,670	604,097	3,603,010			
\$50,000 under \$75,000	**449,789	**28,300,408	1,664,830	**376,448	**6,444,126	67,130	321,890	374,206	16,726,422	374,063	3,251,644	374,205	3,257,108			
\$75,000 under \$100,000	**	**	320,671	**	**	6,210	27,978	76,584	4,794,492	76,584	1,128,510	76,584	1,131,338			
\$100,000 under \$200,000	82,017	8,398,237	274,364	68,774	1,688,124	3,242	16,220	62,017	6,420,639	61,940	1,703,824	62,017	1,710,928			
\$200,000 under \$500,000	19,312	6,671,341	84,234	18,763	988,606	**638	**2,776	19,288	4,623,679	19,286	1,312,352	19,312	1,324,991			
\$500,000 under \$1,000,000	4,642	3,071,562	20,986	4,586	449,646	**	**	**7,066	**9,987,760	4,641	730,728	4,642	732,672			
\$1,000,000 or more	2,431	8,560,547	9,645	2,373	1,164,997	**	**	**	**	2,423	1,979,061	2,431	1,989,788			
<b>Non-taxable returns, total</b>	<b>6,834,661</b>	<b>50,873,086</b>	<b>36,530,910</b>	<b>221,178</b>	<b>2,462,184</b>	<b>6,612,782</b>	<b>30,321,738</b>	<b>2,272,666</b>	<b>6,756,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			

Footnotes at end of table.

Individual Returns 1990

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

Size of adjusted gross income	Returns of single persons											Total income tax	
	Number of returns (40)	Adjusted gross income less deficit (41)	Exemption amount (42)	Total itemized deductions (43)		Standard deduction (46)		Taxable income (47)		Income tax after credits (49)		Number of returns (51)	Amount (52)
				Number of returns (43)	Amount (44)	Number of returns (46)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)		
All returns, total	49,873,116	805,416,321	84,101,370	7,011,232	76,455,659	42,463,556	129,064,006	39,698,136	644,106,700	39,620,783	103,341,646	39,626,170	103,484,996
No adjusted gross income	408,328	-10,085,634	764,612	-	-	-	-	-	-	*78	*62	2,153	8,346
\$1,000 under \$5,000	13,612,559	32,941,453	10,934,349	101,442	737,222	13,411,117	31,934,874	4,966,126	3,374,447	4,871,069	542,369	4,871,069	542,796
\$5,000 under \$10,000	9,633,830	70,100,965	16,808,686	377,059	3,080,405	9,166,771	30,567,811	6,528,860	21,168,680	8,459,771	3,179,665	8,459,771	3,180,706
\$10,000 under \$15,000	7,176,669	89,152,071	14,674,339	537,596	4,563,037	6,638,074	22,287,967	7,066,336	48,506,416	7,061,287	7,313,632	7,061,287	7,317,264
\$15,000 under \$20,000	6,631,229	98,063,227	11,783,114	649,790	6,208,444	4,981,439	16,680,629	6,688,373	64,820,914	6,688,373	9,733,803	6,688,373	9,733,853
\$20,000 under \$25,000	4,014,087	89,767,741	8,522,662	678,223	5,096,462	3,336,864	11,046,078	3,997,568	65,222,128	3,994,267	9,847,797	3,994,267	9,847,797
\$25,000 under \$30,000	2,846,502	77,970,982	6,039,343	809,816	6,479,784	2,036,688	6,765,009	2,827,860	68,781,297	2,826,889	9,526,364	2,826,889	9,526,523
\$30,000 under \$40,000	**16,086,528	**189,639,521	7,360,688	**2,450,262	**23,086,681	1,998,188	6,704,123	3,436,824	91,437,081	3,434,827	17,026,047	3,436,317	17,026,328
\$40,000 under \$50,000	**	**	3,478,325	**	**	618,087	2,101,363	1,617,877	55,609,589	1,617,271	11,492,849	1,617,860	11,494,434
\$50,000 under \$75,000	**1,373,021	**88,468,224	2,443,068	**1,115,639	**16,411,861	227,489	793,809	1,096,374	50,900,416	1,096,220	11,665,494	1,096,229	11,671,710
\$75,000 under \$100,000	**	**	616,616	**	**	29,893	109,272	271,684	18,301,784	271,684	4,699,824	271,684	4,704,486
\$100,000 under \$200,000	220,673	29,229,763	480,899	203,689	6,273,820	16,884	60,691	219,797	23,486,417	219,637	6,502,412	219,789	6,532,686
\$200,000 under \$500,000	69,111	20,242,984	164,364	66,871	3,264,283	**3,962	**13,479	68,956	16,828,020	68,937	4,730,416	68,946	4,766,627
\$500,000 under \$1,000,000	15,095	10,291,199	34,099	14,599	1,610,971	**	**	**22,521	**26,689,512	15,046	2,443,188	15,082	2,487,973
\$1,000,000 or more	7,486	19,663,845	16,626	7,269	2,743,521	**	**	**	**	7,426	4,637,721	7,467	4,664,668
<b>Taxable returns, total</b>	<b>39,626,170</b>	<b>784,137,629</b>	<b>69,222,562</b>	<b>6,493,101</b>	<b>67,879,023</b>	<b>33,029,916</b>	<b>103,538,698</b>	<b>39,522,971</b>	<b>643,953,187</b>	<b>39,520,783</b>	<b>103,341,646</b>	<b>39,626,170</b>	<b>103,484,996</b>
No adjusted gross income	2,153	-437,446	4,397	-	-	-	-	-	-	*78	*62	2,153	8,346
\$1,000 under \$5,000	4,871,069	12,916,166	14,886	20,060	23,424	4,851,009	9,506,427	4,871,069	3,371,629	4,871,069	542,369	4,871,069	542,796
\$5,000 under \$10,000	8,459,771	63,537,672	14,216,364	151,001	701,160	8,308,770	27,621,668	8,459,771	21,099,479	8,459,771	3,179,665	8,459,771	3,180,706
\$10,000 under \$15,000	7,061,287	87,633,409	14,293,069	428,631	2,689,713	6,624,666	22,244,359	7,061,287	48,506,268	7,061,287	7,313,632	7,061,287	7,317,264
\$15,000 under \$20,000	6,688,373	97,326,871	11,695,269	606,934	4,130,168	4,981,439	16,680,629	6,688,373	64,820,914	6,688,373	9,733,803	6,688,373	9,733,853
\$20,000 under \$25,000	3,994,267	89,314,487	8,466,561	666,990	4,596,629	3,336,277	11,042,818	3,994,267	65,208,482	3,994,267	9,847,797	3,994,267	9,847,797
\$25,000 under \$30,000	2,826,897	77,422,273	6,999,103	791,666	5,922,028	2,034,242	6,760,310	2,826,889	68,740,869	2,826,889	9,526,364	2,826,889	9,526,523
\$30,000 under \$40,000	**5,604,177	**189,206,992	7,329,022	**2,437,901	**22,561,201	1,998,188	6,704,123	3,436,317	91,427,366	3,434,827	17,026,047	3,436,317	17,026,328
\$40,000 under \$50,000	**	**	3,474,672	**	**	618,087	2,101,363	1,617,863	56,609,644	1,617,271	11,492,849	1,617,860	11,494,434
\$50,000 under \$75,000	**1,366,913	**88,083,173	2,431,601	**1,109,608	**14,937,376	227,412	793,573	1,096,220	50,894,662	1,096,220	11,665,494	1,096,229	11,671,710
\$75,000 under \$100,000	**	**	616,466	**	**	29,893	109,272	271,684	18,301,784	271,684	4,699,824	271,684	4,704,486
\$100,000 under \$200,000	219,789	29,093,320	478,885	202,805	6,088,620	16,984	60,691	219,789	23,486,126	219,637	6,502,412	219,789	6,532,686
\$200,000 under \$500,000	68,946	20,196,066	163,976	66,707	3,207,365	**3,962	**13,463	68,937	16,824,208	68,937	4,730,416	68,946	4,766,627
\$500,000 under \$1,000,000	15,062	10,268,519	34,017	14,567	1,479,563	**	**	**22,514	**26,682,668	15,046	2,443,188	15,062	2,487,973
\$1,000,000 or more	7,467	19,676,138	16,583	7,243	2,641,790	**	**	**	**	7,426	4,637,721	7,467	4,664,668
<b>Nonexable returns, total</b>	<b>10,347,946</b>	<b>21,278,693</b>	<b>14,878,808</b>	<b>518,131</b>	<b>8,576,636</b>	<b>9,423,640</b>	<b>25,526,407</b>	<b>176,164</b>	<b>152,613</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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

Item	All returns		Joint returns of married persons		Separate returns of married persons		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
Adjusted gross income less deficit	113,717,138	3,406,427,348	48,377,437	2,303,421,100	2,195,510	50,921,951	13,159,596	242,896,587	111,478	2,771,389	49,873,116	805,416,321
Salaries and wages	96,729,912	2,599,401,271	41,288,174	1,738,271,286	1,939,022	40,068,603	12,514,352	216,409,346	100,906	1,817,388	40,886,869	602,844,748
Taxable interest	70,369,662	227,083,888	37,335,912	139,589,368	1,001,281	3,167,759	4,325,854	6,205,630	81,896	418,461	27,624,470	77,702,470
Tax-exempt interest	3,916,926	40,228,405	1,748,827	26,076,434	41,879	876,763	129,251	893,764	8,258	33,702	1,237,711	12,347,742
Dividends	22,904,441	80,128,536	13,746,866	49,742,247	280,745	1,721,268	966,495	2,066,719	26,808	96,278	7,894,528	26,641,027
State income tax refunds	16,868,253	10,155,294	11,927,738	7,689,276	301,116	171,036	1,106,607	632,310	14,162	6,439	3,318,670	1,746,263
Alimony received	466,076	3,876,236	63,017	138,523	8,254	23,111	180,537	1,823,424	—	—	224,266	1,891,177
Business or profession:												
Net income	11,221,926	161,657,252	7,906,466	126,349,170	216,651	2,906,526	549,579	6,880,566	6,369	88,315	2,543,769	26,433,686
Net loss	3,415,666	20,227,069	2,376,476	14,287,560	76,973	606,121	188,273	1,086,390	663	10,266	774,291	4,236,231
Sale of capital assets:												
Net gain	9,217,141	123,783,047	6,813,609	91,983,637	124,484	4,296,146	296,354	2,769,108	17,610	128,878	2,966,076	24,605,278
Net loss in AGI	6,070,741	9,561,864	3,114,489	6,052,864	76,510	37,089	206,995	372,121	8,402	23,416	1,666,346	3,016,566
Sale of property other than capital assets	1,691,377	1,471,208	1,239,489	1,409,445	16,871	81,404	61,600	26,734	1,132	3,215	373,296	67,849
Taxable IRA distributions	3,645,474	17,554,377	2,392,164	13,068,549	30,077	232,524	236,068	1,035,362	2,491	6,326	864,674	3,222,616
Pensions and annuities in AGI	17,014,091	159,294,448	10,678,861	112,613,889	190,237	1,627,710	829,953	6,206,084	26,830	173,396	6,289,211	39,673,370
Rent and royalty:												
Net income	5,433,716	36,381,329	3,816,456	26,688,271	61,183	483,489	215,237	1,214,530	4,809	32,233	1,346,033	6,892,806
Net loss	6,734,970	33,892,636	4,078,597	26,021,781	66,006	503,366	271,820	1,319,093	10,319	69,846	1,308,231	6,978,563
Net loss	620,691	2,276,367	379,918	1,546,183	4,274	42,190	11,536	27,286	76	1,378	224,886	659,321
Partnership and S corporation net income less loss	5,977,458	67,022,231	4,243,961	66,959,336	80,741	172,217	210,441	2,034,449	6,871	61,177	1,436,445	8,795,063
Estate and trust net income less loss	619,091	4,186,187	284,562	1,753,082	6,792	306,764	19,527	238,461	2,230	19,927	206,610	1,927,239
Farm net income less loss	2,321,136	-433,762	1,878,720	-26,207	19,869	-160,635	46,847	-98,196	*2,306	*8,845	373,440	-151,570
Unemployment compensation	8,014,136	15,453,147	4,416,784	8,771,324	168,710	306,123	1,130,270	1,901,816	*4,684	*8,886	2,293,708	4,456,399
Social Security benefits in AGI	5,082,575	19,686,530	3,291,590	14,094,580	64,743	202,842	126,862	376,395	*3,929	*1,896	1,896,422	6,001,762
Other income less loss	6,514,419	18,420,836	3,709,520	13,421,684	78,780	187,345	336,970	937,796	12,410	1,379,564	3,891,702	7,436,039
Total statutory adjustments	16,548,032	33,974,231	11,066,067	24,230,727	273,736	683,773	303,525	1,694,163	18,810	29,540	4,385,896	17,436,039
Primary IRA payments	4,761,822	17,282,241	2,762,156	41,065,480	46,892	86,497	311,395	449,818	*10,696	*18,666	1,540,494	2,467,780
Secondary IRA payments	2,106,852	2,729,979	2,106,852	2,729,979	—	—	—	—	—	—	—	—
Payments to a Keogh plan	824,327	6,777,645	640,294	5,602,912	13,916	61,143	36,569	239,568	*270	*989	234,277	882,943
Alimony paid	660,895	4,932,087	289,866	2,211,860	34,984	267,516	74,459	577,414	—	—	262,397	1,876,298
Total itemized deductions	32,174,938	468,486,065	22,507,620	353,777,978	637,050	6,741,746	1,987,340	21,092,239	31,686	417,432	7,011,232	76,466,669
Medical and dental expense deduction	6,090,958	21,466,587	3,213,590	10,773,788	86,277	297,112	367,775	868,016	*16,237	*50,725	1,417,079	9,776,948
Taxes paid deduction	31,594,114	140,011,461	14,001,461	60,974,718	606,967	2,074,541	1,947,855	6,866,924	31,673	126,904	6,689,024	21,968,371
Interest deduction	29,394,600	208,364,360	21,431,518	167,252,950	524,459	2,867,971	1,892,914	10,683,930	29,893	156,661	5,515,927	27,492,947
Contributions deduction	29,230,985	57,242,767	21,007,485	44,480,029	501,480	891,484	1,793,289	2,196,336	31,696	70,423	6,896,316	9,604,486
Casualty or theft loss	112,490	734,440	79,246	623,836	1	1	1	1	1	1	26,914	100,009
Moving expenses deduction	919,794	4,216,539	666,313	3,379,626	11,300	36,164	31,961	126,616	—	—	220,231	673,346
Total miscellaneous deductions	7,981,737	26,489,911	6,178,930	17,593,133	162,860	674,016	606,464	1,450,390	*7,814	*12,179	2,036,416	6,839,553
Basic standard deduction	80,620,774	320,840,806	25,471,056	138,562,397	1,493,893	4,019,261	11,122,491	62,637,264	79,778	430,152	42,453,656	126,191,731
Additional standard deduction	10,964,157	10,616,716	6,832,686	6,441,261	78,904	64,783	302,566	243,881	*6,408	*3,615	4,734,602	3,872,274
Taxable income	93,148,332	2,293,681,230	42,952,327	1,558,478,268	1,844,014	37,554,807	8,974,263	121,974,917	79,589	1,647,448	39,698,136	644,106,700
Total tax credits	12,483,535	6,831,187	6,794,673	4,046,561	81,307	168,929	6,011,743	2,116,212	30,484	10,588	666,367	489,907
Child care credit	6,143,690	2,549,004	4,318,172	1,683,693	66,462	29,284	1,716,572	815,398	*4,687	*3,044	47,796	17,587
Credit for the elderly or disabled	339,818	61,898	95,153	20,278	*2,704	*671	*19,820	*2,466	—	—	222,141	38,584
Foreign tax credit	772,143	1,682,307	488,843	1,205,924	21,564	132,185	21,566	46,362	336	—	235,090	297,501
Earned income credit used to offset income tax before credits	5,702,209	1,616,812	1,804,380	387,546	—	—	3,869,949	1,222,068	*27,880	*7,208	—	—
Minimum tax credit	33,609	214,226	27,195	176,202	163	3,618	976	4,700	—	—	6,276	29,706
General business credit	262,573	616,268	216,016	512,807	296	3,184	7,327	16,651	—	—	38,936	84,746
Income tax after credits	89,844,225	446,296,392	41,692,462	315,875,390	1,827,521	7,901,628	6,736,528	18,902,022	67,831	276,707	39,620,783	103,341,645
Alternative minimum tax	132,096	830,311	87,221	638,089	7,491	27,465	4,776	18,236	*120	*3,181	32,488	143,361
Total income tax	89,862,434	447,126,703	41,706,330	316,613,478	1,828,163	7,929,083	6,736,940	18,920,267	67,832	278,888	39,626,170	103,484,996
Total tax liability	92,133,322	468,631,227	42,020,793	333,068,992	1,893,048	8,291,405	6,939,615	19,649,615	74,288	297,884	40,206,645	107,333,331
Total tax payments	104,815,832	495,921,666	45,607,478	341,092,369	2,014,899	7,838,678	12,310,556	29,245,967	96,521	338,632	44,786,379	117,406,030
Total tax credits	97,747,178	386,525,674	47,337,967	281,904,977	1,927,324	6,649,496	12,080,868	26,789,788	94,026	266,193	41,307,113	91,916,219
Income tax withheld	13,805,826	91,607,379	7,411,954	65,556,061	142,929	1,587,606	389,300	2,021,911	7,741	74,437	4,843,284	22,368,392
Estimated tax payments	80,614,484	78,103,386	31,236,941	42,730,662	1,308,097	866,446	11,969,364	14,490,187	86,734	106,865	36,913,368	19,919,246
Overpayment refunded	26,986,948	66,661,150	14,290,955	40,867,130	776,286	1,561,039	964,687	1,627,992	24,622	67,185	10,941,387	12,467,804

\* Estimate should be used with caution due to the small number of sample returns on which it is based.  
 † Data needed 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 1.4—All Returns: Sources of Income, Adjustments, 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 (1)	Adjusted gross income less deficit (2)	Salaries and wages		Taxable income		Tax-exempt interest		Dividends		State income tax refunds	
			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)
<b>All returns, total</b>	<b>113,717,138</b>	<b>3,406,427,348</b>	<b>96,729,912</b>	<b>2,599,401,271</b>	<b>70,369,662</b>	<b>227,083,888</b>	<b>3,916,925</b>	<b>40,228,406</b>	<b>22,904,441</b>	<b>80,168,636</b>	<b>16,668,283</b>	<b>10,165,294</b>
No adjusted gross income	904,876	-45,809,664	349,297	6,365,390	574,411	4,689,250	46,381	816,678	230,682	898,886	68,566	160,361
\$1 under \$5,000	16,478,272	41,497,039	13,345,930	34,441,886	6,650,367	4,272,890	80,087	185,886	1,476,974	1,167,183	113,262	68,770
\$5,000 under \$10,000	14,952,855	111,951,215	11,836,622	82,284,507	6,468,041	11,006,176	121,564	469,897	1,506,998	2,091,813	260,434	78,336
\$10,000 under \$15,000	13,922,750	173,376,264	11,190,969	128,669,099	6,609,868	16,687,037	210,100	1,050,028	1,663,264	3,260,864	437,091	163,893
\$15,000 under \$20,000	11,543,228	201,638,041	9,624,889	166,727,769	6,021,615	15,689,412	158,231	776,333	1,522,627	2,956,293	726,107	193,969
\$20,000 under \$25,000	9,672,317	214,321,942	8,301,602	171,276,351	5,814,164	13,954,610	212,156	820,605	1,607,894	2,998,670	891,711	271,904
\$25,000 under \$30,000	7,838,226	216,207,677	7,076,622	178,689,937	5,279,309	10,867,878	190,330	1,060,879	1,374,852	2,773,270	1,196,562	401,203
\$30,000 under \$40,000	12,282,786	426,384,682	11,086,126	366,079,160	9,229,263	22,196,424	482,626	2,866,806	2,814,642	6,468,632	2,861,786	1,078,326
\$40,000 under \$50,000	8,837,067	394,730,512	8,117,132	327,776,204	7,642,181	18,518,927	401,720	2,292,070	6,167,733	6,167,733	2,861,786	1,102,066
\$50,000 under \$75,000	10,944,102	667,214,261	10,104,224	544,663,869	10,011,690	30,865,616	762,781	5,790,530	4,330,208	11,696,347	4,467,240	2,031,319
\$75,000 under \$100,000	3,276,142	279,624,997	2,984,185	219,784,196	3,142,010	15,822,528	422,422	3,493,301	1,761,951	6,135,668	1,383,337	960,346
\$100,000 under \$200,000	2,329,662	306,667,690	2,012,612	204,011,887	2,278,200	22,012,131	503,666	6,666,396	1,620,418	10,847,074	1,028,664	1,343,433
\$200,000 under \$600,000	644,027	188,004,834	631,029	103,185,625	638,937	15,932,978	229,366	6,189,528	493,622	8,817,768	299,464	968,346
\$600,000 under \$1,000,000	130,252	87,142,014	108,467	42,188,146	129,190	8,340,823	61,313	3,286,639	111,169	4,868,801	63,149	448,680
\$1,000,000 or more	60,677	164,676,032	61,228	46,279,253	60,617	17,338,408	36,296	4,604,932	64,588	11,160,643	34,900	906,444
<b>Taxable returns, total</b>	<b>89,862,434</b>	<b>3,298,920,383</b>	<b>77,690,263</b>	<b>2,478,065,448</b>	<b>62,610,903</b>	<b>210,216,326</b>	<b>3,718,282</b>	<b>38,246,996</b>	<b>20,947,611</b>	<b>76,236,662</b>	<b>16,946,317</b>	<b>9,679,672</b>
No adjusted gross income	7,386	-2,923,612	3,453	329,378	7,108	489,802	1,229	28,561	3,161	116,428	1,463	10,492
\$1 under \$5,000	4,899,673	13,038,326	3,727,174	10,127,229	3,842,133	1,997,920	40,977	26,088	849,986	676,651	6,563	738
\$5,000 under \$10,000	8,879,783	66,998,727	7,238,203	50,876,344	4,027,930	6,732,662	67,610	179,183	899,811	1,296,854	96,563	20,114
\$10,000 under \$15,000	9,822,147	123,311,669	7,681,660	87,019,379	6,267,037	13,378,429	180,006	760,562	1,368,168	2,221,236	262,934	104,723
\$15,000 under \$20,000	10,688,803	187,327,668	8,891,880	144,219,464	6,615,602	14,704,281	154,932	671,330	1,436,870	2,749,804	620,393	167,139
\$20,000 under \$25,000	9,429,905	211,173,651	8,202,967	169,230,846	5,718,493	13,629,548	203,780	796,936	1,472,398	2,810,733	846,842	247,369
\$25,000 under \$30,000	7,760,103	212,817,670	7,011,108	177,269,163	6,199,622	10,611,382	183,926	1,044,102	1,363,317	2,671,347	1,176,786	391,641
\$30,000 under \$40,000	12,216,500	424,130,001	11,068,185	363,683,309	9,176,418	21,820,935	478,312	2,787,688	6,287,806	6,287,806	2,817,927	1,066,784
\$40,000 under \$50,000	8,812,426	393,663,250	8,101,618	327,172,404	7,623,461	18,242,388	397,312	2,246,916	2,626,097	6,054,183	2,862,178	1,091,026
\$50,000 under \$75,000	10,924,763	666,060,396	10,092,140	544,126,042	9,992,867	30,647,001	769,864	6,689,516	4,317,006	11,427,137	4,469,836	2,021,684
\$75,000 under \$100,000	3,271,711	279,162,464	2,980,789	219,693,164	3,138,746	15,664,368	422,218	3,490,981	1,768,868	6,126,346	1,381,940	946,027
\$100,000 under \$200,000	2,326,498	306,030,894	2,011,078	201,727,119	2,274,136	602,608	6,489,681	1,617,608	10,672,180	10,672,180	1,026,911	1,324,312
\$200,000 under \$600,000	643,104	187,739,418	630,605	103,106,030	638,044	16,728,983	229,086	6,160,371	492,924	8,777,167	299,079	962,301
\$600,000 under \$1,000,000	130,062	87,011,992	108,347	42,166,268	129,003	8,221,687	61,268	3,276,121	111,017	4,832,460	63,064	442,613
\$1,000,000 or more	60,671	164,388,000	61,167	46,267,329	60,413	16,919,663	36,263	4,690,982	54,600	11,117,270	34,848	902,708
<b>Non taxable returns, total</b>	<b>23,854,704</b>	<b>106,606,966</b>	<b>19,139,649</b>	<b>121,346,823</b>	<b>7,768,769</b>	<b>16,867,663</b>	<b>198,643</b>	<b>1,982,411</b>	<b>1,966,830</b>	<b>3,932,956</b>	<b>722,967</b>	<b>476,722</b>

Footnotes at end of table

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

Size of adjusted gross income	Alimony received		Net income		Business or profession		Net loss		Capital gain distribution reported on Form 1040			Sales of capital assets reported on Schedule D		
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Net gain	
													Number of returns	Amount
<b>All returns, total</b>	<b>466,076</b>	<b>3,876,236</b>	<b>11,221,926</b>	<b>161,667,262</b>	<b>3,416,666</b>	<b>20,227,069</b>	<b>2,166,368</b>	<b>1,072,088</b>	<b>7,060,783</b>	<b>122,710,969</b>	<b>6,070,741</b>	<b>9,561,864</b>		
No adjusted gross income	838	13,661	117,956	1,363,941	373,024	6,649,238	10,577	6,428	117,186	6,066,814	146,848	348,366		
\$1 under \$5,000	12,803	42,876	1,017,906	2,737,196	160,595	623,910	197,573	67,448	263,962	377,615	270,777	471,260		
\$5,000 under \$10,000	62,749	306,484	1,219,032	6,506,416	216,243	724,178	152,117	47,883	370,862	818,764	307,749	640,464		
\$10,000 under \$15,000	67,798	306,861	1,117,870	7,898,124	226,041	864,816	133,419	67,508	467,546	1,373,721	371,413	672,662		
\$15,000 under \$20,000	56,681	357,793	886,124	7,560,582	244,820	963,653	163,448	86,708	476,560	1,542,633	276,001	527,276		
\$20,000 under \$25,000	61,428	264,496	941,282	8,427,468	238,471	908,877	168,527	89,246	349,282	1,442,903	336,518	619,774		
\$25,000 under \$30,000	**202,644	**2,509,984	813,806	7,943,384	256,164	960,726	128,064	41,173	407,889	1,803,106	283,968	492,179		
\$30,000 under \$40,000	**	**	1,380,167	14,990,880	491,806	1,668,541	266,462	82,205	778,596	3,319,681	688,373	1,009,964		
\$40,000 under \$50,000	**	**	1,056,641	12,469,487	348,229	1,236,888	267,002	144,321	736,098	4,811,492	672,185	1,066,948		
\$50,000 under \$75,000	**	**	1,439,118	23,734,039	617,610	2,130,840	388,913	179,923	1,334,689	9,360,208	902,096	1,619,632		
\$75,000 under \$100,000	**	**	543,617	15,266,727	161,098	818,011	168,030	82,035	639,629	7,174,942	412,973	797,941		
\$100,000 under \$200,000	**	**	496,212	27,013,610	138,250	1,166,080	117,192	151,297	716,548	16,409,841	436,246	896,602		
\$200,000 under \$500,000	1,218	71,224	161,011	15,849,736	43,006	667,801	21,669	40,431	284,269	17,417,247	157,260	366,627		
\$500,000 under \$1,000,000	211	6,446	27,879	5,087,800	9,320	320,502	2,762	4,722	70,584	11,230,313	36,644	93,300		
\$1,000,000 or more	106	7,421	13,403	4,808,872	6,088	634,998	603	1,769	39,084	39,661,678	14,800	39,980		
<b>Taxable returns, total</b>	<b>402,356</b>	<b>3,616,399</b>	<b>8,680,637</b>	<b>146,699,636</b>	<b>2,623,336</b>	<b>11,566,786</b>	<b>2,035,206</b>	<b>1,028,998</b>	<b>6,470,168</b>	<b>116,374,889</b>	<b>4,434,214</b>	<b>8,176,736</b>		
No adjusted gross income	*3	*362	1,638	128,969	1,006	168,534	*77	*190	6,611	1,433,653	614	1,330		
\$1 under \$5,000	—	—	72,709	83,242	*3,889	*20,080	150,773	39,446	127,026	93,917	82,768	64,091		
\$5,000 under \$10,000	33,720	186,341	492,098	2,532,678	101,661	266,395	107,761	36,706	216,121	423,881	166,122	264,190		
\$10,000 under \$15,000	46,882	224,526	626,812	4,393,333	127,438	388,319	112,862	51,993	370,437	997,076	282,223	504,346		
\$15,000 under \$20,000	56,681	367,793	733,486	6,063,968	210,612	721,711	160,744	86,627	443,666	1,286,846	249,398	469,014		
\$20,000 under \$25,000	61,428	264,496	892,909	7,689,662	228,826	821,637	156,823	89,008	342,714	1,384,216	317,803	577,937		
\$25,000 under \$30,000	**202,208	**2,607,792	786,208	7,370,790	261,294	922,919	126,929	39,493	393,406	1,660,462	260,267	483,373		
\$30,000 under \$40,000	**	**	1,363,699	14,647,367	483,129	1,500,867	266,462	82,205	766,887	3,140,369	567,420	983,419		
\$40,000 under \$50,000	**	**	1,061,833	12,398,427	344,190	1,166,472	267,002	144,321	731,239	4,706,486	569,539	1,049,010		
\$50,000 under \$75,000	**	**	1,431,764	23,416,606	615,649	2,091,097	387,520	179,874	1,329,016	9,196,080	894,748	1,602,811		
\$75,000 under \$100,000	**	**	642,266	16,198,282	160,999	813,665	168,030	82,035	637,943	7,022,476	412,309	796,948		
\$100,000 under \$200,000	**	**	496,090	26,963,269	137,659	1,124,033	117,192	151,297	713,856	16,206,312	433,771	892,380		
\$200,000 under \$500,000	1,218	71,224	160,808	15,834,108	42,862	636,810	21,664	40,424	283,761	17,264,632	166,986	364,863		
\$500,000 under \$1,000,000	211	6,446	27,849	5,086,711	9,278	310,426	2,762	4,722	70,476	11,136,603	36,490	93,146		
\$1,000,000 or more	106	7,421	13,380	4,804,334	6,063	626,831	603	1,769	39,013	39,433,993	14,767	39,890		
<b>Nontaxable returns, total</b>	<b>63,719</b>	<b>269,836</b>	<b>2,641,388</b>	<b>15,067,616</b>	<b>792,331</b>	<b>8,670,273</b>	<b>131,163</b>	<b>43,090</b>	<b>680,616</b>	<b>7,336,070</b>	<b>636,527</b>	<b>1,376,118</b>		

Footnotes at end of table.

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D-continued																	
	Short-term capital gain			Short-term capital loss			Short-term loss carryover			Long-term capital gain			Long-term capital loss			Long-term loss carryover		
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)						
<b>All returns, total</b>	<b>2,372,538</b>	<b>16,051,208</b>	<b>2,981,693</b>	<b>34,776,528</b>	<b>513,696</b>	<b>14,226,988</b>	<b>8,403,152</b>	<b>137,768,397</b>	<b>6,261,030</b>	<b>57,729,841</b>	<b>1,437,019</b>	<b>26,283,387</b>						
No adjusted gross income	33,653	553,493	70,039	2,904,017	16,221	1,040,998	178,366	8,414,117	150,214	6,638,066	57,302	3,623,449						
\$1 under \$5,000	89,068	99,537	98,057	442,012	10,251	160,410	309,890	597,928	256,977	1,061,602	54,269	348,242						
\$5,000 under \$10,000	83,873	200,097	127,416	964,493	23,264	602,623	427,725	934,260	268,982	1,687,412	85,201	718,511						
\$10,000 under \$15,000	101,313	134,732	156,401	642,567	26,827	234,438	550,494	1,776,641	386,448	4,666,392	114,052	1,901,785						
\$15,000 under \$20,000	113,044	277,621	123,424	699,148	24,684	277,686	504,938	1,629,820	263,467	2,160,784	78,915	1,046,757						
\$20,000 under \$25,000	93,035	305,476	136,162	1,021,309	21,466	399,112	470,664	1,776,270	321,261	1,609,933	82,990	560,864						
\$25,000 under \$30,000	110,823	216,716	143,602	1,162,069	23,633	776,628	479,262	2,226,196	277,886	1,746,341	66,566	618,824						
\$30,000 under \$40,000	240,418	482,655	326,886	2,342,920	**123,204	**2,447,961	913,670	3,921,548	639,302	3,670,320	143,625	1,896,389						
\$40,000 under \$50,000	260,545	659,400	319,812	2,223,843	**	**	837,641	5,266,743	643,926	4,239,214	178,130	2,593,495						
\$50,000 under \$75,000	442,745	1,381,699	556,674	4,934,361	78,728	2,085,128	1,601,969	10,779,844	926,208	6,903,036	236,806	3,152,181						
\$75,000 under \$100,000	264,551	1,018,475	287,617	2,960,011	63,139	1,266,597	751,748	8,492,925	461,133	4,438,546	117,397	2,031,669						
\$100,000 under \$200,000	318,671	2,159,152	377,713	5,248,787	67,948	2,614,116	872,771	18,803,467	632,081	6,787,106	138,734	3,206,276						
\$200,000 under \$500,000	150,616	2,217,771	177,832	4,009,548	31,877	1,209,192	363,277	19,865,118	236,699	5,318,216	59,771	1,887,382						
\$500,000 under \$1,000,000	44,117	1,409,109	51,306	1,850,414	8,569	498,413	92,196	12,399,798	62,909	2,425,823	16,234	678,145						
\$1,000,000 or more	28,268	3,936,275	30,854	3,471,049	4,984	614,787	48,744	41,095,693	34,546	4,507,051	8,028	1,040,419						
<b>Taxable returns, total</b>	<b>2,209,041</b>	<b>14,068,963</b>	<b>2,699,963</b>	<b>29,004,516</b>	<b>464,812</b>	<b>11,678,070</b>	<b>7,666,907</b>	<b>127,212,769</b>	<b>4,682,867</b>	<b>46,682,952</b>	<b>1,267,355</b>	<b>19,606,261</b>						
No adjusted gross income	1,279	1,22,057	1,221	206,840	627	130,821	5,292	1,699,659	1,080	375,384	517	133,930						
\$1 under \$5,000	46,672	29,990	34,366	27,822	*75	*2	139,483	92,536	86,074	79,910	9,763	10,248						
\$5,000 under \$10,000	55,987	131,825	70,441	178,097	*6,050	*4,892	238,602	489,764	162,267	622,394	53,318	197,424						
\$10,000 under \$15,000	68,866	99,542	115,514	292,000	*20,419	*63,152	438,576	1,290,562	300,434	3,404,551	93,218	1,098,396						
\$15,000 under \$20,000	96,468	223,446	98,497	492,920	23,291	277,065	475,076	1,370,474	243,172	1,761,246	73,921	978,328						
\$20,000 under \$25,000	92,173	281,565	132,426	799,000	20,704	194,806	454,411	1,650,236	303,544	1,510,201	79,781	537,410						
\$25,000 under \$30,000	108,015	214,684	139,779	1,002,763	22,140	776,968	464,780	1,990,731	274,136	1,715,649	86,173	617,688						
\$30,000 under \$40,000	236,602	449,503	315,405	2,081,615	**119,024	**2,273,922	897,092	3,633,518	629,949	3,426,401	142,670	1,836,954						
\$40,000 under \$50,000	259,944	655,183	319,213	1,802,908	**	**	830,976	6,129,393	538,618	4,050,143	176,062	2,470,307						
\$50,000 under \$75,000	440,837	1,340,289	549,866	4,828,695	78,137	2,082,666	1,590,979	10,572,901	920,284	6,791,562	234,620	3,101,006						
\$75,000 under \$100,000	264,364	999,287	287,096	2,852,126	63,116	1,262,362	750,069	8,323,011	459,936	4,403,902	117,373	2,026,663						
\$100,000 under \$200,000	316,343	2,110,709	375,742	4,837,608	66,955	2,260,015	870,437	18,474,136	630,947	6,640,632	138,111	3,113,629						
\$200,000 under \$500,000	160,246	2,173,092	177,421	3,900,730	31,766	1,182,672	362,571	19,428,939	235,190	6,167,813	59,631	1,816,986						
\$500,000 under \$1,000,000	44,033	1,328,428	51,199	1,802,908	8,545	488,362	92,032	12,274,958	62,784	2,334,329	15,201	667,144						
\$1,000,000 or more	28,212	3,909,355	30,777	3,967,616	4,964	581,376	48,643	40,891,952	34,462	4,398,864	8,005	1,000,249						
<b>Nontaxable returns, total</b>	<b>163,497</b>	<b>982,255</b>	<b>281,630</b>	<b>5,772,012</b>	<b>58,884</b>	<b>2,648,918</b>	<b>744,245</b>	<b>10,556,638</b>	<b>578,163</b>	<b>11,146,869</b>	<b>169,664</b>	<b>6,677,126</b>						

Footnotes at end of table



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

Size of adjusted gross income	Sales of property other than capital assets			Net loss			IRA distributions			Pensions and annuities								
	Net gain			Amount			Total			Total								
	Number of returns	Amount	(38)	Number of returns	Amount	(40)	Number of returns	Amount	(42)	Number of returns	Amount	(44)	Number of returns	Amount	(46)	Number of returns	Amount	(48)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)						
All returns, total	866,369	6,299,921	826,018	4,828,713	4,389,748	35,402,867	3,545,474	17,654,377	17,967,834	214,431,668	17,014,091	169,294,448						
No adjusted gross income	39,187	546,968	58,159	2,062,901	24,073	525,080	18,685	168,659	68,591	2,160,769	62,968	569,601						
\$1 under \$5,000	23,346	107,790	27,814	130,969	81,828	550,552	67,367	128,059	589,261	1,532,968	564,335	1,293,487						
\$5,000 under \$10,000	54,001	166,765	31,638	111,461	322,066	1,026,099	288,477	692,182	1,966,441	9,489,063	1,927,145	8,507,923						
\$10,000 under \$15,000	65,011	108,062	42,013	247,394	473,960	1,600,264	434,534	1,184,986	2,600,066	16,834,149	2,461,281	15,479,993						
\$15,000 under \$20,000	63,367	208,468	49,298	122,130	432,523	2,670,460	388,847	1,137,993	2,116,724	19,030,769	2,062,937	16,939,970						
\$20,000 under \$25,000	64,721	195,557	43,785	120,348	396,976	2,329,606	341,888	1,277,371	1,662,568	17,531,390	1,694,679	16,077,192						
\$25,000 under \$30,000	65,568	143,678	48,879	162,230	351,683	2,350,223	291,912	1,029,521	1,329,054	14,337,897	1,278,813	11,836,236						
\$30,000 under \$40,000	89,996	431,086	87,952	119,719	586,460	4,136,435	472,467	2,225,028	2,097,699	23,733,133	1,982,449	20,268,714						
\$40,000 under \$50,000	88,416	415,443	79,166	138,911	504,127	3,486,739	396,863	1,880,726	1,813,596	26,690,081	1,679,261	19,486,944						
\$50,000 under \$75,000	114,621	806,578	130,210	329,144	700,384	6,856,977	525,735	3,405,928	2,355,282	36,174,616	2,168,712	26,077,063						
\$75,000 under \$100,000	62,400	536,787	64,642	151,204	266,837	3,614,085	178,105	1,560,096	731,869	14,300,855	648,768	9,611,768						
\$100,000 under \$200,000	77,267	960,220	92,964	373,706	189,199	3,838,858	123,528	1,354,066	645,962	18,123,440	460,304	8,871,166						
\$200,000 under \$500,000	41,379	822,241	52,120	368,261	48,202	2,122,437	29,282	959,850	137,560	8,044,976	108,786	3,012,169						
\$500,000 under \$1,000,000	10,619	361,886	16,358	168,617	9,065	717,876	**7,796	**549,937	30,042	3,510,965	23,007	1,038,329						
\$1,000,000 or more	6,460	509,412	10,120	231,728	4,375	678,176	**	**	14,139	2,936,639	10,647	1,256,916						
<b>Taxable returns, total</b>	<b>718,577</b>	<b>6,459,607</b>	<b>687,732</b>	<b>2,247,838</b>	<b>3,978,081</b>	<b>33,064,059</b>	<b>3,184,251</b>	<b>16,402,366</b>	<b>16,760,378</b>	<b>201,609,190</b>	<b>14,900,947</b>	<b>149,636,473</b>						
No adjusted gross income	529	84,762	630	41,388	155	17,036	133	10,272	407	36,690	382	27,678						
\$1 under \$5,000	*4,501	*60,911	76	123	2,704	517	*2,704	*617	*21,951	*47,616	*21,951	*44,649						
\$5,000 under \$10,000	*15,767	*15,027	*8,275	*4,789	131,906	300,677	112,139	183,318	957,987	4,466,157	964,070	4,244,968						
\$10,000 under \$15,000	37,304	57,556	28,474	79,968	383,514	1,256,236	354,229	903,263	2,108,069	14,404,838	2,078,561	13,319,506						
\$15,000 under \$20,000	51,094	167,734	40,616	87,181	418,245	2,524,100	355,962	1,113,803	2,023,623	18,278,017	1,964,176	16,229,087						
\$20,000 under \$25,000	64,391	182,370	43,515	104,619	391,365	2,262,907	339,282	1,267,467	1,632,362	17,259,269	1,567,478	14,835,742						
\$25,000 under \$30,000	59,384	131,383	48,379	152,028	348,889	2,336,890	289,117	1,017,218	1,313,922	13,961,077	1,264,182	11,712,049						
\$30,000 under \$40,000	85,482	416,179	86,873	95,664	583,175	4,127,020	471,074	2,219,268	2,087,759	23,609,651	1,974,662	20,191,833						
\$40,000 under \$50,000	85,391	413,034	76,772	137,367	603,541	3,422,747	396,358	1,874,715	1,804,082	26,473,836	1,669,823	19,253,560						
\$50,000 under \$75,000	114,019	782,187	128,611	301,472	699,274	6,843,205	524,626	3,392,164	2,351,976	36,140,061	2,165,430	26,063,207						
\$75,000 under \$100,000	62,206	534,470	54,538	150,865	256,567	3,612,778	178,096	1,560,070	731,192	14,281,970	648,098	9,693,730						
\$100,000 under \$200,000	77,162	945,678	92,591	344,620	188,174	3,838,784	123,502	1,353,992	545,617	18,084,596	469,969	8,832,322						
\$200,000 under \$500,000	41,298	810,519	51,975	360,672	48,166	2,119,016	29,245	968,207	137,400	8,030,343	108,646	3,006,366						
\$500,000 under \$1,000,000	10,600	359,294	16,318	160,680	9,047	716,084	*7,787	**548,093	30,012	3,509,228	22,982	1,037,248						
\$1,000,000 or more	6,449	508,515	10,090	226,513	4,371	677,870	**	**	14,130	2,935,839	10,640	1,256,530						
<b>Nonexemptable returns, total</b>	<b>147,782</b>	<b>840,313</b>	<b>137,285</b>	<b>2,580,875</b>	<b>411,667</b>	<b>1,978,808</b>	<b>361,223</b>	<b>1,152,020</b>	<b>2,197,467</b>	<b>12,922,478</b>	<b>2,113,144</b>	<b>9,667,976</b>						

Footnotes at end of table.

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

Size of adjusted gross income	Rent			Royalty			Farm rental					
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
			(48)			(50)			(51)			(52)
All returns, total	3,933,823	25,886,388	5,163,186	33,460,215	1,170,627	4,534,436	49,133	126,866	488,444	2,641,490	132,247	366,133
No adjusted gross income	57,428	795,763	171,784	3,652,632	17,172	95,689	1,174	4,732	2,921	25,769	6,116	66,484
\$1 under \$5,000	140,180	291,955	139,905	709,610	35,113	21,296	2,704	*1,136	23,353	37,724	*16,113	*22,563
\$5,000 under \$10,000	397,309	1,070,057	209,898	856,943	87,041	89,950	—	—	51,036	142,826	**71,380	**152,666
\$10,000 under \$15,000	365,018	950,897	308,124	1,342,916	77,969	81,260	—	—	54,416	199,004	**	**
\$15,000 under \$20,000	323,666	1,079,433	299,853	1,385,122	89,898	146,606	*2,706	*5,030	48,883	202,428	**	**
\$20,000 under \$25,000	294,214	1,060,689	374,016	1,503,649	79,480	99,174	*5,131	*766	50,184	278,988	**	**
\$25,000 under \$30,000	234,525	1,020,593	355,702	1,650,866	73,765	83,177	—	—	40,447	200,526	**	**
\$30,000 under \$40,000	468,405	1,370,626	667,784	3,144,841	145,293	204,849	*7,728	*5,393	56,632	263,706	**	**
\$40,000 under \$50,000	388,750	1,626,623	685,625	3,048,882	115,441	172,578	*4,273	*8,828	51,957	241,322	*9,230	*26,381
\$50,000 under \$75,000	608,421	3,894,860	1,020,099	6,019,710	184,103	496,663	8,977	21,329	52,789	369,495	14,706	34,988
\$75,000 under \$100,000	245,364	2,057,479	437,696	3,105,453	90,301	422,466	*4,847	*15,801	26,339	218,660	7,605	26,473
\$100,000 under \$200,000	272,949	4,051,617	408,642	3,767,366	102,713	763,324	7,958	29,276	20,567	275,249	3,870	17,694
\$200,000 under \$500,000	121,649	3,417,309	142,074	2,278,958	48,476	734,384	*3,743	*20,127	*8,318	*174,568	*3,227	*19,885
\$500,000 under \$1,000,000	29,571	1,645,798	29,032	604,765	13,979	377,811	**	**	**	**	**	**
\$1,000,000 or more	16,374	1,642,701	12,952	459,614	9,894	776,218	392	13,437	599	21,238	**	**
<b>Taxable returns, total</b>	<b>3,362,603</b>	<b>23,731,694</b>	<b>4,494,608</b>	<b>26,822,139</b>	<b>1,047,091</b>	<b>4,326,057</b>	<b>46,192</b>	<b>118,952</b>	<b>417,891</b>	<b>2,461,300</b>	<b>97,988</b>	<b>241,765</b>
No adjusted gross income	1,787	68,452	748	136,038	1,012	12,557	*26	*22	*32	*2,122	—	—
\$1 under \$5,000	*6,737	*10,472	*75	*735	*4,194	*2,538	—	—	*4,588	*7,503	—	—
\$5,000 under \$10,000	161,409	481,199	64,351	234,402	44,303	49,747	—	—	*16,059	*66,761	**69,353	**142,782
\$10,000 under \$15,000	267,441	748,193	210,066	823,174	57,167	49,045	—	—	41,500	161,304	**	**
\$15,000 under \$20,000	293,014	982,520	250,928	1,008,453	81,560	136,824	*2,706	*5,030	48,383	200,854	**	**
\$20,000 under \$25,000	293,444	1,041,816	385,679	1,312,656	79,472	99,028	*5,131	*766	50,184	278,988	**	**
\$25,000 under \$30,000	230,403	1,006,785	341,837	1,530,550	71,441	66,838	—	—	40,447	200,526	**	**
\$30,000 under \$40,000	480,666	1,326,758	654,816	2,977,314	145,286	204,849	*7,728	*5,393	56,632	263,706	**	**
\$40,000 under \$50,000	367,990	1,699,443	673,961	2,839,683	114,436	162,725	*4,273	*8,828	51,456	240,191	*9,230	*26,381
\$50,000 under \$75,000	605,592	3,810,437	1,016,171	6,895,702	183,256	491,211	8,901	20,398	52,789	369,495	14,706	34,988
\$75,000 under \$100,000	246,333	2,066,332	435,812	3,036,336	90,101	422,419	*4,647	*15,801	26,339	218,660	7,605	26,473
\$100,000 under \$200,000	272,448	4,014,133	407,420	3,715,647	102,681	745,693	7,858	29,276	20,567	275,249	3,870	17,694
\$200,000 under \$500,000	121,466	3,400,049	141,774	2,255,243	48,390	731,345	*3,733	*20,003	*8,313	*174,407	*3,224	*19,818
\$500,000 under \$1,000,000	29,528	1,543,491	28,953	698,587	13,944	375,929	**	**	**	**	**	**
\$1,000,000 or more	16,345	1,632,610	12,919	457,411	9,878	775,209	389	13,435	599	21,238	**	**
<b>Nontaxable returns, total</b>	<b>571,221</b>	<b>2,154,694</b>	<b>668,678</b>	<b>6,628,076</b>	<b>123,536</b>	<b>208,379</b>	<b>3,940</b>	<b>6,902</b>	<b>70,553</b>	<b>180,190</b>	<b>34,268</b>	<b>124,378</b>

Footnotes at end of table.

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

Size of adjusted gross income	Total rent and royalty			Partnership and S Corporation			Estate and trust					
	Net income		Net loss	Net income		Net loss	Net income		Net loss			
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)
<b>All returns, total</b> . . . . .	<b>5,066,864</b>	<b>32,601,881</b>	<b>6,191,160</b>	<b>28,737,832</b>	<b>3,210,384</b>	<b>112,029,607</b>	<b>2,767,074</b>	<b>46,007,276</b>	<b>444,953</b>	<b>4,633,163</b>	<b>74,127</b>	<b>467,976</b>
No adjusted gross income . . . . .	70,506	880,138	174,804	2,853,516	51,702	844,303	178,466	18,266,796	3,672	64,681	998	66,168
\$1 under \$5,000 . . . . .	188,462	360,966	168,603	686,669	78,111	162,976	62,210	628,346	26,078	61,006	*5,662	*8,728
\$5,000 under \$10,000 . . . . .	496,832	1,276,704	222,923	896,640	174,692	841,249	70,033	703,196	40,108	112,134	*4,097	*26,384
\$10,000 under \$15,000 . . . . .	440,809	1,171,143	318,292	1,308,726	196,666	982,164	116,281	874,976	26,493	81,843	*6,167	*11,478
\$15,000 under \$20,000 . . . . .	438,980	1,420,733	297,226	1,401,006	148,367	988,392	113,487	546,528	21,641	163,818	*8,849	*42,618
\$20,000 under \$25,000 . . . . .	384,042	1,418,491	376,144	1,476,064	198,736	1,476,323	138,943	749,686	22,708	68,693	**	**
\$25,000 under \$30,000 . . . . .	310,211	1,290,096	361,601	1,691,130	140,034	1,398,830	148,832	689,133	23,170	54,669	*2,707	*953
\$30,000 under \$40,000 . . . . .	618,972	1,793,626	689,177	3,044,907	317,362	2,383,082	278,006	1,389,646	49,058	160,145	*10,632	*69,626
\$40,000 under \$50,000 . . . . .	479,802	2,016,696	692,621	2,906,364	320,177	2,703,870	266,742	1,186,629	**144,102	**816,232	*3,026	*9,936
\$50,000 under \$75,000 . . . . .	766,014	4,703,327	1,020,900	6,864,787	629,109	7,306,761	616,912	2,613,876	**	**	10,817	41,110
\$75,000 under \$100,000 . . . . .	320,638	2,681,716	442,684	2,856,694	286,208	6,288,313	286,274	1,860,961	**	**	5,769	28,384
\$100,000 under \$200,000 . . . . .	343,167	4,976,363	390,762	2,400,868	446,060	17,264,633	369,866	4,061,925	49,617	522,716	8,982	69,397
\$200,000 under \$600,000 . . . . .	161,397	4,222,446	127,379	987,200	236,962	23,148,742	172,614	4,483,272	26,640	743,046	4,612	34,119
\$600,000 under \$1,000,000 . . . . .	36,551	1,806,703	26,240	369,890	69,766	13,814,626	42,184	2,402,783	7,730	477,068	1,661	11,314
\$1,000,000 or more . . . . .	21,693	2,393,866	12,006	314,394	33,632	33,446,373	18,246	4,678,436	5,038	1,317,314	1,268	68,773
<b>Taxable returns, total</b> . . . . .	<b>4,362,039</b>	<b>30,010,008</b>	<b>4,496,296</b>	<b>23,194,294</b>	<b>2,928,619</b>	<b>109,971,362</b>	<b>2,398,099</b>	<b>23,729,617</b>	<b>401,768</b>	<b>4,406,269</b>	<b>68,610</b>	<b>348,667</b>
No adjusted gross income . . . . .	2,616	83,169	766	90,617	2,906	264,806	2,840	1,231,743	141	12,283	27	1,832
\$1 under \$5,000 . . . . .	*14,619	*20,813	*76	*736	31,236	49,234	*12,786	*80,786	*13,796	6,904	*4,269	*1,203
\$5,000 under \$10,000 . . . . .	192,626	668,307	71,284	239,206	92,617	406,484	23,010	163,370	24,006	83,312	*2,704	*2,169
\$10,000 under \$15,000 . . . . .	339,737	924,669	220,724	816,920	136,260	639,491	67,087	231,080	*17,716	*37,886	*6,060	*11,473
\$15,000 under \$20,000 . . . . .	400,074	1,312,483	248,174	1,026,669	130,223	796,606	106,087	246,328	*21,626	*162,466	*8,772	*42,617
\$20,000 under \$25,000 . . . . .	393,272	1,399,472	367,808	1,298,673	189,331	1,447,669	124,164	613,887	*22,047	*41,292	—	—
\$25,000 under \$30,000 . . . . .	304,282	1,260,764	347,736	1,478,494	134,974	1,342,884	142,160	444,096	22,082	44,863	*2,707	*963
\$30,000 under \$40,000 . . . . .	611,228	1,760,166	666,208	2,892,228	308,202	2,280,347	271,832	1,138,816	47,666	146,633	*10,032	*69,622
\$40,000 under \$50,000 . . . . .	478,640	1,978,248	680,866	2,776,462	316,066	2,696,111	264,266	1,073,796	*144,076	*816,037	*3,026	*9,936
\$50,000 under \$75,000 . . . . .	762,922	4,616,478	1,016,167	6,762,622	627,381	7,264,178	610,826	2,297,794	**	**	10,478	39,624
\$75,000 under \$100,000 . . . . .	320,606	2,679,631	440,700	2,820,696	286,689	6,277,633	283,901	1,672,464	**	**	5,769	28,384
\$100,000 under \$200,000 . . . . .	342,626	4,930,164	369,663	2,364,934	444,619	17,238,973	367,861	3,803,263	49,491	522,631	8,300	49,637
\$200,000 under \$600,000 . . . . .	161,160	4,201,843	127,101	972,776	236,796	23,134,820	172,089	4,266,203	26,670	739,275	4,681	32,676
\$600,000 under \$1,000,000 . . . . .	36,486	1,901,926	26,182	367,024	69,723	13,808,488	42,062	2,290,132	7,721	476,984	1,644	11,290
\$1,000,000 or more . . . . .	21,668	2,363,016	11,972	308,649	33,818	33,436,961	18,169	4,266,771	5,033	1,316,814	1,269	67,361
<b>Non taxable returns, total</b> . . . . .	<b>704,825</b>	<b>2,491,874</b>	<b>696,864</b>	<b>5,643,638</b>	<b>281,864</b>	<b>2,068,144</b>	<b>368,976</b>	<b>21,277,769</b>	<b>43,186</b>	<b>227,894</b>	<b>6,617</b>	<b>119,409</b>

Footnotes at end of table.

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

Size of adjusted gross income	Farm						Unemployment compensation			Social Security benefits			Foreign earned income exclusion			
	Net income			Net loss			Number of returns	Amount	Number of returns	Amount	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				
							(73)	(74)	(75)	(76)			(77)	(78)	(79)	(80)
All returns, total	996,360	11,395,306	1,324,793	11,829,067	8,014,136	15,453,147	10,812,582	100,038,603	5,082,575	19,686,539	204,053	7,788,924	50,222	1,385,902	33,189	1,113,683
No adjusted gross income	25,734	402,199	101,461	2,376,688	13,788	21,448	86,685	741,767	2,639	7,835	50,222	1,385,902				
\$1 under \$5,000	88,277	120,839	76,731	498,637	368,622	442,899	700,365	5,302,981	*8,113	*13,599	33,189	1,113,683				
\$5,000 under \$10,000	111,327	539,694	126,246	725,891	1,129,688	1,788,583	1,840,351	13,786,910	*15,937	*40,406	19,378	661,873				
\$10,000 under \$15,000	81,488	508,961	90,960	465,644	1,280,879	2,424,826	1,637,808	14,133,208	25,468	121,487	16,559	472,974				
\$15,000 under \$20,000	115,032	603,169	105,639	604,810	845,039	1,713,884	1,057,306	9,681,716	43,122	82,107	12,318	427,167				
\$20,000 under \$25,000	81,864	767,978	123,387	857,448	867,970	1,839,011	878,998	8,462,428	304,406	342,536	12,060	370,706				
\$25,000 under \$30,000	94,363	967,361	113,480	744,944	684,419	1,374,362	823,135	7,185,426	605,800	1,011,804	7,199	332,048				
\$30,000 under \$40,000	**219,566	**2,814,211	174,993	1,088,621	1,140,179	2,369,096	1,330,791	12,297,669	1,319,950	4,062,627	7,267	366,986				
\$40,000 under \$50,000	**	**	147,028	967,424	769,837	1,518,538	967,369	8,781,540	966,368	4,191,472	8,237	305,088				
\$50,000 under \$75,000	106,923	1,989,288	144,755	995,219	731,814	1,550,213	1,041,110	10,833,202	1,041,110	5,406,715	12,873	736,976				
\$75,000 under \$100,000	32,696	805,746	48,318	436,599	129,685	276,080	337,191	3,538,174	337,191	1,769,104	7,342	415,206				
\$100,000 under \$200,000	26,430	956,160	46,776	821,215	47,143	127,767	296,275	3,642,634	296,275	1,821,289	11,963	773,088				
\$200,000 under \$500,000	9,992	555,129	19,378	537,406	4,178	13,666	90,167	1,243,911	90,167	621,963	5,023	345,525				
\$500,000 under \$1,000,000	2,470	189,684	4,746	245,377	830	2,273	18,144	269,208	18,144	134,604	1,049	66,877				
\$1,000,000 or more	1,100	184,995	2,916	462,344	166	600	8,907	138,029	8,906	69,002	404	27,039				
<b>Taxable returns, total</b>	<b>745,945</b>	<b>9,868,789</b>	<b>995,624</b>	<b>7,747,786</b>	<b>6,395,080</b>	<b>12,829,856</b>	<b>6,804,110</b>	<b>82,123,781</b>	<b>5,004,012</b>	<b>19,436,335</b>	<b>98,629</b>	<b>4,230,042</b>				
No adjusted gross income	581	28,672	680	30,312	*350	*1,640	114	633								
\$1 under \$5,000	*16,059	**15,059	*2,294	2,496	*25,431	*15,082	30,584	169,667								
\$5,000 under \$10,000	29,824	121,469	23,666	98,008	476,778	791,327	727,303	6,226,496	*6,523	*18,749	*9,040	*241,473				
\$10,000 under \$15,000	41,696	308,696	64,123	212,263	784,980	1,476,530	1,293,998	11,613,097	*20,060	*92,460	11,183	262,113				
\$15,000 under \$20,000	99,657	510,800	98,779	500,708	752,137	1,533,018	1,024,854	9,365,404	40,418	71,404	8,767	268,840				
\$20,000 under \$25,000	81,362	711,288	121,940	840,071	858,771	1,814,873	864,394	8,189,721	293,328	334,505	10,876	302,986				
\$25,000 under \$30,000	83,637	793,789	112,033	744,743	679,011	1,368,686	811,769	7,113,023	694,434	986,076	*6,024	*241,060				
\$30,000 under \$40,000	**215,325	**2,700,208	170,629	1,012,070	1,318,083	2,341,207	1,318,709	12,204,247	1,307,868	4,012,783	6,518	307,046				
\$40,000 under \$50,000	**	**	146,268	928,028	769,336	1,518,243	959,615	8,677,574	958,614	4,142,271	8,084	291,487				
\$50,000 under \$75,000	106,923	1,989,288	144,498	936,714	731,313	1,560,118	1,034,641	10,760,236	1,034,641	6,371,223	12,721	723,866				
\$75,000 under \$100,000	32,177	804,752	48,314	435,635	129,585	276,080	337,182	3,637,961	337,182	1,768,993	7,190	403,120				
\$100,000 under \$200,000	25,355	966,072	47,135	777,569	471,135	1,277,229	293,948	3,627,319	293,948	1,813,687	11,801	762,620				
\$200,000 under \$500,000	9,976	554,371	19,331	537,735	4,173	13,549	89,989	1,241,726	89,989	620,861	4,992	343,443				
\$500,000 under \$1,000,000	2,487	189,407	4,734	237,819	830	2,273	18,116	166,843	18,116	134,421	1,042	66,268				
\$1,000,000 or more	1,096	184,951	2,913	459,625	166	600	8,893	137,843	8,891	68,909	401	25,830				
<b>Nontaxable returns, total</b>	<b>250,415</b>	<b>1,526,516</b>	<b>328,970</b>	<b>4,081,280</b>	<b>1,618,066</b>	<b>2,623,291</b>	<b>2,008,473</b>	<b>17,914,822</b>	<b>78,563</b>	<b>250,205</b>	<b>106,424</b>	<b>3,568,883</b>				

Footnotes at end of table.

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

Size of adjusted gross income	Other income			Net loss			Net operating loss			Total			Statutory adjustments							
	Net income		Number of returns (85)	Net loss		Number of returns (87)	Amount		Number of returns (89)	Amount		Number of returns (91)	Amount		Number of returns (93)	Amount		Number of returns (96)	Amount	
	Amount	(86)		Amount	(88)		Amount	(90)		Amount	(92)		Amount	(94)		Amount	(96)			
<b>All returns, total</b>	<b>6,341,303</b>	<b>22,405,469</b>	<b>173,117</b>	<b>3,984,634</b>	<b>322,604</b>	<b>35,673,263</b>	<b>16,648,032</b>	<b>33,974,231</b>	<b>4,761,622</b>	<b>7,128,241</b>	<b>2,106,852</b>	<b>2,729,979</b>								
No adjusted gross income	47,901	517,410	26,809	2,009,905	201,870	33,217,294	176,397	372,376	12,082	20,649	6,045	9,869								
\$1 under \$5,000	351,132	444,737	*1,882	*10,188	26,249	210,811	999,688	391,993	83,531	110,607	*2,706	*5,412								
\$5,000 under \$10,000	350,618	699,973	16,471	167,089	22,934	225,672	1,509,843	1,071,225	201,544	308,931	26,231	36,239								
\$10,000 under \$15,000	379,436	670,095	6,434	68,367	16,731	116,196	1,504,773	1,552,352	344,961	563,216	87,053	108,691								
\$15,000 under \$20,000	354,777	972,695	*5,425	*118,141	7,229	85,774	1,382,424	1,788,246	426,309	656,151	87,138	110,328								
\$20,000 under \$25,000	382,037	712,909	*9,033	*127,834	14,142	163,224	1,618,706	2,157,707	556,243	862,667	160,890	193,644								
\$25,000 under \$30,000	358,957	664,820	*10,121	*112,523	4,929	88,742	1,454,208	2,208,216	610,877	848,278	218,201	270,889								
\$30,000 under \$40,000	681,660	1,372,911	18,644	136,430	6,236	95,476	2,341,100	3,994,607	909,330	1,291,169	452,052	597,888								
\$40,000 under \$50,000	605,296	1,223,366	14,474	119,568	4,077	62,838	1,856,438	3,041,474	690,464	836,402	384,472	377,476								
\$50,000 under \$75,000	916,828	2,550,623	25,691	249,751	7,935	123,247	2,054,728	6,012,164	474,493	781,636	333,319	469,726								
\$75,000 under \$100,000	371,581	1,804,943	10,076	140,125	2,405	64,992	746,641	3,027,153	182,958	342,179	162,551	232,274								
\$100,000 under \$200,000	348,510	3,121,978	17,644	340,313	5,737	324,714	752,026	5,159,690	187,335	359,362	143,767	222,216								
\$200,000 under \$500,000	138,471	2,816,302	7,568	205,934	2,166	224,193	269,164	2,983,726	66,601	129,474	**62,446	**95,528								
\$500,000 under \$1,000,000	34,482	1,453,876	1,736	76,050	485	154,146	64,928	734,374	10,206	19,727	**	**								
\$1,000,000 or more	19,919	3,379,830	1,207	103,426	477	416,847	27,970	399,027	4,687	8,793	**	**								
<b>Taxable returns, total</b>	<b>4,741,416</b>	<b>20,724,026</b>	<b>124,630</b>	<b>1,813,338</b>	<b>75,090</b>	<b>6,932,613</b>	<b>13,871,821</b>	<b>31,668,417</b>	<b>4,636,239</b>	<b>6,779,981</b>	<b>2,037,184</b>	<b>2,632,254</b>								
No adjusted gross income	1,562	47,221	251	119,281	6,269	4,305,937	4,136	12,385	664	1,322	*29	*34								
\$1 under \$5,000	146,464	184,207	—	—	*1,543	*71,947	111,008	36,733	*19,768	*25,443	—	—								
\$5,000 under \$10,000	176,702	309,501	*4,739	*66,181	*6,854	*26,761	661,740	485,740	152,225	227,274	*3,205	*1,677								
\$10,000 under \$15,000	279,932	510,720	*1,327	*22,978	*12,100	*59,028	944,231	1,163,341	274,198	454,676	68,627	76,967								
\$15,000 under \$20,000	310,866	873,312	*5,350	*117,375	*6,324	*29,217	1,212,582	1,560,305	412,390	533,355	81,573	99,198								
\$20,000 under \$25,000	373,556	697,068	*9,033	*127,834	12,720	129,559	1,473,698	2,076,557	563,277	847,110	160,628	193,120								
\$25,000 under \$30,000	352,480	651,513	*7,814	*61,445	*2,403	*26,206	1,408,966	2,139,489	604,559	836,642	218,201	270,889								
\$30,000 under \$40,000	872,302	1,267,104	18,522	134,252	*4,615	*68,225	2,314,586	3,932,609	904,493	1,282,552	449,997	595,333								
\$40,000 under \$50,000	602,080	1,221,114	14,321	109,337	*3,548	*48,531	1,847,203	3,029,350	689,806	834,082	383,812	376,166								
\$50,000 under \$75,000	914,460	2,516,214	26,507	235,969	7,855	115,076	2,047,331	4,986,341	473,657	779,962	332,811	469,699								
\$75,000 under \$100,000	371,030	1,798,092	10,000	139,093	2,321	61,578	744,261	3,003,389	182,523	341,311	152,119	231,584								
\$100,000 under \$200,000	347,658	3,061,428	17,312	315,037	5,570	291,148	750,477	5,143,053	187,335	359,362	143,767	222,216								
\$200,000 under \$500,000	138,197	2,796,186	7,527	199,442	2,068	199,663	288,819	2,980,375	66,566	129,406	**62,414	**95,482								
\$500,000 under \$1,000,000	34,406	1,445,328	1,725	74,709	447	135,092	54,855	733,266	10,198	19,714	**	**								
\$1,000,000 or more	19,891	3,364,929	1,200	100,386	449	376,556	27,926	395,484	4,582	8,783	**	**								
<b>Non taxable returns, total</b>	<b>699,887</b>	<b>1,681,443</b>	<b>48,487</b>	<b>2,171,297</b>	<b>247,514</b>	<b>29,640,650</b>	<b>2,776,211</b>	<b>2,305,815</b>	<b>225,383</b>	<b>348,259</b>	<b>69,668</b>	<b>97,726</b>								

Footnotes at end of table.

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

Size of adjusted gross income	Statutory adjustments—continued												Other adjustments	
	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance				Other adjustments	
	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)	Number of returns (106)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns	Amount
All returns, total	11,006,093	9,921,387	824,327	6,777,646	906,265	194,926	650,896	4,932,087	2,754,040	1,627,356	136,447	616,124	136,447	616,124
No adjusted gross income	123,294	89,213	2,716	8,943	11,366	6,083	10,683	170,018	44,020	29,388	4,812	15,584	4,812	15,584
\$1 under \$5,000	894,317	186,276	660	1,097	44,126	11,917	6,666	27,561	67,943	31,068	3,792	19,066	3,792	19,066
\$5,000 under \$10,000	1,234,769	495,643	4,246	4,298	88,707	17,268	20,916	97,172	226,402	90,460	10,468	21,202	10,468	21,202
\$10,000 under \$15,000	1,117,664	599,693	22,229	20,619	89,389	16,268	37,316	127,643	287,621	138,146	13,621	78,096	13,621	78,096
\$15,000 under \$20,000	923,086	630,431	16,516	31,953	77,333	18,968	47,314	160,681	230,693	104,266	6,866	65,660	6,866	65,660
\$20,000 under \$25,000	912,544	666,122	34,764	77,679	66,629	8,908	89,342	410,126	233,802	131,377	16,966	22,879	16,966	22,879
\$25,000 under \$30,000	813,372	664,374	34,639	102,218	77,668	11,922	11,922	158,496	228,964	123,783	4,597	2,066	4,597	2,066
\$30,000 under \$40,000	1,364,831	1,210,383	**126,326	**427,696	**227,107	**39,206	**276,917	**1,584,496	351,903	189,423	23,321	68,963	23,321	68,963
\$40,000 under \$50,000	1,066,730	999,936	**	**	**	**	**	**	223,427	127,396	**	18,506	**	18,506
\$50,000 under \$75,000	1,396,222	1,824,636	168,931	803,666	136,067	26,563	**	**	344,202	223,061	24,684	139,328	24,684	139,328
\$75,000 under \$100,000	486,618	876,618	119,633	792,886	46,642	16,023	69,409	622,630	164,413	114,231	6,120	118,761	6,120	118,761
\$100,000 under \$200,000	479,413	1,172,797	192,062	2,336,142	31,829	8,613	66,164	836,631	221,790	191,368	6,966	24,701	6,966	24,701
\$200,000 under \$500,000	164,978	424,072	82,951	1,666,991	9,070	9,242	26,060	666,014	96,640	86,977	**2,131	**23,610	**2,131	**23,610
\$500,000 under \$1,000,000	27,781	74,061	14,702	364,080	**2,733	**3,962	7,460	236,297	21,699	22,728	**	**	**	**
\$1,000,000 or more	12,255	29,333	5,951	139,388	**	**	3,669	193,018	12,731	13,697	188	7,925	188	7,925
<b>Taxable returns, total</b>	<b>8,686,547</b>	<b>8,797,366</b>	<b>800,831</b>	<b>6,737,936</b>	<b>771,381</b>	<b>163,931</b>	<b>612,781</b>	<b>4,580,882</b>	<b>2,321,017</b>	<b>1,393,401</b>	<b>119,444</b>	<b>568,830</b>	<b>119,444</b>	<b>568,830</b>
No adjusted gross income	3,324	6,708	*13	*667	53	62	58	2,381	2,047	1,230	—	—	—	—
\$1 under \$5,000	80,065	8,462	—	—	*13,621	*1,828	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	497,137	187,463	—	—	39,846	8,322	*6,408	*24,338	98,629	27,243	*6,408	*9,424	*6,408	*9,424
\$10,000 under \$15,000	628,363	337,563	*14,333	*16,731	67,439	14,181	34,079	107,206	176,623	78,728	*13,621	*78,096	*13,621	*78,096
\$15,000 under \$20,000	767,647	492,422	*14,614	*23,621	66,794	17,024	47,197	164,179	190,206	75,033	*4,611	*66,473	*4,611	*66,473
\$20,000 under \$25,000	882,107	614,813	29,716	74,619	61,107	7,429	*87,947	**214,333	219,140	117,911	*16,966	*22,879	*16,966	*22,879
\$25,000 under \$30,000	777,770	606,607	34,639	102,218	74,889	11,646	**	**	214,660	116,774	*4,597	*2,066	*4,597	*2,066
\$30,000 under \$40,000	1,334,369	1,176,546	**123,857	**424,374	**224,320	**39,168	**276,416	**1,678,976	339,868	192,103	23,321	68,963	23,321	68,963
\$40,000 under \$60,000	1,069,169	990,962	**	**	**	**	**	**	222,923	126,900	*11,044	*18,606	*11,044	*18,606
\$60,000 under \$75,000	1,368,411	1,806,930	168,596	801,482	134,566	26,647	**	**	341,477	220,019	24,684	139,328	24,684	139,328
\$75,000 under \$100,000	484,277	873,957	119,651	790,266	46,466	15,991	68,749	606,660	164,406	114,220	6,120	118,761	6,120	118,761
\$100,000 under \$200,000	478,230	1,170,169	192,036	2,336,170	31,622	8,607	66,824	823,126	221,168	190,942	6,966	24,701	6,966	24,701
\$200,000 under \$500,000	164,743	423,631	82,931	1,666,464	9,033	9,190	26,014	666,660	96,676	86,916	**2,127	**22,720	**2,127	**22,720
\$500,000 under \$1,000,000	27,733	73,964	14,696	363,966	**2,726	**3,967	7,446	234,469	21,582	22,698	**	**	**	**
\$1,000,000 or more	12,232	29,280	5,951	139,388	**	**	3,644	190,662	12,722	13,684	188	7,925	188	7,925
<b>Non taxable returns, total</b>	<b>2,420,546</b>	<b>1,124,020</b>	<b>23,496</b>	<b>39,709</b>	<b>134,884</b>	<b>30,994</b>	<b>38,116</b>	<b>361,206</b>	<b>433,023</b>	<b>243,955</b>	<b>16,003</b>	<b>47,294</b>	<b>16,003</b>	<b>47,294</b>

Footnotes at end of table.

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

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)	Number of returns (116)	Amount (116)	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)
All returns, total	80,620,774	320,840,806	10,954,167	10,616,716	32,174,938	458,486,066	227,549,246	466,986,366	93,148,332	2,263,661,230	93,089,368	453,127,679
No adjusted gross income	—	—	—	—	—	—	1,761,686	3,560,150	—	—	1,142	997
\$1 under \$5,000	16,300,928	45,296,232	901,667	817,906	177,444	1,636,349	12,946,801	26,459,938	4,992,866	3,386,871	4,932,529	644,997
\$5,000 under \$10,000	14,371,792	65,067,711	2,378,733	2,165,333	674,364	6,016,926	22,188,425	45,420,611	9,341,790	22,336,219	9,361,838	3,401,867
\$10,000 under \$15,000	12,882,681	52,733,483	2,426,948	2,388,645	1,040,169	9,228,483	24,961,292	51,121,366	12,001,687	63,254,744	11,987,483	9,668,204
\$15,000 under \$20,000	10,089,674	41,957,146	1,660,958	1,629,609	1,449,549	13,523,611	21,711,381	44,470,118	11,182,298	102,570,465	11,182,298	16,430,849
\$20,000 under \$25,000	7,767,764	33,742,871	**3,686,860	**3,624,221	1,804,563	15,654,168	19,918,864	40,778,669	9,454,698	123,842,029	9,457,897	16,702,267
\$25,000 under \$30,000	6,629,414	26,433,646	**	**	2,204,807	19,730,036	17,740,367	36,326,863	7,765,369	133,528,020	7,765,369	20,866,472
\$30,000 under \$40,000	7,188,849	34,070,443	**	**	5,092,131	48,433,037	30,776,747	63,047,744	12,236,177	280,504,693	12,236,837	45,803,766
\$40,000 under \$50,000	3,618,130	18,133,616	**	**	5,218,937	66,927,763	24,312,602	49,810,440	8,817,268	270,449,636	8,817,271	46,301,747
\$50,000 under \$75,000	2,332,301	12,146,679	**	**	8,611,801	112,617,691	32,176,647	65,920,864	10,926,361	466,517,729	10,926,626	87,928,639
\$75,000 under \$100,000	303,970	1,683,221	**	**	2,972,172	62,943,352	9,660,193	19,794,784	3,272,134	206,237,666	3,272,134	44,649,860
\$100,000 under \$200,000	116,637	593,262	**	**	2,212,926	60,484,449	6,913,060	14,163,324	2,326,498	230,497,142	2,326,827	58,261,784
\$200,000 under \$500,000	16,947	78,792	**	**	628,080	31,462,963	1,944,102	3,982,793	642,863	162,667,211	642,867	43,762,236
\$500,000 under \$1,000,000	2,234	10,873	**	**	128,019	12,122,292	380,676	779,927	129,973	74,316,628	129,977	21,090,624
\$1,000,000 or more	654	2,942	**	**	69,999	19,936,066	169,732	347,807	60,479	134,563,688	60,484	37,823,312
<b>Taxable returns, total</b>	<b>59,309,296</b>	<b>236,666,380</b>	<b>8,668,929</b>	<b>8,278,378</b>	<b>30,633,208</b>	<b>430,953,642</b>	<b>180,982,454</b>	<b>370,720,167</b>	<b>89,831,443</b>	<b>2,265,609,862</b>	<b>89,849,463</b>	<b>461,905,042</b>
No adjusted gross income	—	—	—	—	—	—	18,413	37,676	—	—	716	986
\$1 under \$5,000	4,979,209	9,674,765	*8,113	*8,248	20,464	34,926	27,492	56,198	4,897,801	3,384,063	4,897,801	644,584
\$5,000 under \$10,000	8,702,217	27,976,665	1,177,823	953,207	174,861	782,502	7,631,762	15,424,415	8,666,334	21,929,636	8,679,445	3,340,266
\$10,000 under \$15,000	9,243,984	34,347,942	2,148,143	2,076,620	578,163	3,626,337	12,310,074	26,207,769	9,821,647	68,166,774	9,821,647	8,803,360
\$15,000 under \$20,000	9,548,278	39,174,547	1,651,280	1,620,138	1,136,620	8,026,461	18,330,665	37,550,448	10,688,631	100,967,532	10,688,631	16,188,842
\$20,000 under \$25,000	7,753,972	33,669,083	**3,583,668	**3,620,264	1,675,933	13,198,297	19,362,633	39,619,882	9,426,698	123,702,620	9,429,898	18,681,349
\$25,000 under \$30,000	5,617,141	25,369,941	**	**	2,128,967	17,782,649	17,467,698	36,749,876	7,760,084	133,318,027	7,760,084	20,824,082
\$30,000 under \$40,000	7,176,900	34,000,917	**	**	6,038,793	46,671,617	30,640,228	62,566,611	12,214,109	280,164,966	12,214,769	46,760,928
\$40,000 under \$50,000	3,618,130	18,133,616	**	**	6,194,296	64,914,236	24,262,084	49,687,486	8,812,298	270,376,907	8,812,298	46,290,863
\$50,000 under \$75,000	2,331,642	12,143,267	**	**	8,593,121	111,167,960	32,124,941	66,817,368	10,924,371	466,476,283	10,924,371	87,920,241
\$75,000 under \$100,000	303,387	1,580,046	**	**	2,968,324	62,627,289	9,643,897	19,761,398	3,271,436	205,197,482	3,271,436	44,641,174
\$100,000 under \$200,000	116,637	593,262	**	**	2,208,861	69,798,660	6,901,410	14,139,461	2,324,966	230,469,868	2,324,966	68,266,133
\$200,000 under \$500,000	15,916	78,662	**	**	1,941,634	3,977,647	1,941,634	3,977,647	642,730	162,636,660	642,730	43,766,144
\$500,000 under \$1,000,000	2,230	10,867	**	**	1,278,833	11,944,228	380,171	778,894	129,949	74,303,872	129,952	21,087,047
\$1,000,000 or more	651	2,930	**	**	69,896	19,636,128	169,464	347,269	60,469	134,548,376	60,474	37,819,046
<b>Nontaxable returns, total</b>	<b>21,311,479</b>	<b>84,184,425</b>	<b>2,386,238</b>	<b>2,337,336</b>	<b>1,641,730</b>	<b>27,491,413</b>	<b>46,566,792</b>	<b>95,266,198</b>	<b>3,316,889</b>	<b>8,051,278</b>	<b>3,239,905</b>	<b>1,222,637</b>

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

**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	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b>	<b>18,629,614</b>	<b>190,709,837</b>	<b>18,464,286</b>	<b>190,201,040</b>	<b>6,094,222</b>	<b>608,796</b>	<b>18,529,614</b>	<b>64,826,476</b>	<b>13,062,187</b>	<b>26,763,798</b>
Under \$5,000	6,809,464	16,664,486	6,744,136	16,608,224	2,041,784	166,261	6,809,464	16,762,791	2,316,380	4,738,489
\$5,000 under \$10,000	4,044,260	29,811,642	4,044,260	29,727,930	1,110,175	83,612	4,044,260	13,136,973	3,214,317	6,587,340
\$10,000 under \$15,000	2,871,662	36,600,061	2,871,662	36,522,875	896,027	77,176	2,871,662	9,327,801	2,758,302	6,652,760
\$15,000 under \$20,000	2,074,661	36,067,749	2,074,661	36,997,621	702,363	60,128	2,074,661	6,738,774	2,064,460	4,210,367
\$20,000 under \$25,000	1,316,377	29,169,988	1,316,377	29,112,454	584,845	57,534	1,316,377	4,274,223	1,305,327	2,675,669
\$25,000 under \$30,000	766,348	20,773,473	766,348	20,736,131	401,232	37,342	766,348	2,487,382	766,348	1,668,964
\$30,000 under \$40,000	566,488	18,494,827	566,488	18,467,104	299,087	27,723	566,488	1,804,417	566,488	1,138,383
\$40,000 or more	93,674	4,137,721	93,674	4,128,700	68,710	9,020	93,674	304,116	93,674	191,826
<b>Taxable returns, total</b>	<b>13,682,319</b>	<b>179,694,760</b>	<b>13,682,319</b>	<b>179,224,428</b>	<b>6,663,060</b>	<b>470,333</b>	<b>13,682,319</b>	<b>43,031,164</b>	<b>10,608,826</b>	<b>21,741,695</b>
Under \$5,000	2,106,174	6,386,431	2,106,174	6,268,111	1,515,688	118,320	2,106,174	5,423,238	*5,025	*9,647
\$5,000 under \$10,000	3,901,244	29,074,520	3,901,244	28,991,430	1,095,099	83,080	3,901,244	12,671,203	3,071,311	6,294,178
\$10,000 under \$15,000	2,871,662	36,600,061	2,871,662	36,522,875	896,027	77,176	2,871,662	9,327,801	2,758,302	6,652,760
\$15,000 under \$20,000	2,074,661	36,067,749	2,074,661	36,997,621	702,363	60,128	2,074,661	6,738,774	2,064,460	4,210,367
\$20,000 under \$25,000	1,316,377	29,169,988	1,316,377	29,112,454	584,845	57,534	1,316,377	4,274,223	1,305,327	2,675,669
\$25,000 under \$30,000	766,348	20,773,473	766,348	20,736,131	401,232	37,342	766,348	2,487,382	766,348	1,668,964
\$30,000 under \$40,000	566,488	18,494,827	566,488	18,467,104	299,087	27,723	566,488	1,804,417	566,488	1,138,383
\$40,000 or more	93,674	4,137,721	93,674	4,128,700	68,710	9,020	93,674	304,116	93,674	191,826
<b>Nontaxable returns, total</b>	<b>4,847,295</b>	<b>11,016,076</b>	<b>4,781,967</b>	<b>10,976,613</b>	<b>641,172</b>	<b>38,464</b>	<b>4,847,295</b>	<b>11,794,322</b>	<b>2,453,361</b>	<b>6,022,103</b>

Size of adjusted gross income	Taxable income		Total tax liability		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
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns, total</b>	<b>13,737,597</b>	<b>114,922,067</b>	<b>13,682,319</b>	<b>18,336,983</b>	<b>18,087,392</b>	<b>24,323,703</b>	<b>17,056,259</b>	<b>6,276,787</b>	<b>1,177,866</b>	<b>289,068</b>
Under \$5,000	2,160,462	963,791	2,106,174	144,098	6,412,469	1,346,615	6,322,015	1,209,266	206,036	7,739
\$5,000 under \$10,000	3,901,244	10,109,138	3,901,244	1,617,133	4,019,124	3,061,868	3,787,962	1,664,560	246,237	29,816
\$10,000 under \$15,000	2,871,662	20,619,490	2,871,662	3,093,390	2,861,461	4,168,448	2,667,797	1,116,816	208,739	51,768
\$15,000 under \$20,000	2,074,661	25,108,609	2,074,661	3,766,868	2,074,661	4,651,476	1,873,641	818,770	201,010	34,152
\$20,000 under \$25,000	1,316,377	22,220,096	1,316,377	3,334,068	1,316,377	4,020,583	1,229,948	699,063	85,429	12,528
\$25,000 under \$30,000	766,348	16,717,126	766,348	2,746,111	766,348	3,206,644	669,818	603,766	106,630	43,222
\$30,000 under \$40,000	566,488	15,562,027	566,488	2,961,228	566,488	3,170,269	462,642	312,698	102,846	93,667
\$40,000 or more	93,674	3,641,779	93,674	783,108	93,674	818,811	71,636	61,890	*22,038	*16,187
<b>Taxable returns, total</b>	<b>13,682,319</b>	<b>114,921,911</b>	<b>13,682,319</b>	<b>18,336,983</b>	<b>13,621,611</b>	<b>23,426,074</b>	<b>12,489,378</b>	<b>6,378,169</b>	<b>1,177,866</b>	<b>289,068</b>
Under \$5,000	2,106,174	953,645	2,106,174	144,098	1,984,568	618,066	1,894,114	381,696	206,036	7,739
\$5,000 under \$10,000	3,901,244	10,109,138	3,901,244	1,617,133	3,881,143	2,980,799	3,649,981	1,493,481	246,237	29,816
\$10,000 under \$15,000	2,871,662	20,619,490	2,871,662	3,093,390	2,861,461	4,168,448	2,667,797	1,116,816	208,739	51,768
\$15,000 under \$20,000	2,074,661	25,108,609	2,074,661	3,766,868	2,074,661	4,651,476	1,873,641	818,770	201,010	34,152
\$20,000 under \$25,000	1,316,377	22,220,096	1,316,377	3,334,068	1,316,377	4,020,583	1,229,948	699,063	85,429	12,528
\$25,000 under \$30,000	766,348	16,717,126	766,348	2,746,111	766,348	3,206,644	669,818	603,766	106,630	43,222
\$30,000 under \$40,000	566,488	15,562,027	566,488	2,961,228	566,488	3,170,269	462,642	312,698	102,846	93,667
\$40,000 or more	93,674	3,641,779	93,674	783,108	93,674	818,811	71,636	61,890	*22,038	*16,187
<b>Nontaxable returns, total</b>	<b>65,278</b>	<b>146</b>	<b>-</b>	<b>-</b>	<b>4,666,881</b>	<b>898,629</b>	<b>4,666,881</b>	<b>898,629</b>	<b>-</b>	<b>-</b>



**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		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b>	<b>25,917,288</b>	<b>442,092,398</b>	<b>23,729,996</b>	<b>401,453,443</b>	<b>10,607,310</b>	<b>16,202,098</b>	<b>123,761</b>	<b>377,255</b>	<b>1,871,806</b>	<b>1,579,207</b>
Under \$5,000	4,089,395	10,469,218	3,362,440	8,467,261	1,497,652	1,196,106	*8,009	*6,319	343,097	248,013
\$5,000 under \$10,000	4,613,475	34,863,486	4,160,240	29,163,773	1,352,602	2,176,238	*8,009	*3,762	214,949	202,470
\$10,000 under \$15,000	4,812,682	59,900,141	4,373,374	51,671,409	1,606,771	2,651,069	*28,032	*43,342	276,525	419,046
\$15,000 under \$20,000	3,556,863	61,868,067	3,361,618	56,190,108	1,297,333	2,421,994	*20,023	*133,566	176,006	116,093
\$20,000 under \$25,000	2,828,115	63,351,182	2,674,636	57,649,843	1,328,967	2,244,268	*18,723	*78,289	213,649	172,841
\$25,000 under \$30,000	2,019,018	56,397,921	1,938,926	51,222,302	1,025,130	1,566,979	*4,006	*501	167,549	160,841
\$30,000 under \$40,000	2,494,163	86,098,110	2,435,236	81,765,337	1,505,670	1,926,413	*13,440	*21,289	279,642	114,696
\$40,000 or more	1,504,686	70,144,284	1,453,626	66,433,420	1,093,296	2,020,032	*23,520	*90,196	201,388	146,209
<b>Taxable returns, total</b>	<b>17,293,606</b>	<b>377,442,912</b>	<b>16,626,914</b>	<b>341,539,627</b>	<b>9,112,138</b>	<b>14,868,086</b>	<b>107,743</b>	<b>346,626</b>	<b>1,639,434</b>	<b>1,336,661</b>
Under \$5,000	1,106,399	2,500,634	666,788	1,688,263	950,219	768,538	*4,006	2,707	226,963	164,982
\$5,000 under \$10,000	1,707,816	12,951,881	1,424,788	9,531,948	869,413	1,578,876	—	—	140,162	126,698
\$10,000 under \$15,000	2,419,084	30,720,868	2,023,927	23,807,609	1,119,003	2,362,962	*24,028	*19,078	239,080	346,306
\$15,000 under \$20,000	3,221,032	56,422,850	3,016,797	50,795,712	1,230,452	2,410,018	*20,023	*133,566	171,002	116,089
\$20,000 under \$25,000	2,821,406	63,206,374	2,667,827	57,406,036	1,328,967	2,244,268	*18,723	*78,289	213,649	172,841
\$25,000 under \$30,000	2,019,018	56,397,921	1,938,926	51,222,302	1,025,130	1,566,979	*4,006	*501	167,549	160,841
\$30,000 under \$40,000	2,494,163	86,098,110	2,435,236	81,765,337	1,505,670	1,926,413	*13,440	*21,289	279,642	114,696
\$40,000 or more	1,504,686	70,144,284	1,453,626	66,433,420	1,093,296	2,020,032	*23,520	*90,196	201,388	146,209
<b>Nontaxable returns, total</b>	<b>8,623,683</b>	<b>64,649,487</b>	<b>8,103,082</b>	<b>69,913,816</b>	<b>1,495,171</b>	<b>1,334,013</b>	<b>*16,018</b>	<b>*31,628</b>	<b>232,371</b>	<b>242,547</b>

Size of adjusted gross income	Unemployment compensation		Total income		Statutory adjustments					
	Number of returns	Amount	Number of returns	Amount	Total		Primary IRA payments		Secondary IRA payments	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
<b>All returns, total</b>	<b>3,199,666</b>	<b>5,211,903</b>	<b>25,917,288</b>	<b>443,257,796</b>	<b>820,301</b>	<b>1,165,398</b>	<b>774,054</b>	<b>989,863</b>	<b>169,892</b>	<b>176,535</b>
Under \$5,000	266,306	283,016	4,089,395	10,603,041	*28,033	*33,823	*28,033	*33,823	—	—
\$5,000 under \$10,000	811,104	1,240,953	4,613,475	34,913,998	50,760	50,512	50,760	50,512	—	—
\$10,000 under \$15,000	740,528	1,200,452	4,812,682	60,059,210	97,515	159,069	93,510	141,049	*16,018	*18,021
\$15,000 under \$20,000	364,646	633,360	3,556,863	62,061,142	137,661	183,086	137,661	183,086	—	—
\$20,000 under \$25,000	379,769	729,887	2,828,115	63,685,500	162,279	234,318	137,561	211,187	*22,727	*23,132
\$25,000 under \$30,000	220,564	374,788	2,019,018	56,573,681	121,806	175,761	114,441	132,187	*33,462	*43,574
\$30,000 under \$40,000	283,077	497,971	2,494,163	86,281,419	126,128	183,309	112,687	129,221	48,847	54,088
\$40,000 or more	154,684	251,486	1,504,686	70,289,804	106,221	146,520	99,501	108,799	48,847	36,722
<b>Taxable returns, total</b>	<b>2,138,622</b>	<b>3,702,046</b>	<b>17,293,606</b>	<b>378,567,044</b>	<b>789,664</b>	<b>1,124,132</b>	<b>743,316</b>	<b>949,598</b>	<b>166,887</b>	<b>174,534</b>
Under \$5,000	*20,023	*11,437	1,106,399	2,618,665	*12,014	*18,021	*12,014	*18,021	—	—
\$5,000 under \$10,000	332,900	541,012	1,707,816	12,996,985	48,056	45,104	48,056	45,104	—	—
\$10,000 under \$15,000	430,518	700,947	2,419,084	30,859,872	85,501	139,014	81,496	121,995	*12,014	*17,020
\$15,000 under \$20,000	317,096	594,518	3,221,032	66,606,934	137,661	183,086	137,661	183,086	—	—
\$20,000 under \$25,000	379,769	729,887	2,821,406	63,440,693	162,279	234,318	137,561	211,187	*22,727	*23,132
\$25,000 under \$30,000	220,564	374,788	2,019,018	56,573,681	121,806	175,761	114,441	132,187	*33,462	*43,574
\$30,000 under \$40,000	283,077	497,971	2,494,163	86,281,419	126,128	183,309	112,687	129,221	48,847	54,088
\$40,000 or more	154,684	251,486	1,504,686	70,289,804	106,221	146,520	99,501	108,799	48,847	36,722
<b>Nontaxable returns, total</b>	<b>1,061,044</b>	<b>1,609,856</b>	<b>8,623,683</b>	<b>64,690,753</b>	<b>*30,738</b>	<b>*41,266</b>	<b>*30,738</b>	<b>*40,265</b>	<b>*4,006</b>	<b>*1,001</b>

Footnotes at end of table.

**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	Basic standard deduction		Additional standard deduction		Exemptions		Taxable income		Child care credit	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b> .....	<b>25,905,274</b>	<b>112,342,787</b>	<b>2,132,527</b>	<b>2,018,164</b>	<b>57,098,069</b>	<b>116,973,317</b>	<b>19,396,126</b>	<b>235,619,091</b>	<b>1,691,821</b>	<b>718,183</b>
Under \$5,000 .....	4,089,395	13,152,920	224,259	202,434	5,400,065	11,048,108	1,105,399	831,396	—	—
\$5,000 under \$10,000 .....	4,609,470	19,384,551	563,454	487,346	9,198,777	18,842,475	2,016,318	4,246,769	*18,826	*1,905
\$10,000 under \$15,000 .....	4,812,582	21,414,914	548,736	549,867	10,971,583	22,479,735	3,929,248	17,290,233	280,677	107,955
\$15,000 under \$20,000 .....	3,551,849	15,804,355	275,018	256,657	8,215,623	16,833,617	3,502,183	29,036,949	392,289	197,187
\$20,000 under \$25,000 .....	2,828,115	12,886,572	208,344	205,865	6,866,685	14,065,892	2,824,110	36,193,388	293,678	153,240
\$25,000 under \$30,000 .....	2,015,014	9,636,142	134,868	142,909	5,222,801	10,699,630	2,019,018	34,919,239	220,874	100,069
\$30,000 under \$40,000 .....	2,494,163	12,267,523	75,727	70,494	6,886,353	14,115,584	2,494,163	59,644,510	270,516	99,356
\$40,000 or more .....	1,504,686	7,795,810	102,120	102,591	4,336,072	8,888,276	1,504,686	53,357,607	115,061	58,470
<b>Taxable returns, total</b> .....	<b>17,285,596</b>	<b>73,272,859</b>	<b>1,577,082</b>	<b>1,479,359</b>	<b>35,182,112</b>	<b>72,087,274</b>	<b>17,293,605</b>	<b>230,603,421</b>	<b>1,158,452</b>	<b>524,391</b>
Under \$5,000 .....	1,106,399	1,835,401	—	—	*16,018	*32,838	1,106,399	831,396	—	—
\$5,000 under \$10,000 .....	1,707,816	5,494,942	320,370	256,296	1,557,251	3,190,762	1,707,816	4,009,881	—	—
\$10,000 under \$15,000 .....	2,419,084	9,475,031	460,636	444,546	3,495,896	7,158,578	2,419,084	13,641,702	*18,723	*6,361
\$15,000 under \$20,000 .....	3,217,028	14,116,000	275,018	256,657	6,846,593	14,029,108	3,221,032	28,021,084	242,404	109,196
\$20,000 under \$25,000 .....	2,821,406	12,850,009	208,344	205,865	6,821,127	13,972,499	2,821,406	36,178,001	290,873	150,939
\$25,000 under \$30,000 .....	2,015,014	9,636,142	134,868	142,909	5,222,801	10,699,630	2,019,018	34,919,239	220,874	100,069
\$30,000 under \$40,000 .....	2,494,163	12,267,523	75,727	70,494	6,886,353	14,115,584	2,494,163	59,644,510	270,516	99,356
\$40,000 or more .....	1,504,686	7,795,810	102,120	102,591	4,336,072	8,888,276	1,504,686	53,357,607	115,061	58,470
<b>Nontaxable returns, total</b> .....	<b>8,619,679</b>	<b>39,069,928</b>	<b>555,445</b>	<b>538,805</b>	<b>21,915,947</b>	<b>44,886,043</b>	<b>2,102,522</b>	<b>4,915,670</b>	<b>433,369</b>	<b>193,791</b>

Size of adjusted gross income	Earned income credit used to offset income tax before credits		Income tax after credits		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
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b> .....	<b>3,681,712</b>	<b>1,091,387</b>	<b>17,293,605</b>	<b>35,402,855</b>	<b>23,499,272</b>	<b>46,926,626</b>	<b>21,492,144</b>	<b>17,745,194</b>	<b>3,711,539</b>	<b>1,296,826</b>
Under \$5,000 .....	—	—	1,106,399	131,696	2,979,804	539,818	2,996,029	1,017,381	676,884	77,646
\$5,000 under \$10,000 .....	281,657	33,103	1,707,816	601,690	3,953,495	2,142,210	4,076,856	3,634,934	376,434	85,795
\$10,000 under \$15,000 .....	1,655,942	615,403	2,419,084	1,863,888	4,453,260	4,648,174	4,209,185	4,384,854	527,309	130,389
\$15,000 under \$20,000 .....	1,661,100	441,766	3,221,032	3,713,859	3,423,701	5,915,048	3,091,317	2,652,928	448,517	126,186
\$20,000 under \$25,000 .....	83,003	1,116	2,821,406	5,282,230	2,760,036	6,736,418	2,462,291	1,766,903	345,801	109,036
\$25,000 under \$30,000 .....	—	—	2,019,018	5,313,676	1,982,977	6,425,798	1,703,298	1,363,235	307,711	119,729
\$30,000 under \$40,000 .....	—	—	2,494,163	9,442,188	2,458,112	10,824,796	1,945,582	1,867,483	535,141	299,941
\$40,000 or more .....	—	—	1,504,686	9,053,627	1,487,886	9,694,363	1,007,586	1,157,475	493,740	348,103
<b>Taxable returns, total</b> .....	<b>1,801,882</b>	<b>550,132</b>	<b>17,293,605</b>	<b>35,402,855</b>	<b>15,967,181</b>	<b>43,010,368</b>	<b>13,457,141</b>	<b>9,931,070</b>	<b>3,711,539</b>	<b>1,296,826</b>
Under \$5,000 .....	—	—	1,106,399	131,696	593,704	125,423	413,495	78,506	676,884	77,646
\$5,000 under \$10,000 .....	—	—	1,707,816	601,690	1,435,501	957,092	1,319,357	476,702	376,434	85,795
\$10,000 under \$15,000 .....	289,470	171,544	2,419,084	1,863,888	2,166,793	2,594,887	1,856,733	1,092,447	527,309	130,389
\$15,000 under \$20,000 .....	1,429,409	377,473	3,221,032	3,713,859	3,088,880	5,559,005	2,756,496	2,135,741	448,517	126,186
\$20,000 under \$25,000 .....	83,003	1,116	2,821,406	5,282,230	2,753,328	6,728,994	2,455,582	1,769,480	345,801	109,036
\$25,000 under \$30,000 .....	—	—	2,019,018	5,313,676	1,982,977	6,425,798	1,703,298	1,363,235	307,711	119,729
\$30,000 under \$40,000 .....	—	—	2,494,163	9,442,188	2,458,112	10,824,796	1,946,582	1,867,483	535,141	299,941
\$40,000 or more .....	—	—	1,504,686	9,053,627	1,487,886	9,694,363	1,007,586	1,157,475	493,740	348,103
<b>Nontaxable returns, total</b> .....	<b>1,879,830</b>	<b>641,255</b>	<b>—</b>	<b>—</b>	<b>7,532,092</b>	<b>3,916,267</b>	<b>8,035,003</b>	<b>7,814,124</b>	<b>—</b>	<b>—</b>

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

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

Size of adjusted gross income by Size of Adjusted Gross Income	Adjusted gross income less deficit		Salaries and wages		Taxable income		Tax-exempt interest		Dividends		State income tax refunds	
	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)
All returns, total	32,174,938	2,046,650,645	28,410,203	1,492,314,709	29,312,474	1,222,286,666	2,409,000	32,097,263	11,878,768	67,045,016	14,668,111	9,285,194
Under \$5,000	177,444	492,720	69,767	636,689	160,400	402,804	*6,040	*22,416	67,164	110,448	21,229	15,617
\$5,000 under \$10,000	674,354	4,556,162	235,622	1,901,323	486,464	1,372,778	21,833	76,267	183,996	274,403	113,293	35,490
\$10,000 under \$15,000	1,040,169	13,138,416	585,236	6,679,256	860,952	2,414,928	56,477	466,766	361,125	633,346	261,167	113,808
\$15,000 under \$20,000	1,449,649	26,715,145	1,085,187	17,184,710	1,090,945	2,919,636	37,106	190,467	366,422	789,400	473,276	135,060
\$20,000 under \$25,000	1,804,653	40,679,691	1,445,856	28,841,489	1,369,962	3,408,052	61,108	266,130	435,365	1,108,018	708,245	214,091
\$25,000 under \$30,000	2,044,807	60,997,473	1,963,832	48,843,630	1,767,880	2,937,479	60,627	416,877	527,396	1,066,859	981,111	336,191
\$30,000 under \$35,000	2,495,103	81,113,303	2,369,860	67,407,403	2,026,222	3,641,138	133,013	890,390	650,968	1,339,840	1,141,566	437,229
\$35,000 under \$40,000	2,659,028	97,487,312	2,385,301	87,020,290	2,163,404	4,304,010	117,587	707,653	707,653	1,218,265	1,299,108	472,541
\$40,000 under \$45,000	2,898,534	114,733,600	2,510,410	96,997,286	2,361,733	4,250,603	102,261	836,614	803,969	1,676,636	1,369,281	618,571
\$45,000 under \$50,000	2,620,403	119,527,437	2,396,614	103,333,375	2,240,164	3,920,919	97,780	663,969	747,624	1,146,274	1,247,624	494,003
\$50,000 under \$55,000	2,382,142	124,868,447	2,244,671	106,969,165	2,160,732	4,642,932	130,617	1,041,612	846,140	1,837,251	1,209,154	488,489
\$55,000 under \$60,000	2,061,767	118,280,063	1,938,029	101,349,828	1,919,196	4,321,920	122,167	923,386	760,173	1,380,306	1,033,833	450,419
\$60,000 under \$75,000	4,167,902	278,296,613	3,928,190	237,434,397	3,896,616	10,750,037	301,899	2,294,471	1,808,277	4,673,865	2,028,416	1,004,721
\$75,000 under \$100,000	2,972,172	263,861,195	2,768,264	206,074,491	2,864,656	12,179,203	364,299	2,841,316	1,588,154	5,166,679	1,354,739	924,793
\$100,000 under \$200,000	2,212,926	290,603,210	1,935,327	198,007,181	2,164,114	19,956,688	476,627	6,278,219	1,447,911	10,188,063	1,020,439	1,326,331
\$200,000 under \$500,000	628,080	183,306,214	521,776	101,836,500	623,362	16,487,036	226,032	6,141,638	482,769	8,637,191	298,063	967,007
\$500,000 under \$1,000,000	128,019	86,886,047	107,217	41,860,543	126,965	8,226,002	60,688	3,261,489	109,658	4,741,195	62,834	445,760
\$1,000,000 or more	65,999	153,317,606	60,869	46,070,262	59,981	17,251,603	36,063	4,668,914	64,113	11,067,188	34,866	906,284
Taxable returns, total	30,533,208	2,021,505,696	27,603,739	1,478,010,467	29,929,410	1,163,363,062	2,339,493	31,151,699	11,388,006	65,230,248	14,235,717	9,046,272
Nontaxable returns, total	1,641,730	26,144,949	906,463	14,304,241	1,383,064	5,923,614	69,507	945,564	490,762	1,814,769	422,394	238,922
Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	213,377	2,480,309	6,971,476	106,248,943	8,016,700	92,162,379	933,672	1,338,975	1,414,627	9,861,908	5,864,001	68,667,934
Under \$5,000	—	—	85,967	242,492	65,347	-20,465	*7,066	*-49,915	*1,393	*4,672	21,896	106,969
\$5,000 under \$10,000	*12,804	*68,068	171,051	720,852	134,316	67,464	19,602	-61,836	30,509	67,267	164,717	848,684
\$10,000 under \$15,000	*23,262	*96,611	310,795	1,798,629	224,803	197,880	22,992	-160,871	66,003	248,384	294,279	1,937,321
\$15,000 under \$20,000	*14,031	*113,093	362,619	2,155,501	253,094	367,740	37,373	-18,602	66,777	37,329	297,840	2,152,424
\$20,000 under \$25,000	*23,928	*138,886	421,668	3,331,256	294,777	253,273	40,311	-15,372	92,111	389,637	377,269	3,792,759
\$25,000 under \$30,000	22,140	129,265	481,176	3,833,141	309,212	406,995	41,884	-17,295	92,240	478,871	376,383	3,585,680
\$30,000 under \$35,000	22,343	196,754	537,906	3,740,891	397,595	343,990	46,248	-12,844	89,952	440,903	388,628	3,764,964
\$35,000 under \$40,000	*16,433	*301,232	560,933	4,496,566	432,488	434,720	39,674	93,648	89,774	463,093	379,597	3,930,024
\$40,000 under \$45,000	24,650	465,624	471,066	3,647,509	603,892	946,487	62,031	23,690	107,279	529,963	469,862	6,146,564
\$45,000 under \$50,000	16,297	215,222	487,906	4,299,369	464,426	842,607	40,101	69,449	111,730	665,002	421,201	4,769,072
\$50,000 under \$55,000	*4,114	*27,721	466,274	4,136,388	476,660	4,113,977	42,674	-17,047	87,738	361,400	449,847	4,837,347
\$55,000 under \$60,000	*7,240	*40,345	368,092	3,746,100	461,000	944,818	41,711	26,644	96,701	689,907	398,244	4,121,890
\$60,000 under \$75,000	13,098	209,346	795,046	9,512,432	1,120,778	3,063,292	100,928	183,627	196,139	1,367,838	724,617	8,434,383
\$75,000 under \$100,000	9,584	232,304	633,261	12,866,808	1,087,504	4,904,587	98,892	176,627	149,440	1,370,016	636,968	7,419,207
\$100,000 under \$200,000	4,033	200,048	603,872	24,446,223	1,197,307	13,063,305	167,933	334,332	114,205	1,276,351	425,273	8,244,370
\$200,000 under \$500,000	1,102	32,935	189,040	4,621,312	461,623	15,669,065	91,044	375,762	28,048	869,119	105,044	2,960,466
\$500,000 under \$1,000,000	211	6,446	36,698	4,851,020	108,092	10,686,320	26,626	138,750	4,825	217,324	22,390	1,014,035
\$1,000,000 or more	106	7,421	63,897	4,103,466	63,885	38,908,316	16,482	317,231	2,763	317,231	10,546	1,244,814
Taxable returns, total	194,829	2,397,280	6,344,088	102,178,861	7,628,985	90,724,972	876,976	1,666,233	1,338,486	9,544,736	6,467,942	66,760,119
Nontaxable returns, total	18,548	83,028	627,387	4,070,082	387,715	1,437,407	56,697	-317,258	76,142	317,173	396,058	2,897,815

Footnotes at end of table.

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

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		S Corporation net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less 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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	2,743,188	25,327,088	3,790,870	24,347,123	170,839	836,206	4,079,697	77,862,937	291,831	3,651,922	646,496	-1,604,633		
Under \$5,000	17,864	44,828	50,741	349,846	—	—	32,042	-369,605	*151	*-367	8,291	-126,636		
\$5,000 under \$10,000	74,351	349,403	63,868	394,446	*7,295	*28,169	56,611	-268,661	*7,391	*8,436	17,061	-187,477		
\$10,000 under \$15,000	108,868	313,698	107,643	702,308	*8,276	*50,380	119,136	-260,038	*10,959	*46,680	32,026	-42,137		
\$15,000 under \$20,000	111,574	476,140	142,846	846,361	*6,634	*-19,514	108,719	-76,626	*5,626	*47,104	31,769	-167,276		
\$20,000 under \$25,000	123,919	643,036	202,730	960,011	*7,393	*37,938	141,701	-26,986	*8,057	*33,198	42,538	8,782		
\$25,000 under \$30,000	129,460	694,443	204,958	1,196,703	*3,688	*66,890	138,336	185,423	*8,467	*21,614	46,739	-69,623		
\$30,000 under \$35,000	140,022	446,430	245,876	1,138,206	13,311	47,827	172,436	292,417	14,719	36,329	43,202	-60,165		
\$35,000 under \$40,000	170,962	416,394	216,282	1,146,415	*7,229	*21,176	176,002	19,184	*10,269	*-4,688	46,006	67,001		
\$40,000 under \$45,000	168,189	599,688	236,669	1,331,366	12,089	24,527	212,062	367,618	*8,790	*47,176	167,644	167,644		
\$45,000 under \$50,000	136,766	634,072	236,616	1,294,603	*10,579	*40,361	187,993	361,186	*10,110	*13,760	46,378	-122,076		
\$50,000 under \$55,000	167,442	889,030	254,780	1,476,682	*7,890	*9,669	197,967	337,483	*11,364	*48,039	42,286	-132,366		
\$55,000 under \$60,000	141,252	1,117,764	200,478	1,102,822	13,398	17,643	184,904	672,093	17,001	78,043	32,273	-38,206		
\$60,000 under \$75,000	336,029	1,901,019	493,929	3,168,461	17,768	99,404	479,862	2,666,903	41,116	142,714	71,604	-153,866		
\$75,000 under \$100,000	313,992	2,431,236	463,648	3,061,466	22,521	90,442	522,903	2,866,206	36,384	183,764	64,074	106,906		
\$100,000 under \$200,000	376,477	5,209,131	446,498	3,169,647	21,269	164,872	786,463	436,666	66,886	436,666	69,697	-266,895		
\$200,000 under \$500,000	178,413	4,669,146	173,461	1,737,181	9,105	136,313	401,227	18,320,260	30,386	705,197	27,240	3,861		
\$500,000 under \$1,000,000	44,073	2,138,794	39,249	662,394	1,646	12,024	100,777	11,274,462	9,214	456,614	6,768	-84,920		
\$1,000,000 or more	26,864	2,662,737	19,497	619,323	862	17,186	61,669	28,681,844	6,264	1,261,666	3,890	-293,094		
Taxable returns, total	2,681,800	24,324,287	3,621,447	22,030,265	163,434	810,672	3,866,381	80,469,283	276,322	3,482,676	604,469	-1,037,065		
Nontaxable returns, total	191,388	1,002,801	269,123	2,316,858	7,406	24,534	213,316	-2,906,346	16,809	69,147	42,036	-467,667		
Size of adjusted gross income	Unemployment compensation		Social Security benefits in adjusted gross income		Foreign earned income exclusion		Other income less loss		Total statutory adjustments					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)				
All returns, total	2,212,248	4,933,339	2,289,176	9,900,279	44,052	2,254,841	2,386,620	16,568,908	7,691,649	22,723,070				
Under \$5,000	—	—	—	—	*1,213	*63,364	16,722	13,996	57,843	66,471				
\$5,000 under \$10,000	*19,604	*36,826	*2,966	*5,909	*1,767	*112,314	66,818	172,284	173,187	226,696				
\$10,000 under \$15,000	70,669	222,041	*10,817	*61,434	*4,379	*128,670	56,740	80,089	306,026	411,810				
\$15,000 under \$20,000	123,194	302,828	*16,866	*36,941	*2,500	*174,788	88,280	321,167	369,421	683,689				
\$20,000 under \$25,000	112,206	322,111	76,391	113,660	*2,974	*163,473	162,266	209,181	476,964	756,689				
\$25,000 under \$30,000	212,478	634,794	161,854	244,062	*104,936	*133,670	193,344	368,558	674,859	993,634				
\$30,000 under \$35,000	224,619	513,132	212,733	676,627	*1,761	*89,426	178,663	78,043	601,981	1,106,016				
\$35,000 under \$40,000	266,812	622,689	226,361	826,330	*816	*40,278	206,442	267,403	564,267	929,317				
\$40,000 under \$45,000	236,606	433,612	226,627	920,682	*162	*13,601	207,089	427,496	676,940	977,710				
\$45,000 under \$50,000	201,812	414,926	164,062	675,684	*1,621	*20,394	206,860	279,072	646,522	946,652				
\$50,000 under \$55,000	191,692	370,407	170,899	868,921	*1,837	*56,976	187,204	638,336	438,888	906,744				
\$55,000 under \$60,000	164,960	346,472	139,994	697,862	*1,196	*71,307	183,712	416,082	364,671	807,918				
\$60,000 under \$75,000	242,466	522,641	270,906	1,342,316	4,914	243,606	411,873	921,836	829,628	2,281,920				
\$75,000 under \$100,000	118,246	276,432	239,066	1,190,624	4,678	216,237	348,196	1,489,160	661,732	2,726,420				
\$100,000 under \$200,000	43,860	117,601	260,186	1,564,309	8,070	474,291	347,826	2,684,862	716,863	4,944,581				
\$200,000 under \$500,000	4,061	13,261	86,663	591,862	1,082	142,764	142,764	2,601,247	262,460	2,940,994				
\$500,000 under \$1,000,000	829	2,268	128,346	796	61,063	36,861	1,364,937	64,128	723,298	1,047,526				
\$1,000,000 or more	166	600	8,730	67,831	321	20,146	20,966	3,229,881	27,700	396,942				
Taxable returns, total	2,112,436	4,686,896	2,202,224	9,666,629	36,742	1,696,474	2,841,181	16,141,360	7,029,683	21,886,640				
Nontaxable returns, total	99,813	246,444	66,952	204,760	8,310	669,367	144,439	427,659	661,966	836,430				

Footnotes at end of table.

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

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

Size of adjusted gross income	Total itemized deductions												Total					
	Medical and dental expense deduction			Medical and dental expenses			AGI limitation			Taxes paid deduction			State and local income taxes					
	Total			Total			Total			Total			Total					
	Number of returns	Amount	(48)	Number of returns	Amount	(61)	Number of returns	Amount	(52)	Number of returns	Amount	(55)	Number of returns	Amount	(56)	Number of returns	Amount	(57)
All returns, total	468,485,056	21,456,587	5,090,968	33,681,560	12,224,963	5,090,968	140,011,461	26,690,408	85,011,668									
Under \$5,000	1,635,349	609,849	115,764	632,855	115,764	115,764	23,006	137,470	221,285	71,552	221,285	26,690,408	59,464	108,888				
\$5,000 under \$10,000	5,016,926	2,067,382	369,426	2,276,876	369,426	369,426	221,494	470,436	704,079	233,679	704,079	1,462,840	3,228,827	337,448				
\$10,000 under \$15,000	9,238,483	2,816,180	560,299	3,344,134	560,299	560,299	527,964	612,496	1,473,069	667,912	1,473,069	2,108,395	641,263	677,448				
\$15,000 under \$20,000	13,523,611	2,727,408	612,496	5,339,720	612,496	612,496	1,048,831	1,750,783	3,173,616	1,391,961	3,173,616	4,300,180	1,232,334	1,964,019				
\$20,000 under \$25,000	15,554,168	2,354,378	625,983	3,403,209	625,983	625,983	1,249,903	2,131,861	4,418,170	1,794,947	4,418,170	2,941,490	3,614,561	4,036,441				
\$25,000 under \$30,000	19,730,036	1,989,260	602,813	3,239,164	602,813	602,813	1,195,568	2,463,257	5,276,416	2,305,772	5,276,416	8,208,826	8,208,826	8,208,826				
\$30,000 under \$35,000	23,238,757	1,664,149	492,287	2,860,707	492,287	492,287	1,073,709	2,569,071	7,727,719	2,569,071	7,727,719	13,444,395	9,361,042	4,652,426				
\$35,000 under \$40,000	25,194,280	1,081,182	381,608	2,163,891	381,608	381,608	807,676	1,748,484	2,569,071	1,748,484	2,569,071	4,300,180	4,300,180	4,300,180				
\$40,000 under \$45,000	28,641,753	1,115,748	300,818	2,068,878	300,818	300,818	803,799	2,133,589	8,397,191	2,133,589	8,397,191	4,652,426	4,652,426	4,652,426				
\$45,000 under \$50,000	27,286,000	774,925	227,302	1,578,724	227,302	227,302	868,098	2,040,414	7,746,748	2,040,414	7,746,748	10,781,142	10,781,142	10,781,142				
\$50,000 under \$55,000	27,990,607	624,976	220,418	1,493,072	220,418	220,418	666,344	1,843,983	18,430,927	1,843,983	18,430,927	25,786,217	25,786,217	25,786,217				
\$55,000 under \$60,000	25,711,444	600,139	164,986	1,266,483	164,986	164,986	543,494	2,200,274	20,698,136	2,200,274	20,698,136	13,444,395	13,444,395	13,444,395				
\$60,000 under \$75,000	58,815,540	1,249,989	231,316	2,402,717	231,316	231,316	219,734	624,880	12,639,674	624,880	12,639,674	9,361,042	9,361,042	9,361,042				
\$75,000 under \$100,000	62,943,352	807,988	127,380	1,616,562	127,380	127,380	39,769	127,421	5,638,428	127,421	5,638,428	111,439	111,439	111,439				
\$100,000 under \$200,000	60,464,449	641,774	66,328	1,185,268	66,328	66,328	144	144	17,636	144	17,636	84,187,834	84,187,834	84,187,834				
\$200,000 under \$500,000	31,452,953	283,432	10,756	503,166	10,756	10,756	833	833	833	833	833	833	833	833				
\$500,000 under \$1,000,000	12,122,292	47,966	833	87,716	833	833	144	144	144	144	144	144	144	144				
\$1,000,000 or more	19,936,065	9,973	144	27,409	144	144	4,088,859	30,167,377	136,788,275	30,167,377	136,788,275	894,191	894,191	894,191				
Taxable returns, total	430,932,642	12,812,405	4,088,859	24,001,813	4,088,859	4,088,859	11,189,407	30,167,377	136,788,275	30,167,377	136,788,275	25,786,217	25,786,217	25,786,217				
Nontaxable returns, total	27,491,413	8,644,181	1,002,099	9,679,737	1,002,099	1,002,099	1,038,556	1,436,737	3,223,188	1,436,737	3,223,188	823,824	823,824	823,824				
Size of adjusted gross income	Itemized deductions—Continued												Total					
	Real estate taxes			Personal property taxes			Other taxes			Interest paid deduction			Home mortgage interest					
	Total			Total			Total			Total			Total					
	Number of returns	Amount	(58)	Number of returns	Amount	(60)	Number of returns	Amount	(62)	Number of returns	Amount	(63)	Number of returns	Amount	(64)	Number of returns	Amount	(65)
All returns, total	28,250,076	49,680,239	10,491,936	3,032,936	6,873,393	2,282,418	29,394,600	208,354,360	26,679,450	189,233,477	26,062,893	181,686,304						
Under \$5,000	114,731	140,803	44,430	10,766	15,295	10,261	113,562	709,668	91,816	662,287	84,779	627,309						
\$5,000 under \$10,000	389,664	551,633	160,420	28,832	61,275	14,726	371,681	1,579,125	303,321	1,491,922	298,638	1,462,840						
\$10,000 under \$15,000	791,497	1,036,857	285,499	54,410	135,561	34,624	782,316	3,532,039	681,853	3,378,902	658,592	3,228,827						
\$15,000 under \$20,000	1,090,137	1,319,979	394,137	76,532	244,943	70,621	1,167,943	6,198,506	1,002,919	6,969,817	962,427	6,727,900						
\$20,000 under \$25,000	1,469,595	1,758,649	544,655	109,672	343,282	68,749	1,572,730	6,813,777	1,334,139	6,466,817	1,286,926	6,138,238						
\$25,000 under \$30,000	1,840,179	2,216,034	648,993	114,593	473,834	133,524	2,031,771	9,559,608	1,797,040	9,091,356	1,742,146	8,655,015						
\$30,000 under \$35,000	2,127,583	2,632,202	787,900	164,066	511,778	124,189	2,298,378	11,294,159	2,063,313	10,763,511	2,008,497	10,332,712						
\$35,000 under \$40,000	2,251,030	2,911,487	828,496	188,811	659,037	128,756	2,449,928	12,702,172	2,233,430	12,121,336	2,176,666	11,672,075						
\$40,000 under \$45,000	2,371,379	3,318,409	888,768	216,393	618,366	168,477	2,532,676	14,612,612	2,318,766	13,988,721	2,261,371	13,266,611						
\$45,000 under \$50,000	2,273,262	3,188,811	820,240	204,399	575,618	174,768	2,506,960	13,589,677	2,237,617	12,696,070	2,193,260	12,438,328						
\$50,000 under \$55,000	2,164,227	3,395,818	784,064	197,762	493,981	153,061	2,244,644	13,937,828	2,060,663	13,252,760	2,019,267	12,761,996						
\$55,000 under \$60,000	1,856,216	2,991,988	713,110	192,684	466,356	141,694	1,965,217	12,322,833	1,818,537	11,702,142	1,891,662	11,211,562						
\$60,000 under \$75,000	3,874,724	6,888,528	1,412,760	437,588	1,018,476	323,669	3,963,233	27,902,460	3,688,886	26,409,913	3,618,761	25,361,340						
\$75,000 under \$100,000	2,776,144	6,333,777	1,043,057	386,486	681,587	261,649	2,781,036	24,859,552	2,582,017	23,302,695	2,536,052	22,456,115						
\$100,000 under \$200,000	2,059,678	6,553,607	814,331	350,240	492,214	239,893	2,010,010	27,480,645	1,839,880	24,392,555	1,807,570	23,348,436						
\$200,000 under \$500,000	592,413	2,978,480	249,316	143,436	128,979	67,996	567,996	12,300,131	492,570	9,655,016	482,738	9,264,276						
\$500,000 under \$1,000,000	121,526	875,817	48,519	56,909	31,708	110,569	3,883,446	2,540,380	91,064	2,432,679	91,064	2,432,679						
\$1,000,000 or more	56,891	887,850	22,962	73,400	16,537	61,262	52,659	6,076,125	39,847	1,377,283	38,866	1,310,368						
Taxable returns, total	27,017,650	47,485,032	10,012,931	2,908,818	6,633,868	2,201,381	28,135,440	195,793,540	26,523,576	178,336,718	24,919,061	171,070,149						
Nontaxable returns, total	1,232,426	2,194,208	479,005	124,118	239,504	81,037	1,259,160	12,560,820	1,156,876	10,896,768	1,133,632	10,616,155						

Footnotes at end of table.

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

Size of adjusted gross income	Itemized deductions—Continued										Contributions deduction	
	Home mortgage interest—Continued				Interest paid deduction—Continued				Personal interest deduction		Total	
	Paid to individuals		Deductible points		Investment interest paid		Personal interest paid		Personal interest deduction		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
(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	
All returns, total	2,806,582	7,548,173	2,249,779	3,515,132	1,693,453	11,575,380	23,770,376	38,620,990	23,711,084	4,030,391	29,230,266	57,242,757
Under \$5,000	14,189	34,978	5,050	11,021	13,053	28,703	74,117	172,380	74,117	17,666	113,288	48,110
\$5,000 under \$10,000	18,129	29,083	10,241	9,710	25,873	48,938	238,122	241,281	238,122	28,655	417,940	412,871
\$10,000 under \$15,000	64,719	150,275	26,661	38,639	24,203	68,183	529,254	541,005	529,254	66,316	785,442	840,978
\$15,000 under \$20,000	101,698	231,911	61,937	94,991	26,716	34,615	855,897	1,035,821	853,192	109,087	1,150,012	1,311,557
\$20,000 under \$25,000	112,116	328,579	85,506	115,991	40,218	60,481	1,201,242	1,606,645	1,198,538	170,489	1,630,427	1,892,042
\$25,000 under \$30,000	206,214	436,341	105,503	134,988	32,361	109,092	1,613,612	2,136,424	1,609,469	224,182	1,937,111	2,167,800
\$30,000 under \$35,000	189,634	430,798	136,102	150,668	46,581	130,752	1,856,361	2,392,643	1,853,108	249,328	2,190,183	2,726,796
\$35,000 under \$40,000	195,765	449,261	132,945	151,406	73,246	108,718	2,084,429	3,032,912	2,079,423	320,711	2,364,486	2,801,668
\$40,000 under \$45,000	208,842	532,210	200,874	281,007	83,267	233,682	2,134,964	3,019,229	2,123,045	329,203	2,471,101	3,157,840
\$45,000 under \$50,000	210,994	447,742	176,876	200,634	75,118	169,871	2,008,084	3,329,715	2,007,322	343,002	2,323,102	3,162,928
\$50,000 under \$55,000	215,430	470,765	176,974	237,603	85,427	164,816	1,898,079	3,049,890	1,896,272	312,668	2,230,282	3,528,863
\$55,000 under \$60,000	204,178	490,591	147,604	218,822	74,297	124,336	1,683,751	2,675,884	1,683,260	277,533	1,950,008	3,024,016
\$60,000 under \$75,000	452,990	1,068,574	366,193	549,408	194,326	340,546	3,328,311	5,851,492	3,321,015	602,593	3,976,352	7,023,404
\$75,000 under \$100,000	298,201	847,579	291,686	607,356	229,752	617,500	2,278,202	4,170,155	2,271,416	432,002	2,869,629	6,125,806
\$100,000 under \$200,000	239,917	1,044,119	243,988	603,456	385,051	2,141,631	1,617,266	3,340,708	1,508,080	343,004	2,128,277	7,382,563
\$200,000 under \$500,000	60,528	390,741	66,099	190,115	200,026	2,331,281	369,474	1,166,353	365,669	123,719	609,346	4,490,501
\$500,000 under \$1,000,000	9,526	107,701	11,789	40,814	52,382	1,282,779	68,792	366,871	68,410	39,473	124,281	2,093,299
\$1,000,000 or more	3,510	66,936	4,760	18,606	31,656	3,629,347	30,621	491,782	30,382	80,860	68,647	6,060,722
Taxable returns, total	2,696,398	7,266,570	2,169,963	3,367,122	1,607,424	10,228,736	22,948,480	37,198,167	22,889,192	3,860,963	28,023,658	55,650,467
Nontaxable returns, total	111,184	281,603	79,827	148,010	86,028	1,346,624	821,897	1,422,824	821,892	169,428	1,206,707	1,592,300

Size of adjusted gross income	Itemized deductions—Continued										Net limited miscellaneous deductions			
	Contributions deduction—Continued				Moving expenses				Casualty or theft loss		Total			
	Cash contributions		Other than cash contributions		Carryover from prior years		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
(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)			
All returns, total	28,618,384	48,485,664	11,830,132	7,494,016	173,966	1,248,628	919,794	4,215,539	112,490	754,440	7,419,522	24,174,754		
Under \$5,000	110,443	39,527	18,112	5,010	5,318	3,574	—	—	—	—	62,264	34,621		
\$5,000 under \$10,000	396,881	378,734	102,400	31,502	8,256	2,635	3,205	5,288	5,409	9,016	131,164	225,844		
\$10,000 under \$15,000	767,131	738,479	245,352	88,146	10,537	12,832	22,984	64,113	1,761	1,761	208,907	444,008		
\$15,000 under \$20,000	1,169,020	1,169,509	372,898	120,045	16,789	22,003	33,126	53,886	20,916	48,665	347,948	979,628		
\$20,000 under \$25,000	1,476,727	1,687,310	512,480	185,017	6,738	18,134	38,853	94,640	13,162	48,263	448,266	1,123,190		
\$25,000 under \$30,000	1,878,086	1,920,463	681,893	223,779	17,748	23,668	66,381	167,367	16,362	91,641	629,790	1,239,133		
\$30,000 under \$35,000	2,129,503	2,407,680	810,086	285,919	18,413	22,528	53,382	148,693	10,012	56,964	696,280	1,435,401		
\$35,000 under \$40,000	2,300,799	2,488,790	876,181	295,575	8,969	17,303	46,583	132,235	13,212	62,423	639,067	1,582,210		
\$40,000 under \$45,000	2,413,046	2,773,536	908,008	339,659	8,002	44,645	60,001	186,085	5,931	45,875	639,645	1,666,843		
\$45,000 under \$50,000	2,298,017	2,863,756	887,972	292,445	7,537	16,728	82,797	333,488	3,763	18,640	575,687	1,439,266		
\$50,000 under \$55,000	2,189,306	3,028,018	981,527	482,377	6,281	18,469	65,627	174,629	1,393	1,642	529,268	1,279,482		
\$55,000 under \$60,000	1,910,639	2,623,551	849,563	347,886	13,992	46,334	46,334	233,197	—	—	464,927	1,660,716		
\$60,000 under \$75,000	3,913,931	5,092,977	1,855,983	860,583	15,879	69,155	149,601	719,901	9,336	59,731	985,084	3,212,250		
\$75,000 under \$100,000	2,829,333	6,292,797	1,403,031	792,105	9,666	132,952	132,952	775,874	6,207	111,447	669,209	2,594,483		
\$100,000 under \$200,000	2,111,817	6,245,001	1,007,990	942,643	12,416	196,000	113,762	862,452	5,192	133,777	481,288	2,982,870		
\$200,000 under \$500,000	604,754	3,747,475	250,138	559,293	4,933	183,272	20,521	228,993	314	27,158	100,965	1,239,247		
\$500,000 under \$1,000,000	123,544	1,664,482	46,387	337,075	1,266	91,700	2,554	25,966	67	14,217	13,949	417,914		
\$1,000,000 or more	58,409	3,332,902	20,152	1,305,069	830	412,589	830	8,834	20	*4,341	5,845	627,450		
Taxable returns, total	27,460,203	47,123,571	11,481,707	7,324,982	142,066	1,187,466	896,893	4,120,853	94,973	608,520	7,054,244	23,185,062		
Nontaxable returns, total	1,158,181	1,362,093	348,426	169,034	31,900	61,162	22,901	94,886	17,517	226,920	366,278	989,692		

Footnotes at end of table.

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

Size of adjusted gross income	Itemized deductions—Continued										Exemptions		Taxable income	
	Net limited miscellaneous deductions—Continued					Non-limited miscellaneous deductions					Number of returns	Amount	Number of returns	Amount
	Unreimbursed employee business expense		Tax preparation fee		Mutual fund expense		Non-limited miscellaneous deductions		Exemptions					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)			
All returns, total	8,404,361	22,323,694	8,693,493	2,163,678	61,332	36,666	760,302	2,295,166	86,568,226	177,320,788	30,712,337	1,422,482,937		
Under \$5,000	*16,610	*5,474	46,262	8,736	—	—	*5,050	*11,817	274,429	560,532	*20,060	*47,193		
\$5,000 under \$10,000	46,669	114,703	136,603	20,768	—	—	*16,144	*22,321	826,074	1,686,387	190,031	348,726		
\$10,000 under \$15,000	138,172	370,133	273,237	40,691	*2,704	*162	23,965	66,336	1,793,804	3,669,767	646,624	2,607,820		
\$15,000 under \$20,000	282,423	839,376	336,062	48,079	*2,704	*338	28,381	96,377	2,838,811	6,811,311	1,200,160	8,711,942		
\$20,000 under \$25,000	370,381	973,780	473,814	70,448	—	—	32,393	54,264	3,866,791	7,916,484	1,690,938	17,840,212		
\$25,000 under \$30,000	636,402	1,102,078	621,762	97,260	*1,807	*826	68,686	97,066	6,149,310	10,639,248	2,133,343	31,137,083		
\$30,000 under \$35,000	662,649	1,296,008	639,722	90,716	*6,813	*2,679	69,373	160,767	6,169,088	12,636,166	2,464,403	45,644,481		
\$35,000 under \$40,000	726,151	1,561,248	679,768	113,626	*6,006	*2,096	50,332	108,767	6,920,767	14,176,460	2,680,119	58,296,900		
\$40,000 under \$45,000	714,548	1,632,974	668,066	124,364	*3,614	*87	56,806	129,031	7,497,944	16,368,664	2,680,216	70,868,638		
\$45,000 under \$50,000	760,433	1,602,397	661,817	104,406	*6,813	*944	56,672	98,479	7,343,613	16,046,097	2,618,922	77,218,169		
\$50,000 under \$55,000	684,767	1,347,636	649,400	109,679	*3,614	*3,742	38,388	47,098	7,061,763	14,447,802	2,377,983	82,617,493		
\$55,000 under \$60,000	608,196	1,631,436	563,604	94,760	*4,273	*672	52,628	133,795	6,196,170	12,690,048	2,066,696	79,986,918		
\$60,000 under \$75,000	1,277,445	3,308,018	1,166,421	263,417	8,440	7,119	107,387	216,677	12,648,348	26,916,922	4,169,473	193,760,986		
\$75,000 under \$100,000	848,302	2,726,968	867,737	236,786	8,112	2,722	72,471	218,721	8,918,177	18,274,304	2,968,164	182,772,622		
\$100,000 under \$200,000	597,036	2,781,730	696,826	383,476	6,373	6,377	63,480	382,243	6,623,146	13,669,916	2,208,861	216,766,234		
\$200,000 under \$500,000	124,067	911,236	209,286	244,172	1,723	3,261	16,000	243,817	1,907,984	3,908,867	626,906	148,117,248		
\$500,000 under \$1,000,000	16,860	91,384	37,862	76,502	1,73	4,264	3,676	101,066	376,701	769,744	127,740	72,882,621		
\$1,000,000 or more	5,476	88,228	17,367	77,006	163	4,186	1,870	127,366	168,418	346,121	69,801	133,210,882		
<b>Taxable returns, total</b>	<b>8,207,060</b>	<b>21,749,374</b>	<b>8,207,220</b>	<b>2,083,463</b>	<b>68,622</b>	<b>36,370</b>	<b>708,977</b>	<b>2,134,729</b>	<b>82,444,134</b>	<b>168,886,926</b>	<b>30,524,181</b>	<b>1,421,938,116</b>		
<b>Nontaxable returns, total</b>	<b>197,291</b>	<b>674,220</b>	<b>386,273</b>	<b>80,226</b>	<b>*2,711</b>	<b>*186</b>	<b>41,326</b>	<b>160,427</b>	<b>4,124,090</b>	<b>8,433,862</b>	<b>188,165</b>	<b>644,841</b>		
Size of adjusted gross income	Alternative minimum tax											Total income tax		
	Income tax before credits		Total tax 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	Number of returns	Amount		
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)		
All returns, total	30,706,166	311,617,122	4,036,807	3,313,784	30,626,036	308,203,338	108,976	726,813	30,633,208	308,930,161				
Under \$5,000	*20,060	*8,168	*1,489	*19	*20,060	*8,139	*3,108	*2,860	20,464	10,999				
\$5,000 under \$10,000	187,327	54,790	*16,608	*3,111	174,623	61,679	*3,303	*7,138	174,861	68,817				
\$10,000 under \$15,000	640,870	396,160	79,707	21,616	677,663	374,634	*600	*36	678,163	374,670				
\$15,000 under \$20,000	1,200,160	1,314,684	303,684	77,863	1,136,248	1,236,731	*273	*870	1,136,620	1,237,601				
\$20,000 under \$25,000	1,694,138	2,690,148	449,196	67,134	1,676,926	2,633,016	*2,363	*1,173	1,676,933	2,634,188				
\$25,000 under \$30,000	2,133,343	4,769,174	167,932	60,879	2,128,938	4,708,296	*3,233	*2,034	2,128,967	4,710,330				
\$30,000 under \$35,000	2,466,063	7,267,676	267,999	110,780	2,467,344	7,146,796	*3,170	*6,728	2,460,489	7,163,624				
\$35,000 under \$40,000	2,680,119	9,514,186	289,690	99,634	2,678,228	9,414,361	*676	*1,989	2,678,303	9,416,361				
\$40,000 under \$45,000	2,680,216	11,638,401	360,916	134,166	2,677,733	11,604,246	*429	*2,346	2,677,734	11,606,691				
\$45,000 under \$50,000	2,618,924	12,848,797	362,417	168,161	2,616,863	12,680,636	3,626	2,742	2,616,662	12,883,377				
\$50,000 under \$55,000	2,377,983	14,108,766	326,084	147,021	2,377,316	13,961,734	*2,616	*3,962	2,377,318	13,966,686				
\$55,000 under \$60,000	2,066,696	14,389,624	273,226	123,362	2,066,422	14,266,272	2,629	8,401	2,066,698	14,272,673				
\$60,000 under \$75,000	4,169,548	37,809,919	602,007	291,417	4,168,743	37,612,602	12,863	38,672	4,169,207	37,661,076				
\$75,000 under \$100,000	2,968,164	39,496,264	426,760	267,462	2,967,818	39,234,802	14,143	33,776	2,968,324	39,268,678				
\$100,000 under \$200,000	2,209,189	64,621,096	332,978	463,964	2,208,212	64,167,131	29,738	146,304	2,208,861	64,303,436				
\$200,000 under \$500,000	626,910	42,470,306	126,693	417,301	626,671	42,063,004	19,022	172,664	627,188	42,226,668				
\$500,000 under \$1,000,000	127,743	20,686,687	33,474	241,906	127,676	20,443,681	6,096	116,176	127,833	20,688,868				
\$1,000,000 or more	69,806	37,443,610	21,261	627,920	69,742	36,816,690	2,611	182,164	69,898	36,997,844				
<b>Taxable returns, total</b>	<b>30,628,376</b>	<b>311,429,673</b>	<b>3,868,027</b>	<b>3,226,235</b>	<b>30,626,036</b>	<b>308,203,338</b>	<b>108,976</b>	<b>726,813</b>	<b>30,633,208</b>	<b>308,930,161</b>				
<b>Nontaxable returns, total</b>	<b>177,780</b>	<b>87,649</b>	<b>177,780</b>	<b>87,649</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>				

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

Individual Returns 1990

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

Table with 15 columns: Item, All returns (Number of returns, Amount), Joint returns of married persons (Number of returns, Amount), Separate returns of married persons (Number of returns, Amount), Returns of heads of households (Number of returns, Amount), Returns of surviving spouses (Number of returns, Amount), Returns of single persons (Number of returns, Amount). Rows include Adjusted gross income less deficit, Salaries and wages, Taxable interest, Tax-exempt interest, Dividends, State income tax refunds, Business or profession, Net income, Net loss, Sale of capital assets, Net gain, Net loss in AGI, Farm rental income less loss, Partnership and S corporation net income less loss, Estate and trust net income less loss, Farm net income less loss, Unemployment compensation, Social Security benefits in AGI, Other income less loss, Total statutory adjustments, Primary IRA payments, Secondary IRA payments, Payments to a Keogh plan, Alimony paid, Total itemized deductions, Medical and dental expense deduction, Taxes paid deduction, Interest paid deduction, Contributions deduction, Casualty or theft loss, Moving expenses deduction, Total miscellaneous deductions, Total miscellaneous deductions, Total tax credits, Child care credit, Credit for the elderly or disabled, Foreign tax credit, Earned income credit used to offset income tax before credits, Minimum tax credit, General business credit, Income tax after credits, Alternative minimum tax, Total income tax, Total tax liability, Total tax payments, Income tax withheld, Estimated tax payments, Overpayment refunded, Tax due at time of filing.

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



**Table 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 dependents				
				Total				Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>All returns, total</b>	<b>113,717,138</b>	<b>227,649,246</b>	<b>151,768,889</b>	<b>41,228,942</b>	<b>76,780,367</b>	<b>1,631,698,627</b>	<b>30,669,321</b>	<b>199,166,397</b>
Under \$5,000	17,383,148	14,697,388	10,628,042	2,413,616	4,169,346	-12,474,266	3,211	26,712
\$5,000 under \$10,000	14,962,865	22,188,425	16,860,946	3,742,550	6,327,479	28,819,917	138,046	33,298
\$10,000 under \$15,000	13,922,760	24,961,292	17,364,474	4,382,034	7,696,818	64,868,928	796,416	319,162
\$15,000 under \$20,000	11,643,228	21,711,381	16,080,177	3,718,651	6,631,204	64,868,907	2,966,668	2,116,440
\$20,000 under \$25,000	9,672,317	19,918,864	13,622,184	3,498,804	6,396,670	78,372,723	3,396,993	4,783,401
\$25,000 under \$30,000	7,838,226	17,740,367	11,691,089	3,160,310	6,049,267	87,064,829	3,109,497	6,283,480
\$30,000 under \$35,000	6,639,686	16,966,766	10,369,628	3,009,029	5,696,138	97,861,396	2,983,246	8,018,640
\$35,000 under \$40,000	6,643,101	14,819,982	9,368,213	2,816,968	5,461,769	106,419,103	2,800,603	9,263,486
\$40,000 under \$45,000	4,810,138	12,884,768	8,264,044	2,474,051	4,630,724	104,864,663	2,469,917	9,776,710
\$45,000 under \$50,000	4,026,929	11,427,734	7,194,720	2,201,349	4,233,016	104,228,646	2,199,438	10,306,486
\$50,000 under \$55,000	3,327,098	9,665,212	6,126,672	1,871,886	3,628,641	98,174,068	1,870,296	10,390,724
\$55,000 under \$60,000	2,666,616	7,784,027	4,942,482	1,490,752	2,841,645	86,615,481	1,488,820	9,811,774
\$60,000 under \$75,000	4,960,489	14,736,309	9,346,318	2,861,726	6,390,990	190,800,339	2,667,609	24,308,688
\$75,000 under \$100,000	3,276,142	9,660,193	6,203,996	1,832,432	3,466,198	166,276,178	1,829,436	22,796,840
\$100,000 under \$200,000	2,329,562	6,913,060	4,376,211	1,306,962	2,636,839	171,644,716	1,303,861	30,616,488
\$200,000 under \$500,000	644,027	1,944,102	1,198,806	364,660	746,297	102,764,918	364,136	23,194,665
\$500,000 under \$1,000,000	130,262	380,676	240,643	66,609	140,033	44,146,663	66,629	15,018,061
\$1,000,000 or more	60,677	169,732	111,346	27,862	68,386	68,379,432	27,822	16,603,663
<b>Taxable returns, total</b>	<b>89,862,434</b>	<b>180,982,464</b>	<b>124,739,783</b>	<b>30,669,321</b>	<b>56,242,671</b>	<b>1,551,836,012</b>	<b>30,669,321</b>	<b>199,166,397</b>
<b>Nontaxable returns, total</b>	<b>23,864,704</b>	<b>46,666,792</b>	<b>27,029,106</b>	<b>10,569,621</b>	<b>19,537,686</b>	<b>79,762,616</b>	<b>-</b>	<b>-</b>

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	
(9)	(10)	(11)	Number of returns	Amount	(14)	(15)	(16)	Number of returns	Amount	
<b>All returns, total</b>	<b>38,868,766</b>	<b>69,896,216</b>	<b>1,656,242,146</b>	<b>28,732,628</b>	<b>189,674,703</b>	<b>891,660</b>	<b>1,246,633</b>	<b>42,744,890</b>	<b>822,926</b>	<b>6,161,902</b>
Under \$5,000	2,303,160	3,879,736	-11,719,392	3,162	23,981	23,192	39,083	-627,147	13	822
\$5,000 under \$10,000	3,462,663	5,696,372	26,693,831	67,671	26,176	*18,364	*30,798	*161,496	*7,396	*1,449
\$10,000 under \$15,000	4,030,121	6,713,492	50,469,122	635,380	184,696	66,276	102,420	861,311	36,160	26,660
\$15,000 under \$20,000	3,372,947	6,814,187	68,872,442	2,645,817	1,773,704	76,087	97,662	1,288,480	71,082	86,316
\$20,000 under \$25,000	3,208,871	6,794,868	71,973,663	3,108,406	4,264,261	88,489	116,011	1,990,428	88,489	172,162
\$25,000 under \$30,000	2,996,794	6,622,409	82,666,861	2,946,006	5,885,943	86,879	116,017	2,416,066	86,627	216,702
\$30,000 under \$35,000	2,821,493	6,183,119	91,790,413	2,797,102	7,391,663	79,086	107,309	2,666,160	79,086	266,167
\$35,000 under \$40,000	2,695,147	6,112,704	100,896,042	2,680,174	8,789,428	78,111	109,130	2,930,894	78,111	286,414
\$40,000 under \$45,000	2,386,397	4,404,607	101,116,368	2,381,263	9,318,631	66,167	76,679	2,763,173	66,166	313,341
\$45,000 under \$50,000	2,136,924	4,006,134	101,148,649	2,134,013	9,916,289	42,784	66,368	2,011,970	42,784	210,018
\$50,000 under \$55,000	1,792,015	3,336,707	93,984,698	1,790,426	9,824,346	44,926	66,464	2,370,013	44,926	300,726
\$55,000 under \$60,000	1,460,718	2,719,256	83,222,877	1,449,286	9,606,960	38,907	62,888	2,214,236	38,907	273,806
\$60,000 under \$75,000	2,756,369	6,087,427	183,772,381	2,762,264	23,271,718	70,162	102,011	4,693,631	70,085	671,164
\$75,000 under \$100,000	1,760,146	3,262,143	160,116,604	1,767,166	21,818,706	62,490	88,399	6,396,697	62,490	837,387
\$100,000 under \$200,000	1,254,287	2,384,116	164,842,900	1,262,178	29,310,989	38,203	64,000	4,938,174	38,201	903,369
\$200,000 under \$500,000	342,066	704,136	99,073,608	341,676	22,367,864	10,461	17,766	3,006,683	10,441	696,806
\$500,000 under \$1,000,000	63,971	132,016	42,426,778	63,900	10,109,368	2,228	3,161	1,466,666	2,224	361,600
\$1,000,000 or more	26,702	64,899	66,116,084	26,664	16,801,202	860	1,406	2,228,188	869	639,206
<b>Taxable returns, total</b>	<b>28,732,628</b>	<b>61,981,742</b>	<b>1,479,169,740</b>	<b>28,732,628</b>	<b>189,674,703</b>	<b>822,926</b>	<b>1,129,084</b>	<b>42,631,696</b>	<b>822,926</b>	<b>6,161,902</b>
<b>Nontaxable returns, total</b>	<b>10,126,238</b>	<b>17,914,476</b>	<b>77,082,406</b>	<b>-</b>	<b>68,724</b>	<b>-</b>	<b>117,449</b>	<b>113,196</b>	<b>-</b>	<b>-</b>

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	
(19)	(20)	(21)	Number of returns	Amount	(24)	(25)	(26)	Number of returns	Amount	
<b>All returns, total</b>	<b>1,702,746</b>	<b>2,006,877</b>	<b>67,816,742</b>	<b>1,261,939</b>	<b>6,636,076</b>	<b>1,771,601</b>	<b>2,631,731</b>	<b>48,734,681</b>	<b>1,188,868</b>	<b>4,771,048</b>
Under \$5,000	79,992	103,336	-470,369	*31	*300	87,899	147,192	-249,067	*16	*802
\$5,000 under \$10,000	192,448	237,864	1,640,606	*32,140	*3,641	261,809	363,466	2,061,764	34,846	2,221
\$10,000 under \$15,000	260,689	298,137	3,261,276	127,078	63,306	324,717	482,769	4,067,383	132,962	61,268
\$15,000 under \$20,000	217,126	267,214	3,720,436	166,406	130,838	282,621	462,141	4,880,943	218,624	191,792
\$20,000 under \$25,000	226,694	267,686	6,046,124	219,793	326,720	162,977	218,116	3,668,469	166,582	216,119
\$25,000 under \$30,000	101,408	113,168	2,776,616	97,266	176,064	134,920	197,676	3,683,166	134,920	234,411
\$30,000 under \$35,000	117,963	142,837	3,789,626	116,081	324,218	113,132	162,872	3,679,687	112,632	308,660
\$35,000 under \$40,000	89,687	100,428	3,340,113	89,660	287,961	87,288	129,606	3,232,814	84,603	271,767
\$40,000 under \$45,000	66,443	70,143	2,344,866	66,443	216,400	64,363	79,396	2,321,109	64,277	221,716
\$45,000 under \$50,000	72,912	83,426	3,464,180	71,619	336,873	63,170	78,097	2,610,694	63,169	267,220
\$50,000 under \$55,000	64,286	70,773	3,374,122	64,286	363,211	42,536	66,707	2,236,708	42,536	263,368
\$55,000 under \$60,000	29,841	33,467	1,727,042	29,841	199,923	24,261	36,934	1,400,630	23,761	146,140
\$60,000 under \$75,000	89,310	103,664	5,926,636	88,626	707,899	64,382	97,888	4,269,963	63,722	634,289
\$75,000 under \$100,000	46,406	64,607	3,824,919	46,138	609,826	38,760	61,049	3,299,311	38,760	471,010
\$100,000 under \$200,000	46,036	61,960	6,111,662	46,036	1,071,340	30,740	46,773	3,979,636	30,740	736,069
\$200,000 under \$500,000	11,010	12,748	3,331,672	10,988	707,483	6,483	10,667	1,861,806	6,473	397,620
\$500,000 under \$1,000,000	2,626	3,160	1,766,737	2,621	411,080	1,003	1,706	666,694	1,000	147,668
\$1,000,000 or more	1,082	1,282	2,971,671	1,081	722,366	460	799	1,304,196	468	320,130
<b>Taxable returns, total</b>	<b>1,261,939</b>	<b>1,446,784</b>	<b>63,843,166</b>	<b>1,261,939</b>	<b>6,636,076</b>	<b>1,188,868</b>	<b>1,686,062</b>	<b>43,404,443</b>	<b>1,188,868</b>	<b>4,771,048</b>
<b>Nontaxable returns, total</b>	<b>460,806</b>	<b>560,093</b>	<b>3,972,676</b>	<b>-</b>	<b>-</b>	<b>682,643</b>	<b>946,669</b>	<b>6,330,238</b>	<b>-</b>	<b>-</b>

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

**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]

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				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)	
<b>All returns, total</b> .....	113,717,138	227,649,246	161,768,889	41,228,942	76,780,367	1,631,698,627	30,669,321	199,165,397
Joint returns of married persons	48,377,437	160,613,922	96,764,875	27,503,167	63,859,047	1,371,551,800	23,469,307	177,186,448
Separate returns of married persons:								
<b>Total</b> .....	2,196,610	3,203,626	2,206,097	686,696	997,528	14,923,338	461,662	2,099,963
Spouse filing .....	2,163,763	3,130,774	2,142,682	681,866	988,192	14,636,079	459,351	2,061,911
Spouse not filing .....	31,767	72,861	63,615	4,741	9,336	287,269	2,311	38,042
Returns of heads of households ..	13,169,696	32,360,868	13,169,696	11,979,678	19,201,262	216,213,809	6,864,303	16,900,636
Returns of surviving spouses .....	111,478	296,663	111,478	111,478	186,176	2,771,389	67,832	278,888
Returns of single persons .....	49,873,116	41,074,188	39,636,843	1,048,123	1,637,344	27,138,292	816,217	3,690,473

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
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>All returns, total</b> .....	38,868,766	69,896,216	1,666,242,146	28,732,628	189,674,703	891,660	1,246,633	42,744,890	822,926	6,161,902
Joint returns of married persons	26,863,763	61,660,716	1,337,602,491	22,886,168	172,346,098	397,662	660,934	26,671,234	382,319	3,616,444
Separate returns of married persons:										
<b>Total</b> .....	540,849	905,308	13,612,923	426,287	1,878,287	29,948	46,623	1,093,671	23,580	188,849
Spouse filing .....	536,108	896,972	13,226,664	423,976	1,840,246	29,948	46,623	1,093,671	23,580	188,849
Spouse not filing .....	4,741	9,336	287,269	2,311	38,042	—	—	—	—	—
Returns of heads of households ..	10,960,236	16,721,888	193,863,492	6,081,221	13,978,008	94,649	130,690	2,761,039	64,520	332,918
Returns of surviving spouses .....	111,478	178,703	2,771,389	67,832	278,888	*4,005	*4,005	43,146	—	—
Returns of single persons .....	402,461	639,602	8,601,860	271,030	1,093,421	366,696	616,382	13,276,900	362,607	2,013,690

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
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
<b>All returns, total</b> .....	1,702,746	2,005,877	67,815,742	1,251,939	6,636,076	1,771,601	2,631,731	48,734,681	1,188,868	4,771,048
Joint returns of married persons	718,663	863,902	38,339,473	622,600	4,910,706	686,004	893,496	26,810,946	480,866	2,997,116
Separate returns of married persons:										
<b>Total</b> .....	2,134	2,636	241,648	2,133	48,379	21,442	43,961	646,963	17,434	69,130
Spouse filing .....	2,134	2,636	241,648	2,133	48,379	21,442	43,961	646,963	17,434	69,130
Spouse not filing .....	—	—	—	—	—	—	—	—	—	—
Returns of heads of households ..	**852,329	**976,403	**17,208,282	**667,227	**1,390,066	**965,703	**1,374,849	18,064,924	643,866	1,237,649
Returns of surviving spouses .....	**	**	**	**	**	**	**	90,049	2,467	7,021
Returns of single persons .....	129,620	162,936	2,026,339	69,980	186,938	209,363	319,426	4,132,801	144,236	460,131

\* 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 totals because of rounding.

**Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by 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	Modified taxable income	Income tax before credits, regular tax computation		Tax generated		Income tax before credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(6)	(7)	(8)	(9)	(10)	
<b>Returns with regular tax computation only</b>										
Total .....	92,629,613	3,323,982,186	2,249,399,336	2,263,847,786	92,629,613	448,488,454	448,606,074	92,629,613	449,660,617	
Under \$5,000 .....	4,620,163	12,442,655	2,887,298	2,891,116	4,620,163	431,488	434,460	4,620,163	434,460	
\$5,000 under \$10,000 .....	9,293,439	70,884,812	22,122,078	22,138,252	9,293,439	3,314,816	3,321,643	9,293,439	3,324,322	
\$10,000 under \$15,000 .....	11,973,962	160,473,168	63,099,926	63,124,040	11,973,962	9,459,692	9,469,027	11,973,962	9,531,524	
\$15,000 under \$20,000 .....	11,171,840	195,326,322	102,449,065	102,614,147	11,171,840	16,364,063	16,380,148	11,171,840	15,399,469	
\$20,000 under \$25,000 .....	9,449,290	211,600,282	123,788,169	123,872,498	9,449,290	18,599,337	18,616,743	9,449,290	18,693,236	
\$25,000 under \$30,000 .....	7,766,293	213,232,020	133,627,113	133,692,452	7,766,293	20,814,013	20,823,213	7,766,293	20,866,330	
\$30,000 under \$40,000 .....	12,206,508	423,714,356	279,896,393	280,004,476	12,206,508	46,629,708	46,648,766	12,206,508	46,684,941	
\$40,000 under \$50,000 .....	8,798,623	393,068,667	269,999,139	270,096,916	8,798,623	46,116,616	46,130,402	8,798,623	46,218,576	
\$50,000 under \$75,000 .....	10,888,807	653,813,087	484,963,240	466,128,480	10,888,807	87,606,864	87,618,278	10,888,807	87,633,608	
\$75,000 under \$100,000 .....	3,247,697	277,110,020	203,773,960	203,817,183	3,247,697	44,290,166	44,293,403	3,247,697	44,336,063	
\$100,000 under \$200,000 .....	2,295,226	300,860,046	227,463,274	227,746,847	2,295,226	67,401,555	67,410,062	2,295,226	67,496,926	
\$200,000 under \$500,000 .....	631,291	184,164,121	149,874,137	152,223,276	631,291	42,686,484	42,686,309	631,291	42,964,243	
\$500,000 under \$1,000,000 .....	128,072	85,699,609	73,248,061	74,030,816	128,072	20,727,841	20,727,805	128,072	20,786,464	
\$1,000,000 or more .....	59,404	151,603,023	132,317,502	132,668,280	59,404	37,146,931	37,148,916	59,404	37,191,466	
<b>Returns with Form 8616 computation only</b>										
Total .....	383,964	1,682,666	1,401,492	1,477,736	383,964	246,106	366,529	383,964	366,629	
Under \$5,000 .....	312,366	664,965	499,407	532,239	312,366	74,785	110,538	312,366	110,638	
\$5,000 under \$10,000 .....	42,943	255,583	213,133	226,410	42,943	31,948	52,296	42,943	52,296	
\$10,000 under \$15,000 .....	*13,621	*164,275	*164,797	*185,930	*13,621	23,207	*36,680	*13,621	*36,680	
\$15,000 under \$20,000 .....	*5,408	*88,562	*90,875	*90,875	*5,408	*13,626	*26,266	*5,408	*26,266	
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—	—	
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	
\$30,000 under \$40,000 .....	*5,420	*189,469	*178,937	*178,937	*5,420	*36,396	*52,379	*5,420	*52,379	
\$40,000 under \$50,000 .....	*2,467	*107,810	*103,813	*103,813	*2,467	*22,834	*30,073	*2,467	*30,073	
\$50,000 under \$75,000 .....	*1,320	*93,811	*86,449	*86,449	*1,320	*21,767	*24,461	*1,320	*24,461	
\$75,000 under \$100,000 .....	*606	*41,434	*40,061	*40,061	*606	*10,745	*12,939	*606	*12,939	
\$100,000 under \$200,000 .....	—	—	—	—	—	—	—	—	—	
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—	—	
\$500,000 under \$1,000,000 .....	*13	*36,667	*36,030	*36,030	*13	*9,809	*9,898	*13	*9,898	
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	

Footnotes at end of table.

**Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by 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	Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax				Average income tax (dollars)		
	Number of returns	Amount	(11)	Number of returns	Amount	(14)	Number of returns	Amount	(16)	Number of returns	Amount	(18)	As a percentage of		(21)	
													Modified taxable income			Adjusted gross income
<b>Returns with regular tax computation only</b>																
Total .....	12,414,809	6,747,632	(11)	89,288,820	442,802,986	(14)	108,666	691,232	(16)	89,294,056	443,494,218	(18)	19.7	13.3	4,793	(21)
Under \$5,000 .....	48,133	619		4,585,434	433,841		—	—		4,585,434	433,841		15.0	3.5	94	
\$5,000 under \$10,000 .....	533,313	73,187		8,823,391	3,251,136		*261	*491		8,823,391	3,251,627		14.7	4.6	360	
\$10,000 under \$15,000 .....	2,690,465	1,031,594		9,808,126	8,499,930		**2,705	**1,802		9,808,126	8,501,682		13.5	5.6	710	
\$15,000 under \$20,000 .....	3,093,580	1,064,701		10,678,073	14,334,768		**	**		10,678,073	14,334,817		14.0	7.3	1,293	
\$20,000 under \$25,000 .....	807,684	322,572		9,421,290	18,370,663		*5,060	*22,215		9,421,290	18,392,878		14.8	8.7	1,946	
\$25,000 under \$30,000 .....	663,617	300,907		7,750,008	20,555,423		*3,214	*1,763		7,750,008	20,567,186		15.4	9.6	2,647	
\$30,000 under \$40,000 .....	1,192,878	502,690		12,185,440	46,182,262		*2,091	*2,089		12,186,930	45,184,360		16.1	10.7	3,702	
\$40,000 under \$50,000 .....	960,820	455,872		8,792,483	44,762,703		6,685	7,390		8,793,653	44,770,093		16.6	11.4	6,098	
\$50,000 under \$75,000 .....	1,456,676	732,940		10,885,990	86,900,668		19,006	45,982		10,886,828	86,946,661		18.7	13.3	7,986	
\$75,000 under \$100,000 .....	448,186	303,682		3,246,616	44,032,371		13,739	31,913		3,246,998	44,064,284		21.6	15.9	13,568	
\$100,000 under \$200,000 .....	339,261	572,308		2,293,790	56,923,620		30,205	145,530		2,294,712	57,069,160		26.1	19.0	24,864	
\$200,000 under \$600,000 .....	125,956	482,889		630,851	42,481,355		19,145	165,078		631,171	42,646,431		28.0	23.2	67,654	
\$600,000 under \$1,000,000 .....	33,317	253,015		127,995	20,533,450		4,959	104,204		128,048	20,637,653		27.9	24.1	161,141	
\$1,000,000 or more .....	21,033	650,689		59,332	36,540,797		2,505	162,778		59,394	36,703,675		27.7	24.2	617,864	
<b>Returns with Form 8615 computation only</b>																
Total .....	13,094	924		363,964	364,504		*8,113	*3,348		363,964	367,962		24.2	21.7	932	
Under \$5,000 .....	*10,426	*144		312,366	110,393		*2,704	*427		312,366	110,820		20.8	16.7	366	
\$5,000 under \$10,000 .....	*1,489	*54		42,943	52,242		*2,704	*1,041		42,943	53,283		23.6	20.8	1,241	
\$10,000 under \$15,000 .....	—	—		*13,621	*36,680		*2,704	*1,879		*13,621	*38,669		*20.7	*23.5	*2,852	
\$15,000 under \$20,000 .....	—	—		*5,408	*26,266		—	—		*5,408	*26,266		*28.9	*26.7	*4,857	
\$20,000 under \$25,000 .....	—	—		—	—		—	—		—	—		—	—	—	
\$25,000 under \$30,000 .....	—	—		—	—		—	—		—	—		—	—	—	
\$30,000 under \$40,000 .....	—	—		*5,420	*52,379		—	—		*5,420	*52,379		*29.3	*27.6	*9,664	
\$40,000 under \$50,000 .....	—	—		*2,467	*30,073		—	—		*2,467	*30,073		*29.0	*27.9	*12,190	
\$50,000 under \$75,000 .....	*660	*637		*1,320	*23,924		*1,320	*23,924		*1,320	*23,924		*28.0	*26.5	*18,124	
\$75,000 under \$100,000 .....	*506	*7		*506	*12,932		—	—		*606	*12,932		*32.3	*31.2	*25,557	
\$100,000 under \$200,000 .....	—	—		—	—		—	—		—	—		—	—	—	
\$200,000 under \$500,000 .....	—	—		—	—		—	—		—	—		—	—	—	
\$500,000 under \$1,000,000 .....	—	—		—	—		—	—		—	—		—	—	—	
\$1,000,000 or more .....	*13	*182		*13	*9,716		—	—		*13	*9,716		*27.7	*26.5	*747,308	

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

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 6 percent			6 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
All returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Total</b>	<b>89,862,434</b>	<b>3,298,920,383</b>	<b>447,126,703</b>	<b>15,393,879</b>	<b>188,733,619</b>	<b>6,602,434</b>	<b>10,022,006</b>	<b>195,974,490</b>	<b>11,990,623</b>
Under \$5,000	4,907,068	10,114,814	615,302	3,639,863	9,951,644	227,606	352,799	907,960	49,866
\$5,000 under \$10,000	8,879,783	66,998,727	3,329,800	4,620,224	32,218,121	918,278	3,086,659	26,709,191	1,668,649
\$10,000 under \$15,000	9,822,147	123,311,569	8,640,277	2,639,241	32,299,476	798,109	721,402	8,749,437	627,263
\$15,000 under \$20,000	10,688,803	187,327,668	14,364,664	2,427,181	41,689,008	1,177,782	1,962,194	34,712,718	2,106,912
\$20,000 under \$25,000	9,429,906	211,173,661	18,402,064	1,038,639	22,900,102	737,998	1,418,099	31,698,654	1,939,933
\$25,000 under \$30,000	7,760,103	212,817,670	20,667,463	470,673	12,832,908	442,138	869,118	23,773,463	1,468,776
\$30,000 under \$40,000	12,216,600	424,130,001	46,303,446	404,603	13,840,429	462,362	877,454	30,130,326	1,867,291
\$40,000 under \$50,000	8,812,426	393,663,260	44,851,708	183,786	8,187,392	276,272	384,699	16,965,903	1,060,862
\$50,000 under \$75,000	10,924,763	656,060,396	87,241,466	122,656	7,236,647	256,307	290,021	16,888,003	1,039,284
\$75,000 under \$100,000	3,271,711	279,162,464	44,375,262	22,398	1,891,571	58,088	39,977	3,306,167	200,419
\$100,000 under \$200,000	2,326,498	305,030,894	67,823,643	19,472	2,673,864	68,666	17,437	2,121,871	131,376
\$200,000 or more	833,738	429,139,409	101,721,728	6,546	3,112,667	78,829	2,246	1,010,900	60,068
<b>Joint returns</b>	<b>41,705,330</b>	<b>2,269,066,912</b>	<b>316,613,479</b>	<b>4,938,946</b>	<b>104,376,604</b>	<b>3,178,767</b>	<b>4,696,476</b>	<b>130,261,768</b>	<b>7,983,191</b>
Under \$5,000	6,929	-2,197,038	66,344	—	—	—	—	—	—
\$5,000 under \$10,000	69,014	646,060	22,861	63,677	609,830	3,114	—	—	—
\$10,000 under \$15,000	1,787,200	22,686,730	632,687	1,697,706	21,388,103	649,936	84,496	1,236,286	64,392
\$15,000 under \$20,000	3,066,069	64,086,988	2,624,470	1,362,609	23,611,712	667,361	1,323,776	23,337,031	1,417,233
\$20,000 under \$25,000	3,864,644	86,936,000	5,706,096	806,472	17,833,946	688,343	1,055,887	23,664,913	1,442,632
\$25,000 under \$30,000	3,793,862	104,388,604	8,176,439	390,264	10,616,624	364,077	706,274	19,240,313	1,186,242
\$30,000 under \$40,000	7,399,811	269,066,229	23,189,003	334,784	11,484,214	396,084	759,394	26,109,098	1,614,719
\$40,000 under \$50,000	6,690,469	296,290,695	29,864,266	164,837	6,899,632	239,703	334,664	14,790,287	916,001
\$50,000 under \$75,000	9,466,329	669,360,130	72,312,648	98,096	6,837,641	210,466	279,991	16,294,349	1,003,047
\$75,000 under \$100,000	2,924,443	249,479,139	38,639,428	19,364	1,637,422	52,268	36,010	2,970,913	179,716
\$100,000 under \$200,000	2,043,691	267,639,337	49,680,129	16,490	2,177,664	68,827	13,873	1,689,031	105,024
\$200,000 or more	716,879	361,796,247	86,776,109	4,769	2,379,926	69,680	2,112	930,639	56,184
<b>Single returns</b>	<b>39,626,170</b>	<b>784,137,629</b>	<b>103,484,996</b>	<b>8,410,186</b>	<b>60,423,617</b>	<b>1,413,761</b>	<b>4,216,477</b>	<b>40,771,728</b>	<b>2,488,049</b>
Under \$5,000	4,873,222	12,478,720	661,142	3,619,840	9,859,430	226,892	346,091	886,226	48,704
\$5,000 under \$10,000	8,469,771	63,637,672	3,180,706	4,349,118	30,019,623	877,822	3,014,608	26,122,667	1,522,686
\$10,000 under \$15,000	7,061,287	87,633,409	7,317,264	279,764	3,348,196	101,278	519,732	6,926,666	371,290
\$15,000 under \$20,000	6,688,373	97,326,871	9,733,863	124,068	2,106,182	66,468	133,466	2,296,204	140,070
\$20,000 under \$25,000	3,994,267	89,314,487	9,847,797	46,480	1,012,366	27,774	79,602	1,806,993	113,700
\$25,000 under \$30,000	2,826,897	77,422,273	9,526,623	26,606	716,960	20,932	41,727	1,187,967	72,660
\$30,000 under \$40,000	3,436,317	117,631,961	17,026,328	30,160	1,036,611	27,313	46,620	1,596,688	98,703
\$40,000 under \$50,000	1,617,860	71,675,031	11,494,434	18,671	816,199	22,806	22,847	986,028	61,297
\$50,000 under \$75,000	1,095,229	64,834,470	11,671,710	13,369	747,296	24,709	6,271	368,610	22,394
\$75,000 under \$100,000	271,684	23,248,703	4,704,486	*1,132	*171,610	*3,691	*2,966	*248,368	*16,360
\$100,000 under \$200,000	219,789	29,093,320	6,632,686	1,604	194,611	6,712	2,619	300,162	18,604
\$200,000 or more	91,474	60,040,712	11,898,168	604	368,736	9,476	39	47,289	2,792

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—Continued								
	7 under 10 percent			10 under 12 percent			12 under 16 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
All returns	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Total</b>	<b>26,266,926</b>	<b>665,414,288</b>	<b>67,846,686</b>	<b>17,274,319</b>	<b>667,621,618</b>	<b>60,968,263</b>	<b>10,448,054</b>	<b>623,384,288</b>	<b>70,681,629</b>
Under \$5,000	438,225	707,909	69,793	281,676	624,061	68,296	143,184	472,828	61,663
\$5,000 under \$10,000	986,806	7,681,293	642,324	53,631	468,198	48,773	91,926	671,311	91,660
\$10,000 under \$15,000	6,234,132	78,284,082	6,697,061	259,767	3,140,673	337,786	43,267	640,836	72,651
\$15,000 under \$20,000	2,407,474	41,146,806	3,642,731	3,808,636	68,300,669	7,213,763	66,692	1,161,600	160,623
\$20,000 under \$25,000	3,148,060	71,070,915	6,915,446	3,674,181	82,072,972	9,266,213	130,112	2,967,034	386,096
\$25,000 under \$30,000	3,304,026	90,693,316	7,924,447	973,787	27,099,618	2,906,601	2,066,942	56,692,366	7,616,781
\$30,000 under \$40,000	4,389,176	162,027,139	13,300,766	3,369,334	118,362,747	12,736,360	1,242,069	41,729,466	6,762,298
\$40,000 under \$50,000	2,628,634	116,828,060	10,317,681	2,733,220	120,879,902	13,228,720	1,669,906	71,884,129	9,426,316
\$50,000 under \$75,000	1,568,195	88,971,187	7,758,098	1,850,969	108,631,287	12,036,673	3,996,668	238,200,840	32,243,466
\$75,000 under \$100,000	119,501	10,048,386	893,531	214,908	18,013,869	2,009,676	828,036	69,967,011	9,606,242
\$100,000 under \$200,000	47,996	6,878,806	607,643	69,864	7,480,887	832,143	264,678	31,866,139	4,371,694
\$200,000 or more	4,711	2,176,392	187,186	4,348	2,668,144	284,471	16,886	7,240,851	993,462
<b>Joint returns</b>	<b>12,696,646</b>	<b>462,679,061</b>	<b>40,161,991</b>	<b>7,396,304</b>	<b>341,300,646</b>	<b>37,260,031</b>	<b>6,891,147</b>	<b>377,661,181</b>	<b>60,977,976</b>
Under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	*2,294	*33,009	*3,670	—	—	—
\$15,000 under \$20,000	374,309	7,166,364	632,798	*2,706	*42,666	*4,840	*261	*4,161	*674
\$20,000 under \$25,000	1,989,116	46,131,489	3,663,994	*7,764	*176,067	*19,686	*2,704	*66,667	*8,606
\$25,000 under \$30,000	2,466,769	67,608,843	6,886,366	231,968	6,777,268	686,642	*1,393	*37,602	*4,742
\$30,000 under \$40,000	3,736,616	130,028,346	11,374,213	2,662,632	90,814,121	9,704,196	*10,012	*371,499	*48,218
\$40,000 under \$50,000	2,469,448	109,962,494	9,716,820	2,668,164	113,227,190	12,379,497	1,061,018	49,866,049	6,442,710
\$50,000 under \$75,000	1,610,641	86,228,206	7,627,464	1,776,606	104,364,461	11,668,291	3,764,607	224,267,676	30,333,698
\$75,000 under \$100,000	113,879	9,668,964	861,934	206,496	17,226,797	1,922,060	791,778	66,964,008	9,189,172
\$100,000 under \$200,000	43,807	5,363,201	461,880	66,432	6,896,028	767,662	266,776	30,730,636	4,214,227
\$200,000 or more	4,061	1,732,153	148,642	3,276	1,744,168	193,789	13,697	6,363,986	736,132
<b>Single returns</b>	<b>9,993,046</b>	<b>139,916,676</b>	<b>12,262,681</b>	<b>8,468,909</b>	<b>173,882,043</b>	<b>19,102,634</b>	<b>3,827,906</b>	<b>116,007,462</b>	<b>16,721,792</b>
Under \$5,000	438,225	707,909	69,793	281,676	624,061	68,296	143,184	472,828	61,663
\$5,000 under \$10,000	924,961	7,110,446	698,766	46,733	416,394	43,036	91,926	671,311	91,660
\$10,000 under \$15,000	6,966,166	74,920,917	6,396,496	232,662	2,767,998	298,762	32,460	412,921	66,710
\$15,000 under \$20,000	1,673,171	27,341,399	2,670,809	3,696,360	64,614,160	6,797,031	47,806	826,107	106,646
\$20,000 under \$25,000	334,016	7,620,696	675,129	3,486,001	77,882,322	8,816,209	36,008	798,408	102,389
\$25,000 under \$30,000	306,621	8,380,076	748,912	412,461	11,116,427	1,241,382	2,017,291	56,364,362	7,336,026
\$30,000 under \$40,000	244,667	8,232,776	709,746	266,898	9,019,292	998,387	1,023,820	33,776,863	4,728,391
\$40,000 under \$50,000	72,923	3,133,039	273,209	94,167	4,102,973	461,164	267,979	11,879,918	1,609,604
\$50,000 under \$75,000	26,830	1,679,961	132,960	31,668	1,813,769	197,672	137,816	7,970,136	1,102,167
\$75,000 under \$100,000	*4,636	*386,673	*33,119	6,366	640,487	60,			

Individual Returns 1990

**Table 3.2—Returns with Total Income Tax\* Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total income tax as a percentage 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)	
<b>All returns</b>									
<b>Total</b>	5,001,832	306,316,871	48,962,522	5,932,699	659,974,573	136,664,814	471,722	200,953,786	52,766,416
Under \$5,000	*20,408	*44,474	*7,065	108,029	273,297	57,152	*15,010	*64,169	*14,180
\$5,000 under \$10,000	—	—	—	32,536	201,371	44,685	*5,669	*35,148	*10,103
\$10,000 under \$15,000	—	—	—	*10,817	*135,748	*27,212	*2,704	*32,042	*9,473
\$15,000 under \$20,000	—	—	—	*10,817	*192,236	*34,762	*5,408	*98,552	*26,266
\$20,000 under \$25,000	*15,508	*354,977	*56,322	—	—	—	—	—	—
\$25,000 under \$30,000	62,328	1,469,881	231,087	*7,811	*219,206	*38,805	*2,704	*67,905	*17,418
\$30,000 under \$40,000	1,477,648	60,654,876	8,081,956	459,056	17,237,005	3,020,802	*7,228	*266,956	*71,262
\$40,000 under \$50,000	405,686	18,149,713	2,901,052	907,181	40,345,681	7,501,691	*4,274	*194,211	*52,174
\$50,000 under \$75,000	1,829,309	116,369,030	18,366,117	1,271,023	80,278,494	15,343,414	*2,149	*148,753	*38,980
\$75,000 under \$100,000	838,424	71,419,186	11,441,216	1,182,417	102,134,628	19,524,224	24,211	2,234,677	672,490
\$100,000 under \$200,000	346,831	42,186,297	6,787,768	1,441,870	193,843,916	40,060,109	122,756	18,396,708	4,800,960
\$200,000 or more	15,792	6,768,638	1,089,950	601,142	225,113,093	61,012,055	*279,607	179,434,766	47,153,120
<b>Joint returns</b>									
<b>Total</b>	2,760,306	216,805,814	34,631,285	3,113,254	480,378,240	100,307,076	279,107	154,962,732	40,634,020
Under \$5,000	*1,393	*6,228	*939	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	*2,704	*21,125	*4,219	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	*2,294	*58,025	*9,523	*510	*13,125	*2,288	*2,704	*67,906	*17,418
\$30,000 under \$40,000	*1,807	*71,673	*11,388	*3,859	*118,792	*22,302	*1,808	*67,486	*18,883
\$40,000 under \$50,000	*3,614	*155,001	*25,033	*1,894	*85,642	*16,503	*1,808	*85,401	*22,101
\$50,000 under \$75,000	1,589,342	101,977,180	16,206,392	433,019	30,054,127	5,316,755	*989	*64,369	*16,526
\$75,000 under \$100,000	805,478	68,639,217	10,994,103	950,646	82,352,032	15,286,585	*262	*24,246	*7,107
\$100,000 under \$200,000	333,657	40,451,681	6,506,642	1,277,748	172,146,942	35,299,586	42,519	7,447,874	1,924,003
\$200,000 or more	13,722	5,446,809	877,263	442,674	195,586,454	44,368,829	229,018	147,204,451	38,627,981
<b>Single returns</b>									
<b>Total</b>	1,960,313	75,885,486	12,150,916	2,476,323	151,510,879	30,647,985	167,730	35,585,007	9,367,881
Under \$5,000	*19,015	*38,247	*6,126	108,029	273,297	57,152	*15,010	*64,169	*14,180
\$5,000 under \$10,000	—	—	—	27,128	165,351	37,348	*5,408	*32,891	*9,489
\$10,000 under \$15,000	—	—	—	*10,817	*135,748	*27,212	*2,704	*32,042	*9,473
\$15,000 under \$20,000	—	—	—	*8,113	*145,251	*25,525	*5,408	*98,552	*26,266
\$20,000 under \$25,000	*10,458	*238,525	*38,476	—	—	—	—	—	—
\$25,000 under \$30,000	*15,984	*461,221	*71,036	*7,301	*206,081	*36,517	—	—	—
\$30,000 under \$40,000	1,425,761	48,785,608	7,796,161	394,066	14,995,143	2,614,976	*6,420	*189,469	*52,379
\$40,000 under \$50,000	307,836	13,650,228	2,192,426	831,063	36,899,475	6,843,712	*2,467	*107,810	*30,073
\$50,000 under \$75,000	148,491	8,580,627	1,381,222	729,548	43,650,132	8,773,537	*660	*47,714	*12,842
\$75,000 under \$100,000	21,474	1,817,848	292,735	190,809	16,269,658	3,531,431	21,628	2,006,018	511,755
\$100,000 under \$200,000	9,687	1,277,665	206,605	123,676	16,367,671	3,638,381	70,250	9,392,199	2,463,300
\$200,000 or more	1,608	1,035,418	166,128	46,773	22,403,073	5,062,093	38,774	23,624,143	6,238,123

Size of adjusted gross income	Total income tax as a percentage 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)	
<b>All returns</b>									
<b>Total</b>	30,523	2,742,958	1,007,578	9,322	599,348	369,090	11,155	-2,795,458	366,848
Under \$5,000	—	—	—	—	—	—	7,865	-2,921,428	69,703
\$5,000 under \$10,000	—	—	—	*2,294	*11,682	*9,922	*338	*2,412	*5,805
\$10,000 under \$15,000	*8,113	*93,127	*36,523	*2,704	*36,139	*34,319	—	—	—
\$15,000 under \$20,000	*1,489	*25,972	*11,421	—	—	—	†	†	†
\$20,000 under \$25,000	*2,704	*63,735	*26,701	—	—	—	*2,714	*55,418	*75,452
\$25,000 under \$30,000	*2,705	*68,753	*21,155	**	**	**	**	**	**
\$30,000 under \$40,000	*32	*1,078	*368	—	—	—	—	—	—
\$40,000 under \$50,000	*5,014	*228,209	*96,525	**	**	**	*26	*1,176	*1,614
\$50,000 under \$75,000	3,126	198,424	77,705	*4,322	*551,628	*324,848	**	**	**
\$75,000 under \$100,000	*507	*41,519	*12,961	**	**	**	*3	*329	*399
\$100,000 under \$200,000	4,329	625,515	225,449	**	**	**	†	†	†
\$200,000 or more	2,504	1,396,625	499,669	**	**	**	†	†	†
<b>Joint returns</b>									
<b>Total</b>	23,202	2,389,644	882,485	5,949	409,273	249,596	5,093	-2,149,039	257,071
Under \$5,000	—	—	—	—	—	—	4,536	-2,203,266	54,405
\$5,000 under \$10,000	—	—	—	*2,294	*11,682	*9,922	*338	*2,412	*5,805
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	*1,489	*25,972	*11,421	—	—	—	†	†	†
\$20,000 under \$25,000	*2,704	*63,735	*26,701	—	—	—	**10	**239	*332
\$25,000 under \$30,000	*2,705	*68,753	*21,155	—	—	—	**	**	**
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	*5,006	*227,848	*96,471	**	**	**	*26	*1,176	*1,614
\$50,000 under \$75,000	2,205	136,287	49,629	*3,654	*397,592	*239,673	**	**	**
\$75,000 under \$100,000	†	†	†	**	**	**	*3	*329	*399
\$100,000 under \$200,000	4,178	601,785	216,594	**	**	**	†	†	†
\$200,000 or more	2,209	1,234,846	446,694	**	**	**	†	†	†
<b>Single returns</b>									
<b>Total</b>	7,029	333,444	118,465	3,369	188,275	118,271	4,885	-365,888	102,562
Under \$5,000	—	—	—	—	—	—	*2,153	*-437,414	*8,346
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	*5,408	*62,794	*21,734	*2,704	*36,139	*34,319	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	†	†	†
\$20,000 under \$25,000	—	—	—	—	—	—	*2,704	*55,179	*75,120
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	*24	*821	*273	—	—	—	—	—	—
\$40,000 under \$50,000	†	†	†	—	—	—	—	—	—
\$50,000 under \$75,000	*660	*47,522	*23,098	*664	*152,137	*83,951	—	—	—
\$75,000 under \$100,000	†	†	†	**	**	**	—	—	—
\$100,000 under \$200,000	*151	*23,730	*8,855	**	**	**	†	†	†
\$200,000 or more	272	156,782	51,420	**	**	**	†	†	†

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

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

Size of adjusted gross income	All returns		Total tax liability		Tax credits				Earned income credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Total		Child care credit		Credit for the elderly or disabled		Number of returns	Amount
					(4)	(6)	(6)	(7)	(8)	(9)		
All returns, total	113,717,138	468,631,227	12,483,636	6,831,187	6,143,690	2,649,004	339,818	61,898	5,702,209	1,616,812		
No adjusted gross income	904,876	269,376	514	645	**	**	—	—	—	—		
\$1 under \$5,000	16,478,272	890,827	58,569	764	**31,631	**3,221	**33,239	*293	—	—		
\$5,000 under \$10,000	14,962,865	4,116,672	546,261	79,196	426,900	163,957	106,956	19,686	390,028	55,371		
\$10,000 under \$15,000	13,922,760	9,641,896	2,690,466	1,031,694	666,970	309,271	121,406	26,601	2,317,344	842,829		
\$15,000 under \$20,000	11,643,228	16,702,020	3,098,630	1,067,166	624,633	278,276	66,101	13,479	2,852,794	716,864		
\$20,000 under \$25,000	9,572,317	19,883,489	809,076	322,653	589,191	248,899	*12,117	—	142,043	1,948		
\$25,000 under \$30,000	7,838,226	22,016,248	563,693	301,043	1,084,065	399,063	—	—	—	—		
\$30,000 under \$40,000	12,240,172	48,006,450	1,194,367	509,047	859,793	337,418	—	—	—	—		
\$40,000 under \$50,000	8,837,067	47,099,364	966,829	467,696	1,294,037	554,715	—	—	—	—		
\$50,000 under \$75,000	10,944,102	91,341,312	1,464,110	736,877	349,762	158,769	—	—	—	—		
\$75,000 under \$100,000	3,276,142	46,334,329	488,318	308,738	181,366	86,300	—	—	—	—		
\$100,000 under \$200,000	2,329,662	60,364,496	349,311	688,521	**34,125	**18,349	—	—	—	—		
\$200,000 under \$500,000	644,027	44,387,081	129,921	498,697	**	**	—	—	—	—		
\$500,000 under \$1,000,000	130,262	21,116,700	34,002	284,108	1,227	766	—	—	—	—		
\$1,000,000 or more	60,677	37,474,967	21,489	664,446	6,472,612	2,266,746	198,180	41,006	3,022,638	861,923		
Taxable returns, total	89,862,434	466,786,930	9,243,630	6,608,660	6,143,690	2,649,004	339,818	61,898	5,702,209	1,616,812		
No adjusted gross income	7,386	81,681	*86	*633	—	—	—	—	—	—		
\$1 under \$5,000	4,899,673	667,284	23,831	360	—	—	—	—	—	—		
\$5,000 under \$10,000	8,879,783	3,748,406	72,868	17,603	—	—	—	—	—	—		
\$10,000 under \$15,000	9,822,147	9,276,424	524,619	266,760	47,034	14,832	45,990	10,614	*10,817	*6,617		
\$15,000 under \$20,000	10,688,803	15,432,606	2,604,863	825,168	421,887	177,327	79,380	18,488	397,203	229,792		
\$20,000 under \$25,000	9,429,905	19,797,634	781,077	301,735	606,321	273,149	60,693	10,063	2,472,576	623,666		
\$25,000 under \$30,000	7,760,103	21,911,689	648,409	288,663	588,930	248,886	*12,117	*1,940	142,043	1,948		
\$30,000 under \$40,000	12,216,600	47,930,794	1,173,299	456,220	1,081,239	336,060	—	—	—	—		
\$40,000 under \$50,000	8,812,426	47,081,410	960,867	446,812	867,900	553,904	—	—	—	—		
\$50,000 under \$75,000	10,924,763	91,296,548	1,462,065	728,479	1,292,726	588,930	—	—	—	—		
\$75,000 under \$100,000	3,271,711	46,328,620	467,619	300,062	349,762	158,769	—	—	—	—		
\$100,000 under \$200,000	2,326,498	60,369,180	348,798	682,890	181,366	86,300	—	—	—	—		
\$200,000 under \$500,000	643,104	44,386,604	129,794	492,606	*34,120	**18,349	—	—	—	—		
\$500,000 under \$1,000,000	130,062	21,116,416	33,977	260,631	**	**	—	—	—	—		
\$1,000,000 or more	60,671	37,474,869	21,479	660,179	1,227	766	—	—	—	—		
Non taxable returns, total	23,854,704	1,844,297	3,239,906	1,222,637	671,078	282,269	141,638	20,893	2,679,671	754,899		

Footnotes at end of table.

**Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued**  
(All 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			Total income tax		
	Minimum tax credit			Foreign tax credit			General business credit			Other tax credits			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)						
<b>All returns, total</b>	<b>33,609</b>	<b>214,226</b>	<b>772,143</b>	<b>1,682,307</b>	<b>262,873</b>	<b>616,288</b>	<b>24,764</b>	<b>35,881</b>	<b>89,844,226</b>	<b>446,296,392</b>	<b>89,862,434</b>	<b>447,126,703</b>						
No adjusted gross income	*87	*580	*14	*2	414	63	—	—	714	352	7,385	65,565						
\$1 under \$5,000	—	—	25,321	471	—	—	—	—	4,897,801	544,234	4,899,673	549,746						
\$5,000 under \$10,000	—	—	14,303	590	*4,540	*328	—	—	8,879,445	3,322,662	8,879,783	3,329,800						
\$10,000 under \$15,000	—	—	26,013	2,491	*17,953	*5,640	—	—	9,821,647	8,536,610	9,822,147	8,540,277						
\$15,000 under \$20,000	—	—	29,589	10,440	14,809	14,809	—	—	10,688,531	14,363,686	10,688,803	14,364,554						
\$20,000 under \$25,000	*1,553	*85	33,702	17,001	*11,880	*12,744	—	—	9,429,898	18,379,614	9,429,905	18,402,064						
\$25,000 under \$30,000	*328	*7	38,763	16,267	18,439	31,795	*2,704	*46	7,750,084	20,555,429	7,750,103	20,557,463						
\$30,000 under \$40,000	—	—	59,537	51,394	31,584	44,450	*1,807	*992	12,213,279	46,294,708	12,216,500	45,303,446						
\$40,000 under \$50,000	*100	*25	71,813	33,349	25,596	71,238	*1,807	*2,204	8,811,129	44,844,051	8,812,426	44,851,708						
\$50,000 under \$75,000	*2,808	*4,760	123,005	86,331	45,085	79,257	*4,322	*2,010	10,923,534	87,191,762	10,924,763	87,241,466						
\$75,000 under \$100,000	3,780	8,337	86,156	82,585	25,251	59,038	*660	*9	3,271,053	44,341,122	3,271,711	44,375,252						
\$100,000 under \$200,000	8,485	31,331	137,996	364,420	31,842	105,613	5,257	10,857	2,324,392	57,673,243	2,325,498	57,823,643						
\$200,000 under \$500,000	9,714	45,919	76,973	361,111	19,333	67,338	5,176	8,277	642,410	43,253,538	643,104	43,437,775						
\$500,000 under \$1,000,000	3,802	38,382	23,498	185,337	*9,215	*123,976	1,855	3,288	129,898	20,826,516	130,062	20,942,219						
\$1,000,000 or more	2,851	84,801	15,473	481,517	**	**	1,155	8,198	60,410	37,158,857	60,571	37,341,734						
<b>Taxable returns, total</b>	<b>33,196</b>	<b>212,523</b>	<b>751,679</b>	<b>1,617,294</b>	<b>210,873</b>	<b>523,184</b>	<b>24,761</b>	<b>36,810</b>	<b>89,844,225</b>	<b>446,296,392</b>	<b>89,862,434</b>	<b>447,126,703</b>						
No adjusted gross income	*83	*579	**	**	**	**	—	—	714	352	7,385	65,565						
\$1 under \$5,000	—	—	**23,832	**350	—	—	—	—	4,897,801	544,234	4,899,673	549,746						
\$5,000 under \$10,000	—	—	13,715	375	**2,347	**150	—	—	8,879,445	3,322,662	8,879,783	3,329,800						
\$10,000 under \$15,000	—	—	22,447	933	*10,099	2,695	—	—	9,821,647	8,536,610	9,822,147	8,540,277						
\$15,000 under \$20,000	—	—	25,886	6,754	*11,881	5,157	—	—	10,588,531	14,363,686	10,588,803	14,364,554						
\$20,000 under \$25,000	*1,553	*86	33,115	15,290	*2,838	723	—	—	9,429,898	18,379,614	9,429,905	18,402,064						
\$25,000 under \$30,000	—	—	38,155	14,525	*7,034	2,345	*2,704	*46	7,750,084	20,555,429	7,750,103	20,557,463						
\$30,000 under \$40,000	—	—	60,843	25,275	21,524	18,387	*1,807	*992	12,213,279	46,294,708	12,216,500	45,303,446						
\$40,000 under \$50,000	*76	*18	71,078	32,575	23,769	62,493	*1,807	*2,204	8,811,129	44,844,051	8,812,426	44,851,708						
\$50,000 under \$75,000	*2,808	*4,760	122,342	79,040	45,924	78,961	*4,322	*2,010	10,923,534	87,191,762	10,924,763	87,241,466						
\$75,000 under \$100,000	3,780	8,337	85,573	73,992	25,134	58,945	*680	*9	3,271,053	44,341,122	3,271,711	44,375,252						
\$100,000 under \$200,000	8,471	31,164	137,837	352,303	31,503	102,266	5,267	10,857	2,324,392	57,673,243	2,325,498	57,823,643						
\$200,000 under \$500,000	9,678	46,129	76,895	356,037	19,309	67,185	642,410	8,206	642,410	43,253,538	643,104	43,437,775						
\$500,000 under \$1,000,000	3,798	37,890	23,479	182,311	*9,209	*123,876	1,866	3,288	129,898	20,826,516	130,062	20,942,219						
\$1,000,000 or more	2,848	84,560	15,455	477,534	**	**	1,155	8,198	60,410	37,158,857	60,571	37,341,734						
<b>Non taxable returns, total</b>	<b>413</b>	<b>1,703</b>	<b>20,464</b>	<b>65,014</b>	<b>51,900</b>	<b>93,104</b>	<b>*3</b>	<b>*71</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>						

Footnotes at end of table.



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

Size of adjusted gross income	Alternative minimum tax		All other taxes				Total		Tax from recomputing prior-year investment credit		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>132,096</b>	<b>830,311</b>	<b>13,978,806</b>	<b>22,153,136</b>	<b>50,739</b>	<b>66,023</b>	<b>2,442,179</b>	<b>1,196,718</b>	<b>11,616,984</b>	<b>20,869,584</b>	<b>227,866</b>	<b>32,864</b>				
No adjusted gross income	6,699	66,204	154,176	213,792	302	1,151	8,679	15,200	144,764	196,618	*2,704	*684				
\$1 under \$5,000	*4,576	*5,612	1,022,119	417,124	—	—	*15,683	*1,816	990,028	414,942	*18,929	*366				
\$5,000 under \$10,000	*3,303	*7,138	1,424,736	1,097,847	—	—	47,839	10,324	1,337,603	1,077,128	53,366	10,396				
\$10,000 under \$15,000	*6,909	*3,667	1,362,367	1,326,090	*249	*16	161,664	33,706	1,190,877	1,288,645	29,029	2,722				
\$15,000 under \$20,000	*273	*870	1,124,715	1,364,697	—	—	148,962	31,626	968,409	1,324,169	43,267	8,902				
\$20,000 under \$25,000	*5,067	*22,450	1,124,463	1,481,444	—	—	162,681	53,739	967,312	1,425,728	*15,010	*1,977				
\$25,000 under \$30,000	*3,233	*2,034	1,064,950	1,487,786	—	—	209,462	63,602	861,665	1,393,279	*11,861	*1,004				
\$30,000 under \$40,000	3,822	8,738	1,797,978	2,702,004	*6,059	*352	390,626	121,741	1,429,938	2,676,266	23,523	3,644				
\$40,000 under \$50,000	5,813	7,657	1,471,182	2,247,666	*6,906	*2,281	400,440	160,746	1,102,652	2,093,637	*15,847	*892				
\$50,000 under \$75,000	19,398	49,704	1,956,836	4,099,847	6,683	2,467	583,466	302,892	1,436,473	3,793,066	10,380	1,422				
\$75,000 under \$100,000	14,676	34,130	672,561	1,969,077	8,260	371	183,003	152,312	497,653	1,806,126	*3,299	*269				
\$100,000 under \$200,000	31,991	150,400	593,322	2,640,863	9,910	1,411	112,396	140,808	489,479	2,398,094	*669	*477				
\$200,000 under \$500,000	19,667	174,237	182,254	949,306	7,862	4,216	13,432	82,689	168,307	862,003	—	—				
\$500,000 under \$1,000,000	5,166	116,703	31,772	173,481	*5,508	*53,768	2,768	13,909	28,263	150,376	—	—				
\$1,000,000 or more	2,634	182,867	16,374	133,233	**	**	1,389	20,908	12,482	69,509	—	—				
<b>Taxable returns, total</b>	<b>132,096</b>	<b>830,311</b>	<b>11,177,506</b>	<b>19,660,227</b>	<b>49,686</b>	<b>66,622</b>	<b>2,280,281</b>	<b>1,142,649</b>	<b>8,974,782</b>	<b>18,418,170</b>	<b>169,808</b>	<b>26,266</b>				
No adjusted gross income	6,699	66,204	3,631	16,125	*28	*746	93	976	3,486	14,276	—	—				
\$1 under \$5,000	*4,576	*5,612	87,818	17,638	—	—	*2,704	*51	82,410	17,468	*2,704	*19				
\$5,000 under \$10,000	*3,303	*7,138	694,708	418,606	—	—	*13,162	*4,166	646,382	407,049	36,166	7,391				
\$10,000 under \$15,000	*6,909	*3,667	762,676	736,147	—	—	83,429	13,687	666,367	719,883	*16,226	*1,577				
\$15,000 under \$20,000	*273	*870	949,201	1,088,060	—	—	130,074	25,869	796,058	1,036,178	37,859	7,004				
\$20,000 under \$25,000	*6,067	*22,450	1,084,286	1,396,470	—	—	160,336	53,036	932,184	1,340,966	*12,306	*1,469				
\$25,000 under \$30,000	*3,233	*2,034	1,017,003	1,364,207	—	—	207,168	63,600	823,617	1,289,703	*11,861	*1,004				
\$30,000 under \$40,000	3,822	8,738	1,774,307	2,627,348	*6,069	*362	387,426	120,911	1,408,073	2,502,440	23,523	3,644				
\$40,000 under \$50,000	5,813	7,657	1,463,106	2,229,702	*6,399	*2,274	400,440	150,746	1,096,081	2,076,691	*16,847	*992				
\$50,000 under \$75,000	19,398	49,704	1,948,804	4,066,082	6,683	2,467	582,505	299,616	1,428,900	3,751,678	10,380	1,422				
\$75,000 under \$100,000	14,676	34,130	670,917	1,963,368	8,260	371	183,003	152,312	496,208	1,800,416	*3,299	*269				
\$100,000 under \$200,000	31,991	150,400	592,120	2,636,537	9,910	1,411	112,384	140,787	488,288	2,392,800	*669	*477				
\$200,000 under \$500,000	19,667	174,237	181,962	947,729	7,844	4,146	13,402	82,343	168,066	861,066	—	—				
\$500,000 under \$1,000,000	5,166	116,703	31,719	173,196	*5,503	*63,766	2,766	13,846	28,214	160,166	—	—				
\$1,000,000 or more	2,634	182,867	16,349	133,126	**	**	1,389	20,908	12,439	69,403	—	—				
<b>Nontaxable returns, total</b>	<b>—</b>	<b>—</b>	<b>2,801,300</b>	<b>2,502,908</b>	<b>1,063</b>	<b>501</b>	<b>161,898</b>	<b>53,069</b>	<b>2,641,202</b>	<b>2,441,414</b>	<b>58,067</b>	<b>7,587</b>				

Footnotes at end of table.

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

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Total			Income tax withheld			Estimated tax payments		
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
												(36)
<b>All returns, total</b>	<b>1,354,955</b>	<b>659,341</b>	<b>21,583,816</b>	<b>104,815,832</b>	<b>495,921,566</b>	<b>97,747,178</b>	<b>386,525,674</b>	<b>12,805,826</b>	<b>91,607,397</b>			
No adjusted gross income	38,812	19,974	763,183	391,586	1,074,466	240,974	566,870	117,968	426,765			
\$1 under \$5,000	206,776	76,042	10,723,442	12,739,150	2,889,738	12,316,944	2,540,638	378,453	301,042			
\$5,000 under \$10,000	481,794	311,974	6,464,034	12,437,687	8,218,808	11,686,889	7,327,364	844,478	813,376			
\$10,000 under \$15,000	496,501	224,200	3,702,362	12,746,348	16,066,734	11,699,133	13,270,227	1,426,331	1,714,701			
\$15,000 under \$20,000	128,727	27,132	701,404	11,162,728	20,466,028	10,176,407	18,060,732	1,438,052	2,284,206			
\$20,000 under \$25,000	*2,346	*19	102,233	9,383,983	23,788,066	8,701,587	21,217,076	1,196,941	2,434,490			
\$25,000 under \$30,000	—	—	50,176	7,739,843	25,898,246	7,293,167	23,364,806	920,616	2,442,860			
\$30,000 under \$40,000	—	—	42,616	12,171,007	64,670,164	11,432,778	48,702,781	1,583,369	5,710,283			
\$40,000 under \$50,000	—	—	16,564	8,762,077	52,262,348	8,333,002	48,692,806	1,113,479	5,240,779			
\$50,000 under \$75,000	—	—	11,308	10,888,851	95,596,636	10,261,726	82,681,368	1,744,899	12,036,415			
\$75,000 under \$100,000	—	—	2,787	3,258,519	46,174,581	3,009,353	37,440,912	748,177	7,860,001			
\$100,000 under \$200,000	—	—	2,862	2,307,966	57,272,326	2,014,589	39,544,190	844,393	15,537,234			
\$200,000 under \$500,000	—	—	631	636,334	40,509,827	626,226	23,821,601	331,680	13,874,628			
\$500,000 under \$1,000,000	—	—	137	129,428	18,960,760	107,579	10,286,289	74,564	6,743,128			
\$1,000,000 or more	—	—	81	60,326	33,074,949	49,826	11,018,025	42,425	14,188,497			
<b>Taxable returns, total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>86,995,578</b>	<b>485,391,353</b>	<b>79,840,612</b>	<b>377,895,946</b>	<b>11,866,107</b>	<b>89,922,246</b>			
No adjusted gross income	—	—	—	5,342	76,352	2,305	22,976	902	20,390			
\$1 under \$5,000	—	—	—	3,563,807	916,538	3,396,296	808,426	151,909	88,537			
\$5,000 under \$10,000	—	—	—	7,868,808	5,815,494	7,368,753	6,276,191	679,418	492,038			
\$10,000 under \$15,000	—	—	—	9,107,804	11,755,123	8,114,422	10,261,916	1,243,530	1,439,008			
\$15,000 under \$20,000	—	—	—	10,383,190	19,527,690	9,446,622	17,283,703	1,366,820	2,142,246			
\$20,000 under \$25,000	—	—	—	9,270,254	23,674,579	8,599,522	21,049,387	1,181,595	2,404,538			
\$25,000 under \$30,000	—	—	—	7,667,124	25,735,936	7,241,391	23,267,591	903,909	2,397,101			
\$30,000 under \$40,000	—	—	—	12,122,901	54,464,630	11,399,591	48,679,766	1,563,936	5,630,879			
\$40,000 under \$50,000	—	—	—	8,745,102	52,204,041	8,317,208	46,646,952	1,110,733	5,229,486			
\$50,000 under \$75,000	—	—	—	10,874,558	95,506,534	10,253,956	82,646,361	1,736,858	11,983,884			
\$75,000 under \$100,000	—	—	—	3,254,596	46,141,712	3,006,042	37,424,088	745,502	7,849,363			
\$100,000 under \$200,000	—	—	—	2,304,933	57,182,886	2,012,452	39,518,742	842,873	15,474,211			
\$200,000 under \$500,000	—	—	—	637,632	40,482,287	524,797	23,811,414	331,277	13,859,025			
\$500,000 under \$1,000,000	—	—	—	129,283	18,951,158	107,484	10,284,007	74,467	6,737,645			
\$1,000,000 or more	—	—	—	60,244	33,067,393	49,770	11,015,427	42,378	14,173,904			
<b>Non-taxable returns, total</b>	<b>1,354,955</b>	<b>659,341</b>	<b>21,583,816</b>	<b>18,820,254</b>	<b>10,530,313</b>	<b>17,906,566</b>	<b>8,629,728</b>	<b>940,718</b>	<b>1,685,151</b>			

Footnotes at end of table.

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

Size of adjusted gross income	Tax payments—Continued										Earned income credit, refundable portion	
	Payment with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)				
All returns, total	1,304,863	16,704,169	931,283	906,327	682,348	146,124	47,799	33,976	8,698,476	5,266,077		
No adjusted gross income	24,738	73,077	4,162	4,214	48,481	14,454	*671	85	39,817	24,296		
\$1 under \$5,000	86,911	38,631	**772	**273	34,761	9,267	—	—	1,849,229	700,329		
\$5,000 under \$10,000	83,608	62,963	**	**	66,631	14,402	*6,408	700	3,090,476	2,697,143		
\$10,000 under \$15,000	71,494	70,252	*829	*1,636	69,902	9,018	—	—	3,144,697	1,823,679		
\$15,000 under \$20,000	53,089	87,709	*1,330	*1,064	76,708	29,133	*6,212	*2,194	674,366	120,630		
\$20,000 under \$25,000	74,668	120,330	*1,446	*14	68,985	16,611	*2,346	*544	—	—		
\$25,000 under \$30,000	51,992	82,298	—	—	61,616	8,292	—	—	—	—		
\$30,000 under \$40,000	114,022	243,664	*3,305	*3,668	79,982	7,294	*6,420	*2,464	—	—		
\$40,000 under \$50,000	113,026	309,390	22,903	6,426	71,475	12,718	*1,489	*228	—	—		
\$50,000 under \$75,000	183,282	716,317	326,023	146,868	67,162	9,678	7,674	8,009	—	—		
\$75,000 under \$100,000	116,770	668,469	246,627	208,409	20,856	6,434	8,636	1,366	—	—		
\$100,000 under \$200,000	178,066	1,869,386	232,941	318,126	18,470	6,070	6,816	7,319	—	—		
\$200,000 under \$500,000	104,273	2,664,104	68,670	143,398	4,941	1,475	2,248	4,620	—	—		
\$500,000 under \$1,000,000	30,078	1,886,471	16,126	42,018	**2,396	**2,288	**1,001	**6,446	—	—		
\$1,000,000 or more	20,747	7,832,217	8,368	30,332	**	**	**	**	—	—		
Taxable returns, total	1,163,949	16,539,261	923,414	898,853	496,069	101,187	47,124	33,861	8,698,476	5,266,077		
No adjusted gross income	788	29,926	642	849	2,347	1,211	*3	*9	—	—		
\$1 under \$5,000	36,096	19,675	—	—	—	—	—	—	—	—		
\$5,000 under \$10,000	60,496	46,027	—	—	*11,625	*1,638	*6,408	*700	—	—		
\$10,000 under \$15,000	60,183	48,564	—	—	43,378	6,645	—	—	—	—		
\$15,000 under \$20,000	43,267	72,101	*687	*884	63,137	26,661	*6,212	*2,194	—	—		
\$20,000 under \$25,000	70,805	104,484	*1,446	*14	68,985	16,611	*2,346	*644	—	—		
\$25,000 under \$30,000	46,337	66,341	—	—	43,628	5,903	—	—	—	—		
\$30,000 under \$40,000	112,366	241,279	*2,646	*3,044	78,536	7,199	*6,420	*2,464	—	—		
\$40,000 under \$50,000	113,021	309,336	22,903	6,426	70,716	12,613	*1,469	*228	—	—		
\$50,000 under \$75,000	182,921	712,995	324,601	146,606	67,162	9,678	7,674	9,009	—	—		
\$75,000 under \$100,000	114,794	663,131	246,867	208,361	20,848	5,414	8,636	1,366	—	—		
\$100,000 under \$200,000	177,916	1,868,462	232,931	318,090	18,394	6,061	6,816	7,319	—	—		
\$200,000 under \$500,000	104,172	2,662,495	68,522	143,288	4,933	1,469	2,244	4,696	—	—		
\$500,000 under \$1,000,000	30,061	1,884,686	16,116	41,984	**2,391	**2,283	**998	**6,430	—	—		
\$1,000,000 or more	20,735	7,831,870	8,364	30,316	**	**	**	**	—	—		
Non-taxable returns, total	150,716	164,908	7,869	6,478	186,279	43,937	674	116	8,698,476	6,266,077		

Footnotes at end of table

**Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued**  
 (All 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 (56)	Amount (56)	Refunded		Amount (58)	Credited to 1991 estimated tax		Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns	Amount
			Number of returns (67)	Amount (68)		Number of returns (59)	Amount (60)							
<b>All returns, total</b> .....	<b>83,607,680</b>	<b>88,479,352</b>	<b>80,514,484</b>	<b>78,103,386</b>	<b>4,394,058</b>	<b>10,376,966</b>	<b>26,986,948</b>	<b>56,561,150</b>	<b>3,792,027</b>	<b>636,676</b>	<b>3,792,027</b>	<b>636,676</b>		
No adjusted gross income .....	364,918	969,143	321,927	844,806	59,687	124,338	77,969	132,047	18,639	2,290	18,639	2,290		
\$1 under \$5,000 .....	12,352,618	3,182,598	12,241,304	3,097,111	189,646	85,488	2,593,681	486,648	70,767	3,190	70,767	3,190		
\$5,000 under \$10,000 .....	11,704,642	7,633,788	11,481,224	7,451,681	350,963	182,187	2,397,903	946,147	231,746	11,667	231,746	11,667		
\$10,000 under \$15,000 .....	10,962,081	8,694,496	10,647,197	8,478,908	494,087	215,588	2,746,506	1,466,519	304,429	19,640	304,429	19,640		
\$15,000 under \$20,000 .....	9,053,339	6,554,637	8,774,979	6,309,020	412,047	245,617	2,444,235	1,700,061	334,763	27,426	334,763	27,426		
\$20,000 under \$25,000 .....	7,474,240	5,718,892	7,223,008	5,504,391	355,722	214,601	2,073,869	1,846,372	329,029	31,066	329,029	31,066		
\$25,000 under \$30,000 .....	6,022,026	5,731,361	6,827,706	5,449,618	279,983	281,743	1,804,169	1,874,615	263,111	26,251	263,111	26,251		
\$30,000 under \$40,000 .....	9,012,209	10,662,417	8,661,233	10,061,736	532,066	600,681	3,243,869	4,042,211	487,868	54,499	487,868	54,499		
\$40,000 under \$50,000 .....	6,388,344	8,970,991	6,114,803	8,460,088	392,207	620,903	2,428,337	3,868,760	383,717	60,763	383,717	60,763		
\$50,000 under \$75,000 .....	6,834,078	12,436,489	6,441,649	11,294,967	588,849	1,141,522	4,097,254	8,280,011	669,719	98,846	669,719	98,846		
\$75,000 under \$100,000 .....	1,806,869	4,716,987	1,635,153	3,963,811	284,503	763,176	1,459,999	4,931,448	268,006	54,713	268,006	54,713		
\$100,000 under \$200,000 .....	1,168,460	5,627,166	931,208	4,083,431	298,941	1,643,736	1,162,068	8,841,137	308,338	121,801	308,338	121,801		
\$200,000 under \$500,000 .....	286,104	3,268,924	182,051	1,779,678	130,066	1,489,346	364,996	7,222,966	102,438	76,777	102,438	76,777		
\$500,000 under \$1,000,000 .....	67,972	1,473,414	30,199	638,659	33,349	834,755	71,470	3,667,879	**28,468	**57,981	**28,468	**57,981		
\$1,000,000 or more .....	29,690	2,848,066	10,843	715,682	22,076	2,132,384	30,632	7,276,440	**	**	**	**		
<b>Taxable returns, total</b> .....	<b>64,364,436</b>	<b>73,600,967</b>	<b>61,686,498</b>	<b>63,649,491</b>	<b>3,994,568</b>	<b>9,961,476</b>	<b>26,383,660</b>	<b>66,512,022</b>	<b>3,646,527</b>	<b>613,839</b>	<b>3,646,527</b>	<b>613,839</b>		
No adjusted gross income .....	1,769	30,988	1,427	20,933	562	10,066	5,616	37,834	841	616	841	616		
\$1 under \$5,000 .....	2,991,317	602,043	2,934,133	570,615	96,694	31,428	1,896,217	263,732	35,686	943	35,686	943		
\$5,000 under \$10,000 .....	6,886,062	2,786,166	6,733,678	2,702,927	222,229	83,229	1,981,997	726,470	166,269	7,403	166,269	7,403		
\$10,000 under \$15,000 .....	7,318,769	3,731,872	7,036,790	3,670,577	424,379	161,296	2,485,236	1,267,366	240,930	16,193	240,930	16,193		
\$15,000 under \$20,000 .....	8,318,170	5,629,680	8,050,661	5,398,111	387,269	231,669	2,356,812	1,560,240	306,748	24,008	306,748	24,008		
\$20,000 under \$25,000 .....	7,366,703	5,561,644	7,121,463	5,342,313	348,731	209,231	2,068,794	1,803,646	317,763	29,147	317,763	29,147		
\$25,000 under \$30,000 .....	5,970,966	5,616,022	5,777,235	5,346,064	272,984	269,968	1,776,444	1,816,487	260,004	23,731	260,004	23,731		
\$30,000 under \$40,000 .....	8,974,219	10,484,812	8,616,628	9,919,623	526,717	566,190	3,228,270	4,004,790	482,592	63,813	482,592	63,813		
\$40,000 under \$50,000 .....	6,373,926	8,926,843	6,100,390	8,406,644	392,113	520,299	2,423,896	3,854,839	381,908	50,627	381,908	50,627		
\$50,000 under \$75,000 .....	6,821,680	12,372,236	6,430,862	11,236,164	586,568	1,136,071	4,092,984	8,269,730	666,976	97,480	666,976	97,480		
\$75,000 under \$100,000 .....	1,603,207	4,689,548	1,632,361	3,936,422	262,941	763,126	1,469,739	4,931,076	288,061	64,621	288,061	64,621		
\$100,000 under \$200,000 .....	1,166,797	5,642,060	928,612	4,006,989	298,174	1,636,061	1,161,663	8,840,072	307,946	121,728	307,946	121,728		
\$200,000 under \$500,000 .....	286,446	3,282,666	181,506	1,767,276	129,863	1,486,290	364,910	7,222,636	102,373	76,763	102,373	76,763		
\$500,000 under \$1,000,000 .....	67,833	1,464,018	30,089	630,760	33,300	833,269	71,469	3,667,796	**28,463	**67,876	**28,463	**67,876		
\$1,000,000 or more .....	29,612	2,830,591	10,784	704,195	22,045	2,126,396	30,626	7,276,412	**	**	**	**		
<b>Nontaxable returns, total</b> .....	<b>19,163,144</b>	<b>14,978,386</b>	<b>18,927,986</b>	<b>14,563,894</b>	<b>399,500</b>	<b>424,491</b>	<b>1,603,287</b>	<b>1,049,128</b>	<b>246,500</b>	<b>22,837</b>	<b>246,500</b>	<b>22,837</b>		

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

**Table 3.4—Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed**  
 [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								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		As a percentage of
			At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>All tax rates</b>	93,078,637	3,342,902,181	2,269,362,234	1,419,566,768	462,122,734	308,092,222	446,276,704	13.3	19.7
16 percent (Form 8814)	9,541	-153,652	3,046	3,046	469	469	188	( <sup>1</sup> )	6.2
16 percent	66,767,284	1,341,313,212	720,133,369	719,114,057	107,988,969	107,867,109	104,696,837	7.8	14.6
28 percent	23,161,464	1,240,207,758	914,993,910	279,630,323	173,764,396	78,296,490	172,888,965	13.9	18.9
33 percent <sup>1</sup>	3,060,061	366,960,931	288,964,043	82,232,848	74,032,038	27,136,840	73,462,650	20.1	26.4
28 percent <sup>1</sup>	716,242	393,921,368	342,790,143	337,378,876	95,980,470	94,466,086	94,984,459	24.1	27.7
Form 8615	383,964	1,652,566	1,477,735	1,207,610	366,403	325,240	364,604	21.5	24.0
Tax rate classes	Joint returns and returns of surviving spouses								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		As a percentage of
			At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>All tax rates</b>	42,634,059	2,286,481,609	1,663,616,546	966,154,284	319,437,774	216,414,223	316,136,684	13.8	20.2
15 percent (Form 8814)	9,536	-129,850	3,039	3,039	468	468	188	( <sup>1</sup> )	6.2
16 percent	26,409,680	799,853,206	426,733,482	424,820,433	63,847,563	63,723,066	62,401,012	7.8	14.7
28 percent	13,741,146	892,894,025	646,804,610	198,762,528	122,864,873	56,653,608	122,138,660	13.7	18.9
33 percent <sup>1</sup>	1,966,324	280,648,711	219,207,190	63,905,464	66,332,790	21,088,803	56,871,610	19.9	26.5
28 percent <sup>1</sup>	607,376	313,216,617	272,867,325	267,672,820	76,402,090	74,948,390	75,726,216	24.2	27.8
Form 8615	-	-	-	-	-	-	-	-	-
Tax rate classes	Separate returns of married persons								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		As a percentage of
			At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
<b>All tax rates</b>	1,844,519	52,631,546	37,786,667	24,276,347	8,068,956	6,707,117	7,901,628	16.0	20.9
16 percent (Form 8814)	**	**	**	**	**	**	**	**	**
16 percent	**1,168,719	**16,309,614	**9,093,561	**9,093,311	**1,363,460	**1,363,997	**1,332,445	**8.2	**14.7
28 percent	664,775	18,430,933	13,734,147	4,670,676	2,664,193	1,279,789	2,649,702	14.4	19.3
33 percent <sup>1</sup>	108,589	7,622,306	6,100,540	1,837,398	1,571,258	606,341	1,560,104	20.3	26.4
28 percent <sup>1</sup>	12,436	10,168,691	8,857,318	8,774,962	2,480,046	2,466,989	2,369,377	23.3	26.8
Form 8615	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

**Table 3.4—Returns with Modified Taxable Income: 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 heads of households								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
All tax rates	8,970,262	218,641,815	122,131,319	90,593,366	20,997,783	15,916,629	18,896,908	8.6	15.6
15 percent (Form 8814)	—	—	—	—	—	—	—	—	—
15 percent	7,854,088	154,574,722	73,506,637	73,400,634	11,022,242	11,010,095	9,051,809	5.9	12.3
28 percent	1,038,161	49,445,981	36,506,380	9,396,170	6,705,630	2,630,928	6,621,356	13.4	18.1
33 percent <sup>1</sup>	63,730	7,813,814	6,135,970	1,851,377	1,594,859	610,955	1,576,743	20.2	25.7
28 percent <sup>1</sup>	14,283	6,807,297	5,982,332	5,945,183	1,675,052	1,664,651	1,647,000	24.2	27.5
Form 8615	—	—	—	—	—	—	—	—	—
Tax rate classes	Returns of single persons								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
All tax rates	39,629,697	785,247,213	544,829,803	349,532,762	103,618,221	71,054,254	103,341,583	13.2	19.0
15 percent (Form 8814)	**	**	**	**	**	**	**	**	**
15 percent	**30,334,803	**370,551,866	**211,799,685	**211,799,685	**31,755,706	**31,769,952	**31,810,571	**8.6	**15.0
28 percent	7,817,374	279,436,818	218,948,873	66,900,950	41,539,699	18,732,266	41,479,347	14.8	18.9
33 percent <sup>1</sup>	911,408	69,876,100	57,520,343	14,638,607	14,533,131	4,830,740	14,454,193	20.7	25.1
28 percent <sup>1</sup>	182,148	63,729,863	55,083,167	54,985,910	15,423,281	15,396,055	15,242,868	23.9	27.7
Form 8615	383,964	1,652,566	1,477,735	1,207,610	366,403	325,240	354,604	21.5	24.0

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

(<sup>1</sup>) Percentage not computed.

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

<sup>1</sup> For 1990, the tax rate schedules contained only two basic rates: 15 percent and 28 percent. However, taxable income over certain levels was subject to an additional 5 percent tax, creating a temporary 33 percent marginal rate. The purpose behind this was to phase out the benefit of the 15 percent rate and the benefit of the deduction for personal exemptions for taxpayers and dependents. After these benefits were phased out, the marginal tax rate returned to 28 percent; the average rate was also 28 percent.

NOTE: Detail may add to totals due to rounding.

**Table 3.5—Returns with Modified Taxable Income: Tax Generated by Rate and by Size of Adjusted Gross Income**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate					
					15 percent (from Form 8814)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	93,078,637	2,263,661,033	2,268,362,234	452,122,734	164,960	88,325	13,471	92,345,632	1,439,483,894	215,922,584
Under \$2,000	1,881,067	654,766	657,109	106,051	1,051	387	58	1,880,519	591,653	88,748
\$2,000 under \$4,000	2,006,411	1,192,648	1,216,792	202,928	—	—	—	2,003,705	1,029,379	154,407
\$4,000 under \$6,000	2,680,870	3,310,922	3,323,288	514,382	—	—	—	2,580,870	3,132,982	469,947
\$6,000 under \$8,000	3,876,653	7,473,863	7,489,341	1,129,545	*2,704	*189	*30	3,873,949	7,416,249	1,112,437
\$8,000 under \$10,000	3,950,011	13,089,817	13,102,489	1,965,294	*2,345	*1,173	*176	3,927,665	13,087,446	1,963,117
\$10,000 under \$12,000	4,651,920	19,376,342	19,386,845	2,914,128	—	—	—	4,551,920	19,334,259	2,900,139
\$12,000 under \$14,000	4,991,661	27,542,706	27,577,592	4,139,510	—	—	—	4,991,661	27,481,601	4,122,240
\$14,000 under \$16,000	4,695,758	33,454,977	33,465,767	5,017,634	*2,345	*1,156	*174	4,695,758	33,464,511	5,019,692
\$16,000 under \$18,000	4,637,620	39,167,223	39,213,273	5,885,855	*2,704	*2,450	*368	4,534,916	39,165,252	5,874,788
\$18,000 under \$20,000	4,392,922	46,283,928	46,305,636	6,952,396	—	—	—	4,392,922	46,246,647	5,936,997
\$20,000 under \$25,000	9,467,897	123,842,029	123,932,637	18,620,394	*8,608	*6,269	*941	9,454,698	123,658,770	18,548,815
\$25,000 under \$30,000	7,765,369	133,528,020	133,593,405	20,819,243	*76	*36	*5	7,765,369	127,572,170	19,135,825
\$30,000 under \$40,000	12,235,837	280,504,593	280,625,387	45,761,420	23,908	12,711	1,907	12,233,370	252,388,348	37,858,252
\$40,000 under \$50,000	8,817,271	270,449,535	270,553,507	45,209,089	16,181	7,195	1,123	8,817,268	234,975,906	35,246,385
\$50,000 under \$75,000	10,926,425	466,517,729	466,701,456	87,809,121	36,299	18,080	2,713	10,926,351	331,335,435	49,700,315
\$75,000 under \$100,000	3,272,134	205,237,555	205,293,763	44,507,035	23,931	12,965	1,944	3,272,134	101,710,189	15,255,528
\$100,000 under \$200,000	2,325,498	230,497,142	230,807,188	58,175,866	30,273	16,454	2,627	2,228,879	70,023,502	10,503,525
\$200,000 under \$500,000	642,857	152,657,211	155,075,010	43,483,307	11,556	7,452	1,132	212,998	6,852,608	1,027,891
\$500,000 under \$1,000,000	129,977	74,315,528	75,117,603	21,031,963	1,905	1,097	165	542	13,304	1,996
\$1,000,000 or more	60,479	134,563,588	134,924,165	37,778,552	1,063	711	108	137	3,583	537

Size of adjusted gross income	Tax generated at specified rate											
	28 percent			33 percent <sup>1</sup>			28 percent <sup>1</sup>			Form 8815		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Total	26,211,505	401,431,348	112,400,777	3,050,051	83,366,853	27,511,061	716,242	342,784,204	95,979,577	383,964	1,207,510	325,240
Under \$2,000	—	—	—	—	—	—	—	—	—	170,390	55,069	18,716
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	113,455	187,412	45,260
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	54,170	190,306	45,560
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	*14,600	*72,902	*18,840
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	*2,704	*13,870	*3,883
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	*5,408	*52,586	*16,183
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	*8,113	*95,991	*19,557
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	*5,408	*2,366	*663	—	—	—	—	—	—	*2,704	*43,205	*12,182
\$18,000 under \$20,000	*9,413	*12,672	*3,548	—	—	—	—	—	—	*2,704	*46,316	*13,881
\$20,000 under \$25,000	269,901	267,599	74,928	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	2,404,247	6,021,199	1,685,938	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	3,752,838	28,047,198	7,853,215	—	—	—	—	—	—	*5,420	*177,131	*52,051
\$40,000 under \$50,000	4,278,034	35,412,364	9,915,462	30,005	55,355	18,271	—	—	—	*2,467	*102,678	*29,898
\$50,000 under \$75,000	9,825,927	131,094,110	36,705,351	598,220	4,158,732	1,375,882	—	—	—	*1,320	*85,098	*24,406
\$75,000 under \$100,000	3,235,455	95,590,343	27,045,296	461,551	8,940,248	2,290,282	—	—	—	*508	*40,018	*12,934
\$100,000 under \$200,000	2,217,304	94,323,583	26,410,603	1,760,166	53,097,383	17,522,135	96,619	13,346,246	3,736,949	—	—	—
\$200,000 under \$500,000	211,474	9,640,048	2,699,213	209,700	19,081,746	6,295,976	429,855	119,493,155	33,458,084	—	—	—
\$500,000 under \$1,000,000	399	15,548	4,353	321	18,126	5,982	129,432	75,059,528	21,019,488	—	—	—
\$1,000,000 or more	105	4,319	1,209	78	5,252	1,733	60,335	134,875,274	37,765,077	*13	*35,027	*9,897

<sup>1</sup> Estimate should be used with caution due to the small number of sample returns on which it is based.  
<sup>2</sup> For 1990, the tax rate schedules contained only two basic rates: 15 percent and 28 percent. However, taxable income over certain levels was subject to an additional 5 percent tax, creating a temporary 33 percent marginal tax rate. The purpose behind this was to phase out the benefit of the 15 percent rate and the benefit of the deduction for personal exemptions for taxpayers and dependents. After these benefits were phased out, the marginal rate reverted to 28 percent; the average tax rate was also 28 percent.  
 NOTE: Detail may not add totals because of rounding.

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

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

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All tax rates</b> . . . . .	<b>93,078,637</b>	<b>2,268,362,234</b>	<b>462,162,710</b>	<b>42,634,069</b>	<b>1,663,616,546</b>	<b>319,449,936</b>
15 percent (Form 8814) . . . . .	164,960	88,326	13,471	148,128	76,967	11,767
15 percent . . . . .	92,346,632	1,439,483,894	215,922,584	42,117,148	935,416,984	140,312,648
28 percent . . . . .	26,211,505	401,431,348	112,400,777	15,707,468	290,228,647	81,264,021
33 percent <sup>1</sup> . . . . .	3,050,061	83,366,853	27,611,061	1,966,324	66,031,493	21,460,393
28 percent <sup>1</sup> . . . . .	716,242	342,784,204	96,979,677	607,376	272,861,466	76,401,207
Form 8615 . . . . .	383,964	1,207,610	326,240	—	—	—

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All tax rates</b> . . . . .	<b>1,844,619</b>	<b>37,785,667</b>	<b>8,069,676</b>	<b>8,970,262</b>	<b>122,131,319</b>	<b>21,001,518</b>	<b>39,629,697</b>	<b>544,829,803</b>	<b>103,631,679</b>
15 percent (Form 8814) . . . . .	625	353	53	16,094	10,962	1,644	113	43	6
15 percent . . . . .	1,832,079	20,018,641	3,002,796	8,956,979	102,203,657	15,330,649	39,440,326	381,844,612	67,276,692
28 percent . . . . .	673,364	7,065,617	1,978,346	1,101,891	12,081,380	3,382,786	8,728,782	92,056,804	26,776,626
33 percent <sup>1</sup> . . . . .	108,589	1,843,761	608,441	63,730	1,852,991	611,487	911,408	14,638,607	4,830,740
28 percent <sup>1</sup> . . . . .	12,436	8,867,296	2,480,043	14,283	5,982,328	1,676,052	182,148	65,083,126	16,423,276
Form 8615 . . . . .	—	—	—	—	—	—	383,964	1,207,610	326,240

NOTE: Detail may not add totals because of rounding.



## Section 4

## Explanation of Terms

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

The definitions and explanations in this section relate to column or stub titles used in one or more tables in this report. They provide background or limitations to such titles and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. **Definitions marked with the symbol  $\Delta$  have been revised for 1990 to reflect changes in the law.**

Further information about many of the items in this report can be found in Section 5, *1990 Forms and Instructions*.

### Adjusted Gross Income Less Deficit $\Delta$

(line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 23, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, fringe benefits, directors' fees, and similar items;
- Taxable interest received;
- Dividends and capital gains distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;

- Net income derived from a business, profession, or farm;
- Net gains from the sale of property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership income;
- Income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security or tier 1 railroad retirement benefits;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1990. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Social security benefits and railroad retirement benefits;
- Qualified foreign earned income;
- Part or all of the gain from sale of principal residence by individuals who are 55 years of age or older; and
- Postponed gain from the sale of principal residence.

From total income, the following statutory adjustments (lines 24 through 29, Form 1040) were

subtracted to arrive at adjusted gross income (line 31):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension (SEP)) and certain contributions to individual retirement arrangements (IRAs);
- Deduction of one-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation; and
- Certain expenses of qualified performing artists.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 23).

### Adjustments

See "Statutory Adjustments."

### Advance Earned Income Credit Payments

(included in the total on line 53, Form 1040)

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 either increased the balance due amount or reduced the amount of the overpayment. (See also "All Other Taxes.")

### Alimony

(lines 11, 29, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them and deductions (adjustments to total income) for the person paying them.

### All Other Taxes

(lines 48,50,51,52, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess "golden parachute" payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which includes the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as part of "total income tax" and is one of the criteria 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

(line 49, Form 1040)

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

Alternative minimum taxable income (line 8, Form 6251) was defined as taxable income with certain adjustments plus the amount of tax preference items. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and income. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$40,000. The maximum amount for a single or head of household taxpayer was \$30,000, and for a married couple filing separately, \$20,000. The AMT exclusion was phased out if AMTI exceeded cer-

tain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$232,500. For joint returns the range was \$150,000 to \$310,000, and for married couples filing separately, the range was \$75,000 to \$155,000.

If there was an amount remaining after subtracting the exemption, it was multiplied by the alternative minimum tax rate of 21 percent and then reduced by the recalculated alternative minimum tax foreign tax credit. This amount was then reduced, but not below zero, by the regular income tax before credits (line 38, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

### **Business or Profession, Net Income or Loss**

(line 12, Form 1040)

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

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

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other income" (line 22, Form 1040).

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

### **Capital Assets**

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

### **Capital Gain Distributions Reported on Form 1040**

(line 14, Form 1040)

These distributions included long-term capital gains either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate investment trusts. Usually, taxpayers reported capital gains distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 14 of Form 1040 if they had no other gains or losses to report on Schedule D.

### **Capital Gains and Losses**

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

### **Casualty and Theft Loss Deduction, Nonbusiness**

(line 18, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. Beginning with 1987, a deduction for a casualty or theft loss covered by insurance could be taken only if an insurance claim for reimbursement was filed promptly.

### **Child Care Credit**

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualifying expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of

children under the age of 13 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based 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. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$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

(line 17, Schedule A)

Taxpayers could deduct contributions to organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A, and were limited to one-half of the taxpayer's AGI.

### Credit for Federal Tax on Gasoline and Special Fuels

(line 60, Form 1040)

This credit (claimed on Form 4136) was allowed for Federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, if they were used for certain nontaxable or reduced-tax-rate purposes (such as farm or off-road use). The credit could reduce unpaid total tax liability or

could be refunded. A one-time credit (or refund) was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle after January 1, 1985.

### Credit for the Elderly and Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) 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, who had retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provision of law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

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

### Credit from Regulated Investment Companies

(line 61, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportional share of the tax paid.

**Credit to 1991 Estimated Tax**

(line 65, Form 1040)

This amount was the part of the overpayment of 1990 tax which taxpayers specifically requested to be credited to their estimated tax for 1991. (See also "Overpayment" and "Estimated Tax Payments.")

**Deduction of Self-Employment Tax  $\Delta$** 

(line 25, Form 1040)

Beginning with 1990, if a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible. The amount was subtracted, as an adjustment, from total income in the calculation of AGI. (See also Section 1, *Changes in Law*.)

**Dividends**

(line 9, Form 1040)

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

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

**Earned Income Credit  $\Delta$** 

(line 57, Form 1040)

The maximum credit for 1990 was \$953, and the amount not used to offset income tax liability could be refunded. The credit was available to workers who had a child living with them for more than half the year and whose earned income and adjusted gross income were both less than \$20,264. The credit was based on earned income, consisting of wages, salaries, other employee compensation, and net earnings from self-employment. Taxpay-

ers could not take the credit if their filing status was single or married filing separately, or they claimed the foreign income exclusion.

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

**Employee Business Expenses**

See "Unreimbursed Employee Business Expenses."

**Estate or Trust Net Income or Loss**

(line 36, Schedule E, Part III)

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

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 estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

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

trusts, i.e., the net amount computed on a return-by-return basis.

### Estimated Tax Payments

(line 56, Form 1040)

This figure represents the total of the tax payments made for 1990 using Form 1040ES, and any overpayment from the taxpayer's 1989 return that was applied to 1990 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1990, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1990, or (b) 100% of the tax shown on Form 1040 for 1989.

### Excess Social Security Taxes Withheld $\Delta$

(line 59, Form 1040)

If a taxpayer earned more than \$51,300 (\$48,000 for 1989) in total wages from two or more employers in 1990, too much social security (FICA) or Railroad Retirement Act (RTA) tax may have been withheld from his or her wages. Filers claimed credit for such overpayment on their tax returns. The excess social security tax withheld could be taken as a credit toward payment of the taxpayer's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

### Exemptions $\Delta$

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,050 deduction (\$2,000 for 1989) was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1990:

- 1) The individual received more than half of his or her support for 1990 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,050. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

### Farm Net Income or Loss

(line 19, Form 1040)

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

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

### Farm Rental Income or Loss

(line 39, Schedule E)

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

**Filing Status**

See "Marital Filing Status."

**Foreign Earned Income Exclusion**

(line 22, Form 1040)

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

Qualified individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income.

In this report, the foreign earned income exclusion includes the foreign housing exclusion.

**Foreign Tax Credit**

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1990 could be carried back 2 years and then forward 5 years.

**Forfeited Interest Penalty Adjustment**

(line 28, Form 1040)

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

**Forms 1040, 1040A, and 1040EZ**

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. The forms represent different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, may only be used if an individual's taxable income is less \$50,000, income may come only from a limited number of sources, and the taxpayer may not itemize deductions. The Form 1040 must be used if taxable income is greater than \$50,000. In addition, the taxpayer must file Form 1040 if he or she itemizes deductions or has income (or losses) from a source not provided for on Form 1040A or 1040EZ. (For a complete description of each form see Section 5, *1990 Forms and Instructions*, page 84.)

**General Business Credit**

(line 44, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, and the research credit. Taxpayers claiming more than one of the business credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

**Home Mortgage Interest Deduction**

See "Interest Paid Deduction."

**Income Subject to Tax**

See "Modified Taxable Income."

**Income Tax After Credits**

(line 47 less line 57 (earned income credit), Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 46, Form 1040) from

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

### **Income Tax Before Credits**

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

### **Income Tax Withheld**

(line 55, Form 1040)

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

In some cases, a backup withholding rate of 20 percent was required for interest, dividend, and royalty payments, which, generally, were not subject to withholding.

### **Individual Retirement Arrangement Deductible Payments**

(lines 24a and 24b, Form 1040)

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

from the employee's total income in arriving at adjusted gross income.

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

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

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

Payments to an IRA for a particular taxable year must be made not later than the due date of the individual's return for that year.

### **Individual Retirement Arrangement Taxable Distributions**

(line 16b, Form 1040)

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

### **Interest Paid Deduction $\Delta$**

(line 13, Schedule A)

Interest expenses, except for business or investment, were divided into two categories: personal interest and deductible home mortgage interest. Personal interest included items such as credit card interest, revolving charge account interest, and interest on bank loans. Only 10 percent of personal interest was deductible for 1990, whereas 20 percent was deductible for 1989.



The rules for deducting home mortgage interest for 1990 were: (1) if a taxpayer took out a mortgage *before* October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was *after* October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less, and (3) taxpayers could deduct all of the interest on an additional \$100,000 of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that was allocable to property held for investment) was fully deductible up to the amount of net investment income; interest that was disallowed (i.e., in excess of investment income) could be carried forward to the succeeding tax year, and deducted to the extent of the investment income limitation. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

### Interest Received

See "Taxable Interest Received."

### Interest, Tax-Exempt

See "Tax-Exempt Interest."

### Itemized Deductions

See "Total Itemized Deductions" and specific types.

### Marginal Tax Rates

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

### Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

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

Marital filing 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.

### Medical and Dental Expense Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premiums by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could also deduct a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care.

### Minimum Tax Credit

(line 45, Form 1040)

A minimum tax credit could be taken for 1990 by certain taxpayers who paid alternative minimum tax for 1989. The credit was that part of the 1989 alternative minimum tax based on adjustments or preference items that deferred tax rather than caused

permanent avoidance of tax. If all of the minimum tax credit could not be used for 1990, the excess could be carried forward to later years.

### Miscellaneous Itemized Deductions

(lines 20-25, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the second type were fully deductible.

*Limited Miscellaneous Deductions:* Unreimbursed employee business expenses, tax preparation fees, and expenses of producing income (including qualifying educational expenses), were limited to the amount that exceeded 2 percent of adjusted gross income.

*Other Miscellaneous Deductions:* Other, fully deductible expenses included such items as gambling losses (limited to gains), impairment-related work expenses for handicapped persons, and amortizable bond premiums.

### Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income" except for those upper income taxpayers paying both average and marginal tax rates of 28 percent. For these taxpayers the deduction for personal exemptions was phased out and their "income subject to tax" became taxable income plus some or all of the exemption amount.

For prior year returns included in the 1990 statistics, a modified taxable income was computed. This was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

### Moving Expense Deduction

(line 19, Schedule A)

An employee who had to move to a new residence as a result of changing jobs could claim certain expenses for moving and house hunting as an itemized deduction. In order to qualify for this deduction, the new work place had to be at least 35 miles farther from the former residence than the old job was. Deductible expenses included those incurred while moving household and personal goods, as well as in travel, meals, and lodging of the taxpayer and household members en route to the new residence. (Additional deductible expenses included house-hunting trips, and the cost of selling a residence or breaking a lease.)

### Nondeductible Passive Losses $\Delta$

(calculated on Form 8582)

See "Changes in Law section," Section 1.

### Nontaxable Returns

See "Taxable and Nontaxable Returns."

### Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

### Other Income

(line 22, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any "net operating loss" in an earlier year that was carried forward and deducted for 1990 was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

**Other Tax Credits**

(included in line 46, Form 1040)

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

**Overpayment**

(line 63, Form 1040)

An overpayment of tax occurred when the "total payments" exceeded "total tax". Total payments included the amount of any "refundable portion of the earned income credit." Overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1991 Estimated Tax" and "Refund.")

**Parent's Election to Report Child's Interest and Dividends**

(calculated on Form 8814)

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

- Was under age 14 on January 1, 1990;
- Had income only from interest and dividends;
- Had gross income for 1990 that was more than \$500 but less than \$5,000;
- Had no estimated tax payments for 1990;
- Did not have any overpayment of tax shown on his or her 1989 return applied to the 1990 return; **and**
- Had no Federal income tax withheld from his or her income (backup withholding).

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

**Partnership and S Corporation Net Income or Loss**

(line 31, Schedule E)

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

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

**Payment with Request for Extension of Filing Time**

(line 58, Form 1040)

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

**Payments to a Keogh Plan**

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified

employment pension (SEP) plan for themselves and to deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

### **Penalty Tax on Qualified Retirement Plans**

(line 52, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement 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 6 percent of the excess contribution.

### **Pensions and Annuities**

(lines 17a, 17b, Form 1040)

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

Since a non-contributory pension was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount

excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable portion had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 17a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 17b.

### **Predetermined Estimated Tax Penalty**

(included in line 67, Form 1040)

If a return showed taxes of \$500 or more owed on line 66 (tax due at time of filing) *and* this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1990 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

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

### **Refund**

(line 64, Form 1040)

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

### **Regular Tax Computation**

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue

Service were classified under the regular tax computation method.

### **Rent and Royalty Net Income or Loss $\Delta$**

(line 26, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss.

### **Rent Net Income or Loss $\Delta$**

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

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (Passive losses are discussed under Changes in Law, Section 1.)

### **Royalty Net Income or Loss**

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

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

### **S Corporations**

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

### **Salaries and Wages**

(line 7, Form 1040)

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

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement over employee business expenses;
- moving expense allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

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

### **Sales of Capital Assets Net Gain or Loss**

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital as-

sets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss".)

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

*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. The full amount of this gain, whether short-term or long-term was included in adjusted gross income. The holding period was one year or less for short-term assets, and longer than one year for long-term assets.

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

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses and Reconciliation of Forms 1099-B). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040".)

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

(line 15, Form 1040)

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 in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of

goods and services ordinarily held for sale by the business or includable in the inventory of the business;

- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

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

### **Self-Employed Health Insurance Deduction**

(line 26, Form 1040)

Self-employed individuals could deduct, as an adjustment, up to 25 percent of the amount paid for medical insurance for themselves and their families. If the taxpayer had other employees working for his or her business, they must have been offered nondiscriminatory health insurance coverage if the taxpayer was to qualify for the deduction. However, self-employed persons were not allowed this deduction if they or their spouses were employees and eligible to participate in an employer-subsidized health plan.

The 25 percent adjustment could not exceed the net earnings from the business in which the insurance plan was established. The balance of the health insurance cost was included with other medical care expenses as an itemized deduction subject to the 7.5 percent deduction threshold based on AGI.

### **Self-Employment Tax $\Delta$**

(line 48, Form 1040)

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 their share of partnership profits. Some types of income (such as dividends, interest, and capital gains and losses) and certain deductions (such as net operating losses, and casualty and theft losses) were not allowed in computing self-employment earnings.

The maximum net earnings subject to self-employment tax for 1990 increased to \$51,300 from \$48,000 for 1989. The net self-employment tax rate for 1990 increased to 15.3 percent, and a deduction of one-half of self-employment tax was allowed as an adjustment in computing AGI.

### Size of Adjusted Gross Income

(line 31, Form 1040)

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

### Social Security Benefits

(lines 21a, 21b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier I railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was one half of the net social security benefits received. Social security benefits received were reported on Form 1040, line 21a and the taxable portion was reported on line 21b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

### Social Security Tax on Tip Income

(line 51, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of in-

come tax and social security tax (or the equivalent railroad retirement tax). If the employer was unable to withhold the social security tax, the amount of uncollected social security 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.

### Standard Deduction $\Delta$

(line 34, Form 1040)

For 1990, the *basic* standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an *additional* standard deduction amount of \$650 or \$800. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

#### *Single*

Basic deduction of \$3,250;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

#### *Married filing jointly or qualifying widow(er)*

Basic deduction of \$5,450;

Each taxpayer 65 or over or blind was allowed an additional \$650 deduction each for age and blindness.

#### *Married, filing separately*

Basic deduction of \$2,725;

Each taxpayer 65 or over or blind was allowed an additional \$650 deduction each for age and blindness.

#### *Head of Household*

Basic deduction of \$4,750;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

In the statistics, the basic standard deduction was tabulated for all taxpayers who claimed it, including those who were 65 or over or blind. The "additional standard deduction" total included only

the additional amount that was taken by those taxpayers who were 65 or over or blind.

### State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1990 that was paid or deducted before 1990, all or part of that amount had to be reported as income if the itemized deduction for state and local taxes previously resulted in a tax benefit.

### Statutory Adjustments $\Delta$

(lines 24-30, Form 1040)

These were the adjustments to total income which were allowed as deductions in the calculation of adjusted gross income. For 1990, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, certain payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts were included in the "Other Adjustments" category in the statistics.

### Tax Due at Time of Filing

(line 66, Form 1040)

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

### Tax From Recomputing Prior-Year Investment Credit

(line 50, Form 1040)

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

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. (See also "Modified Taxable Income.") For 1990, there were two basic tax rates, 15 and 28 percent. However, taxable income within certain ranges (from \$47,050 to \$97,620 if single, \$39,200 to \$123,570 if married filing separately, \$67,200 to \$134,930 if head of household, and \$78,400 to \$162,770 if married filing jointly or a qualifying widow(er)) was subject to an additional 5 percent tax. This meant that a 33 percent marginal tax rate was applied to this part of taxable income with the purpose of phasing out the benefit of the 15 percent tax rate. At income levels immediately above the upper limit for each filing status, the personal exemption deduction for taxpayers and dependents was phased out, also at a 5 percent rate. Above those levels, the marginal tax rate dropped back to 28 percent. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,000, there were two methods of reporting this income. If the child filed his or her own return, the investment income that ex-



ceeded \$1,000 was taxed at the parents' rate on Form 8615 and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 was included on Form 1040, line 22. The remaining investment income was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and was also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits."

### Tax Payments

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

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

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

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

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

### Tax Rates

See "Tax Generated."

### Tax-Exempt Interest

(line 8b, Form 1040)

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

### 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 alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as 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 tax on tips. These taxes, however, 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 this report, the earned income credit was treated as an amount which, first, was used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was originally filed and does not reflect any changes

resulting from audit or other enforcement activities.

### **Taxable Income**

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount *and* either total itemized deductions or the standard deduction. On most current year returns "taxable income" was identical to "modified taxable income", with the exception of returns for taxpayers with taxable income over certain levels, whose benefits of the 15 percent tax rate bracket and personal exemption amount were phased out. For prior year returns received during the current year filing period, taxable income was imputed from the amount of tax reported. (See also "Modified Taxable Income.")

### **Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings accounts, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. For 1990, these amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Most interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for income tax purposes (See also "Tax-Exempt Interest.")

### **Taxes Paid Deduction**

(line 8, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, State and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a

foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes and State and local sales taxes were not deductible.

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

### **Total Income Tax**

(line 47 - earned income credit amount + line 49 of Form 1040)

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

### **Total Itemized Deductions**

(line 34, Form 1040)

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

### **Total Rent and Royalty Income or Loss**

This income concept consists of all rent and royalty income and loss which was used in computing adjusted gross income, farm rental income

and suspended rental loss carry-over from prior years. It excludes that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules which went into effect for Tax Year 1987. (Passive loss rules are discussed under Changes in Law.)

### **Total Tax Credits $\Delta$** (lines 47, 57, Form 1040)

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

- 1) child care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) other tax credits;
- 7) mortgage interest credit and any credits on prior year returns; and
- 8) earned income credit (EIC) used to offset income tax before credits.

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

### **Total Tax Liability** (line 54 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security tax on tips, tax from

recomputing prior-year investment credits, taxes from individual retirement arrangements, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit"). For the statistics, unlike the Form 1040, total tax liability did not include any advance earned income credit payments.

### **Type of Tax Computation $\Delta$** (line 38, Form 1040)

Tabulations in Table 3.1 include 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 (see also "Regular Tax Computation"); and
- (2) Form 8615, used to compute the tax on investment income of children under 14.

### **Unemployment Compensation** (line 20, Form 1040)

Beginning in 1987, all unemployment compensation had to be included in income.

### **Unreimbursed Employee Business Expenses** (line 20, Schedule A)

This item, like most miscellaneous itemized deductions, was subject to a minimum threshold 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs while away from home in the performance of job duties. Eighty percent of the meal and entertainment expenses was deductible, and was calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible.



# Section 5

# 1990 Forms and Instructions

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Form 1040 (1990)

1040 U.S. Individual Income Tax Return 1990

Label (See instructions on page 8)
A Last name
B First name and initial
C Last name
D Home address (number and street) (If you have a P.O. box, see page 9)
E City, town or post office, state and ZIP code (If you have a foreign address, see page 9)

Presidential Election Campaign (See page 9)
Do you want \$1 to go to this fund?
If joint return, does your spouse want \$1 to go to this fund?
1 Single (see page 10 to find out if you can file as head of household)
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 10) If the qualifying person is your child but not your dependent, enter this child's name here
5 Qualifying widow(er) with dependent child (year spouse died) 19

Exemptions (See instructions on page 10)
a Spouse
b Dependents: (1) Name (last, initial and surname); (2) Sex; (3) Age; (4) Number of other dependents in household; (5) No. of months in 1990 that dependent's relationship to you was that of a child; (6) Dependent's relationship to you
c Total number of exemptions claimed

Income (See instructions on page 11)
7 Wages, salaries, tips, etc. (attach Form(s) W-2)
8 Taxable interest income (also attach Schedule B if over \$400)
9 Tax-exempt interest income (see page 13) (DON'T include on line 8a)
10 Dividend income (also attach Schedule B if over \$400)
11 Annuity received
12 Business income or (loss) (attach Schedule C)
13 Capital gain or (loss) (attach Schedule D)
14 Capital gain distributions not reported on line 13 (see page 14)
15 Other gains or (losses) (attach Form 4797)
16 Total IRA distributions
17a Total pensions and annuities
17b Taxable amount (see page 14)
18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)
19 Farm income or (loss) (attach Schedule F)
20 Unemployment compensation (insurance) (see page 16)
21 Social security benefits
22 Other income (list type and amount—see page 16)
23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income

Adjustments to income (See instructions on page 17)
24a Your IRA deduction, from applicable worksheet on page 17 or 18
24b Spouse's IRA deduction, from applicable worksheet on page 17 or 18
25 One-half of self-employment tax (see page 18)
26 Self-employed health insurance deduction, from worksheet on page 18
27 Keogh retirement plan and self-employed SEP deduction
28 Penalty on early withdrawal of savings
29 Alimony paid Recipient's SSN
30 Add lines 24a through 29. These are your total adjustments
31 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$20,264 and a child lived with you, see page 23 to find out if you can claim the "Earned Income Credit" on line 57

Retund or Amount You Owe (See instructions on page 17)
63 If line 62 is more than line 54, enter amount OVERPAID
64 Amount of line 63 to be REFUNDED TO YOU
65 Amount of line 63 to be APPLIED TO YOUR 1991 ESTIMATED TAX
66 If line 54 is more than line 62, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1990 Form 1040" on it
67 Estimated tax penalty (see page 25)

Tax Computation (If you want IRS instructions on page 19, see page 19 and check here)
32 Amount from line 31, adjusted gross income
33a Check if you were 65 or older
33b If your parent (or someone else) can claim you as a dependent, check here
33c If you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien, see page 19 and check here
34 Enter the larger of:
- Your standard deduction from the chart (or worksheet) on page 20 that applies to you, OR
- Your itemized deductions from Schedule A, line 27
35 Subtract line 34 from line 32
36 Multiply \$2,000 by the total number of exemptions claimed on line 6c
37 Taxable income. Subtract line 36 from line 35. (If line 36 is more than line 35, enter 0.)
38 Enter tax. Check if from a Tax Table, b Tax Rate Schedules, or c Form 8815 (see page 21)
39 Additional taxes (see page 21). Check if from Form 4970 b Form 4972
40 Add lines 38 and 39

Credits (See instructions on page 21)
41 Credit for child and dependent care expenses (attach Form 2441)
42 Credit for the elderly or the disabled (attach Schedule R)
43 Foreign tax credit (attach Form 1116)
44 General business credit. Check if from Form 3800 or b Form (specify)
45 Credit for prior year minimum tax (attach Form 9801)
46 Add lines 41 through 45
47 Subtract line 46 from line 40. (If line 46 is more than line 40, enter 0.)

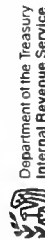
Other Taxes
48 Self-employment tax (attach Schedule SE)
49 Alternative minimum tax (attach Form 6251)
50 Recapture taxes (see page 22). Check if from Form 4255 b Form 8611
51 Social security tax on tip income not reported to employer (attach Form 4137)
52 Tax on an IRA or a qualified retirement plan (attach Form 5329)
53 Advance earned income credit payments from Form W-2
54 Add lines 47 through 53. This is your total tax.
55 Federal income tax withheld (if any is from Form(s) 1099, check )
56 1990 estimated tax payments and amount applied from 1989 return
57 Earned income credit (see page 23)
58 Amount paid with Form 4868 (extension request)
59 Excess social security tax and RRTA tax withheld (see page 24)
60 Credit for Federal tax on fuels (attach Form 4136)
61 Regulated investment company credit (attach Form 2439)
62 Add lines 55 through 61. These are your total payments

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 joint return, BOTH must sign)
Date
Spouse's occupation
Preparer's signature
Date
Preparer's occupation
Firm's name (or yours if self-employed) and address
Preparer's social security no.
EIN No.
ZIP code

# 1040 1990

Instructions for Form  
and Schedules  
A, B, C, D, E, F  
and SE

WANT YOUR  
REFUND FAST?  
SEE PAGE 4



### What's inside?

- A letter from the Commissioner (page 3)
- What's new for 1990 (page 5)
- Free tax help (page 5)
- Avoid common mistakes (page 25)
- How to make a gift to reduce the public debt (page 26)

- Tax table (page 51)
- How to order forms and publications (page 62)
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**Note:**  
This booklet does not  
contain any tax forms.

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**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we may use it for several things. We may need to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can prepare, process, and administer the return; figure your tax, and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. Code section 6109 and its regulations say that you must show your social security number on the form. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to other Federal agencies because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law says that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown

on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the notices, you may call for information, please call or visit any Internal Revenue Service office.

**The Time It Takes To Prepare Your Return**

We try to create forms and instructions that are accurate and can be easily understood. Often this is difficult to do because some of the tax laws enacted by Congress are very complex. For some taxpayers with income mostly from wages, filing out the forms is easy. For others who have businesses, investments, or other income, it is more difficult.

The time needed to complete and file the return varies according to the taxpayer's individual circumstances. The estimated average times are:

**Copying, assembling, and sending the form to IRS**

Preparing the form	3 hrs., 17 min.
Copying, assembling, and sending the form to IRS	35 min.
Sch. A (1040)	20 min.
Sch. B (1040)	56 min.
Sch. C (1040)	17 min.
Sch. D-1 (1040)	1 hr., 56 min.
Sch. D-2 (1040)	56 min.
Sch. E (1040)	13 min.
Cash Method	1 hr., 16 min.
Accrual Method	34 min.
Sch. R (1040)	1 hr., 17 min.
Sch. SE (1040)	20 min.
Short	1 hr., 19 min.
Long	21 min.
	14 min.
	40 min.
	20 min.
	35 min.
	14 min.
	20 min.

**Learning about the law of the form**

Form 1040	2 hrs., 33 min.
Sch. A (1040)	25 min.
Sch. B (1040)	10 min.
Sch. C (1040)	1 hr., 5 min.
Sch. D-1 (1040)	56 min.
Sch. D-2 (1040)	1 min.
Sch. E (1040)	1 hr., 6 min.
Cash Method	34 min.
Accrual Method	26 min.
Sch. R (1040)	15 min.
Sch. SE (1040)	20 min.
Short	12 min.
Long	22 min.

**We Welcome Comments on Forms**

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, TFP, and the Office of Management and Budget, Paperwork Reduction Project (1545-0074), Washington, DC 20503

**Fast Refund**

Last year over 4 million people filed their tax returns electronically by computer. If you expect a refund for 1990, you may want to file electronically instead of mailing your return to the IRS. Once IRS has accepted your return, your refund will be issued within 3 weeks. If you elect to have your refund deposited directly into your savings or checking account, you could receive your money even faster. For a charge, many professional tax preparers offer electronic filing in addition to their preparation services.

**How Do I Use This Booklet?**

This booklet is divided into six main sections. Section 1 tells you what you need to know before you fill out Form 1040.

**Section 5** has general information.

Section 6 has instructions for most of the lines on many of the schedules that may have to be attached to Form 1040.

**Section 2** explains the filing requirements.

Section 3 has steps for preparing your return. Section 4 has instructions for most of the lines on Form 1040.



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

COMMISSIONER

Dear Taxpayer,

Last year was one of the best filing seasons on record. Thank you for your help in making it a success. Our tax system works because taxpayers are willing to do their part.

At IRS our challenge for the 90's is to make the tax system work better for you. That means making tax forms easier, simplifying our procedures, and modernizing our systems. It means sending you correspondence only when necessary and making sure you can conclude your business with the IRS in a single contact, preferably by telephone.

We're working to improve, and we promise to continue our efforts to give you the quality of service you have a right to demand from your government. Please let us know if you have any ideas that will help us achieve that goal.

*Fred T. Goldberg, Jr.*

Fred T. Goldberg, Jr.



Section 2—Filing Requirements

Do I Have To File?

income on your return. If you make this election, your child does not have to file a return.
1. Your child had income only from interest and dividends (including Alaska Permanent Fund dividends), and
2. Your child's gross income was more than \$500 but less than \$5,000; and
3. Your child had no Federal income tax withheld from his or her income (back-up withholding) or did not make estimated tax payments for 1990.
If you and the child's other parent are not filing a joint return, special rules apply to the child's filing status. See Form 8814, Parent's Election To Report Child's Interest and Dividends, for details.

Chart A—For Most People

To use this chart, first find your marital status at the end of 1990. Then, read across to find your filing status and age at the end of 1990. You must file a return if your gross income was at least the amount shown in the last column. Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any gain on the sale of your main home. See pages 11 and 12 to find out what types of income to include.

Table with 4 columns: Filing status, Age, Gross Income. Rows include Single (under 65, \$5,300), Married (under 65, \$10,200), etc.

Section 1—Before You Fill Out Form 1040

What's New for 1990?

Can You File Form 1040A? If you had to file Form 1040 last year because you received a pension or annuity, payments from your IRA, or were able to file Form 1040A this year instead of Form 1040. For more details, see Which Form Should I Use?, page 7.
Increased Deduction for Exemptions. The deduction for each exemption—for you, your spouse, and dependents—has increased to \$2,050.
Should You Itemize or Take the Standard Deduction? The standard deduction has increased for most people. Because of this increase, it may be to your benefit to take the standard deduction this year even

What Free Tax Help is Available?

Tax Forms and Publications. Most of your tax questions can be answered by reading the tax form instructions or one of our many free tax publications.
Recorded Tax Information by Telephone. Our Tele-Tax service has recorded tax information covering about 140 topics.
Refund Information. Tele-Tax can also tell you the status of your refund.
Telephone Help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill out your return, or have a question about a notice you received from us, please call us. Use the toll-free number for your area.
Send IRS Written Questions. You may send your written tax questions to your IRS Office. Our representatives will call you the next business day or get it by calling the number for your area.
To find the toll-free number for your area and the pages that contain Tele-Tax

Deduction for One-Half of Self-Employment Tax

If you have to pay self-employment tax, you may deduct one-half of that tax in figuring your adjusted gross income. See page 18.
Additional Information. If you want more information about tax law changes for 1990, get Pub. 553, Highlights of 1990 Tax Changes. You may also find the publications listed at the end of this booklet helpful in completing your return.
New IRS Toll-Free Numbers. Our toll-free 800 numbers for Tele-Tax information, tax forms and publications orders, and to find the pages that contain these numbers, see Telephone Assistance—Federal Tax Information in the index.

Unresolved Tax Problems. The Problem Resolution Program is for taxpayers who have been unable to resolve their problems with the IRS.

Walk-In Help. IRS representatives are available in many IRS offices around the country to help with tax questions that cannot be answered easily by telephone or in our publications. To find the location of the IRS office nearest you, look in the phone book under the United States Government, Internal Revenue Service.
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). Non-English-speaking people fill out their returns. Call the toll-free telephone number for your area for details. If you received a Federal income tax package in the mail, take it with you when you go for help.
Videotaped Instructions for completing Spanish at many libraries.
Telephone Service for Hearing Impaired Persons is available. Braille Materials for the Blind are available at regional libraries for the blind and the disabled.

Step 3—Fill in your return.

The line-by-line instructions begin below

Step 4—Check your return to make sure it is correct.

See Avoid Common Mistakes on page 25

Step 5—Sign and date your return.

Form 1040 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return.

Step 6—Attach all required 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 all other schedules and forms behind Form 1040 in order of the Attachment Sequence No. shown in the upper right corner of the schedule or form.

For example, the Attachment Sequence No. for Schedule A is 01, so the attachment sequence number at the end of your return should be 01.

If you need more space on forms or schedules, attach separate sheets. Use the same format as the printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on the sheets and attach them at the end of your return.

If you owe tax, be sure to attach your payment with Form 1040 on top of any Form(s) W-2, W-2G, and W-2P.

Section 4—Line-by-Line Instructions for Form 1040

Name, Address, and Social Security Number

Why Use The Label? The mailing label on the front of the instruction booklet is designed to speed processing at Internal Revenue Service centers and prevent common errors on the label.

Be sure to fill in the label, unless you have finished your return. Cross out any errors and print the correct information on the label. Add any missing items (such as your apartment number).

Caution: 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.

Besides your name, address, and social security number, the label contains various code numbers and symbols that mean different things. What these numbers and letters mean.

What If You Do Not Have a Label? If you didn't receive a label, print or type the information in the spaces provided. But if you are married filing a separate return, do not enter your husband's or wife's name here. Instead, show his or her name in the space provided on line 3.

When Should I File?

You should file as soon as you can after January 1, but not later than April 15, 1991. If you file late, you may have to pay penalties and interest. See Penalties and Interest on page 25.

If you are a U.S. citizen or resident, you must file a return by the due date, you should file Form 4868. Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, by April 15, 1991.

Caution: Form 4868 does not extend the time to file your income tax. See the Instructions for Form 4868.

If you are a U.S. citizen or resident, you may qualify for an automatic extension of time to file it, on the due date of your return, if you meet one of the following conditions:

- You live outside the U.S. and Puerto Rico, and you are a U.S. citizen or resident.
- You are in military or naval service on duty outside the U.S. and Puerto Rico.

The extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements.

Where Should I File?

If an addressed envelope came with your return, please use it. If you did not receive an envelope, or if you moved during the year, mail your return to the Internal Revenue Service, No. 1000 North Dearborn Street, Detroit, MI 48202.

Use this address:

- Alabama, GA 39901
- Arizona, AZ 85701
- Arkansas, AR 72201
- California, CA 95834
- Colorado, CO 80202
- Connecticut, CT 06101
- Delaware, DE 19701
- District of Columbia, DC 20541
- Florida, FL 32101
- Georgia, GA 39901
- Illinois, IL 60601
- Indiana, IN 46201
- Iowa, IA 50301
- Kansas, KS 64599
- Kentucky, KY 40201
- Louisiana, LA 70001
- Maine, ME 04101
- Maryland, MD 21201
- Massachusetts, MA 02101
- Michigan, MI 48201
- Minnesota, MN 55401
- Mississippi, MS 39201
- Missouri, MO 64599
- Montana, MT 59101
- Nebraska, NE 68501
- Nevada, NV 89101
- New Hampshire, NH 03301
- New Jersey, NJ 07101
- New Mexico, NM 87101
- New York, NY 10001
- North Carolina, NC 27601
- North Dakota, ND 58101
- Ohio, OH 45999
- Oklahoma, OK 73101
- Oregon, OR 97101
- Pennsylvania, PA 19255
- Rhode Island, RI 02901
- South Carolina, SC 29201
- South Dakota, SD 57101
- Tennessee, TN 37501
- Texas, TX 75201
- Utah, UT 84201
- Vermont, VT 05401
- Virginia, VA 22201
- Washington, WA 98101
- West Virginia, WV 26001
- Wisconsin, WI 53201
- Wyoming, WY 82001

Steps for Preparing Form 1040

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, 1991, 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.

Check for errors. Correct the errors on the toll-free telephone number listed in the instructions for your area. You will be asked for your employer's name, address, and if known, identification number.

Itemized Deductions and Tax Credits.

Tell us what credits and itemized deductions you can take. Some of the records you may need are:

- Medical and dental payment records
- Real estate and personal property tax receipts
- Interest payment records for items such as a home mortgage, car, or appliances
- Records of payments for child care so you could work

Step 2—Get any forms, schedules, or publications you need.

In general, we mail forms and schedules to you based on what you filed last year. Before you fill in your return, look it over to see if you need more forms or schedules.

If you think you will need any other forms, get them before you start to fill in your return. Most IRS offices and many local banks, post offices, and libraries may have them. Or you can use the money order blanks on the next to the last page of this instruction booklet. We will send you the forms, schedules, instructions, and publications you ask for.

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- You live outside the U.S. and Puerto Rico, and you are a U.S. citizen or resident.
- You are in military or naval service on duty outside the U.S. and Puerto Rico.

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Use this address:

- Alabama, GA 39901
- Arizona, AZ 85701
- Arkansas, AR 72201
- California, CA 95834
- Colorado, CO 80202
- Connecticut, CT 06101
- Delaware, DE 19701
- District of Columbia, DC 20541
- Florida, FL 32101
- Georgia, GA 39901
- Illinois, IL 60601
- Indiana, IN 46201
- Iowa, IA 50301
- Kansas, KS 64599
- Kentucky, KY 40201
- Louisiana, LA 70001
- Maine, ME 04101
- Maryland, MD 21201
- Massachusetts, MA 02101
- Michigan, MI 48201
- Minnesota, MN 55401
- Mississippi, MS 39201
- Missouri, MO 64599
- Montana, MT 59101
- Nebraska, NE 68501
- Nevada, NV 89101
- New Hampshire, NH 03301
- New Jersey, NJ 07101
- New Mexico, NM 87101
- New York, NY 10001
- North Carolina, NC 27601
- North Dakota, ND 58101
- Ohio, OH 45999
- Oklahoma, OK 73101
- Oregon, OR 97101
- Pennsylvania, PA 19255
- Rhode Island, RI 02901
- South Carolina, SC 29201
- South Dakota, SD 57101
- Tennessee, TN 37501
- Texas, TX 75201
- Utah, UT 84201
- Vermont, VT 05401
- Virginia, VA 22201
- Washington, WA 98101
- West Virginia, WV 26001
- Wisconsin, WI 53201
- Wyoming, WY 82001

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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.

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If you think you will need any other forms, get them before you start to fill in your return. Most IRS offices and many local banks, post offices, and libraries may have them. Or you can use the money order blanks on the next to the last page of this instruction booklet. We will send you the forms, schedules, instructions, and publications you ask for.

Chart B—For Children and Other Dependents

(See the instructions for line 6c on page 10 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, and any of the four conditions listed below applies to you, you must file a return.

1. Single dependents under 65

You must file a return if—

- Your unearned income was more than \$2,725, or
- Your earned income was more than \$500, or
- Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions

2. Single dependents 65 or older or blind

You must file a return if—

- Your unearned income was more than \$3,375, or
- Your earned income was more than \$1,150 (\$1,800 if 65 or older and blind), or
- Your gross income was more than the total of your earned income (up to \$2,725) or \$500, whichever is larger, plus \$650 (\$1,300 if 65 or older and blind), or
- Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions

Chart C—Other Situations When You Must File

If any of the four conditions listed below applied to you for 1990, you must file a return.

1. 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 a qualified retirement plan; or
- tax from recapture of investment credit or low-income housing credit

2. You received any advance earned income credit (AEIC) payments from your employer(s).

3. You had net earnings from self-employment of at least \$400.

4. You had wages of \$100 or more from a church or qualified church-controlled organization that is exempt from employer social security taxes.

5. You had any of the kinds of income shown on Form 1040, lines 10 through 15, 1B, 15, 15B, 15C, and 15D, or any of the adjustments to income shown on Form 1040, lines 25 through 29, or any write-in amount included on line 30.

6. You claim any of the credits on Form 1040, lines 43 through 45, or any write-in amount included on line 46.

7. You owe any of the taxes on Form 1040, lines 39, 48 through 52, or any write-in amount included on line 54.

8. You claim any of the payments on Form 1040, lines 60 or 61, or any write-in amount included on line 61 or 62.

9. You file any of these forms: Form 2555, Foreign Earned Income; Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa; Form 8271, Investor Reporting of Tax Shelter Registration Number; Form 8814, Parent's Election To Report Child's Interest and Dividends.

Which Form Should I Use? You MAY Be Able To Use

If you were single and do not claim any dependents:

- You were not 65 or older OR blind
- You had only wages, salaries, tips, taxable scholarships and fellowships, and not more than \$400 of taxable interest income
- Your taxable income is less than \$50,000
- You do not itemize deductions or claim any adjustments to income or tax credits

You MUST Use Form 1040 If:

- Your taxable income is \$50,000 or more
- You itemize deductions. (Read the instructions for line 34 on page 20 to see if it would benefit you to itemize.)
- You received or paid accrued interest on securities transferred between interest payment dates.
- You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends
- Your taxable income is less than \$50,000.
- You do not itemize deductions

You can also use Form 1040A to claim the deduction for certain contributions to an IRA. Non-deductible contributions to an IRA.

Which Form Should I Use? You MAY Be Able To Use

If you were single and do not claim any dependents:

- You were not 65 or older OR blind
- You had only wages, salaries, tips, taxable scholarships and fellowships, and not more than \$400 of taxable interest income
- Your taxable income is less than \$50,000
- You do not itemize deductions or claim any adjustments to income or tax credits

You MUST Use Form 1040 If:

- Your taxable income is \$50,000 or more
- You itemize deductions. (Read the instructions for line 34 on page 20 to see if it would benefit you to itemize.)
- You received or paid accrued interest on securities transferred between interest payment dates.
- You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends
- Your taxable income is less than \$50,000.
- You do not itemize deductions

You can also use Form 1040A to claim the deduction for certain contributions to an IRA. Non-deductible contributions to an IRA.

Line 4 Head of Household

You may check the box on line 4 ONLY if on December 31, 1990, you were unmarried or legally separated and meet either 1 or 2 below. The term "unmarried" includes certain other persons who live apart, as described on page 10.

- 1. You paid over half the cost of keeping up a home for the entire year, that was the main home of your parent whom you can claim as a dependent. Your parent did not have to live with you in your home, OR
2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than 6 months of the year (temporary absences, as time lived in the home):
a. Your unmarried child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent. But your foster child must be your dependent.
b. Your married child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent. But your foster child must be your dependent.

Line 5 Qualifying Widow(er) With Dependent Child

If your spouse died in 1990, you may not file as a qualifying widow(er) with dependent child. Instead, see the instructions for line 2. If you can't file as qualifying widow(er) with dependent child, see the instructions for line 4 to see if you can file as single or as a dependent. For the definitions of a relative, see the instructions for line 6c.

- 1. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
2. This child lived in your home for all of 1990 (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.
4. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

Line 6 Exemptions

For each exemption you can take, you can deduct \$2,050 on line 36.

Line 6a Yourself

Check the box on line 6a unless your parent (or someone else) can claim you as a dependent.

Line 6b Spouse

If you file a joint return and your spouse cannot be claimed as a dependent on line 6b, if you file a separate return, you can take an exemption for your spouse only if your spouse is not filing a return, had no income, and cannot be claimed as a dependent on another person's return.

If, at the end of 1990, you were divorced or legally separated, you cannot take an exemption for your former spouse. If your spouse (or someone else) can claim you as a dependent, you are considered married for the whole year.

Death of Your Spouse. If your spouse died in 1990 and you did not remarry before the end of 1990, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see Death of Taxpayer on page 26.

Line 1 Nonresident Alien Spouse

If you do not file a joint return, you can take an exemption for your nonresident alien spouse only if your spouse had no income from U.S. sources and you claim the exemption on line 6b. Check the box on line 6b if you can take an exemption for your spouse and enter "NRA" on the right of the word "Spouse" on line 6b.

Line 6c Dependents

You can take an exemption for each of your dependents who was alive during some part of 1990. This includes a baby born in 1990 or a person who died in 1990. Any person who meets ALL the following tests qualifies as your dependent.

- 1. Relationship. The person must be your relative (see Exception at end of Test 1). The following are considered your relatives:
a. Your child, stepchild, adopted child, a member, if placed with you by an authorized placement agency for legal adoption; or a foster child (any child who lived in your home as a family member for the whole year).
b. Your grandchild, great-grandchild, etc.
c. Your son-in-law, daughter-in-law.
d. Your parent, stepparent, parent-in-law.
e. Your grandparent, great-grandparent, etc.
f. Your brother, sister, half brother, half sister, stepbrother, stepsister, brother-in-law, sister-in-law.
g. If related by blood, your aunt, uncle, nephew, niece.
Any relationships established by marriage are not treated as ended by divorce or death. Exception. A person who lived in your home as a family member for the entire year can also be considered a dependent. But the relationship must not violate local law.

Line 3 Citizen or Resident

The person must have been a U.S. citizen, Mexican, or your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.

Line 4 Income

Generally, the person's gross income must be less than \$2,050. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits.

Income earned by a permanently and totally disabled person for services performed at a sheltered workshop is generally not included for purposes of the lifetime test. See page 26.

Exception for Your Child. Your child can have gross income of \$2,050 or more if:
a. Your child was under age 19 at the end of 1990, or
b. Your child was under age 24 at the end of 1990 and qualifies as a student.

Line 2 Married Filing Joint Return

You may check the box on line 2 if any one of the following is true:
• You were married as of December 31, 1990, even if you did not live together at the end of 1990, or
• Your spouse died in 1990 and you did not remarry in 1990, or
• Your spouse died in 1991 before filing a 1990 return. For details on how to file the joint return, see Death of Taxpayer on page 26.

A husband and wife may file a joint return even if only one had income or if they did not live together in 1990. Both spouses are responsible. This means that if one spouse does not pay the tax due, the other may have to.

If you file a joint return for 1990, you may not, after the due date for filing that return, amend that return to file as married filing a separate return.

Special Rule for Aliens. If at the end of 1990 you were a nonresident alien or your spouse was a nonresident alien, you may be able to file a joint return with your spouse. If you do file a joint return with your spouse, you must agree to be taxed on your combined worldwide income. For more details, get Pub. 519, U.S. Tax Guide for Aliens.

Line 3 Married Filing Separate Return

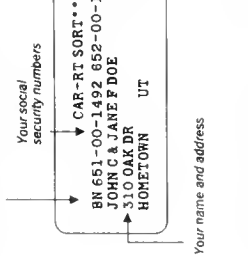
If you file a separate return, you will generally pay more tax. But you may want to figure your tax both ways (married filing jointly and separately) to see which filing status gives you the lowest tax. If you file a separate return, the following apply:
• You cannot take the standard deduction if your spouse itemizes deductions.
• You cannot take the credit for child and dependent care expenses in most cases.
• You cannot take the earned income credit.

You cannot exclude the interest from series EE U.S. savings bonds issued after 1989, even if you paid higher education expenses in 1990.
You cannot take the credit for the elderly or the disabled in 1990 if you lived with your spouse at any time in 1990.
You may have to include in income up to \$1,000 of tax-exempt interest or equivalent railroad retirement benefits you received in 1990.
Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people in community property states. See page 12.

But you may be able to file as head of household if you had a child living with you, and you lived apart from your spouse during the last 6 months of 1990. See Head of Household Who Live Apart on page 10.

Your Mailing Label—What Does It Mean?

Computer shorthand for your name. By entering these two letters and the first social security number, IRS can identify the correct account.



Presidential Election Campaign Fund

Congress set up this fund to help pay for Presidential election costs. If you want \$1 of your tax to go to this fund, check the "Yes" box. If you are filing a joint return, your spouse may also have \$1 go to the fund. If you check "Yes," your tax or refund will not change.

Filing Status

In general, your filing status depends on whether you are considered single or married. The filing statuses are listed below in the order that you should use to get the lowest tax. Usually give you the lowest tax are listed last.

- Married filing a separate return
• Single
• Head of household
• Married filing a joint return or Qualifying widow(er) with dependent child
• If more than one filing status applies to you, use the one that will give you the lowest tax.

Line 1 Single

You may check the box on line 1 if any one of the following was true on December 31, 1990:
• You were never married, or
• You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or
• You were widowed before January 1, 1990, and did not remarry in 1990.

But if you had a child living with you or if you can claim your parent as a dependent, you may be able to file as head of household. You may also be able to file as head of household if you had a child living with you, and you lived apart from your spouse during the last 6 months of 1990. See Head of Household on page 10 to see if you can claim the standard deduction.

Line 1 Nonresident Alien Spouse

If your spouse is a nonresident alien and you file a joint return, your spouse must get a social security number. If you file a separate return and your spouse has no social security number, you must enter "NRA" in the space for your spouse's number.

P.O. Box. If your post office does not deliver mail to your home and you have a P.O. box, show your P.O. box number instead of your home address.

Foreign Address. If your address is outside of the United States or its possessions or territories, enter the information on the "Foreign Address" line of the mailing label. The code "1" in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were gifts.
- Any amount your employer paid for your services furnished in kind that is not included in Box 10 on Form W-2.
- Notes: You must report on line 7 all wages, salaries, etc., paid for your personal services, even if the income was signed over to a trust (including an IRA), another person, a corporation, or a tax-exempt organization.

For more details on reporting income received in the form of goods, property, trusts, stock, or Nontaxable income, see Pub. 525.

**Statutory Employees.** If you were a statutory employee, the "Statutory employee" box in Form 1040, line 7, should be checked. Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and traveling salespeople and certain homeworkers.

If you are deducting business expenses as a statutory employee, report the amount shown in Box 10 of your Form W-2, form and your deduction on Form 1040, line 11. If you are deducting business expenses, report your income on line 7.

**Employer-Provided Vehicle.** If you used an employer-provided vehicle for both personal and business purposes, and 100% of the annual lease value of the vehicle was included in the wages box (Box 10) of your Form W-2, you may be able to deduct the business use of the vehicle. See Form 2106, Employee Business Expenses, to do so. (The total annual lease value of the vehicle should be shown in Box 16 of your Form W-2, form or a separate statement.) For more details, get Pub. 525.

**Excess Salary Deferrals.** If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or a profit-sharing plan) instead of having it paid to you, your Form W-2 should have the "Deferred compensation" box in Box 6 checked. The amount deferred should be shown in Box 17. The total amount that may be deferred for 1990 under all plans is generally limited to \$7,979. But amounts deferred under a plan may be higher. For details, get Pub. 575.

**Pension and Annuity Income (Including Simplified General Rule).** Any amount deferred in excess of these limits must be reported on Form 1040, line 7.

**Caution:** You may not deduct the amount deferred. It is not included in Box 10 of your Form W-2.

**Employer-Provided Dependent Care Benefits (DCB).** If you received benefits for dependent care services provided for all or part of the year, you may be able to exclude part or all of them from your income. But you must use Form 2441, Child and Dependent Care Expenses, to do so. The benefits should be shown in Box 15 of your Form W-2, form.

First, go to Form 2441 and complete Parts I and III. Line 25 of that form shows any excluded benefits. Line 26 shows the taxable benefits. Any amount shown on line 26 is included in Box 15 of Form 1040, line 7. On the dotted line next to line 7, write "DCB".

**increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.**

If you do round off, do so for all amounts. However, if you have to add two or more amounts to figure the amount to enter on a line, in the instructions, and on the form, you must round off only the final amount you are reporting. For example, if you received two W-2 forms, one showing wages of \$18,500.55 and one showing wages of \$18,500.73. On Form 1040, line 7, you would enter \$23,501 (\$5,000.85 + \$18,500.73 = \$23,501.58).

**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 a joint return, be sure to include your spouse's income on line 7.

Include in this total:  
• The amount that should be shown in Box 10 on Form W-2. Report all wages, salaries, and tips you received, even if you do not have a Form W-2.  
• Amounts that you did not report to your employer. (Show any social security tax due on these tips on line 5)—see the instructions on page 22.)

You must report as income the amount of allocated tips shown on your W-2 form(s) unless you provide a lesser amount with adequate records. Allocated tips should be shown in Box 7 of your W-2 form(s). They are not included in Box 10 of your Form W-2. See Form 2106, Employee Business Expenses, to do so. (The total annual lease value of the vehicle should be shown in Box 16 of your Form W-2, form or a separate statement.) For more details, get Pub. 525.

**Corrective distributions of excess salary.** If you received a corrective distribution of excess salary, report the amount on Form 1040, line 7. If you received a corrective distribution of excess salary, report the amount on Form 1040, line 7. If you received a corrective distribution of excess salary, report the amount on Form 1040, line 7.

**Disability pensions received after you reach your employer's minimum retirement age and other pensions shown on Form W-2P (other than payments from an IRA).** Report these amounts on Form 1040, line 7. If you received an IRA, report the amount on Form 1040, line 7.

**Payments by insurance companies, etc.** Report the amount on Form 1040, line 7. If you received a 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 the amount received.

**Federal income tax from your sick pay.** Report the amount on Form 1040, line 7. If you received a Federal income tax from your sick pay, report the amount on Form 1040, line 7.

**Unearned income (such as wages and tips) from sources outside the United States (Form 2555).**

Report unearned income (such as interest, dividends, and United States source income) from sources outside the United States unless exempt by law or a tax treaty.

**Director's fees.** Report the amount on Form 1040, line 7.

**Fees received as an executor or administrator of an estate.** Report the amount on Form 1040, line 7.

**Embroidered or other living income.** Report the amount on Form 1040, line 7.

**U.S. Citizens Living Abroad.** Generally, foreign source income must be reported. Get Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more details.

**Examples of Income You Do Not Report**

(Do not include these amounts when you decide if you must file a return.)  
1. Welfare benefits.  
2. Disability retirement payments (and other benefits) paid by the Veterans Administration.  
3. Workers' compensation benefits, insurance, damages, etc. for injury or sickness. (Punitive damages received in cases not involving negligence are taxable income. Get Pub. 525, Taxable and Nontaxable Income.)

**Child support.** Report the amount on Form 1040, line 7.  
4. Gifts, money, or other property you inherited or that was willed to you.  
5. Dividends on veterans' life insurance.  
6. Life insurance proceeds received because of a person's death.  
7. Amounts you received from your 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. (Reimbursements for normal living expenses must be reported as income.)

**Certain amounts received as a scholarship (see the instructions for line 7).**  
8. Cancellation of certain student loans under the terms of the National Student Loan Clearinghouse Act (see instructions for any of a broad class of employers (get Pub. 520, Scholarships and Fellowships)).

**Community Property States.** Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. Community property is a marital asset. State law to determine what is community income and what is separate income. However, different rules could apply if you and your spouse lived apart all year, you do not file a joint return, and one of the community income you earn is transferred to your spouse. For details, get Pub. 555, Federal Tax Information on Community Property.

**Rounding Off to Whole Dollars.** You may round off cents to the nearest whole dollar on your return and schedules. To do so, drop amounts under 50 cents and

**line 6c labeled "No. of your children on 6c who didn't live with you due to divorce or separation." Do not put a number on this line. Do not check the box on line 6c.**

**Check the box on line 6d if your divorce decree or written separation agreement was in effect before 1985, and it states that you can claim the child as your dependent.**

• Attach Form 8332 or similar statement to your return. If your divorce decree or separation agreement went into effect after 1984 and it states that you can claim the child as your dependent, you may attach a copy of the following page to Form 8332.  
1. Agreement (instead of Form 8332) decree or court order (number on this page), and so on, that states you can claim the child as a dependent, and  
2. The page that states you can claim the child as a dependent, and  
3. Separate pages showing the date of the agreement.

**Other Dependent Children.** Enter the total number of children who did not live with you for reasons other than divorce or separation on the line labeled "No. of other dependents on 6c." Include dependent children who lived in Canada or Mexico during 1990.

**Income**

**Examples of Income You Must Report.** The following kinds of income must be reported on Form 1040, or related forms and schedules, in addition to the types of income listed on Form 1040, lines 7 through 12b. You may need some of the forms and schedules mentioned below. Scholarships and fellowship amounts. (See the instructions for line 7.)

**Original Issue Obscure (Schedule B)**  
Distributions from SEPs and IRAs.  
Amounts received in place of wages, from accident and health plans (including sick pay and disability pay), or from an employer plan (including a pension, profit-sharing plan, or annuity plan) for your services).  
Tier 2 and supplemental annuities under the Railroad Retirement Act.  
Life insurance proceeds from a policy you cashed in if the proceeds are more than the premium you paid.  
Your share of income from S corporations, partnerships, estates, and trusts (Schedules B, D, or E).

**Endowments.** Lump-sum distributions (Form 4972) (See page 15).  
Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797).  
Gain from the sale of your main home (Schedule D and Form 2119).  
Accumulation distributions from trusts (Schedule D and Form 4970).  
Prizes and awards (contests, raffles, lottery, and gambling winnings).

**Prizes and awards (contests, raffles, lottery, and gambling winnings).**

**Prizes and awards (contests, raffles, lottery, and gambling winnings).**

**(See Children Who Didn't Live With You Due to Divorce or Separation, below.)**

**2. Your divorce decree or written separation agreement went into effect before 1985 and it states that you (the noncustodial parent) can claim the child as your dependent.** But your support has been given at least \$600 for the child's support in 1990. Also, you must check the pre-1985 agreement box on line 6d. This rule does not apply if your decree or agreement was changed after 1984 to say that you cannot claim the child as your dependent.

**Person Supported by Two or More Taxpayers.** Sometimes more than half of another person's support can be claimed by you or your spouse. One of the taxpayers may claim the person. One of the dependent only if Tests 1 through 4 on page 10 are met. In addition, the taxpayer who claims the person as a dependent must:

- a. have paid more than 10% of that person's support; and
- b. attach to his or her tax return a signed Form 2120, Multiple Support Declaration, showing that you are claiming more than 10% of the support. This form states that the person who signs it will not claim an exemption in 1990 for the person he or she helped to support.

**Columns (1) through (5).** After you have figured out who you can claim as a dependent, fill in the columns on line 6c. **Column (1).** Enter the name of each dependent. If you have more than six dependents, attach a statement to your return. Give the same information as in column (1) through (5) for each dependent. **Column (2).** If your dependent was under age 2 on December 31, 1990, put a check mark in column (2). **Column (3).** Any dependent age 2 or older must enter that number in column (3). If you do not enter it or if the number is wrong, you may have to pay a \$50 penalty. Your dependent can get a number by filing Form SS-5 with the local Social Security Administration office. If your dependent does not have a number when you are ready to file your return, write "Applying for Social Security" in column (3) and enter "12" in this column. If your dependent lives in Canada or Mexico, see Pub. 501.

**Column (4).** Enter your dependent's relationship to you. For example, if the dependent is your child, enter "son" or "daughter."  
**Column (5).** Enter the number of months your dependent lived with you during 1990 (Do not enter more than 12.) Temporary absences such as school or vacation are counted as time living with you during 1990. If your dependent lived with you during 1990, enter "12" in this column. If your dependent lived in Canada or Mexico during 1990, do not enter a number. Instead, enter the letter "F" (for foreign).

**Children Who Didn't Live With You Due to Divorce or Separation.** If you are claiming a child who didn't live with you under the rules on this page for Children of Divorced or Separated Parents, enter the total number of such children on the line to the right of

**Your child is a student if he or she was enrolled as a student at a school during any 5 months of 1990 for the number of hours or classes that the school considers to be full-time, or**

**took a full-time, on-farm training course during any 5 months of 1990 (The course had to be given by a school or agency).** See the instructions for line 7. **Schools include technical schools and mechanical training schools. It does not include on-the-job training courses or correspondence schools.**

**Test 5—Support.** The general rule is that you had to provide over half the person's support for half of 1990. However, support can come from you or your spouse. If you remarried, the support provided by your new spouse is treated as support coming from you. For exceptions to the support test, see **Children of Divorced or Separated Parents** and **Support on this page.**

**Support includes:** a place to live, clothing, medical and dental care, and education. It also includes items such as a car and furniture, but only if they are for the person's own use or benefit. In figuring total support, use the actual cost of these items. However, figure the cost of a place to live at its fair rental value. Also include in total support the person's support for his or her taxable (Excludes are gifts, savings, and social security and welfare benefits).

**Total support does not include items such as income and social security taxes, life insurance premiums, scholarships, or funeral expenses.**

**501 for special rules that apply.**

**Children of Divorced or Separated Parents.** Special rules apply to determine if the support test is met for children of divorced or separated parents. The rules do not live together at any time during the last 6 months of the year, even if they do not have a separation agreement. For these rules, a **custodial parent** is the parent who had custody of the child for most of the year. A **noncustodial parent** is the parent who had custody for the shorter period or who did not have custody at all.

**1. The custodial parent agrees not to claim the child's exemption for 1990 by signing Form 8332 or a similar statement. But you (as the noncustodial parent) must attach this signed Form 8332 or similar statement to your return. Instead of attaching Form 8332, you can attach a copy of certain pages of your divorce decree or separation agreement, if it went into effect after 1984**

**1. The custodial parent agrees not to claim the child's exemption for 1990 by signing Form 8332 or a similar statement. But you (as the noncustodial parent) must attach this signed Form 8332 or similar statement to your return. Instead of attaching Form 8332, you can attach a copy of certain pages of your divorce decree or separation agreement, if it went into effect after 1984**

**1. The custodial parent agrees not to claim the child's exemption for 1990 by signing Form 8332 or a similar statement. But you (as the noncustodial parent) must attach this signed Form 8332 or similar statement to your return. Instead of attaching Form 8332, you can attach a copy of certain pages of your divorce decree or separation agreement, if it went into effect after 1984**

**1. The custodial parent agrees not to claim the child's exemption for 1990 by signing Form 8332 or a similar statement. But you (as the noncustodial parent) must attach this signed Form 8332 or similar statement to your return. Instead of attaching Form 8332, you can attach a copy of certain pages of your divorce decree or separation agreement, if it went into effect after 1984**

Caution: If you received an early distribution and the total distribution was not rolled over or you received an excess distribution, you may have to pay additional tax. Get Form 5329 for details.

Nonrefundable Contributions. If you made nondeductible contributions to your IRA, part of your IRA contributions are refundable.

Contributions for 1990. Get Pub. 590, Individual Retirement Arrangements (IRAs), and Form 8606 to figure the taxable part of your IRA distribution. Enter the total distribution on line 16a and the taxable part on line 16b.

If all of your nondeductible contributions were made for years before 1990, use Form 8606 to figure the taxable part of your IRA distribution on line 16a and the taxable part on line 16b.

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 16a and 16b to report a rollover from one IRA to another IRA. Enter the total distribution on line 16a and the taxable part on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b. But, if you ever made nondeductible contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 16b.

For more details, see Pub. 590.

Lines 17a and 17b Pensions and Annuities

Use lines 17a and 17b to report pension and annuity income received (including disability) persons received after you reach the minimum retirement age set by your employer. Also, use these lines to report payments (distributions) from profit-sharing plans, retirement plans, and employer-savings plans. See page 15 for information on rollovers and lump-sum distributions.

Do not use lines 17a and 17b to report corrective distributions of excess salary deferrals, excess contributions, or excess aggregate contributions from retirement plans. Instead, see the instructions for line 7. Also, do not use lines 17a and 17b to report contributions to your IRA for 1990 or earlier year or you rolled your IRA for 1990 or earlier year into another IRA. See Form 1040, line 33a.

Caution: Certain transactions, such as loans against your interest in a qualified plan, may also be subject to additional taxes. For details, get Pub. 575, Pension and Annuity Income (Including Simplified General Rules). Fully Taxable Pensions and Annuities. Your pension or annuity payments are fully taxable if either of the following applies:

- 1. You did not contribute to the cost of your pension or annuity, or
2. You used the 3-year Rule and you get back tax free your entire cost before 1990

7. Taxable part of your refund. Compare the amounts on lines 1 and 6 above. Enter the smaller of the two amounts here and on Form 1040A or Form 1040EZ.

Line 11 Alimony Received

Enter amounts you received as alimony or separate maintenance. You must know your social security number. If you don't, you may have to pay a \$50 penalty. For more details, get Pub. 504, Tax Information for Divorced or Separated Individuals.

If you received payments under a divorce or separation instrument executed after 1984, see the instructions for line 29 on page 19 for information on the rules that apply to these payments such as alimony.

Line 12 Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C. Enter on line 12 your net profit or (loss) from Schedule C.

Lines 13 and 14 Capital Gain or (Loss)

Enter on line 13 your capital gain or (loss) from distributions of capital gain distributions but do not deduct. Enter these amounts on line 14.

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the instructions for Form 4797. Enter the ordinary gain or (loss) from Part II of Form 4797.

IRA Distributions

Use lines 16a and 16b to report payments (distributions) you received from your (individual) regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account in 1990. Also, show the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1990 or an earlier year or you rolled your IRA for 1990 or earlier year into another IRA, see below. Do not use lines 16a and 16b to report a rollover from a qualified employer's plan to an IRA. Instead, see the instructions for lines 17a and 17b.

IRA distributions that you must include in income. You may not use the special averaging rule for lump-sum distributions from qualified employer plans.

If your IRA distribution is fully taxable, enter it on line 16b; no entry is required on line 16a. If only part is taxable, enter the total distribution on line 16a and the taxable part on line 16b.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A, or it was for a year in which you filed Form 1040A or Form 1040EZ.

If the refund was for a tax you paid in 1989 and you itemized deductions on Schedule A for 1989, use the worksheet on page 19 for 1990. If any, you must report as income for 1990.

But see Recoveries in Pub. 525, Taxable and Nontaxable Income, instead of using the worksheet below if any of the following applies:

- The refund you received in 1990 is for a year other than 1989
You received a refund (other than an income tax refund, such as a real property tax refund) in 1990 of an amount deducted or credit claimed in an earlier year.
Your 1989 taxable income was less than zero.

Your last payment of 1989 estimated state income tax was made in 1990.
You were liable for the alternative minimum tax in 1989.
You could not deduct the full amount of credits you claimed for 1989.
Your total credits exceeded the tax shown on your 1989 Form 1040, line 40.
You could be claimed as a dependent by someone else in 1989.

Worksheet for State and Local Income Tax Refunds (Keep for your records)

1. Enter the income tax refund (or similar statement) from Form 1099-G (or similar statement) Schedule A, line 26.

Note: If the filing status on your Schedule A, line 26, is different from the filing status on line 2, enter the amount from line 2 on line 6, step lines 3, 4, and 5.

2. Enter on line 3 the amount shown below for the filing status claimed on your 1989 Form 1040:
Single, enter \$3,100
Married filing jointly or separately, enter \$5,200
Married filing separately, enter \$2,600
Head of household, enter \$4,550

3. If you didn't complete Form 1040, enter 0. If you have a refund, enter the amount on your 1989 Form 1040, line 33a, by the number on your 1989 Form 1040, line 33a, by the filing status was single or head of household, and enter the result.

4. Subtract line 5 from line 2. Enter the result (but not less than zero).

If you received, as a nominee, dividends that actually belong to someone else, see the Schedule B instructions on page 31.

1989-DIV. B (1) is more than \$400. If you received \$400 or less in dividends, include on line 9 only ordinary dividends and any investment expenses shown in Box 1e of Form 1099-DIV.

Caution: Be sure each payer of dividends has your correct social security number. Otherwise, the payer may withhold 20% of dividends. You may also be subject to penalties.

Dividends included:
Ordinary dividends. These are shown on Form 1099-DIV, Box 1b.
Capital gain distributions. These are shown on Form 1099-DIV, Box 1c. Also, enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses, see the instructions for lines 13 and 14.

Nontaxable distributions. Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost. You must include them on line 9 only if they are not distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains. For details, get Pub. 550, Investment Income and Expenses. Form 1099-DIV shows nontaxable distributions in Box 1d.

Note: Generally, payments from a money market fund are dividends.

Do Not Report as Dividends
Alaska Permanent Fund Dividends. Report these amounts on line 22 instead of dividends on line 9.

Dividends on insurance policies. These dividends are a partial return of the premiums you paid. Do not include them in your gross income until they exceed the total of all net premiums you paid for the contract. For more information, see the instructions for line 9.
Amounts paid on deposits or accounts from which you could withdraw your money, such as mutual savings banks, cooperative banks, and credit unions. Remember to report these amounts as interest on line 8a.

Line 10 Taxable Refunds of State and Local Income Taxes

If you received a refund credit, or offset of state and local taxes in 1990 that you paid and deducted before 1990, you may have to report all or part of this amount as income if your itemized deduction for state and local income taxes in the year you paid the taxes resulted in a tax benefit. You may receive Form 1099-G, or similar statement, showing the refund.

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends from partnerships, trusts, or estates. Payers of taxable bonds should send you a Form 1099-DIV. A copy of this form is also sent to IRS.

as interest expense on Schedule A. See the Schedule B instructions on page 31.

U.S. Treasury bills, notes, and bonds
U.S. savings bonds. The interest is the yearly increase on the face of the bond reported on Series E or EE bonds can be reported using method a or b below.

Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest.
Each year report on your return the yearly increase in the bonds' value.

If you change to method b, report the entire increase in all your bonds from the first year you cashed them. You may not report only this yearly increase. You may not change to method a unless you complete Form 311a and attach it to your tax return. See Pub. 550 for details.

Note: If you receive a 1990 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1990, see Pub. 550.
Original Issue Discount (OID). This is the difference between the issue price of a debt instrument and the stated redemption price at maturity. After May 27, 1983 (or for certain noncorporate instruments after July 1, 1982), include in your interest income the discount for the part of the year you held it. The taxable OID may be more or less than the amount shown on Form 1099-OID.

If you bought a corporate debt instrument at original issue and held it for all of 1990 or the part of 1990 that it was held in, report the amount of the discount on line 12, List of Original Issue Discount. Instruments, to figure the taxable OID for other corporate debt instruments and noncorporate debt instruments (such as zero coupon U.S. Treasury-backed securities).

If you had OID for 1990, but did not receive Form 1099-OID, or if the price you paid for the instrument was less than the issue price plus accumulated OID, see Pub. 1212. It provides total OID on the instruments listed and gives computational information.

Also include in your interest income any other periodic interest shown on Form 1099-OID.

Line 8b Tax-Exempt Interest Income

If you received any tax-exempt interest (such as from municipal bonds), report it on line 8b. Do not include in this amount interest on dividends from mutual funds. Do not report interest earned on your IRA on line 8b.

Line 9 Dividend Income
Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends from partnerships, trusts, or estates. Payers of taxable bonds should send you a Form 1099-DIV. A copy of this form is also sent to IRS.

Scholarship and Fellowship Grants. If you received a scholarship or fellowship that was granted after August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2.

Use these rules to see candidate, the amounts you used for expenses other than tuition and example-related expenses for room, board, and travel are taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship is taxable.

Include the taxable amount not reported on a W-2 form on line 7. Then write "SCH" and the taxable amount not reported on a W-2 form on the dotted line next to line 7.

Line 8a Taxable Interest Income

Report all of your taxable interest income on line 8a, even if it is \$400 or less. If the total is more than \$400 or if you are claiming the exclusion of interest from Series EE U.S. savings bonds issued after 1989, first fill in Schedule B (see page 30).

Report any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook.

Interest credited in 1990 on deposits that you made before 1990. If you are a bank customer or member of a financial institution may not have to be included in your 1990 income. For details, get Pub. 550, Investment Income and Expenses.

The payer should send you a Form 1099-INT or, if applicable, a Form 1099-OID for this interest. A copy of the form is also sent to IRS.

If you received, as a nominee, interest that actually belongs to someone else, see the Schedule B instructions on page 31.

Caution: Be sure each payer of interest reports the interest on the correct line of Form 1099-INT or Form 1099-OID. Otherwise, the payer may withhold 20% of the interest. You may also be subject to penalties.

Examples of Taxable Interest Income
Report interest from:
Accounts (including certificates of deposit and money market accounts) with banks, savings, and loan associations.

- Building and loan accounts
Notes, loans, and mortgages. Special interest rates. Get Pub. 545, Interest Expense.
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. (Report interest on other state and local bonds and securities on line 8a.) Also report as interest on line 8a any gain on the disposition of certain market discount bonds after December 31, 1984, to the extent of the accrued market discount. For taxable bonds acquired after 1987, reduce your interest income on the bonds by the amount of any amortizable bond premium. Do not deduct the bond



Adjustments to Income Lines 24a and 24b

Read the instructions below to see if you can take an IRA deduction and, if you can, which worksheet to use to figure it. Enter your IRA deduction on line 24a if you file a joint return, enter your spouse's deduction on line 24b, and enter your own deduction on Form 1040, line 24b, and any write-in contributions to your IRA for 1990.

If you were age 70 1/2 or older at the end of 1990, you cannot deduct any contributions made to your IRA for 1990 or treat them as nondeductible contributions.

Note: If you file Form 2555, Foreign Earned Income, get Pub. 590 to figure your IRA deduction.

Were You Covered by an Employer Retirement Plan? If you were covered by a retirement plan (qualified pension, profit sharing (including 401(k)), annuity, Keogh, SEP, etc.) at work in 1990, you cannot deduct your IRA deduction. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Pension plan" box in Box 6 of your Form W-2 should be checked if you were covered by a plan. This box should be checked if you were covered by the plan. You are also covered by a plan if you are self-employed and have a Keogh retirement plan.

Note: If you were covered by a retirement plan and you file Form 8815, Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989, get Pub. 590 to figure the amount, if any, of your IRA deduction that you can deduct.

Note: In the chart below, modified AGI (adjusted gross income) is the amount on Form 1040, line 23, minus the total of any deductions claimed on Form 1040, lines 25 through 29, and any write-in amount included on line 30.

Special Rule for Married Individuals Who File Separate Returns. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan if you lived with your spouse at any time in 1990. See the chart on this page to find out if you can take a deduction, and, if you can, which worksheet to use.

Not Covered by a Retirement Plan. If you (and your spouse) are filing a joint return, use Worksheet 1 to figure your deduction. If you (or your spouse) are filing a joint return, use Worksheet 2 to figure your deduction.

Non-deductible Contributions. You can make nondeductible contributions to your IRA at any time during 1990. You can deduct to deduct part or all of your contributions. Your nondeductible contribution is the difference between the total allowable contributions to your IRA and the amount you deduct.

Example. You file as single and paid \$2,000 into your IRA. You were covered by a retirement plan and your modified AGI is \$20,000. But you can't deduct a nondeductible contribution.

Use Form 8606 to report all contributions you treat as nondeductible (also use it to figure the basis (nontaxable part) of your IRA. If you and your spouse each make nondeductible contributions, each of you must complete a separate Form 8606.

Read the following list before you fill in your worksheet.

You will first need to complete Form 1040 through line 23, lines 25 through 29, and figure any write-in amount included on line 30. Then enter your IRA deduction, if applicable, nondeductible contributions.

If you made contributions to your IRA in 1990 that you deducted for 1989, do not include them in the worksheet.

If you make contributions to your IRA in 1991 (by April 15) for 1990, be sure to include them in the worksheet.

Your IRA deduction can't be more than the total of your wages and other earned income.

If the total of your IRA deduction on Form 1040 plus any nondeductible contribution on your Form 8606 is less than your total contributions for 1990, see Pub. 590 for special rules.

You must file a joint return to deduct contributions to your nonworking spouse's IRA. A nonworking spouse is one who had no wages or other earned income in 1990, or a working spouse who chooses to be treated as having no earned income for figuring the deduction.

Do not include rollover contributions in figuring your deduction. See this page 14 for more details on rollover.

Do not include trustee's fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

IRA Worksheet 2 (Keep for your records) If you checked 1 or 4, enter \$35,000. If you checked 2 or 5, enter \$50,000. If you checked 3 or 6, enter \$35,000 if you did not live with your spouse in 1990.

Enter the amount from Form 1040, line 23. Add amounts on Form 1040, lines 25 through 29, and any write-in amount included on line 30. Subtract line 3 from line 2. The result is your modified AGI.

Compare the amount on line 2 with the amount on line 1. None of your IRA contributions are deductible if the result is zero or more. If the result is less than \$200, stop here. If the result is \$200 or more, stop here.

Multiple the amount on line 5 by 20% (.20). If the result is not a multiple of \$10, round it up to the next multiple of \$10. (For example, if the result is \$3200 or \$5500, if the result is \$3200 or less than \$300, enter \$200. Go more than line 19, go to line 20.)

Enter your wages and other earned income from Form 1040, minus any deduction you claim on Form 1040, lines 25 and 27. Do not include any other income that came and do not reduce your wages by losses from self-employment.

Enter the amount on line 5, if more than \$2,000. If the result is zero or less than \$2,000, do not enter anything on line 6. Enter the smallest of lines 6, 7, or 8 here. This is the most you can deduct. Enter on Form 1040, line 28, the amount on line 9, whichever applies, the amount on line 9 or the amount on line 8.

Compare the amounts on lines 1 and 2. Enter the smaller of the two amounts on line 3. Enter on Form 1040, line 28, or 24b, the amount on line 3. If you choose to deduct if your nonworking spouse's IRA, go to line 4. If you choose to deduct if your nonworking spouse's IRA, go to line 4.

Enter the smallest of (a) IRA contributions made for 1990 that are for your nonworking spouse, (b) \$2,000, or (c) the amount on line 4, whichever is smaller.

Multiple the amount on line 5 by 22 2/3% (.225). If the result is not a multiple of \$10, round it up to the next multiple of \$10. If the result is \$10 or less than \$200, stop here. If the result is \$200 or more, stop here.

Enter the amount from line 9. Subtract line 16 from line 15. Enter the result.

Compare the amounts on lines 14 and 17, and enter the smaller amount on line 18. If the result is zero or more, stop here. If the result is less than \$200, stop here. If the result is \$200 or more, stop here.

Compare the amounts on lines 5, 7, and 18, and enter the smallest of the three amounts on line 19. This is the most you can deduct. If the result is zero or less than \$200, stop here. If the result is \$200 or more, stop here.

Multiple the amount on line 19 by 20% (.20). If the result is not a multiple of \$10, round it up to the next multiple of \$10. (For example, if the result is \$3200 or \$5500, if the result is \$3200 or less than \$300, enter \$200. Go more than line 19, go to line 20.)

Enter your wages and other earned income from Form 1040, minus any deduction you claim on Form 1040, lines 25 and 27. Do not include any other income that came and do not reduce your wages by losses from self-employment.

Enter the amount paid for health insurance for 1990 for you, your spouse, and dependents. Percentage used to figure the deduction. Enter the amount on line 1 by multiplying the amount on line 2 by the percentage on line 3.

Enter your net profit and any other earned income\* from the business under which the insurance plan was established, on Form 1040, lines 25 and 27. Compare the amounts on lines 3 and 4 above. Enter the smaller of the two amounts on line 5. If the result is zero or less than \$200, stop here. If the result is \$200 or more, stop here.

Enter the amount from line 5. Subtract line 16 from line 15. Enter the result.

Compare the amounts on lines 14 and 17, and enter the smaller amount on line 18. If the result is zero or more, stop here. If the result is less than \$200, stop here. If the result is \$200 or more, stop here.

Compare the amounts on lines 5, 7, and 18, and enter the smallest of the three amounts on line 19. This is the most you can deduct. If the result is zero or less than \$200, stop here. If the result is \$200 or more, stop here.

Multiple the amount on line 19 by 20% (.20). If the result is not a multiple of \$10, round it up to the next multiple of \$10. (For example, if the result is \$3200 or \$5500, if the result is \$3200 or less than \$300, enter \$200. Go more than line 19, go to line 20.)

Enter your wages and other earned income from Form 1040, minus any deduction you claim on Form 1040, lines 25 and 27. Do not include any other income that came and do not reduce your wages by losses from self-employment.

Worksheet for Self-Employed Health Insurance Deduction

If you are self-employed or a partner in a partnership, you can deduct (1) payments for your employees on Schedule C or F, and (2) payments for yourself on Schedule SE. You must be self-employed to claim the Keogh deduction. There are two types of Keogh plans.

A defined-contribution plan has a separate account for each person. Benefits are based on the amount paid to each account.

Payments to a defined-benefit plan are determined by the funds needed to give a specified amount at retirement. If you deduct payments to this type of plan, write "08" on the dotted line next to line 27.

Retirement Plans for the Self-Employed. For more information, including limits on the amount you can deduct, see Pub. 560.

Penalty on Early Withdrawal of Savings. The Form 1099-INT or, if applicable, Form 1099-DIV given to you by your bank or savings and loan association will show the amount of any early withdrawal 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.)

Alimony Paid. You can deduct periodic payments of alimony or separate maintenance made under a written separation agreement or a decree for support. Don't deduct lump-sum cash or property





Section 72(m)(5) Excess Benefits Tax. If you are or were a 5% owner of a business and you received a distribution of excess benefits from a qualified pension or annuity plan, you may have to pay a penalty tax of 10% of the distribution. See Pub. 560, Retirement Plans for the Self-Employed, for more details.

Include the amount of the penalty in your total tax liability. Enter the amount on the dotted line next to line 54.

Uncollected Employee Social Security and RRTA Tax on Tips. If you did not have enough wages to cover the social security tax or railroad retirement (RRTA) tax due on tips you reported to your employer, the amount of tax due will be shown on your Form 941, 942, or 943. Include that amount in the total amount of tax on line 54. "Uncollected Tax on Tips" on the dotted line next to line 54.

Golden Parachute Payments. Golden parachute payments are certain payments made by a corporation to key employees to compensate them if control of the corporation changes. If you received an excess parachute payment (EPP), you must pay a tax equal to 20% of the excess. "EPP" on the dotted line next to line 54.

If you received a Form W-2 that includes a parachute payment, the amount of tax on any excess payment should be identified with code K in Box 17 of Form W-2. (Box 9 of Form W-2 should also include any amount withheld for this tax.) Include the amount from Box 17 in the total for line 54. Write the amount and "EPP" on the dotted line next to line 54.

Payments

Line 55

Federal Income Tax Withheld. Add the amounts shown as Federal income tax withheld on Forms W-2, W-2C, W-2P, and 1099-R. Enter the total on line 55. The amount of Federal income tax withheld should be shown in Box 3 of Form W-2, Box 2 of Form W-2C, Box 1 of Form W-2P, and Box 4 of Form 1099-R. If line 55 includes amounts with an "R" on line 55 Form 1099-R, check the box on line 55.

Backup Withholding. If you were subject to backup withholding, include the interest income or other income you received during 1990, include the amount withheld in the total on line 55. This should be shown in Box 2 of Form 1099-DIV and in Box 4 of the other 1099 forms. Be sure to check the box on line 55.

Line 56

1990 Estimated Tax Payments. Enter on this line any payments you made on your estimated federal income tax (Form 1040-ES) for 1990. Include any overpayment

Line 51 Social Security Tax on Tip Income Not Reported to Employer

If you received tips of \$20 or more in any month and you did not report the full amount of those tips to your employer, you must report allocated tips that you must report in your income. You must pay the social security or railroad retirement (RRTA) tax on the unreported tips. If you reported the full amount to your employer but the social security or RRTA tax was not withheld, you must pay it. See the instructions under "Unreported Tips" on Form 1040 and "Social Security and RRTA Tax on Tips" on line 54.

To figure the amount of social security tax on the tips, complete Form 4137, Social Security Tax on Unreported Tip Income, and attach it to your Form 1040. Enter the tax on line 51.

To determine the amount of RRTA tax on the tips, contact your nearest Railroad Retirement Board office. Enter the tax on line 51. Write "RRTA" on the dotted line next to line 51.

Be sure that tips are reported as income on Form 1040, line 7. **Caution:** You may be charged a penalty equal to 50% of the social security tax due on tips you received and did not report to your employer.

Line 52

Tax on Qualified Retirement Plans (Including IRAs). You may owe this tax, if any of the following applies:

- 1. You received any early distributions from a qualified pension plan (such as your IRA), qualified annuity plan, or tax-sheltered annuity plan.
2. You paid any excess distributions from a plan mentioned in 1 above.
3. You made excess contributions to your IRA.
4. You had excess contributions on a qualified pension plan (including an IRA).
5. You received any amount under a modified annuity contract entered into after June 20, 1988.

If any of the above applies, get Form 5329 and its instructions to see if you owe this tax. Enter the tax from Form 5329 on Form 1040, line 52.

Caution: Be sure to include in income on line 16 or line 17, whichever applies, any early distributions you received from qualified retirement plans.

Line 53

Advances Earned Income Credit Payments. Enter the total amount of advance earned income credit payments you received. These payments should be shown in Box 8 of your Form(s) W-2.

Note: See the instructions for line 57 to figure the earned income credit you can actually take.

Line 54

Total Tax. Add lines 47 through 53. Put the total on line 54. Also include in the total on line 54 any of the following that applies:

Line 49 Alternative Minimum Tax

The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses. If you benefit from these provisions, you may have to pay at least a minimum tax. This tax is figured as an alternative minimum tax. This tax is figured on Form 6251.

To see if you should complete Form 6251, add to your adjusted gross income from line 32 all adjustments and tax preference items that apply to you (see the list below). If the total is more than the dollar amount shown below for your filing status, fill out Form 6251.

- 1. Accelerated depreciation.
2. Amortization of certified pollution-control facilities.
3. Income from the exercise of incentive stock options figured under I.R. Code section 83 in excess of the amount actually reported on your return.

4. Tax-exempt interest from private activity bonds issued by a regulated investment company to the extent derived from private activity bonds.
5. Intangible drilling costs.
6. Depletion.
7. Circulation and research and experimental expenditures.
8. Mining exploration and development costs.
9. Tax shelter farm losses.
10. Passive activity losses.
11. Income from long-term contracts figured under the percentage of completion method in excess of the amount actually reported on your return.

12. Installment sales of certain property. Note: A child under age 14 may owe the alternative minimum tax if the total of the child's adjusted gross income from line 32 plus the child's tax-exempt interest from line 4 is \$1,000 plus the child's earned income.

Line 50

Recapture Taxes. You may owe the tax computed on Form 4255, Recapture of Investment Credit, if you disposed of investment credit property or changed its use before the end of its 10-year life or recovery period. See Form 4255 for more details. Enter the tax on Box a and enter any tax due on line 50.

If you disposed of property for there was a reduction in the qualified basis of the property on which you took the low-income housing credit, you may owe the tax computed on Form 8611, Recapture of Low-Income Housing Credit. See Form 8611 for more information. If you owe this tax, check Box b and enter any tax due on line 50.

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your trade or business, you may be able to take a credit for the alcohol used as fuel for your motor vehicles. See Form 4224, Fuel Tax Credits and Refunds.

Form 6765, Credit for Increasing Research Activities. You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Use Form 6765 to figure the credit. See Form 6765 for more details.

Form 8586, Low-Income Housing Credit and Schedule A (Form 8586). Annual. Statement. If you owned a building that was used for low-income housing, you may be able to take this credit. Use Form 8586 and Schedule A (Form 8609), to figure the credit. Also complete and attach Form 8609, Low-Income Housing Credit Allocation Certificate.

Line 45

Credit for Prior Year Minimum Tax. You may be able to take this credit if you paid a minimum tax in 1989 or 1988. See Form 8801, Credit for Prior Year Minimum Tax, to see if you qualify for the credit. Also get Pub. 909, Alternative Minimum Tax for Individuals, for more information.

Line 46

Add amounts on lines 41 through 45 and enter the total on line 46. Also include in the total on line 46 any of the following credits: Mortgage Interest Credit. 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 to help you buy, rehabilitate, or make improvements to your main home. You must complete and attach Form 8396, Mortgage Interest Credit, to figure the amount of the credit to include in your total for line 46. Write the amount and "MIC" (mortgage interest credit) on the dotted line next to line 46.

For more details, get Pub. 530, Tax Credit for Fuel from Nonconventional Sources. A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See I.R. Code section 29 for a definition of qualified fuels. Provisions for figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit to line 46. Write the amount and "FNS" on the dotted line next to line 46.

Other Taxes

Line 48

Self-Employment Tax. If you had self-employment income in 1990, and earned under \$1,300 in wages from which social security tax or railroad retirement (FICA) self-employment tax. Please see Schedule SE (Form 1040) and its instructions. If you have to pay self-employment tax, enter the amount from Schedule SE.

Line 47

Foreign Tax Credit. Form 1116 explains when you can take this credit for foreign taxes paid or taxes to be paid. See Form 1116 for more details. Also get Pub. 514, Foreign Tax Credit for Individuals.

Line 44

General Business Credit. Complete line 44 if you can take any of the following credits: If you have two or more of these credits, a credit will be allowed for a passive activity. You must also complete Form 3800 to figure the total credit. Enter on line 44 the amount from Form 3800. Also be sure to check Box a on line 44 for Form 3800. If you have only one credit, enter on line 44 the amount of the credit from the instructions for that credit. Write the amount in the form number for that credit.

Form 3468, Investment Credit. This credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468.

Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use Form 5884 to figure the credit.

Form 6478, Credit for Alcohol Used as Fuel. If you sell straight alcohol (or an alcohol mixture) at retail or use it as fuel in

Line 43

Foreign Tax Credit. Form 1116 explains when you can take this credit for foreign taxes paid or taxes to be paid. See Form 1116 for more details. Also get Pub. 514, Foreign Tax Credit for Individuals.

Line 42

Credit for the Elderly or the Disabled. You may be able to take this credit and reduce your tax, if, by the end of 1990, you were: age 65 or older, or under age 65, you retired on permanent and total disability, and you had taxable disability income in 1990.

Even if you meet one of the above conditions, you generally cannot take the credit if you are: Single and the amount on Form 1040, line 32, is \$17,500 or more, or you received \$5,000 or more in nontaxable pensions. Married filing a joint return, only one spouse eligible for the credit, and the amount on Form 1040, line 32, is \$20,000 or more, or you received \$5,000 or more of nontaxable social security or other nontaxable pensions.

Married filing a separate return, both spouses are eligible for the credit, and the amount on Form 1040, line 32, is \$25,000 or more, or you received \$3,750 or more of nontaxable social security or other nontaxable pensions.

Line 38 Tax

To figure your tax, use one of the following methods: Tax Table. If your taxable income is less than \$100,000, use the Tax Table to find your tax, unless you are required to use Form 8615 (see below). Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 38.

Tax Rate Schedules. You must use the Tax Rate Schedules to figure your tax if your taxable income is \$50,000 or more.

Form 8615. Form 8615 must generally be used to figure the tax for any child who was under age 14 on January 1, 1991, and who has taxable income (such as taxable interest or dividends). However, if neither of the child's parents was alive on December 31, 1990, do not use Form 8615 to figure the child's tax.

Note: If you are filing Form 8814, Parent's Election To Report Child's Interest and Dividends, include in your total for line 38 the tax from Form 8614, line 8. Also enter that tax in the space provided next to line 38.

Line 39

Additional Taxes. Check the box(es) on line 39 to report any additional taxes from: Form 4970, Tax on Accumulation Distribution of Trusts, or Form 4972, Tax on Lump-Sum Distributions.

Credits

Line 41

Credit for Child and Dependent Care Expenses. You may be able to take a credit on line 41 for payments you made for child and dependent care expenses while you (and your spouse if you were married) worked or looked for work. But you must have had income from a job or through self-employment to do so.

The credit is allowed if you kept up a home that included a child under age 13 or your dependent or spouse who could not care for himself or herself. See Form 2441 to figure the credit. To take the credit, address and show the correct number of the person or organization who provided the care. You may use Form 110 to get this information from the care provider. For more details, including special rules that apply to child and dependent care credits, see Form 2441 and its instructions, and Pub. 503, Child and Dependent Care Expenses.

Note: If someone cared for your child or disabled dependent in your home, 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 more details, get Pub. 926, Employment Taxes for Household Employers.

Form 1116 explains when you can take this credit for foreign taxes paid or taxes to be paid. See Form 1116 for more details. Also get Pub. 514, Foreign Tax Credit for Individuals.

Form 3468, Investment Credit. This credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468.

Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use Form 5884 to figure the credit.

Form 6478, Credit for Alcohol Used as Fuel. If you sell straight alcohol (or an alcohol mixture) at retail or use it as fuel in

Form 1116 explains when you can take this credit for foreign taxes paid or taxes to be paid. See Form 1116 for more details. Also get Pub. 514, Foreign Tax Credit for Individuals.

Form 3468, Investment Credit. This credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468.

Form 5884, Jobs Credit. If you are a business employer who hires people who are members of special targeted groups, you may qualify for this credit. Use Form 5884 to figure the credit.

Form 6478, Credit for Alcohol Used as Fuel. If you sell straight alcohol (or an alcohol mixture) at retail or use it as fuel in

from your 1990 return that you applied to your 1990 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim a part of it. Get Pub. 505, Tax-Related Information, for more details about joint estimated tax, or more information on how to file separate returns. Please be sure to show both social security numbers in the space provided on the separate returns. If you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid toward the estimated tax even if your spouse died in 1990.

**Divorced taxpayers.** If you were divorced in 1990, enter your present spouse's social security number in the space provided on the front of Form 1040. Also, under line 56, enter the former spouse's social security number, followed by "DIV" because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 explaining all the payments you and your spouse made in 1990. The Service Center will verify the security number(s) under which you made the payments.

**Line 57**

**Earned income credit.** The earned income credit is a special credit that can help some people with a child. The credit can be as much as \$953. If you can take the earned income credit, you can subtract it from the tax you owe. You can get a refund of the credit even if you don't owe any tax.

To see if you can take the earned income credit, answer the questions that begin on this page. But if you file Form 2555, Foreign Earned Income, you cannot take the credit. For more details about the credit, get Pub. 596, Earned Income Credit. **Note:** You must file a return if you get advance earned income credit (AEIC) payments in 1990. You must report these payments on line 53. You may be able to get AEIC payments in 1991 by filing Form W-5 with your employer.

**Earned income includes:**

- Wages, salaries, and tips
- Union strike benefits
- Certain disability pensions
- Basic quarters and subsistence allowances from the U.S. military
- Earnings from self-employment—this is usually the amount shown on Schedule SE (Form 1040), Section A, line 3, or Schedule B

**Your Child.** If your filing status is married filing a joint return or qualifying widow(er) with dependent child, your child means your son, daughter, stepchild, adopted child, a child placed with you by an authorized placement agency for adoption (your child), or a child whom you cared for as your own child for the whole year.

If your filing status is head of household, stepchild, adopted child, or a descendant of your son, daughter, or adopted child (for example, your grandchild), the earned income credit must be reduced by the alternative minimum tax (Form 1040, line 49). If you owe this tax, see the instructions on page 24. The credit applies, and enter the result (but not less than zero) on Form 1040, line 57.

**Questions To See if You Can Take the Earned Income Credit (Keep for your records)**

1. Is your filing status married (filing a joint return), head of household, or qualifying widow(er) with dependent child?  Yes  No
2. In 1990, was the total of your taxable and any nontaxable earned income (your IRS military housing allowances) at least \$1, but less than \$2,024? See the instructions on page 24.  Yes  No
3. Is the amount on Form 1040, line 32, less than \$20,264?  Yes  No
4. Did your child (defined above) live with you, your main home in the qualifying household with dependent child?  Yes  No

**Note:** If your child was born or died in 1990 and your home was your child's home during the part of 1990 that he or she was alive, your child is also considered to have lived with you for the entire year. If in 1990 your child was adopted, was placed with you for adoption, or became your stepchild.

If you checked **NO** to any of the above questions, you may not take the earned income credit. Do not fill in the worksheet on page 24. Instead, write "No" on Form 1040, line 57.

If you checked **YES** to all of the above questions, continue as follows:

**If your filing status is:**

- Married filing a joint return: Go to question 5 below.
- Head of household and your child was unmarried: You may take the credit. Fill out the worksheet on page 24 to figure it. Also, if your child is not your dependent, be sure to enter your child's name on Form 1040, line 4.
- Head of household and your child was married: You may take the credit. Fill out the worksheet on page 24 to figure it.

**If your filing status is married filing a joint return, answer the following:**

- a. Did you claim your child as your dependent on Form 1040, line 6c?  Yes  No
- b. If you checked "Yes," you may take the credit. Fill out the worksheet on page 24 to figure it.
- c. If you checked "No," go to question 5b.

If you remained, is your child's other parent claiming him or her under the rules for **Child of Divorced or Separated Parents on page 11**?

If you checked "Yes," you may take the credit. Fill out the worksheet on page 24 to figure it.

If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet on page 24. Instead, write "No" on Form 1040, line 57.

**Line 3.** minus any deduction you claimed on Form 1040, line 25. If you were a "statutory employee" and you reported your income and expenses on Schedule C, earned income includes the amount on Schedule C, line 29.

• Anything else of value (money, goods, or services) you performed even if it is not a taxable event, such as for a rental agreement, value of a parsonage for clergy members and meals and lodging for employees.

**Earned income does not include** items such as interest, dividends, social security and railroad retirement benefits, welfare benefits, nondisability pensions, veterans' benefits, workers' compensation, unemployment compensation (insurance), alimony, or income exempt from the filing and reporting requirements of the filing and approval of Form 4029 (relating to members of certain religious faiths). Earned income also does not include taxable scholarships or fellowships not reported on Form W-2.

**Line 6.** If your filing status is head of household and your child was married, answer the following:

- a. Did you claim your child as a dependent on Form 1040, line 6c?  Yes  No
- b. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it.
- c. If you checked "No," go to question 6b.

If your child's other parent claiming him or her under the rules for **Child of Divorced or Separated Parents on page 11**?

If you checked "Yes," you may take the credit. Fill out the worksheet on page 11 to figure it.

If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

**Earned Income Credit Worksheet (Keep for your records)**

If your filing status is single or married filing separately, you may not take the credit. Do not complete this worksheet.

1. Enter the amount from Form 1040, line 7. Include scholarship or fellowship income only if you received a W-2 form for it.  1.
2. If you received earned income from a W-2 form for it, enter the amount on Form 1040, line 3. If you received "other" earned income, enter the amount on Form 1040. Do this even if you cannot take the credit.  2.
3. Add lines 1 and 2. Enter the total.  3.
4. If you were self-employed, subtract any deduction you claimed on Form 1040, line 25, from the amount on Schedule SE, Section A, line 3, or Section B, line 3. Enter the result here even if a loss. But, if you use line 4 information before entering an amount on line 4, see Pub. 596 for more information.  4.

**Note:** If you were a statutory employee and you reported your income and expenses on Schedule C, include on line 4 the amount from Schedule C, line 29.

5. **Earned income.** Add lines 3 and 4. But if line 4 is a loss, subtract line 4 from line 3. If this amount is zero or less, or \$20,264 or more, stop here. If you may not take the credit. Otherwise, go to line 6.

6. **Adjusted gross income.** Enter the amount from Form 1040, line 32. If this amount is \$20,264 or more, stop here. Otherwise, go to line 7.

7. If line 6 is less than \$10,750, use the amount on line 5 to find the credit. Otherwise, go to line 8.

8. a. First, use the amount on line 5 to find the credit in the table that begins on page 58. Enter that amount here.  8a.

b. Then, use the amount on line 6 to find the credit in the table. Enter that amount here.  8b.

c. Compare the amounts on lines 8a and 8b above. Enter the smaller of the two amounts here. Also enter this amount on Form 1040, line 57.  8c.

**Line 58**

**Amount Paid With Form 4868 (Extension of Time To File)**

If any one employer withheld more than \$3,924.45 in social security taxes, you must ask your employer to refund the excess to you. You cannot claim it on your return.

**Excess Railroad Retirement (RRTA) Taxes Withheld.** For 1990 no more than \$5,791.35 in RRTA tax should have been withheld from your pay. If any one railroad employer must ask that employer to refund the excess to you. You cannot claim it on your return.

**Line 59**

**Excess Social Security Tax and RRTA Tax Withheld—More Than One Employer**

If you had more than one employer for 1990 and your total wages were over \$51,300, your employers may have withheld too much social security tax. If so, you can take a credit for the excess amount on line 59. Use the worksheet on this page to figure any excess social security taxes.

If you had more than one railroad employer in 1990, or you paid more than \$5,791.35 in RRTA tax, use the worksheet on this page to figure the total withheld was more than \$3,924.45.

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**Caution:** If you were a government employee who paid only the 1.45% Medicare (hospital insurance benefits) tax on your government wages, you may be able to claim the credit for the Medicare tax withheld from your government wages. See the instructions for line 61 to see if you can take a credit for excess Medicare tax paid.

If you are filing a joint return, you must figure excess social security tax withholding separately for each spouse. Do NOT combine amounts of both husband and wife on Form 1040, line 54.

**Excess Social Security Taxes Worksheet (Keep for your records)**

1. Add all social security tax withheld from Form 1040, line 54, but not more than \$3,924.45.  1.
2. Enter any uncollected social security tax on tips included in the total on Form 1040, line 54.  2.
3. Add lines 1 and 2.  3.
4. Social security tax limit.  3,924.45.
5. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 59.  5.

**Line 60**

**Credit for Federal Tax on Fuels**

If you can take a credit for tax on gasoline, diesel fuel, and other diesel-powered cars, vans, and light trucks, attach Form 4136. Enter the credit on line 60.

**Line 61**

**Regulated Investment Company Credit**

Enter on this line the total amount of the credit from Form 2439. Notice to Shareholder of Undistributed Long-Term Capital Gains. Be sure to attach Copy B of Form 2439 with Form 1040, line 61, and your Excess Medicare Tax Credit.

**Excess Medicare Tax Credit.** If you were a Federal, state, or local government employee whose wages in 1990 were subject only to the 1.45% Medicare (hospital insurance benefits) tax, and you had other social security or RRTA wages that when added to your government wages total more than \$51,300, you may be able to take a credit against your income tax. Use Form 4469 to figure the credit. Include the amount of the credit in your total for line 61. On the dotted line next to line 61, write "Form 4469" and show the amount.

**Line 62**

**Total Payments**

Add lines 55 through 61, and enter the total on line 62. If you had a refund of credit from Form 6249, write the amount and "OWPT" on the dotted line next to line 62. Be sure to attach Forms 6249 and 6248.

**Refund or Amount You Owe**

**Line 63**

**Amount Overpaid (If line 62 is more than line 54)**

Subtract line 54 from line 62 and enter the result on line 63. If line 63 is under \$1, we will send a refund only on written request.

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Section 6—Instructions for Schedules to Form 1040

Instructions for Schedule A Itemized Deductions

Purpose Some taxpayers should itemize their deductions because they will save money See Standard Deduction, DR Itemized Deductions on page 20

Medical and Dental Expenses

Lines 1 through 4 Before you can figure your total deduction for medical and dental expenses, you must complete Form 1040 through line 32

You may deduct only that part of your medical and dental expenses that is more than 7 1/2% of the amount on Form 1040, line 32

Line 1 Enter the total of your medical and dental expenses, after you reduce these expenses by the amount of any health insurance or other sources

If you received a reimbursement in 1990 of prior year medical or dental expenses, do not include that amount in this amount

All dependents you claim on your return Your child whom you do not claim as a dependent because of the rules explained on page 1 for Children of Divorced or Separated Parents

Any person that you could have claimed as a dependent but who is not claimed because you had not received \$2,050 or more of gross income or had not filed a joint return

Medical doctors, dentists, eye doctors, chiropractors, osteopaths, podiatrists, nurses, acupuncturists, and physical therapists; acupuncturists and physical therapists (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

Medical treatment at a center for drug addicts or alcoholics Medical aids, such as hearing aid batteries, braces, crutches, wheelchairs, guide dogs and the cost of maintaining them

Lodging expenses (but not meals) paid while away from home to receive medical care or to receive medical treatment

Medical and dental expenses, do not include the amount of any health insurance you deducted on Form 1040, line 26

Funeral, burial, or cremation costs Pub. 502 has a discussion of expenses that may and may not be deducted

State and local income taxes, including payments for a prior year Also include any part of a prior year refund of state or local income taxes that you chose to deduct by virtue of the following:

Real Estate Taxes, including taxes that you paid on property you own that was not used for business

Other taxes listed on Schedule A, line 7—either tax (or both) for 1990, or state and local income taxes actually received in 1990

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 the car's value

Federal income and excise taxes Social security and railroad retirement (RRRA) taxes Customs duties Federal estate and gift taxes

State and local taxes, including general sales tax on gasoline, car inspection fees, assessments for property tax you paid for someone else, and license fees (marriage, driver's, dog, etc.)

Interest You Paid Lines 9a through 13 Includes interest you paid on nonbusiness items only

Interest, or business interest depends on how and when you used the loan proceeds

Interest You MAY Deduct Lines 9a and 9b—Home Mortgage Interest You may deduct all interest on a mortgage that secures your main home

Home Mortgage Interest You may deduct all interest on a mortgage that secures your main home, including first and second mortgages, home equity loans, and refinanced mortgages

Mortgages you look out on your main home OR BEFORE October 13, 1987

Mortgages you look out on your main home AFTER October 13, 1987

Refinanced Mortgages—If you had a mortgage on your home on October 13, 1987, and refinanced it after that date

Mortgages you look out on your main home AFTER October 13, 1987

Other Mortgages—If you had a mortgage on your home on October 13, 1987, and refinanced it after that date

Line of Credit Mortgages—If you had a line of credit mortgage on your home on October 13, 1987, and you borrowed additional amounts on this line of credit

Mixed-Use Mortgages—If you took out a new mortgage after October 13, 1987, including refinancing for more than what you owed or borrowing additional amounts

What Is a Home?—A home may be a house, condominium, cooperative, mobile home, second home, or vacation home

More Than One Home—If you had a main home and a second home, the dollar limits explained in b and c above apply to the total mortgages on both homes

Line 9a Enter on line 9a deductible mortgage interest you paid directly, or which you received a Form 1098, Mortgage Interest Statement

Line 9b Enter on line 9b deductible mortgage interest you paid indirectly, or which you received a Form 1098, Mortgage Interest Statement

Line 9c If the recipient was not a financial institution or you did not receive a Form 1098, enter the amount of interest you paid

Line 9d If the recipient was not a financial institution or you did not receive a Form 1098, enter the amount of interest you paid

Improve your main home, the loan was secured by that home, the points were paid with funds other than those obtained from the lender

Investment interest is interest paid on money you borrowed that is allocable to property held for investment

Complete and attach Form 4952 Investment Interest Expense Deduction, to figure your deduction

Lines 12a and 12b—Personal Interest For 1990, you can deduct only 10% of personal interest

Revolving charges if they were based on your monthly unpaid balances

Loans on life insurance if you paid the interest in cash and report on the cash basis

Installment loans on personal property, such as cars (including a business car used exclusively as an employee) and appliances

Interest You MAY NOT Deduct Do not include interest paid on your debts by others, such as mortgage interest

• Tax-exempt income This includes interest on money you borrowed to buy or sell U.S. government securities. This also includes interest paid to purchase or carry obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is tax exempt.

• A loan on life insurance if the interest is added to the loan and you report on the cash basis.

• A debit to buy a single premium life insurance policy on a nonexempt interest in any kind of business transaction (Use Schedule C, E, or F of Form 1040 to deduct business interest expenses.)

Get Pub. 545 for more details.

**Gifts to Charity**

**Lines 14 through 17**  
You may deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You may also deduct contributions to children or animals to prevent cruelty to children or animals. Examples of these organizations are:

- Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc.
- Fraternal orders, if the gifts will be used for the purposes listed above:

- Veterans' and certain cultural groups
  - Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for cancer, heart disease, blindness, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness, or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
  - Federal, state, and local governments if the gifts are solely for public purposes.
- Caution:** If you contributed to a charitable organization and also received a benefit that is more than the value of the benefit you receive. For more information, get Pub. 526. Charitable Contributions
- If you do not know whether you may deduct what you gave to an organization, check with that organization or with IRS.

**Contributions You MAY Deduct**  
Contributions may be in cash (keep canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of gifts and out-of-pocket expenses you may have. 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method (But don't deduct any amounts that were repaid to you.)

**Limit on the amount you may deduct**  
Get Pub. 526 to figure the amount of your deduction if any of the following applies:

- Your cash contributions or contributions of ordinary income property are more than 30% of Form 1040, line 32.

• Your gifts of capital gain property to charity are more than 20% of Form 1040, line 32.

• You gave gifts of property that increased in value or gave gifts of the use of property.

**You MAY NOT Deduct As Contributions**  
• Travel expenses (including meals and lodging) for any kind of vacation, pleasure, recreation, or vacation in the travel.

- Political contributions
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups
- Value of any benefit, such as food, entertainment, or merchandise, that you received in connection with a contribution to a charitable organization.

**Example:** You paid \$1,000 to a charitable organization to attend a fund-raising dinner. To figure the amount of your deductible contribution, you must subtract the value of the dinner from the total amount you paid. If the value of the dinner was \$40, your deductible contribution is \$960.

**Casualty and Theft Losses**

**Line 18**  
Use line 18 to report casualty or theft losses of property that is not trade or business income-producing, or rent or royalty property. Complete and attach Form 4684, Casualties and Thefts, to figure your loss. Enter on line 18 of Schedule A the amount of loss from Form 4684.

**Losses You MAY Deduct**  
You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes. You may also be able to deduct losses from the destruction of a contribution but not because of the insolvency or bankruptcy of the institution. You may deduct nonbusiness casualty or theft losses only to the extent that—

- a. the amount of EACH separate casualty or theft loss is more than \$100, and
- b. the total amount of ALL losses during the year is more than 10% of your adjusted gross income on Form 1040, line 32.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. Get 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 21 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 Pub. 547. Thefts. It also gives information about Federal disaster area losses.

**Recordkeeping:** If you gave property, you must have 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. For each gift of property, you should also keep reliable written records that include:

- a. How you figured the property's value at the time you gave it.
- b. How you figured the appraisal, you should also keep a signed copy of the appraisal.)
- c. 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.

How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property

**Note:** If you received a gift of property, or if any conditions attached to the gift property is over \$500, or if you gave less than your fair market value property, or contribution, under section 170(b), your records should contain additional information. Get Pub. 526 for details.

**Line 14.** Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

**Line 15.** Enter your contributions of 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. 150% of the amount of your contribution. Complete and attach Form 8283, Noncash Charitable Contributions. If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. For this purpose, the amount of your deduction means your deduction before applying any non-cash contribution instructions. See Form 8283 and its instructions for details.

**Line 16.** Enter on line 16 any carryover of contributions that you were not able to deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details on how to figure a carryover.

**Moving Expenses**

**Line 19**  
Employers and self-employed persons (including partners) can deduct certain moving expenses.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 miles farther from your old home than your old home had no former workplace, your new workplace must be at least 35 miles from your old home if you meet these requirements, see **Fee-Tax Information** in the index (topic no. 304) or Pub. 521, Moving Expenses. Complete and attach Form 3903 to figure the amount of moving expenses you are eligible to deduct. If you work at a new workplace outside the United States or its possessions, get Form 3903F, Foreign Moving Expenses.

**Miscellaneous Deductions**

**Lines 20 through 26**  
Most miscellaneous deductions cannot be deducted in 1990. You must subtract 2% of the total.

Generally, the 2% limit applies to expenses you paid for which you were not reimbursed (line 20). The limit also applies to certain expenses you paid to produce or collect taxable income (line 21). See the instructions for lines 20 and 21 for examples of expenses to claim on these lines.

The 2% limit does not apply to certain other miscellaneous expenses that you may deduct. These expenses can be deducted in full on line 26. The line 26 instructions describe these expenses. Included are deductible gambling losses (to the extent of winnings) and certain job expenses of disabled employees. Get Pub. 523, Miscellaneous Deductions, for more information.

**Expenses Subject to the 2% Limit (Lines 20 and 21)**  
Use this line to report job expenses (line 20) and other expenses (line 21) in some cases you MUST first fill out Form 2106, Employee Business Expenses. Fill out Form 2106 for all your job expenses if:

- You claim any travel, transportation, meal, or entertainment expenses for your job, DR
- Your employer paid you for any of your job expenses reportable on line 20

If either of the above applies, enter the amount from line 11 of Form 2106 on line 20 of Schedule A.

Use this line to report miscellaneous deductions that are NOT subject to the 2% AGI limit. Only the expenses listed below can be deducted on line 26:

- Gambling losses to the extent of gambling winnings. Report gambling winnings on Form 1040, line 22.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1936.
- Deduction for repayment of amounts used for the production of income. See Form 2106 for all of your job expenses.
- Uncovered investment in a pension

**Instructions for Schedule B Interest and Dividend Income**

**Purpose**  
Use Schedule B if you are filing Form 1040 and any of the following applies:

- You had over \$400 in taxable interest.
- You are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989.
- You had more than \$400 in dividends.
- You had a foreign account, or you 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 Lines 1 through 4**

To see what interest income you must report, read the instructions for Form 1040, line 8a, on page 13.

The payer should send you a Form 1099-INT or Form 1099-DIV, if applicable, showing interest you must report. A copy of the form is also sent from all payors, is over \$400 or you are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, fill in Part I. Also fill in Part III if the total taxable interest is over \$400.

**Moving Expenses**

**Line 19**  
Supplies you needed for your job. Uniforms, work clothes, or other items you must have worn, which you may not usually wear away from work.

- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Some expenses are not deductible at all. Examples are:

- Political contributions.
- Personal legal expenses.
- Lost or misplaced cash or property (but see **Casualty and Theft Losses** on page 29).
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Education that you need to meet minimum requirements for your job, or that will qualify you for a new occupation.
- Expenses of:

- a. Travel as a form of education.
- b. Attending a seminar, convention, or similar meeting unless it is related to your employment.
- c. Adopting a child, including a child with special needs.
- d. Fines and penalties.
- e. Expenses of producing tax-exempt income.

**Miscellaneous Deductions**

**Lines 20 through 26**  
Most miscellaneous deductions cannot be deducted in 1990. You must subtract 2% of the total.

Generally, the 2% limit applies to expenses you paid for which you were not reimbursed (line 20). The limit also applies to certain expenses you paid to produce or collect taxable income (line 21). See the instructions for lines 20 and 21 for examples of expenses to claim on these lines.

The 2% limit does not apply to certain other miscellaneous expenses that you may deduct. These expenses can be deducted in full on line 26. The line 26 instructions describe these expenses. Included are deductible gambling losses (to the extent of winnings) and certain job expenses of disabled employees. Get Pub. 523, Miscellaneous Deductions, for more information.

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Use this line to report job expenses (line 20) and other expenses (line 21) in some cases you MUST first fill out Form 2106, Employee Business Expenses. Fill out Form 2106 for all your job expenses if:

- You claim any travel, transportation, meal, or entertainment expenses for your job, DR
- Your employer paid you for any of your job expenses reportable on line 20

If either of the above applies, enter the amount from line 11 of Form 2106 on line 20 of Schedule A.

Use this line to report miscellaneous deductions that are NOT subject to the 2% AGI limit. Only the expenses listed below can be deducted on line 26:

- Gambling losses to the extent of gambling winnings. Report gambling winnings on Form 1040, line 22.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1936.
- Deduction for repayment of amounts used for the production of income. See Form 2106 for all of your job expenses.
- Uncovered investment in a pension

**Instructions for Schedule B Interest and Dividend Income**

**Purpose**  
Use Schedule B if you are filing Form 1040 and any of the following applies:

- You had over \$400 in taxable interest.
- You are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989.
- You had more than \$400 in dividends.
- You had a foreign account, or you 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 Lines 1 through 4**

To see what interest income you must report, read the instructions for Form 1040, line 8a, on page 13.

The payer should send you a Form 1099-INT or Form 1099-DIV, if applicable, showing interest you must report. A copy of the form is also sent from all payors, is over \$400 or you are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, fill in Part I. Also fill in Part III if the total taxable interest is over \$400.

**Part II**

**Interest Income Lines 1 through 4**  
To see what interest income you must report, read the instructions for Form 1040, line 8a, on page 13.

The payer should send you a Form 1099-INT or Form 1099-DIV, if applicable, showing interest you must report. A copy of the form is also sent from all payors, is over \$400 or you are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, fill in Part I. Also fill in Part III if the total taxable interest is over \$400.

**Line 1.** Report on line 1 **ALL** taxable 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. If you received interest from an individual based on a taxable amount that resulted from the sale of your home or other property, list this interest first. Be sure to show the payer's name.

**Nominees.** If you received interest as a nominee (that is, in your name, but the interest actually belongs to someone else), include on line 1, the nominee interest from Form 1099-INT. Also, several interest income items on Form 1099-INT, such as a mutual fund, have a "nominee" box. Below this subtotal, write "Nominee Distribution" and show the total interest you received as a nominee. Then, subtract this amount from the subtotal and enter the result on line 2.

**Note:** If you received interest as a nominee, you must give the actual owner a Form 1099-DIV, unless the owner's spouse or partner is the actual owner.

**Accrued Interest.** When you buy bonds between interest payment dates and pay for them, you may be entitled to accrued interest. This is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules above under **Nominees** to show how to report the accrued interest on Schedule B. But identify the amount to be subtracted as "Accrued Interest."

**Tax-Exempt Interest.** You should not have received a Form 1099-INT for tax-exempt interest on line 1. Also, several lines above line 2, put a subtotal of all interest listed on line 1. Below this subtotal, write "Tax-Exempt Interest" and show the amount. Then, subtract this amount from the subtotal and enter the result on line 2. Be sure to include this tax-exempt interest on Form 1040, line 8b.

**Original Issue Discount (OID).** If you are reporting OID, be sure to list the amount shown on Form 1099-DID, follow the rules above for **Nominees** or **Accrued Interest**, whichever applies, to see how to report the DID on Schedule B. But identify the amount to be subtracted as "OID Adjustment."

**Amortizable Bond Premium.** If you are reducing your interest income on a bond by the amount of bond premium, you must report the total interest on the bond on line 1. Also, several lines above line 2, put a subtotal of all interest listed on line 1. Below this subtotal, write "ABP Adjustment" and show the amount. Then, subtract this amount from the subtotal and enter the result on line 2.

**Line 3—Excludable Savings Bond Interest.** For cash savings bonds issued after 1989 and **ALL THREE** of the following conditions apply, you may be able to exclude part or all of the interest on those bonds:

**Part III Foreign Accounts and Foreign Trusts**  
**Lines 11a through 12**  
Fill in this part if you had over \$400 of interest or dividend income; if you had a foreign financial account; or if you were the grantor of, or transferor to, a foreign trust.

**Line 11a and 11b.** Check the **Yes** box on line 11a if either 1 or 2 below applies to you. At any time during the year, you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) that applies to you. Check **No** if any of the following applies to you:

- The combined value of the accounts was \$10,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.
- You are an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account is in your personal financial interest in the account.
- You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or more shareholders of record; the account is in your employer's name; you do not have a personal financial interest in the account; and the corporation's chief financial officer or controller has filed a current report that includes the account.
- You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

**Get Form TD F 90-22.1 to see if you are considered to have an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other account) that applies to you.** Write to the IRS, Forms Distribution Center for your state, as shown on the inside back cover.

If you checked the **Yes** box on line 11a, file Form TD F 90-22.1 by June 30, 1991, with the Department of the Treasury at the address shown on that form. Do not attach Form TD F 90-22.1 to Form 1040.

If you checked the **Yes** box on line 11a, write the name of the foreign country or countries in the space provided on line 11b. Attach a separate sheet if you need more space.

**Note:** If you received dividends as a nominee, you must give the actual owner a Form 1095-DIV, unless the owner is your spouse.

**Line 7.** Report capital gain distributions on line 7. If you are filing Schedule D, also enter this amount on Schedule D, line 13. If you are not filing Schedule D, also enter this amount on Form 1040, line 14.

**Line 8.** Report nontaxable distributions on line 8. These distributions reduce your taxable income. See the instructions for Form 1040, line 9, on page 13.

**Instructions for Schedule D**  
**Capital Gains and Losses**  
**A Change You Should Note**  
Use new Form 8824, Like-Kind Exchanges, if you made one or more like-kind exchanges. See **Exchange of Like-Kind Property**, on page 33.

**Purpose**  
Use Schedule D to:

- Report the sale or exchange of a capital asset.
- Report gains from involuntary conversions of capital assets not held for investment or profit.
- Report Forms 1099-B you got for bartering transactions (See Part VI).
- Make a long-term capital gain election for lump-sum pension plan distributions.

**Use Form 4797, Sales of Business Property**, instead of Schedule D, to report the following:

- The sale or exchange of trade or business property, oil, gas, geothermal, or other mineral property, and section 126 property.
- The involuntary conversion (other than as casualty or theft) of trade or business property and capital assets held for business or profit.
- The disposition of other noncapital assets not mentioned above.

**Use Form 4684, Casualties and Thefts**, to report involuntary conversions of property due to casualty or theft.

**Dispositions of Assets, and Pub. 550, Investment Income and Expenses**, for more details.

**Form 1099-A, Information Return for Acquisition or Abandonment of Secured Property.** If you received a Form 1099-A from your lender, you may have gain or loss to report because of the acquisition or abandonment. See Pub. 544 for details.

**Capital Gain Elections on Lump-Sum Retirement Plans**  
The amount of a lump-sum distribution that you receive for capital gain treatment should be shown on Form 1099-R, Box 3. If you qualify to use Form 4972, tax on Lump-Sum Distributions, you can make the 20% capital gain election in Part II of that form. If you do not include the capital gain portion on Form 4972, you can make a long-term capital gain election. Write "Lump-sum" on line 9d, column (g). Enter in distribution" on line 9d, column (g). Enter in Form 1099-R, Box 3. Enter the remaining

amount of the distribution (Form 1099-R, Box 2, minus the amount shown on Schedule D) on Form 1040, lines 17a and 17b. However, if you qualify to use Form 4972, you may report the balance on that form instead of Form 1040, lines 17a and 17b.

If you elect to include net unrealized appreciation (NUA) in income, a portion of the amount from Form 1099-R, Box 6, can generally receive capital gain treatment. See instructions for Form 4972 for details.

**Capital Asset**  
Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, stocks, and bonds are capital assets.

A capital asset is any property held by you except the following:

- Stock traded for sale to customers.
- Account or notes receivable you received for services in the ordinary course of your trade or business, or from the sale of any property described in a, or for services you performed as an employee.
- Depreciable property used in your trade or business even if it was fully depreciated.
- Real property (real estate) used in your trade or business.
- Copyrights, literary, musical, or artistic compositions, letters or memoranda, or similar property, (1) created by you, (2) prepared or produced for you, or (3) that you received or owned in your trade or business, or (3) that you received from someone who created them or for whom they were created, as mentioned in the instructions to see how to report capital gains and losses from a passive activity.

**Items for Special Treatment and Special Cases**  
The following items may require special treatment:

- Transactions by a securities dealer.
- Wash sales of stock or securities. See Pub. 550 for details.
- Bonds and other debt instruments. See Pub. 550 for details.
- Certain real estate subdivided for sale which may be considered a capital asset.
- Gain on the sale of depreciable property to a more than 50% owned entity, or to a partner.
- Gain on the sale of stock in an S corporation.
- Gain on the sale or exchange of stock in certain foreign corporations.
- Transfer of property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership.
- Transfer of property to a partnership which would be treated as an investment company if it were incorporated.
- Sales of qualified reinvested dividends from a qualified public utility. See Pub. 550 for details.
- Transfer of appreciated property to a political organization.
- Loss on the sale, exchange, or distribution of small business (section 1244) stock.

**Short-Term or Long-Term**  
Separate your capital gains and losses according to how long you held or owned the property. If you got from someone who had received it in a similar way, if your basis is determined by reference to the previous owner's basis.

**Capital Losses**  
The amount of capital loss that can be deducted after offsetting capital gains is limited to \$3,000 (\$1,500 if married filing a separate return).

Schedule D, lines 2b and 9b, columns (d), (f), and (g) the combined totals of all your Schedules D-1

**Lines 2d and 9d**

Enter sales and exchanges of other capital assets on these lines that are not reported on lines 2a or 9a. Do not include transactions reported on Form 2119, 4797, or 6252

**Line 20**

If Form 1040, line 37, is zero, subtract the amount on Form 1040, line 36, from the amount on Form 1040, line 35. Enter the result. To show a negative amount (a loss), enclose it in parentheses

**Part VI**

This part enables IRS to compare amounts of capital gains and losses reported on Forms 1099-B with amounts you report on your tax return. For details on reporting income, get Pub. 525, Taxable and Nontaxable Income

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and other charges, and by the capital gain entry in column (e), unless you reported the net sales price in column (d)

For more details, get Pub. 551, Basis of Assets

**Lines 2a and 9a**

Enter all sales and exchanges of stocks, bonds, etc., and real estate (if not reported on Form 2119, 4797, or 6252). Include these transactions on Form 1099-B or 1099-S (or substitute statement) for the transaction. You can use abbreviations to describe the property as long as the abbreviations are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute statement)

Use Schedule D-1, Continuation Sheet for Schedule D (Form 1040), if you need more space to list transactions for lines 2a and 9a. You may use as many Schedules D-1 as you need to list your transactions. Enter on

or "wash sale" of stock, you may not be able to use the actual cost as the basis. If you do not use the actual cost, attach an explanation of your basis

When selling stock, adjust your basis by sales tax and other charges. If you received more than one lot of stock, you must report the basis for each lot separately. See Pub. 550 for how to figure your basis in stock that split during the time you owned it

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent is generally the fair market value at the date of death

The cost or other basis of an original issue stock is the amount of OID that has been included in gross income for that instrument

If a charitable contribution deduction is allowed because of a bargain sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value

(2) If you received a note or other obligation and you are reporting it at less than face value (including all contingent payments), you must report the difference as income received more than one lot of stock. If amounts separately in the spaces in Part V

Get Pub. 537, Installment Sales, for more details

**Section 1256 Contracts and Straddle**

Gains and Losses From Section 1256 Contracts and Straddles. To report these transactions. See Pub. 550 for more details

**Specific Instructions**

**Line 1**

**Reconciliation of Form 1099-B and Form 1099-S Transactions**

Enter on line 1 the total sales of stocks, bonds, etc., reported to you for 1990 on Form 1099-B (or on a substitute statement). Also include on line 1 the total sales of real estate transactions reported to you for 1990 on Form 1099-S (or on a substitute statement), that you will be reporting on lines 2a and 9a. Be sure to complete lines 2c and 9c.

If line 1 differs from the total of lines 2c and 9c, column (d), attach a statement explaining the difference. For example, there would be a difference between line 1 and the total of lines 2c and 9c, column (d), if you received a Form 1099-B for an amount of capital gain that is less than the total of capital gains from the sale of your stock and is not taxed until your basis in the stock is fully recovered. Include any nontaxable amount that is a return of capital in the total on line 1. Do not report it in either Part I or II. Attach a statement to Schedule D explaining the difference between the total on line 1 and lines 2c and 9c. See Pub. 550 for more details

**Column (d)**

Enter in this column either the gross sales price or the net sales price from the sale. If you sold stocks or bonds and you received a Form 1099-B, enter the gross sales price. If you sold other property, enter that amount in column (d). However, if Form 1099-B (or your broker) indicates that gross proceeds less commissions and option premiums were reported to IRS, enter that net amount in column (d). If the net amount is entered in column (d), do not enter premiums in column (e)

**Caution:** Be sure to add all sales price entries on lines 2a and 9a, column (d), to amounts on lines 2b and 9b, column (d). Enter the totals on lines 2c and 9c

**Column (e)**

In general, the cost or other basis is the cost and improvements, minus depreciation, amortization, and depletion. If you inherited the property, got it as a gift, or received it in a tax-free exchange, involuntary conversion,

**Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use**

Gain from the sale or exchange of this property is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not a capital loss. Report it on Schedule D, Part I or Part II. If you sold or exchanged real estate held (or personal use other than your main home), you must report the transaction on Schedule D even though the loss is not deductible. For example, you have a loss on the sale of a vacation home that is not your main home. Report it on line 2a or 9a, depending on how long you owned the home. Complete lines 2a and 9a, column (d), and column (e) as follows: (1) "Personal Loss" across columns (f) and (g)

**Disposition of Partnership Interest**

A sale or other disposition of an interest in a partnership is reported on Form 1099-S. Get Pub. 541, Tax Information on Partnerships

**Long-Term Capital Gains From Regulated Investment Companies**

Include in income as a long-term capital gain the amount on Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that represents your share of the undistributed capital gains of a regulated investment company. Enter on Form 1040, line 61, the tax paid by the company. Report the gain on line 2c or 9c, column (d), on the basis of your stock. The excess of the amount included in income over the amount of the capital gain distributions is reported on Form 1099-DIV. See Pub. 550 for more details

**Capital Gain Distributions**

Enter capital gain distributions paid to you during the year as a long-term capital gain on line 13, regardless of how long you have held your investment. See Pub. 550 for more details

**Sale of Your Home**

Use Form 2119, Sale of Your Home, to report a gain or loss from the sale of your main home whether or not you bought another one. You must file Form 1040 for the year in which you sell your main home, even if you are not otherwise required to file a return. See Pub. 552, Tax Information on Selling Your Home

**Installment Sales**

If you sold property (other than publicly traded stocks or bonds) on a year after the year of sale, you must report the sale on the installment method unless you elect not to do so

Use Form 6252, Installment Sale Income, to report the sale on the installment method. Also use Form 6252 to report any payment received in 1990 from a sale on the installment method

To elect out of the installment method, report the sale as follows on a timely filed return (including extensions): (1) Report the full amount of the sale on Schedule D

In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse, if the transfer is incident to a divorce. Get Pub. 504, Divorce and Separation, for more details

Amounts received on the retirement of a debt instrument generally are treated as losses from the disposition of wellands and highly erodible croplands, converted to agricultural use (other than livestock grazing) after March 1, 1986, are reported on Schedule D, but gains are reported on Form 4797

Amounts received by shareholders in corporate liquidations (1) Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550 (2) Mutual fund load charges may not be taken into account in determining gain or loss on certain dispositions of stock in mutual funds. If reinvestment rights were exercised, get Pub. 584

Deferral of gain on conflict of interest dispositions. See section 1043. See Form 8824

**Inherited Property**

If you disposed of property that you acquired by inheritance, report the disposition as a long-term gain or loss, regardless of how long you held the property. Write "INHERITED" in column (b), instead of the date you acquired the property

**Gain or Loss From Options**

Report on Schedule D gain or loss from the closing or expiration of an option that is not a section 1256 contract, but that is a capital asset in your hands

If a purchased option expired, enter the expiration date in column (c), and write "EXPIRED" in column (d)

If an option that was granted (written) to you expired, enter the expiration date in column (b) and write "EXPIRED" in column (e). Fill in the other columns as appropriate. See Pub. 550 for more details

**Exchange of Like-Kind Property**

A like-kind exchange occurs when you exchange property for like-kind property of the same class on Schedule D (or Form 4797, which ever applies) the exchange of like-kind property, even if no gain or loss is recognized. Also complete and attach Form 8824 to your return for each exchange

For exchanges reported on Schedule D, write "Form 8824" in column (g) of the gain or loss from Form 8824, if any, in column (f) or (g). Also, write in the top margin of Schedule D "Like-Kind Exchange" or, if one or more exchanges involved a related party, write "Related Party Like-Kind Exchange." See Form 8824 and its instructions for details

Instructions for Schedule E Supplemental Income and Loss

A Change You Should Note

The regulations for computing and attaching Form 4562, Depreciation and Amortization, have been revised. See the instructions for line 20.

Purpose

Use Schedule E to report income or loss from royalties, partnerships, S corporations, estates, trusts, and REMICs. Note: If you are a partner in a partnership, you should use Schedule E to report your share of the partnership's income or loss.

Part I Income or Loss From Rentals and Royalties

See Part I to report rents and royalties. If you own a rental property, you may report your share of the rental income on Schedule E. See the instructions for lines 2 and 4 to determine when rental and royalty income should be reported on Schedule E or Form 4835.

Line 1

If you were not in the real estate sales business but received rent from property you own or control, report it on line 3. Include room and other space rentals. If you received services or property instead of money as rent, report its fair market value.

Line 2

If you rented out a dwelling unit, and also used it as a home during the year, you may not be able to deduct all the expenses for the rental part. A dwelling unit (unit) means a house, apartment, condominium, mobile home, or "no" box on line 2, whichever applies, to show whether you or your family used the property for personal purposes in 1990.

What is Personal Use?

- A day of personal use is any day, or part of a day, that the unit is used by:
- Any other person for personal purposes, if that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement)
- Anyone in your family or in the family of someone else who owns part of the unit
- Anyone who rents the unit to that person as his or her main home
- Anyone under an agreement that lets you use some other unit.

Line 4

Report on line 4 royalties from oil, gas, or other properties (not including operating oil, gas, or mineral interests), copyrights, and patents. Note: If the recipient was not a mineral interest owner or did not receive a Form 1099-MISC, Mortgage Interest Statement, or Form 1099-RO, you must file Form 1041.

Line 5 through 21

Enter your rental and royalty expenses for Form 1099, report the interest on line 12. Attach a statement to your return showing the calculation of the interest. The amount you received on Form 1099 in the left margin next to line 12. Write "See attached."

Line 16

The base rate (including taxes) for local telephone service for the first telephone line to any residence is a personal expense and is not deductible.

Line 20

Depreciation is the annual deduction allowed to recover the cost or other basis of business or income-producing property with a useful life of more than one year. The deduction does not apply to land and improvements.

Line 6

You may deduct ordinary and necessary travel and transportation expenses related to your rental activities. For details, see Pub. 463, "Travel, Entertainment, and Gifts." For information on deducting expenses for the elderly, see Pub. 535, Business Expenses, and Pub. 507, Use of a Car.

Lines 11 and 12

In general, to determine the interest expense allocable to your rental activities, you will have to keep records to show how you allocate the interest expense. See the instructions for Form 4562 and Pub. 534. For information on depletion, get Pub. 545.

Line 9

If you have a mortgage on your rental property, enter on line 9 the interest you paid for 1990 to banks or other financial institutions. Be sure to fill in column D below. If you are a partner in a partnership, you must file Form 1041.

Line 10

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 11

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 12

The check rules may apply to an individual, a partner in an S corporation, or a shareholder in an S corporation, or a partner in a partnership. The amount you have at risk generally limits the loss you can deduct for any tax year.

Line 13

If you were not in the real estate sales business but received rent from property you own or control, report it on line 3. Include room and other space rentals. If you received services or property instead of money as rent, report its fair market value.

Line 14

If you were not in the real estate sales business but received rent from property you own or control, report it on line 3. Include room and other space rentals. If you received services or property instead of money as rent, report its fair market value.

Line 15

If you were not in the real estate sales business but received rent from property you own or control, report it on line 3. Include room and other space rentals. If you received services or property instead of money as rent, report its fair market value.

Line 22

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 23

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 24

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 25

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 26

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 27

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 28

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 29

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 30

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 31

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 32

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 33

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 34

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 35

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 36

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 37

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 38

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 39

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 40

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 41

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 42

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 43

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 44

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 45

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 46

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 47

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 48

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 49

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 50

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 51

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 52

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 53

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 54

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 55

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.

Line 56

If you have a loss from an activity in which you have a passive interest, you may not be able to deduct the loss. See the instructions for Form 8582.





**Instructions for Schedule C Profit or Loss From Business**

**Changes You Should Note**

- The following changes may affect 1990 returns:
  - Stallion employees should file Schedule C to report income and expenses. See the instructions for line 1.
  - The standard mileage rate is 26 cents a mile for all miles of business use. See the instructions for line 10.
  - The requirements for completing and attaching Form 4562, Depreciation and Amortization, have been relaxed. Also, listed property now includes cellular telephones and other similar devices in service after 1989. See the instructions for line 13.

**Purpose**

If you operated a business or practiced a profession as a sole proprietorship, complete Schedule C. If you had more than one business, you must file a separate Schedule C for each business. Do not report gambling winnings on Schedule C unless you are a professional gambler. Instead, see the instructions for Form 1040, line 22.

**Line B**

Enter on this line the 4-digit code that identifies your principal business or professional activity. See page 2 of Schedule C for the list of codes.

**Line C**

Enter your business name and address. Show a street address instead of a box number. Use the suite or room number, if any. Use your home address only if you actually conducted the business from your home.

**Line D**

You don't need an employer ID number unless you had an employer. If you are required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return.

**Line E**

You must use the cash method on your return unless you kept accurate books. If you kept such books, you can use the cash method or the accrual method. For long-term contracts entered into after February 28, 1986, special rules apply. See Internal Revenue Code section 460 for details. The income used must clearly reflect your income.

**Line F**

To change your accounting method (including treatment of inventories) you must usually first get permission from IRS. In general, file Form 3115 within the first 180 days of the tax year in which you want to make the change. If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show annuities, real estate transactions, interest, royalties, and pensions. You may also have

to file an information return if you sold \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For more information, get the Instructions for Forms 1099, 1098, 5498, and W-26.

If you received cash of more than \$10,000 in one or more related transactions, you may have to file Form 8300. For details, get Pub. 1544, Reporting Cash Payments of Over \$10,000.

**Line F**

Your inventories can be valued at cost, cost or market value, whichever is lower, or any other method approved by the Commissioner of Internal Revenue.

**Line H**

**Business Use of Your Home**  
Within certain limits, you may deduct business expenses that are paid for your home only if that part is exclusively used on a regular basis:  
1. as your principal place of business for any of your trades or businesses, or  
2. as a place of business used by you, patients, clients, or customers to meet or deal with you in the normal course of your trade or business; or  
3. in connection with your trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home if it is the only space used for the business. The space must be used on a regular basis to store inventory from your trade or business or selling products at retail or wholesale.

If you use space in your home on a regular basis in your trade or business of providing day care services, you may be able to deduct the business expenses even though you use the same space for nonbusiness purposes.

**Limit on Deductions.** Certain expenses for the use of your home are limited to the gross income (before the home is used) to deduct the business expenses even minus the total of the following deductible mortgage interest, real estate taxes, and casualty losses.

1. The business part of your deductible mortgage interest, real estate taxes, and casualty losses.  
2. Your other business deductions, such as wages and supplies, that are not related to the business use of the home.

The expenses to which the limit applies, and the order in which they must be deducted, are listed below:  
• Your expenses for the business use of the home.  
• Depreciation.

Generally, any amount you cannot deduct for 1990 because of this limit may be taken into account for 1991. Get Pub. 587, Business Use of Your Home, for details. Also see Pub. 936, Limits on Home Mortgage Interest Deduction, to see how much interest you can deduct.

**Line I Material Participation**

Participation, for purposes of the seven material participation tests listed below, generally includes any work you did in the activity, for more than 180 hours of interest in the activity at the time you did the work. The capacity in which you did the work does not matter. However, work is not treated as participation if the work is not work that an owner would customarily do in the same type of activity and one of your main reasons for doing the work was to avoid taxes or to get a tax benefit.

- a. received compensation for performing management services in connection with the activity, or
- b. spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services)

**Line J**

If you meet any of the above tests, check the "Yes" box on line J. This business check the "No" box on line J. This business analyses of the finances or operations of the activity for your own use.  
**Participation by your spouse during the tax year.** If you and your spouse had joint ownership of the activity, you may be able to deduct losses from the activity if you meet any of the following seven tests:  
1. You participated in the activity for more than 100 hours during the tax year.  
2. Your participation in the activity for the tax year was more than 50% of the total participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.  
3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the activity.  
4. The activity is a significant participation in all significant participation activities during the year for more than 500 hours. An activity is a "significant participation activity" if it involves the conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did more than 50% of the total participation in the activity (other than in this test 4).  
5. You materially participated in the activity for any 5 of the prior 10 tax years.  
6. The activity is a personal service activity in which you materially participated for 3 prior tax years. A personal service activity is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, or

consulting, or any other trade or business in which capital is not a material income-producing factor.  
7. Based on all the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis during the tax year. But you do not meet this test if you participated in the activity for 100 hours or less during the tax year. Your participation in managing the activity does not count if you meet this test if any person (except you)—  
a. received compensation for performing management services in connection with the activity, or  
b. spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services)

If you meet any of the above tests, check the "Yes" box on line J. If you do not meet any of the above tests, check the "No" box on line J. This business analyses of the finances or operations of the activity for your own use.  
**Limit on Losses on this business.** If you have a profit from this business or other passive activities or you have prior-year unallowed passive activity losses, see the instructions for Form 8582, Passive Activity Loss Limitations.  
**Exception for Oil and Gas.** If you are filing Schedule C to report income and you own a working interest directly or through an entity that does not own line J liability, check the "Yes" box on line J. The activity of owning the working interest is not a passive activity regardless of your participation in the activity.

**Limit on Losses.** If you checked the "No" box on line J and you have a loss from this business, you may be able to deduct the loss on Schedule C, line 29. Generally, you can deduct losses from passive activities only to the extent of income from passive activities. For more details, get Pub. 925, Passive Activity and At-Risk Rules.  
**Line J**  
If this is the first Schedule C you are filing for this business, check the box on line J relating to the box if you are reopening or closing it, and one or more years has passed since the last Schedule C was filed.

**Part I Income (Lines 1 through 7)**

**Line 1**  
Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on Form(s) 1099, MIS-C, Statutory Employee. If you received a report in Box 6 of that form was checked, that income on Schedule C. Enter your Form W-2 on line 1 of Schedule C and check the box on that line. Social security tax should have been withheld from your

earnings; therefore, you do not have to pay self-employment tax on these earnings.  
Statutory employee includes full-time life insurance salesperson, certain agent or commission drivers and traveling salespeople, and certain home workers.  
If you had both self-employment income and statutory employee income, do not combine these amounts on a single Schedule C. You must file two Schedules C.  
**Installment Sales.** Generally, for sales after December 31, 1987, the installment method may not be used to report income from the sale of real property. Property regularly sold under the installment method, or (2) real property held for resale to customers. But the installment method may be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See Reg. 1.453-1(c)(3)(ii)(B) for details. If you use the installment method, enter the amount of the interest on the dotted line to the left of line 54.

If you gain not yet recognized from an installment sale after February 28, 1986, of property listed in (1) or (2) above over a period not to exceed 4 years, the rules of Section 453(b)(2) apply. See Reg. 1.453-1(c)(3)(ii)(B) for details. If you use the installment method, enter the amount of the interest on the dotted line to the left of line 54.

If you use the installment method, attach a schedule to your return. Show separately for 1990 and the 3 preceding years: gross sales, cost of goods sold, gross profit, amounts collected, and gross profit on amounts collected.  
**Line 2**  
Enter on line 2 such items as: returned sales, rebates, and allowances from the sales price.  
**Line 6**  
Report on line 6 amounts from finance reserve income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you got in 1990, credit for tax on state and local taxes you claimed on your 1989 Form 1040, and other kinds of miscellaneous business income. Include amounts you received in your trade or business as shown on Form(s) 1099-PATR.

**Part II Expenses (Lines 8 through 27b)**

**Capitalizing Costs of Property.** If you produced real or tangible personal property or acquired property, such as leasehold, certain real estate, or other property, the costs of that property should be capitalized. The costs of that property should be included in inventory costs or capitalized

business use percentage decreased to 30% for 1990. Report on line 8 the amount of the 1990 expense deduction. Use Form 4797, Sales of Business Property, to figure the recapture.  
**Part II Expenses (Lines 8 through 27b)**  
**Capitalizing Costs of Property.** If you produced real or tangible personal property or acquired property, such as leasehold, certain real estate, or other property, the costs of that property should be capitalized. The costs of that property should be included in inventory costs or capitalized

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**Part III**

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In addition to direct costs, producers of inventory property must also include part of certain indirect costs in their inventory. Purchases of personal property acquired for resale must include part of certain indirect costs in gross receipts for the 3 prior tax years except \$10 million. Also, part of the indirect costs that benefit real or tangible personal property constructed for use in a trade or business, or noninventory property produced for sale to customers, must be capitalized. Reduce the amounts, for more details, see Pub. 538.

**Exception for Creative Property.** If you are an artist, author, or photographer, you may be exempt from the capitalization rules. However, your personal efforts must have created (or reasonably be expected to create) the property. This exception does not apply to any expense related to printing, video tapes, or similar items. These expenses are subject to the capitalization rules. For more details, see Pub. 538.

**Line 9**  
**Caution:** Cash method taxpayers cannot deduct any interest included in income amount was previously included in income. Include debts and partial deals arising from sales or services that were included in income and are definitely known to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected.

**Note:** If you used the reserve method prior to 1987 to figure your bad debts, any amount you deduct for bad debts at the end of 1990 must be included in your income ratably over a 4 year period. For more details, get Pub. 535, Business Expenses.

**Line 10**  
 You can deduct the actual cost of running your car or truck, or take the standard deduction, if you did not own the vehicle or if you used more than one vehicle simultaneously in your business.

If you deduct actual costs, include on line 10 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc. Show depreciation on line 13 and rent or lease payments on line 20.

For 1990, the standard mileage rate is 26 cents a mile for all miles of business use. Add to this amount your parking and toll costs. For more details, get Pub. 917, Business Expenses.

**Line 11**  
 Contributions that are not an incidental part of a pension or profit-sharing plan included on line 19. Also include contributions to insurance, health, and welfare programs.

**Note:** You may be able to deduct part of the amount paid for health insurance for you and your family even if you don't itemize your deductions. See the instructions for Form 1040, line 26.

**Lines 16a and 16b**  
**Interest Allocation Rules.** The tax treatment of interest expenses differs depending on its type. For example,

personal interest, home mortgage interest, and investment interest are all treated differently. "Interest allocation" rules require you to split up interest deducted for capitalization on the right place of your return and gets the proper tax treatment. These rules could affect how much interest you deduct on Schedule C.

By generally, you allocate interest expense on expenses, for details.

If you paid interest on a debt secured by your home, you must report the proceeds from that debt were used in connection with your trade or business, see Pub. 545 to figure the amount that is deductible on Schedule C.

If you paid interest that applies to future years, deduct for 1990 only the part that applies to 1990.

If you have a mortgage on real property used in your business (other than your main home) for 1990 to banks or other financial institutions for which you received a Form 1098, Mortgage Interest Statement, (if you didn't receive a Form 1098, enter the interest on line 16b.)

If you paid \$600 or more of mortgage interest, the recipient should send you a Form 1098, or similar statement, showing the amount of interest received. You must attach a statement to this statement (to be attached in the left margin next to line 16a).

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, report the interest on line 16b. Attach a statement to your return showing the name and address of the lender for 1998. In the left margin, next to line 16b, write "See attached."

Do not deduct interest you paid or accrued on debts allocable to investment property. This interest is generally deducted on Schedule A. For details, get Pub. 550, Investment Income and Expenses.

**Line 19**  
 Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plans for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 27, not on Schedule C. This one of the following:

- State or local sales taxes (treat instead as part of the cost of the property)
- Other taxes not related to your business

**Line 24a**  
 Enter your business travel expenses. Do not include expenses for meals or entertainment.

**Form 5500** — Complete this form for each plan with 100 or more participants. Complete the applicable form for each plan with less than 100 participants.

There is a penalty for failure to timely file these forms.

For more information, get Pub. 560, Retirement Plans for the Self-Employed.

**Line 20a**  
 If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased equipment for 30 days or more that you use to deduct your deduction by an amount called the inclusion amount. You may have to do this if—

The lease term began:	And the vehicle's fair market value on the first day of the lease exceeded:
After 12/31/86	\$12,800
After 12/31/85	23,000
After 4/2/85	28,000
After 12/31/84	34,500
After 6/18/84	40,500

If you leased a vehicle during 1986, and 1990 is the first tax year you used the vehicle 50% or less for business, you must reduce your deduction by an amount. You must do this even if you had no inclusion amount from using the above table.

For information on how to figure the inclusion amount and additional inclusion amount, see Pub. 917.

**Line 21**  
 Deduct the cost of repairs and maintenance that are necessary to preserve or increase the life of the property. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property. They are chargeable to capital accounts or to the depreciation reserve, depending on how depreciation is charged on your books.

**Line 23**  
 You can deduct the following taxes:

- Real estate and personal property taxes on business assets.
- Social security taxes paid to match wages. Also, Federal unemployment tax paid.
- Federal highway use tax.

Do not deduct:

- Federal income taxes.
- Estate and gift taxes.
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal property.
- State and local sales taxes (treat instead as part of the cost of the property).
- Other taxes not related to your business.

You cannot deduct expenses for attending a foreign convention business, and it is responsible for the meeting to be held outside the North American area or Jamaica as within it. These rules apply to both employers and employees. Other rules apply to luxury water travel. For more details, get Pub. 463, Travel, Entertainment, and Gift Expenses.

**Lines 24b and 24c**  
 You may deduct only 80% of your business-related meal and entertainment expenses, including meals incurred while traveling away from home on business. This rule also applies to meal and entertainment expenses for your employees. Do not include reimbursement as wages subject to withholding.

Business meal expenses are deductible only if they are, (1) directly related to or associated with the active conduct of your trade or business; (2) not lavish or extravagant; and (3) incurred while you or your employee is present at the meal.

You cannot deduct any expense for hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

There are exceptions to these rules as well as other rules that apply to sky-box rentals and tickets to entertainment events. See Pub. 463.

**Note:** You may be able to deduct meal and entertainment expenses in full if they are treated as compensation and are on Form 1099-MISC for an independent contractor. See Pub. 463.

On line 24b enter your total meal and entertainment expenses. Include meals while traveling away from home for business. Instead of the actual cost of your meals while traveling away from home, you may use the standard allowance. For more details, see Pub. 463.

24c figure next to the 80% limit. Then enter the result on line 24c.

**Line 25**  
 Deduct only utility expenses paid or incurred for your trade or business.

**Local Telephone Service.** If you used your home phone for business, you can deduct the business portion of the first three lines into your residence. But you can deduct expenses for any additional costs you incurred for business that are more than the cost of the base rate for the first phone line. For example, if you had a second line, you can deduct the business percentage of the charges for that line, including the base rate changes.

**Line 26**  
 Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year minus any jobs credit or earned on Form 5680. Do not include amounts paid to yourself.

**Caution:** If you provided taxable fringe benefits to an employee, you cannot deduct the cost of those benefits as a personal expense. For example, you cannot deduct the cost of a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.

**Lines 27a and 27b**  
 Include all ordinary and necessary business expenses that you deducted elsewhere on Schedule C. List the type and amount of each expense separately on the dotted lines for line 27a. Enter the total on line 27b. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal expenses. Charitable contributions. Do not include charitable contributions.

Include any loss from this activity that was not allowed as a deduction last year because of the at-risk rules. If any loss from this activity was not allowed last year because of the passive loss limitations, see the instructions for Form 8562.

**Amortization.** Include amortization on line 27a. For amortization that begins in 1990, you must complete and attach Form 4562. You may amortize:

- The cost of pollution control facilities
- The cost to rehabilitate qualified low-income housing if the rehabilitation began before 1987 and the building was held before you were able to take tax credit. Get Form 8566, Low-Income Housing Credit, for more details. Also, see Pub. 925 for information on the passive activity loss rules as they apply to low-income housing.
- Amounts paid for research and experiments.
- Amounts paid before 1987 for trademarks and trade names.
- Certain business startup costs.
- Qualified forestation and reforestation costs.

You can deduct up to \$35,000 of costs paid or incurred in 1990 to remove architectural or transportation barriers to the handicapped and your aide. You can depreciate and your leasehold improvements costs for leased business property.

In general, you may not amortize real property construction period interest and interest to real or personal property taxes. Special rules apply for allocating interest in your trade or business. For more details, see Pub. 535.

**Line 29**  
 If you have a loss, the amount of loss you can deduct this year may be limited. Go on line 30 before entering your loss on line 29. If you answered "No" to Question 1 on Schedule C, also see the instructions for Form 8582. Enter the net profit or deductible loss here. Compare this amount with the total of other net profit or losses; and enter the total on Form 1040, line 12, and Schedule SE, line 2 (or Form 1041, line 5).

**Statutory Employees.** If you are filing Schedule C to report income and expenses as a statutory employee, include your net profit or deductible loss from line 29 with other Schedule C amounts on line 28. Do not include amounts on line 28 if you are required on Schedule SE, line 2. If you are required

to file Schedule SE because of other self-employment income. See the instructions for Schedule SE.

**Line 30 At-Risk Rules**

Deductions for losses by persons who are engaged in a trade or business or an activity for the production of income, including the holding of real property, are limited to the amount they have at risk in the business.

If (1) you have a loss from any activity that you engage in, (2) you are not an officer or partner in the activity, and (3) you are not at risk in the activity, use Form 6198, At-Risk Limitations, to determine your allowable loss.

Check Box 30b 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 your interest in the business, unless they are secured by property not used in your business or by certain real property used in an activity of holding real property; or
- 2. Amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement, or

rules apply and you have amounts in the activity for which you are not at risk. See the instructions for Form 6198.

**Statutory employees.** Include your deductible loss with other Schedule C income on Form 990-B. Do not include the amount on Schedule SE, line 2.

Any loss from this business not allowed for 1990 because of the at-risk rules is treated as a deduction allocable to the business in 1991. For more details, see the instructions for Form 6198 and Pub. 925.

**Part III**

**Cost of Goods Sold**

If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be included in your tax account at the beginning and end of your tax year.

**Note.** Certain direct and indirect expenses must be capitalized or included in inventory. See the instructions for Part II.

3. Loans from someone who has an interest in your business, other than as a creditor, or 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 are covered by a guarantee, stop-loss agreement, or similar arrangement, or

• loans from a person described in 3 above. If all amounts are at risk in this business, check Box 30a and enter your loss on line 29. But, if you answered "No" to Question 1, you must first complete Form 6582 to figure your allowable loss to enter on line 29.

If you checked Box 30b, get Form 6198 to determine the amount of your deductible loss and enter it on line 25. But if you answered "No" to Question 1, your at-risk amount is zero or less, enter -0- on line 29. Be sure to attach Form 6198 to your return. If you checked Box 30b and you fail to attach Form 6198, processing of your tax return may be delayed.

If, in addition to the amount that you reported on Schedule C, you dispose of an asset used in an activity to which the at-risk

**Instructions for Schedule SE**

**Social Security Self-Employment Tax**

**A Change You Should Note**

A new deduction is allowed in computing self-employment tax. For 1990, the deduction is 7.65% of your total earnings from self-employment. This deduction is computed on Schedule SE by multiplying your total earnings by .9235. (This gives the same deduction as multiplying total earnings by .0765 and then subtracting the result.)

**Purpose**

Schedule SE is used to figure any tax due on net earnings from self-employment. You may also have to pay this tax on wages you were paid as an employee of an electing church or qualified church-controlled organization. The Social Security Administration uses the information from Schedule SE to determine whether you are no matter how old you are, even if you are already getting social security benefits.

**Additional Information.** Get Pub. 533, Self-Employment Tax, for more details.

**Who Must File Schedule SE**

You must file Schedule SE if both a and b below apply to you:

- a. You were self-employed, and your net earnings from self-employment were \$400 or more (or you had wages of \$100 or more as an employee of an electing church or organization controlled by a church), AND
- b. You did not have wages (including tips), other than Medicare qualified government wages, of \$1,300 or more that were subject to social security tax or railroad retirement tax.

**Who Can File Schedule SE**

Even if you are not required to file Schedule SE, it may be to your benefit to file it and use the "optional method" in Section B.

**Note.** Using the optional method may give you the benefits described below, but it may also increase your self-employment tax.

**How can the optional method help you?**

1. **Social security coverage.** — The optional method may give you credit toward your social security coverage even though you have low or no income from self-employment.

2. **Earned income credit.** — Depending on your circumstances, using the optional method may qualify you to claim the earned income credit or give you a larger credit. This could happen if your net SE earnings determined without using the optional method are less than \$1,800.

3. **Self-employment tax.** — You can use the optional method to see if the optional method will benefit you.

**Child and dependent care credit.**

The optional method may also help you qualify for this credit or give you a larger credit. This could happen if your net SE earnings from self-employment are less than \$1,600.

Figure this credit with and without using the optional method to see if the optional method will benefit you.

**Who Is Subject to Self-Employment Tax?**

**Self-Employed Persons.** You are subject to SE tax if you had net earnings from being self-employed if you are in business for yourself, or you are a farmer, for example, who are self-employed.

Your share of certain partnership income and guaranteed payments are also subject to SE tax. See the instructions for Partnerships on page 45.

**Employees of Churches and Church Organizations.**

If you were an employee of a church or qualified church-controlled organization that has a certificate of tax-exempt status, you may be subject to SE tax on your wages (church employee income). This applies if the wages were \$100 or more from any one church or church-controlled organization. See line B at the top of Long Schedule SE.

**U.S. Citizens Employed by Foreign Governments or International Organizations.**

You are subject to SE tax if you are employed by a foreign government or wholly owned instrumentality of a foreign government or an international organization under the International Organizations Immunities Act) in one of the following countries: the U.S., Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the Virgin Islands.

Report income from this employment on Schedule SE (Section A or B), line 2. If you are employed by a foreign government or an international organization in a country other than those listed, those earnings are not subject to SE tax.

**U.S. Citizens or Resident Aliens Living Outside the U.S.**

If you are a self-employed U.S. citizen or resident alien living outside the U.S., in most cases you are subject to SE tax on your net earnings from self-employment earned income exclusion.

**Coverage for Overseas Missionaries.**

You may figure net earnings from self-employment as if you were in the U.S., if:

- You are a U.S. citizen;
- You were a minister (but not a Christian Science practitioner) or a member of a religious order serving outside the U.S., and
- You are not exempt from SE tax because you filed Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners Get Pub. 517, Social Security for Members of the Clergy and Religious Workers, for more details.

**Who Is Not Subject to Self-Employment Tax?**

**Members of the Clergy and Certain Religious Orders and Sects.** In most cases you are subject to SE tax on net earnings you get as a minister, a member of a religious order, or a Christian Science practitioner. But you will not be subject to SE tax on those net earnings if you filed Form 4361 and IRS approved you as being exempt from SE tax in this case. If you have no other income subject to SE tax, write "Exempt-Form 4361" on Form 1040, line 48. However, if you are subject to SE tax on other income, you must file Schedule A at the top of Long Schedule SE. **Note:** If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot change that election now.

**General Information**

If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect or which you are a member of, you may be exempt from SE tax. For IRS approval, file Form 4029, Application for Exemption From Social Security Taxes and Waiver of Benefits. In this case, do not file Schedule SE. Instead, write "Exempt-Form 4029" on Form 1040, line 48.

**More Than One Business.**

If you farmed and you had at least one other business or you had two or more businesses, your net earnings from self-employment are the combined net earnings from all your businesses. If you had a loss in one business, it reduces the income from another. Figure the combined SE tax on one Schedule SE.

**Joint Returns.**

Show the name of the spouse with SE income on Schedule SE. Each spouse must file a separate Schedule SE. If one spouse qualifies to use Short Schedule SE, and the other has to use Long Schedule SE, both can use one Schedule SE. One spouse should complete the front and the other the back.

Include the total profits or losses from all businesses on Form 1040, as appropriate, line 48.

**Community Income.**

In most cases, if any community income (including farming) is community income, all of the income from that business is SE earnings of the spouse who carried on the business. The facts in each case will determine which spouse carried on the business. If you and your spouse are partners in a partnership, see Partnerships, on page 45.

If you and your spouse have community income, you must attach Schedule SE to the return of the spouse with the SE income. Also attach Schedule(s) C or F.

**Caution: Community income included on Schedule(s) C or F must be divided for community property laws.**

**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. Attach Form 1041-SE for the fiscal year that overlaps the date of a rate or earnings base change is not prorated.

Specific Instructions

Read the top of page 1 of Schedule SE to see if you can use Section A, B, or C of Schedule SE. For other sections, you need to know what to include as net earnings from self-employment. Report the instructions below to see what to include as net earnings and how to fill in lines 1 and 2 of either Short or Long Schedule SE. Enter all negative amounts in parentheses.

Net Earnings From Self-Employment

What is included in net SE earnings? In most cases, net earnings include your net profit from a farm or nonfarm business. If you are a partner in a partnership, see the instructions on lines 1 and 2 of any income or expense not included in figuring net SE earnings and attach an explanation. If you deposited earnings into a capital construction fund set up under the Merchant Marine Act of 1936, get Pub. 595, Tax Guide for Commercial Fishermen. If you are a duly ordained minister who is an employee of a church and you are subject to SE tax, the unreimbursed business expenses that you incurred as an employee deduction for income tax purposes. They are deducted from your SE earnings in figuring SE tax. However, special rules apply. See Pub. 517.

Partnerships

If you are a general partner, include in your total net earnings your share of partnership income or loss from the trade or business. Also include any guaranteed payments your partnership paid you for your personal services. If you are a limited partner, include only guaranteed payments. Line 2 of Schedule K-1 (Form 1065) should be used to report net earnings for a limited partnership to either general or trade or business, such as interest on notes or accounts receivable.

Reduce lines 1 and 2 for any section 179 deduction, oil or gas depletion, or unreimbursed partnership expenses. If your partnership is engaged solely in the operation of a group investment program, earnings from the operation are net SE earnings for either the general or limited partner.

If you are married and both you and your spouse are partners in a partnership, each of you must file a separate Schedule SE. Each of you must file a Schedule SE and report the partnership income or loss on Schedule E (Form 1040), Part II, for income tax purposes. SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the nonmember spouse, even in community property states. If a partner dies, and the partnership continues, the deceased's distributive share will be included in the partnership income for the last month in which he or she dies. Must be included in SE income. See I. R. Code section 1402(i).

Share Farming

You are considered self-employed if you produced crops on livestock on someone else's land and you received a share of the income produced for the proceeds from the sale of them. This applies even if you had another person (an agent) doing the actual work or management for you. Report net earnings from share farming on Schedule F (Form 1040) and for SE tax purposes on Schedule SE. For other details, get Pub. 225, Farmer's Tax Guide.

Other Income Included in Net Self-Employment

Rental income from a farm, if, as landlord, you participated materially in the production or management of this land. This income is farm income. To determine this income's farm earnings, determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you. The material participation tests are explained in Pub. 225. Cash or a payment-in-kind from the Department of Agriculture for being in a land division program. Payments for use of rooms or other services. Examples are hotel rooms, boarding houses, tourist camps or homes, parking lots, warehouses, and storage garages. Income from the retail sale of newspapers and magazines if you were 18 or older and kept the profits. Income as a crew member of a fishing vessel with a crew of normally less than 10 people. See Pub. 595.

Fees

Fees as a state or local government employee. Fees for services rendered by a business engaged in the trade or business. Federal/State social security coverage agreement. Interest received in the course of any trade or business, such as interest on notes or accounts receivable. The rental value of a home or an allowance for a home furnished to you as a minister or member of a religious order. See Pub. 517. The value of meals and lodging given to you for the convenience of your employer if you are a minister or member of a religious order. See Pub. 517. Fees and other payments received by you for services as a director of a corporation.

Medical Qualified Government Wages

Section 6, Long Schedule SE, Line 9. Medicare qualified government wages are wages you get as a federal or state employee. ONLY to the 1.45% Medicare tax. If you received such wages, do NOT include them as social security wages on Long Schedule SE, line 6a, or on Short Schedule SE, line 6. If you must file Long Schedule SE, include the wages on line 9. Wages you enter on line 6 of Schedule SE are subject to the 1.45% Medicare tax as may be the case with the 1.45% Medicare tax. Section 6, Long Schedule SE, line 6a, whichever applies.

Optional Method for Nonfarm Income

What are the instructions for Form 1040, line 61, to see if you should file Form 4469, Excess Medicare Tax Credit? You must use the worksheet below to figure your SE tax to enter on line 10 of Form 1040. You are eligible to use the optional method if you are a self-employed individual who is not a partner in a partnership and your net earnings from self-employment are \$4,000 or more in at least 2 of the 3 years just before the year for which you use the optional method. The net earnings of \$4,000 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of the income or loss from any of your partnerships.

Worksheet (keep for your records)

Worksheet with 7 numbered lines for calculating net nonfarm profits and net farm profits. Line 1: Enter amount from Schedule SE, line 7. Line 2: Enter amount from Schedule SE, line 7. Line 3: Enter your Medicare qualified government wages. Line 4: Subtract line 3 from line 2. Line 5: Multiply the smaller of line 1 or line 4 by 14. Line 6: Multiply the smaller of line 1 or line 4 by 925. Line 7: Add lines 5 and 6. Enter the amount from Form 1040, line 48. Also enter one-half of this amount on Form 1040, line 25.

Optional Methods

Optional Method for Farm Income. Was your gross farm income for the year \$2,400 or less? If yes, you can report on line 12, Part II, the amount of gross farm income instead of your actual net earnings. If your gross farm income was more than \$2,400, and your net farm profits (defined below) were less than \$1,733, you can report \$1,600 on line 12, Part II. If you can use this method, it can increase or decrease your net SE farm earnings, even if the farming business resulted in a loss. There is no limit on how many times you can use this method. If you use this method, you must apply it to all net earnings from self-employment for the year.

A Change You Should Note

The requirements for completing and filing Form 4469, Excess Medicare Tax Credit, have been changed. Also, listed property now includes cellular telephones and other similar telecommunications equipment placed in service after 1989. See the instructions for Schedule C (Form 1040), line 13.

Purpose

Use Schedule F to report farm income and expenses. File it with Forms 1040, 1041, or 1065. Additional information: Pub. 225, Farmer's Tax Guide, has samples of filled-in forms and schedules, and lists important dates that apply to farmers.

Net farm profits

Net farm profits is the total of the amounts from Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), line 15a, from farm partnerships.

Optional Method for Nonfarm Income

What are the instructions for Form 1040, line 61, to see if you should file Form 4469, Excess Medicare Tax Credit? You must use the worksheet below to figure your SE tax to enter on line 10 of Form 1040. You are eligible to use the optional method if you are a self-employed individual who is not a partner in a partnership and your net earnings from self-employment are \$4,000 or more in at least 2 of the 3 years just before the year for which you use the optional method. The net earnings of \$4,000 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of the income or loss from any of your partnerships.

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A Change You Should Note

The requirements for completing and filing Form 4469, Excess Medicare Tax Credit, have been changed. Also, listed property now includes cellular telephones and other similar telecommunications equipment placed in service after 1989. See the instructions for Schedule C (Form 1040), line 13.

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Use Schedule F to report farm income and expenses. File it with Forms 1040, 1041, or 1065. Additional information: Pub. 225, Farmer's Tax Guide, has samples of filled-in forms and schedules, and lists important dates that apply to farmers.

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1990 Tax Table

Use if your taxable income is less than \$50,000. If \$50,000 or more, use the Tax Rate Schedules.

Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,300. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they must write on line 38 of their return.

Table with columns for taxable income (At least, But less than), filing status (Single, Married, Head of household), and tax amounts. Includes sub-tables for income levels from 1,000 to 7,000.

1990 Tax Table—Continued

Continuation of the 1990 Tax Table, showing taxable income ranges and corresponding tax amounts for various filing statuses.

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

Continued on next page



1990 Tax Table—Continued

Table with columns for taxable income ranges (14,000 to 31,000) and marital status (Single, Married jointly, Married separately, Widely, Head of household). Rows show tax amounts and marginal rates.

\* This column must also be used by a qualifying widow(er). Continued on next page.

1990 Tax Table—Continued

Table with columns for taxable income ranges (14,000 to 31,000) and marital status (Single, Married jointly, Married separately, Widely, Head of household). Rows show tax amounts and marginal rates.

\* This column must also be used by a qualifying widow(er). Continued on next page.

1990 Tax Table—Continued

Table with columns: If line 37 (taxable income) is—, And you are—, Your tax is—, If line 37 (taxable income) is—, And you are—, Your tax is—, If line 37 (taxable income) is—, And you are—, Your tax is—, If line 37 (taxable income) is—, And you are—, Your tax is—.

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1990 Tax Table—Continued

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**1990 Tax Rate Schedules**

**Caution:** Use ONLY if your taxable income (Form 1040, line 37) is \$50,000 or more. If less, use the Tax Table. (Even though you cannot use the tax rate schedules below if your taxable income is less than \$50,000, we show all levels of taxable income so that taxpayers can see the tax rate that applies to each level.)

Schedule X—Use if your filing status is Single		Schedule Z—Use if your filing status is Head of household	
If the amount on Form 1040, line 37 is	Enter on line 38 of Form 1040, line 37	If the amount on Form 1040, line 37 is	Enter on line 38 of Form 1040, line 37
\$0	\$0	\$0	\$0
19,450	\$2,917.50 + 28%	26,050	\$3,907.50 + 28%
47,050	97,620	67,200	15,429.50 + 33%
97,620	Use Worksheet below to figure your tax.	134,930	Use Worksheet below to figure your tax.

Schedule Y-1—Use if your filing status is Married filing jointly or Qualifying widow(er)		Schedule Y-2—Use if your filing status is Married filing separately	
If the amount on Form 1040, line 37 is	Enter on line 38 of Form 1040, line 37	If the amount on Form 1040, line 37 is	Enter on line 38 of Form 1040, line 37
\$0	\$0	\$0	\$0
32,450	\$4,867.50 + 28%	16,225	\$2,433.75 + 28%
78,400	167,770	39,200	8,866.75 + 33%
162,770	Use Worksheet below to figure your tax.	123,570	Use Worksheet below to figure your tax.

**Worksheet (Keep for your records)**

If your tax is:   
 1. Single, enter \$27,333.60   
 2. Married filing jointly or Qualifying widow(er), enter \$37,780.40   
 3. Married filing separately, enter \$36,708.85   
 4. Head of household, enter \$37,780.40   
 5. Single, enter \$97,520   
 6. Married filing jointly or Qualifying widow(er), enter \$134,930   
 7. Married filing separately, enter \$123,570   
 8. Head of household, enter \$162,770

If the result is zero or less, use the schedule above for your filing status to figure your tax. (DO NOT use this worksheet)

9. Multiply the amount on line 4 by 28% ( .28 ). Enter the result.   
 10. Multiply the amount on line 4 by 5% ( .05 ). Enter the result.   
 11. Multiply \$574 by the number of exemptions claimed on Form 1040, line 6e.   
 12. Add lines 9, 10, and 11. Enter the total here and on Form 1040, line 38.

**Note:** If married filing separately and you did not claim an exemption for your spouse, multiply \$574 by the number of exemptions claimed on Form 1040, line 6e. Add \$574 to the result and enter the total on line 7 above.

**1990 Earned Income Credit Table**

**Caution:** This is Not A Tax Table. To find your earned income credit: Read down the column titled "If line 5 or 6 of the worksheet is—" and find the appropriate amount from the Earned Income Credit Worksheet on page 24. Read across to the right and find the amount of the credit that applies.

If line 5 or 6 of the worksheet is— At least but less than	Your earned income credit is—		If line 5 or 6 of the worksheet is— At least but less than		Your earned income credit is—		If line 5 or 6 of the worksheet is— At least but less than		Your earned income credit is—	
	At least	But less than	At least	But less than	At least	But less than	At least	But less than	At least	But less than
\$1	\$25	\$2	\$1,625	\$226	\$3,200	\$3,225	\$4,800	\$4,825	\$6,400	\$6,425
25	50	5	1,665	233	3,260	3,285	4,860	4,885	6,440	6,465
50	75	10	1,705	240	3,320	3,345	4,920	4,945	6,500	6,525
75	100	12	1,755	246	3,380	3,405	4,980	5,005	6,560	6,585
100	125	16	1,790	253	3,440	3,465	5,040	5,065	6,620	6,645
125	150	19	1,825	260	3,500	3,525	5,100	5,125	6,680	6,705
150	175	23	1,865	267	3,560	3,585	5,160	5,185	6,740	6,765
175	200	26	1,905	274	3,620	3,645	5,220	5,245	6,800	6,825
200	225	30	1,885	281	3,680	3,705	5,280	5,305	6,860	6,885
225	250	33	1,925	288	3,740	3,765	5,340	5,365	6,920	6,945
250	275	37	1,965	295	3,800	3,825	5,400	5,425	6,980	7,005
275	300	40	1,995	302	3,860	3,885	5,460	5,485	7,040	7,065
300	325	44	1,925	309	3,920	3,945	5,520	5,545	7,100	7,125
325	350	47	1,965	316	3,980	4,005	5,580	5,605	7,160	7,185
350	375	51	1,985	323	4,040	4,065	5,640	5,665	7,220	7,245
375	400	54	1,975	330	4,100	4,125	5,700	5,725	7,280	7,305
400	425	58	2,000	337	4,160	4,185	5,760	5,785	7,340	7,365
425	450	61	2,065	344	4,220	4,245	5,820	5,845	7,400	7,425
450	475	65	2,095	351	4,280	4,305	5,880	5,905	7,460	7,485
475	500	68	2,075	358	4,340	4,365	5,940	5,965	7,520	7,545
500	525	72	2,125	365	4,400	4,425	6,000	6,025	7,580	7,605
525	550	75	2,175	372	4,460	4,485	6,060	6,085	7,640	7,665
550	575	79	2,155	379	4,520	4,545	6,120	6,145	7,700	7,725
575	600	82	2,175	386	4,580	4,605	6,180	6,205	7,760	7,785
600	625	86	2,200	393	4,640	4,665	6,240	6,265	7,820	7,845
625	650	90	2,265	400	4,700	4,725	6,300	6,325	7,880	7,905
650	675	94	2,295	407	4,760	4,785	6,360	6,385	7,940	7,965
675	700	96	2,375	414	4,820	4,845	6,420	6,445	8,000	8,025
700	725	100	2,300	421	4,880	4,905	6,480	6,505	8,060	8,085
725	750	103	2,325	428	4,940	4,965	6,540	6,565	8,120	8,145
750	775	107	2,350	435	5,000	5,025	6,600	6,625	8,180	8,205
775	800	110	2,375	442	5,060	5,085	6,660	6,685	8,240	8,265
800	825	114	2,400	449	5,120	5,145	6,720	6,745	8,300	8,325
825	850	117	2,465	456	5,180	5,205	6,780	6,805	8,360	8,385
850	875	121	2,455	463	5,240	5,265	6,840	6,865	8,420	8,445
875	900	124	2,475	470	5,300	5,325	6,900	6,925	8,480	8,505
900	925	128	2,500	477	5,360	5,385	6,960	6,985	8,540	8,565
925	950	131	2,525	484	5,420	5,445	7,020	7,045	8,600	8,625
950	975	135	2,550	491	5,480	5,505	7,080	7,105	8,660	8,685
975	1,000	138	2,575	498	5,540	5,565	7,140	7,165	8,720	8,745
1,000	1,025	142	2,600	505	5,600	5,625	7,200	7,225	8,780	8,805
1,025	1,050	146	2,625	512	5,660	5,685	7,260	7,285	8,840	8,865
1,050	1,075	149	2,650	519	5,720	5,745	7,320	7,345	8,900	8,925
1,075	1,100	152	2,675	526	5,780	5,805	7,380	7,405	8,960	8,985
1,100	1,125	156	2,700	533	5,840	5,865	7,440	7,465	9,020	9,045
1,125	1,150	159	2,725	540	5,900	5,925	7,500	7,525	9,080	9,105
1,150	1,175	163	2,750	547	5,960	5,985	7,560	7,585	9,140	9,165
1,175	1,200	166	2,775	554	6,020	6,045	7,620	7,645	9,200	9,225
1,200	1,225	170	2,800	561	6,080	6,105	7,680	7,705	9,260	9,285
1,225	1,250	173	2,825	568	6,140	6,165	7,740	7,765	9,320	9,345
1,250	1,275	177	2,850	575	6,200	6,225	7,800	7,825	9,380	9,405
1,275	1,300	180	2,875	582	6,260	6,285	7,860	7,885	9,440	9,465
1,300	1,325	184	2,900	589	6,320	6,345	7,920	7,945	9,500	9,525
1,325	1,350	187	2,925	596	6,380	6,405	7,980	8,005	9,560	9,585
1,350	1,375	191	2,950	603	6,440	6,465	8,040	8,065	9,620	9,645
1,375	1,400	194	2,975	610	6,500	6,525	8,100	8,125	9,680	9,705
1,400	1,425	198	3,000	617	6,560	6,585	8,160	8,185	9,740	9,765
1,425	1,450	201	3,025	624	6,620	6,645	8,220	8,245	9,800	9,825
1,450	1,475	205	3,050	631	6,680	6,705	8,280	8,305	9,860	9,885
1,475	1,500	208	3,075	638	6,740	6,765	8,340	8,365	9,920	9,945
1,500	1,525	212	3,100	645	6,800	6,825	8,400	8,425	9,980	10,005
1,525	1,550	215	3,125	652	6,860	6,885	8,460	8,485	10,040	10,065
1,550	1,575	219	3,150	659	6,920	6,945	8,520	8,545	10,100	10,125
1,575	1,600	222	3,175	666	6,980	7,005	8,580	8,605	10,160	10,185
1,600	1,625	226	3,200	673	7,040	7,065	8,640	8,665	10,220	10,245

### What Is Tele-Tax?

Recorded Tax Information has about 140 topics of tax information that answer many Federal tax questions. You can hear up to three topics on each call you make.  
Automated Refund Information is available so you can check the status of your refund.

### To Call Tele-Tax Toll-Free, Use Only the Numbers Listed Below for Your Area

Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. Do not dial "1-800" when using a local number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number. A complete list of these topics is on the next page.

### How Do I Use Tele-Tax?

**Recorded Tax Information**  
Topic numbers are effective January 1, 1991.

Push-button (tone signaling) service is available 24 hours a day, 7 days a week.

Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Select, by number, the topic you want to hear. For the directory of topics, listen to topic no. 323.

Have paper and pencil handy to take notes.

Call the appropriate phone number listed below.

If you have a push-button (tone signaling) phone, immediately follow the recorded instructions, or  
If you have a rotary (dial) or push-button (pulse dial) phone, wait for further recorded instructions.

### Automated Refund Information

Be sure to have a copy of your return available since you will need to know the first social security number shown on your return, the filing status, and the exact amount of your refund.

Then, call the appropriate phone number listed below and follow the recorded instructions.

IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a refund mailing date, please wait 7 days before calling back.

Push-button (tone signaling) service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (hours may vary in your area.)

Rotary (dial) / push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

<b>INDIANA</b> Indianapolis, 631-1010 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>NEW MEXICO</b> Albuquerque, 839-4245 Elsewhere, 1-800-829-4477
<b>IOWA</b> Des Moines, 284-7454 Elsewhere, 1-800-829-4477	<b>NEW YORK</b> Bronx, 406-4080 Brooklyn, 858-4461 Buffalo, 856-9320 Mannhattan, 406-4080 Queens, 858-4461 Staten Island, 858-4461 Elsewhere, 1-800-829-4477	<b>NEW YORK</b> Albany, 331-6722 Elsewhere, 1-800-829-4477	<b>NEW YORK</b> Albany, 331-6722 Elsewhere, 1-800-829-4477
<b>KANSAS</b> Topeka, 829-4477 Elsewhere, 1-800-829-4477	<b>OHIO</b> Cincinnati, 421-0329 Cleveland, 522-3037 Columbus, 232-3037 Elsewhere, 1-800-829-4477	<b>NEBRASKA</b> Omaha, 221-3324 Elsewhere, 1-800-829-4477	<b>OHIO</b> Cincinnati, 421-0329 Cleveland, 522-3037 Columbus, 232-3037 Elsewhere, 1-800-829-4477
<b>KENTUCKY</b> Louisville, 456-1040 Elsewhere, 1-800-829-4477	<b>NEBRASKA</b> Omaha, 221-3324 Elsewhere, 1-800-829-4477	<b>NEVADA</b> Las Vegas, 783-1569 Elsewhere, 1-800-829-4477	<b>OKLAHOMA</b> Oklahoma City, 421-0329 Elsewhere, 1-800-829-4477
<b>LOUISIANA</b> Baton Rouge, 466-1040 Elsewhere, 1-800-829-4477	<b>NEVADA</b> Las Vegas, 783-1569 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>OREGON</b> Portland, 294-5363 Elsewhere, 1-800-829-4477
<b>MAINE</b> Portland, 294-5363 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>PENNSYLVANIA</b> Philadelphia, 627-1040 Pittsburgh, 261-1040 Elsewhere, 1-800-829-4477
<b>MARYLAND</b> Baltimore, 466-1040 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>PUERTO RICO</b> San Juan, 466-1040 Elsewhere, 1-800-829-4477
<b>MASSACHUSETTS</b> Boston, 523-8602 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>RHODE ISLAND</b> Providence, 850-8801 Elsewhere, 1-800-829-4477
<b>MICHIGAN</b> Detroit, 961-4282 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>TEXAS</b> Dallas, 767-1792 Houston, 850-8801 San Antonio, 523-8602 Elsewhere, 1-800-829-4477
<b>MINNESOTA</b> St. Paul, 644-7748 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>UTAH</b> Salt Lake City, 466-1040 Elsewhere, 1-800-829-4477
<b>MISSISSIPPI</b> Jackson, 961-4282 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>VERMONT</b> Montpelier, 850-8801 Elsewhere, 1-800-829-4477
<b>MISSOURI</b> St. Louis, 241-4700 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>VIRGINIA</b> Richmond, 783-1569 Elsewhere, 1-800-829-4477
<b>MONTANA</b> Billings, 241-4700 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>WASHINGTON</b> Seattle, 343-7221 Elsewhere, 1-800-829-4477
<b>NEBRASKA</b> Omaha, 221-3324 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>WEST VIRGINIA</b> Martinsburg, 850-8801 Elsewhere, 1-800-829-4477
<b>NEVADA</b> Las Vegas, 783-1569 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>WISCONSIN</b> Milwaukee, 273-8100 Elsewhere, 1-800-829-4477
<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW HAMPSHIRE</b> Manchester, 406-4080 Elsewhere, 1-800-829-4477	<b>NEW JERSEY</b> Atlantic City, 331-6722 Elsewhere, 1-800-829-4477	<b>WYOMING</b> Cheyenne, 850-8801 Elsewhere, 1-800-829-4477

### 1990 Earned Income Credit Table (continued) Caution: This is Not a Tax Table

Your earned income (the amount in the "At least" column)	Your earned income (the amount in the "At least" column)		Your earned income (the amount in the "At least" column)		Your earned income (the amount in the "At least" column)		Your earned income (the amount in the "At least" column)	
	At least	But not more than	At least	But not more than	At least	But not more than	At least	But not more than
\$11,025	\$11,950	\$833	\$13,625	\$13,650	\$663	\$15,325	\$15,350	\$443
11,950	12,875	830	13,650	13,675	660	15,350	15,375	440
12,875	12,900	827	13,675	13,700	658	15,375	15,400	438
12,900	12,925	825	13,700	13,725	655	15,400	15,425	435
12,925	12,950	823	13,725	13,750	653	15,425	15,450	433
12,950	12,975	820	13,750	13,775	650	15,450	15,475	430
12,975	13,000	818	13,775	13,800	648	15,475	15,500	428
13,000	13,025	816	13,800	13,825	646	15,500	15,525	425
13,025	13,050	814	13,825	13,850	644	15,525	15,550	423
13,050	13,075	812	13,850	13,875	642	15,550	15,575	420
13,075	13,100	810	13,875	13,900	640	15,575	15,600	418
13,100	13,125	809	13,900	13,925	639	15,600	15,625	416
13,125	13,150	808	13,925	13,950	638	15,625	15,650	415
13,150	13,175	807	13,950	13,975	637	15,650	15,675	414
13,175	13,200	806	13,975	14,000	636	15,675	15,700	413
13,200	13,225	805	14,000	14,025	635	15,700	15,725	412
13,225	13,250	804	14,025	14,050	634	15,725	15,750	411
13,250	13,275	803	14,050	14,075	633	15,750	15,775	410
13,275	13,300	802	14,075	14,100	632	15,775	15,800	409
13,300	13,325	801	14,100	14,125	631	15,800	15,825	408
13,325	13,350	800	14,125	14,150	630	15,825	15,850	407
13,350	13,375	799	14,150	14,175	629	15,850	15,875	406
13,375	13,400	798	14,175	14,200	628	15,875	15,900	405
13,400	13,425	797	14,200	14,225	627	15,900	15,925	404
13,425	13,450	796	14,225	14,250	626	15,925	15,950	403
13,450	13,475	795	14,250	14,275	625	15,950	15,975	402
13,475	13,500	794	14,275	14,300	624	15,975	16,000	401
13,500	13,525	793	14,300	14,325	623	16,000	16,025	400
13,525	13,550	792	14,325	14,350	622	16,025	16,050	399
13,550	13,575	791	14,350	14,375	621	16,050	16,075	398
13,575	13,600	790	14,375	14,400	620	16,075	16,100	397
13,600	13,625	789	14,400	14,425	619	16,100	16,125	396
13,625	13,650	788	14,425	14,450	618	16,125	16,150	395
13,650	13,675	787	14,450	14,475	617	16,150	16,175	394
13,675	13,700	786	14,475	14,500	616	16,175	16,200	393
13,700	13,725	785	14,500	14,525	615	16,200	16,225	392
13,725	13,750	784	14,525	14,550	614	16,225	16,250	391
13,750	13,775	783	14,550	14,575	613	16,250	16,275	390
13,775	13,800	782	14,575	14,600	612	16,275	16,300	389
13,800	13,825	781	14,600	14,625	611	16,300	16,325	388
13,825	13,850	780	14,625	14,650	610	16,325	16,350	387
13,850	13,875	779	14,650	14,675	609	16,350	16,375	386
13,875	13,900	778	14,675	14,700	608	16,375	16,400	385
13,900	13,925	777	14,700	14,725	607	16,400	16,425	384
13,925	13,950	776	14,725	14,750	606	16,425	16,450	383
13,950	13,975	775	14,750	14,775	605	16,450	16,475	382
13,975	14,000	774	14,775	14,800	604	16,475	16,500	381
14,000	14,025	773	14,800	14,825	603	16,500	16,525	380
14,025	14,050	772	14,825	14,850	602	16,525	16,550	379
14,050	14,075	771	14,850	14,875	601	16,550	16,575	378
14,075	14,100	770	14,875	14,900	600	16,575	16,600	377
14,100	14,125	769	14,900	14,925	599	16,600	16,625	376
14,125	14,150	768	14,925	14,950	598	16,625	16,650	375
14,150	14,175	767	14,950	14,975	597	16,650	16,675	374
14,175	14,200	766	14,975	15,000	596	16,675	16,700	373
14,200	14,225	765	15,000	15,025	595	16,700	16,725	372
14,225	14,250	764	15,025	15,050	594	16,725	16,750	371
14,250	14,275	763	15,050	15,075	593	16,750	16,775	370
14,275	14,300	762	15,075	15,100	592	16,775	16,800	369
14,300	14,325	761	15,100	15,125	591	16,800	16,825	368
14,325	14,350	760	15,125	15,150	590	16,825	16,850	367
14,350	14,375	759	15,150	15,175	589	16,850	16,875	366
14,375	14,400	758	15,175	15,200	588	16,875	16,900	365
14,400	14,425	757	15,200	15,225	587	16,900	16,925	364
14,425	14,450	756	15,225	15,250	586	16,925	16,950	363
14,450	14,475	755	15,250	15,275	585	16,950	16,975	362
14,475	14,500	754	15,275	15,300	584	16,975	17,000	361
14,500	14,525	753	15,300	15,325	583	17,000	17,025	360
14,525	14,550	752	15,325	15,350	582	17,025	17,050	359
14,550	14,575	751	15,350	15,375	581	17,050	17,075	358
14,575	14,600	750	15,375	15,400	580	17,075	17,100	357
14,600	14,625	749	15,400	15,425	579	17,100	17,125	356
14,625	14,650	748	15,425	15,450	578	17,125	17,150	355
14,650	14,675	747	15,450	15,475	577	17,150	17,175	354
14,675	14,700	746	15,475	15,500	576	17,175	17,200	353
14,700	14,725	745	15,500	15,525	575	17,200	17,225	352
14,725	14,750	744	15,525	15,550	574	17,225	17,250	351
14,750	14,775	743	15,550					

**Tele-Tax Topic Numbers and Subjects**

Topic No.	Subject	Topic No.	Subject
301	Should I itemize?	601	Employer Tax Information
302	Charitable and dental expenses	602	Social security withholding rates
303	Taxes	603	Form W-2—Where, when and how to file
304	Moving expenses	604	Form W-4—Employer's Withholding Allowance Certificate
305	Interest expense	605	Employer's General Excise Tax
306	Charitable deductions	606	Employer identification number—How to apply
307	Casualty losses	607	Form 942—Employer's Quarterly Tax Return for Household Employees
308	Miscellaneous expenses	608	Form 941—Employer's Quarterly Federal Tax Return
309	Business use of home	609	Form 940—Depositor's requirements for Federal Unemployment Tax Return
310	Business travel expenses	610	Targeted jobs credit
311	Business interest expense	611	Withholding and reporting
312	Business entertainment expenses	612	Magnetic Media Information
313	Educational expenses	651	Who must file originals and corrections
314	Employer business expenses	652	Prepare your files—Locating a third party to prepare your files
		653	Applications, forms, and information
		654	Waivers, extensions, and format deviations
		655	Writs, extensions, and format deviations
		656	Electronic filing of information returns
		657	Information returns bulletin board system
			<b>Tax Information for Aliens and U.S. Citizens</b>
		701	Resident and nonresident aliens
		702	Dual status alien
		703	Alien tax clearance
		704	Foreign earned income exclusion—Who qualifies?
		705	Foreign earned income exclusion—Who qualifies?
		706	Foreign earned income
		707	Foreign tax credit
			<b>The following topics are in Spanish:</b>
751	Who must file?	752	Which form to use?
753	Who is your filing status?	754	Highlights of 1990 tax changes
755	Forms and publications—How to order	756	Alien tax clearance
757	Alien tax clearance	758	IRS help available—Volunteer tax assistance programs, toll-free telephone walk-in assistance, and outreach
759	Foreign currency transactions	760	Retirement benefits
			<b>Tax Information for Puerto Rico Residents</b>
851	Who must file a U.S. income tax return in Puerto Rico	852	Conditions and credits for Puerto Rico filers
853	Federal employment taxes in Puerto Rico	854	Tax assistance for residents of Puerto Rico
			<b>Topic numbers are effective January 1, 1991.</b>

**Call IRS With Your Tax Question**

If the instructions to the tax forms and our free tax publications have not answered your question, please call TOLL-FREE, "Toll-Free" is a telephone call for which you pay only local charges.

**CHOOSING THE RIGHT NUMBER:** Use only the long distance listed below for your area. Use a local city number only if it is not a long distance call for you. Please do not dial "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

**BEFORE YOU CALL:** Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.).
- The name of any IRS publication or other source of information that you used to look for the answer.

**BEFORE YOU HANG UP:** If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take the additional time required to be sure we have answered your question fully and in the manner which is most helpful to you.

By law, you are responsible for paying your fair share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

State	Area	Phone Number
SOUTH CAROLINA	Minneapolis	644-7515
	St. Paul	644-7515
	Elsewhere	1-800-829-1040
SOUTH DAKOTA	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
TENNESSEE	Nashville	239-6661
	Elsewhere	1-800-829-1040
TEXAS	Dallas	742-2440
	Elsewhere	1-800-829-1040
UTAH	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
VERMONT	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
VIRGINIA	Richmond	649-2361
	Elsewhere	1-800-829-1040
WASHINGTON	Seattle	442-1040
	Elsewhere	1-800-829-1040
WEST VIRGINIA	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
WISCONSIN	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
WYOMING	Minneapolis	644-7515
	Elsewhere	1-800-829-1040

**Telephone Assistance Impaired? Taxpayers Who Have Access to TDD Equipment.**

Hours of Operation  
8:00 A.M. to 6:45 P.M. EST (Jan. 1-April 15)  
8:00 A.M. to 4:30 P.M. EST (April 16-Dec. 31)  
All locations in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico.  
1-800-829-4039

State	Area	Phone Number
ALABAMA	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
ALASKA	Anchorage	561-7484
	Elsewhere	1-800-829-1040
ARIZONA	Phoenix	257-1233
	Elsewhere	1-800-829-1040
ARKANSAS	Little Rock	381-2133
	Elsewhere	1-800-829-1040
CALIFORNIA	Oakland	839-1040
	San Francisco	839-1040
COLORADO	Denver	825-7041
	Elsewhere	1-800-829-1040
CONNECTICUT	Hartford	237-0800
	Elsewhere	1-800-829-1040
DELAWARE	Wilmington	237-0800
	Elsewhere	1-800-829-1040
DISTRICT OF COLUMBIA	Washington	202-341-7000
	Elsewhere	1-800-829-1040
FLORIDA	Jacksonville	354-1760
	Elsewhere	1-800-829-1040
GEORGIA	Atlanta	522-0050
	Elsewhere	1-800-829-1040
HAWAII	Honolulu	541-1040
	Elsewhere	1-800-829-1040
IDAHO	Boise	333-1040
	Elsewhere	1-800-829-1040
ILLINOIS	Chicago	435-1040
	Elsewhere	1-800-829-1040
INDIANA	Indianapolis	226-5477
	Elsewhere	1-800-829-1040
IOWA	Des Moines	283-0523
	Elsewhere	1-800-829-1040
KANSAS	Topeka	326-0000
	Elsewhere	1-800-829-1040
KENTUCKY	Lexington	328-0000
	Elsewhere	1-800-829-1040
LOUISIANA	New Orleans	584-3900
	Elsewhere	1-800-829-1040
MAINE	Portland	221-3960
	Elsewhere	1-800-829-1040
MARYLAND	Baltimore	962-2990
	Elsewhere	1-800-829-1040
MASSACHUSETTS	Boston	523-1040
	Elsewhere	1-800-829-1040
MICHIGAN	Lansing	766-0040
	Elsewhere	1-800-829-1040
MINNESOTA	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
MISSISSIPPI	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
MISSOURI	St. Louis	342-1040
	Elsewhere	1-800-829-1040
MONTANA	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
NEBRASKA	Omaha	422-1500
	Elsewhere	1-800-829-1040
NEVADA	Las Vegas	782-0000
	Elsewhere	1-800-829-1040
NEW HAMPSHIRE	Manchester	835-3900
	Elsewhere	1-800-829-1040
NEW JERSEY	Hartford	237-0800
	Elsewhere	1-800-829-1040
NEW MEXICO	Albuquerque	796-3770
	Elsewhere	1-800-829-1040
NEW YORK	Albany	732-0100
	Buffalo	835-3900
NORTH CAROLINA	Raleigh	732-0100
	Elsewhere	1-800-829-1040
NORTH DAKOTA	Minneapolis	644-7515
	Elsewhere	1-800-829-1040
OHIO	Cincinnati	621-6281
	Elsewhere	1-800-829-1040
OKLAHOMA	Oklahoma City	326-0000
	Elsewhere	1-800-829-1040
OREGON	Portland	221-3960
	Elsewhere	1-800-829-1040
PENNSYLVANIA	Philadelphia	574-9900
	Pittsburgh	281-0112
PUERTO RICO	San Juan Metro Area	766-0040
	Elsewhere	1-800-829-1040
RHODE ISLAND	Providence	237-0800
	Elsewhere	1-800-829-1040

**Need Additional Forms or Publications?**

If you do not have any tax questions and you only need tax forms and publications, you can—

- Visit your local IRS office
- Visit a participating bank or post office for Forms 1040, 1040EZ, Schedules A&B, Schedules 1&2, and their related instructions.
- Visit a participating library, which stocks a wider variety of forms and publications.
- Use the handy order blank on the next to the last page of the instructions. You should receive the items you order within 2 weeks from the time you mail your request.
- Call our toll-free "Forms Only" number 1-800-TAX-FORM (1-800-829-3676). The hours of operation during the filing season are 8:00 A.M. to 5:00 P.M. (weekdays) and 9:00 A.M. to 3:00 P.M. (Saturdays). For callers in Alaska and Hawaii, the hours are Pacific Standard Time. For callers in Puerto Rico, the hours are Eastern Standard Time. You should receive your order within 7 to 10 work days after you call.

**Tele-Tax Topic Numbers and Subjects**

Topic No.	Subject	Topic No.	Subject
101	IRS procedures and services	201	Wages and salaries
102	Tax assistance for individuals with disabilities	202	Interest received
103	Small business tax education—Tax help for small businesses	203	Dividends
104	Problem resolution program—Help for problem situations	204	Refunds of state and local taxes
105	IRS procedures and services	205	Business income
106	Examination procedures and how to prepare for an audit	206	Sole proprietorship
107	Tax fraud—How to report	207	Capital gains and losses
108	Types of organizations that qualify for tax-exempt status	208	Retirement benefits
109	Organizations—How to apply for exempt tax-exempt status	209	Charitable contributions
110	Examination appeal rights	210	Persons—The general rule and the simplified general rule
111	Electronic filing	211	Lump-sum distributions
112	Special enrollment examination to Power of attorney information	212	Income tax credits and expenses
113	Change of address—How to notify IRS	213	Retiring vacation property, Renting to relatives
114	Handicap assistance applications	214	Royalties
999	Local information	215	Farming and fishing income
		216	Unemployment compensation
151	Who must file?	217	Gambling income
152	Which form—1040, 1040A, or 1040EZ?	218	Sale of your home—Exclusion of gain
153	How to file—How to get your tax return	219	8(a) assets
154	What is your filing status?	220	Retirement benefits
155	Dependents	221	Charitable contributions
156	Estimated tax	222	Losses/credits
157	Amendments	223	Tax statements from the Railroad Retirement Board
158	Precedents	224	Adjustments to income
		225	Individual retirement arrangements (IRAs)
201	Wages and salaries	226	Alimony paid
202	Interest received	227	Charitable contribution
203	Dividends	228	Tax credits
204	Refunds of state and local taxes		
205	Business income		
206	Sole proprietorship		
207	Capital gains and losses		
208	Retirement benefits		
209	Charitable contributions		
210	Persons—The general rule and the simplified general rule		
211	Lump-sum distributions		
212	Income tax credits and expenses		
213	Retiring vacation property, Renting to relatives		
214	Royalties		
215	Farming and fishing income		
216	Unemployment compensation		
217	Gambling income		
218	Sale of your home—Exclusion of gain		
219	8(a) assets		
220	Retirement benefits		
221	Charitable contributions		
222	Losses/credits		
223	Tax statements from the Railroad Retirement Board		
224	Adjustments to income		
225	Individual retirement arrangements (IRAs)		
226	Alimony paid		
227	Charitable contribution		
228	Tax credits		

Index to Instructions

Table listing various tax forms and their corresponding instruction numbers. Includes sections for H (Head of Household), R (Railroad Retirement Benefits), and others.

Print or type your name and address on this label. It will be used to speed your order for forms to you.

Form for providing name and address information. Fields include Name, Number, street, and apt. number, City, town or post office, state, and ZIP code.

Save Time! Participating libraries have IRS tax forms available for copying and reference sets of Tax Information Publications. Also, participating banks, post offices, and libraries stock Forms 1040, 1040A, 1040EZ, their Instructions, Schedules A-B, and Publications.

Alabama, Arkansas, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Missouri, Nebraska, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, Tennessee, Texas, Virginia, West Virginia, Wisconsin, Wyoming.

Form 8582, Passive Activity Loss Limitations
Form 8606, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions.
Form 8645, Tax for Children Under Age 14 Who Own Certain Dividend-Paying Stocks.

How to Get Publications
If you are ordering forms from an IRS office, you can get them at many participating banks, post offices, and libraries.

Form 1040
Form 1040A
Form 1040EZ
Form 1040-ES, Estimated Tax for Individuals

Form 1040-ES, Estimated Tax for Individuals
Form 1040X, Amended U.S. Individual Income Tax Return
Form 2106, Employee Business Expenses

Form 2106, Employee Business Expenses
Form 2119, Sale of Your Home
Form 2210, Underpayment of Estimated Tax by Individuals and Fiduciaries

Form 2444, Child and Dependent Care Expenses
Form 2445, Foreign Tax Credit
Form 3903, Moving Expenses
Form 4562, Depreciation and Amortization

Form 4686, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
Form 8283, Noncash Charitable Contributions
Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents

Order Blank

Table with 4 columns: Form Number, Instructions for Form, Schedule, and Pub Number. Lists forms like 1040, 1040A, 1040EZ, 1040-ES, 2106, 2119, 2210, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500.







**Schedule 2 (Form 1040A) 1990**  
**Child and Dependent Care Expenses for Form 1040A**  
 (Form 1040A) (1990)  
 Name(s) shown on Form 1040A: \_\_\_\_\_  
 OMB No. 1545-0046  
 Your social security number: \_\_\_\_\_

- If you are claiming the child and dependent care credits, complete Parts I and II below. But if you received employer-provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the child and dependent care credits, you must file an employment tax return. Get Form 942 for details.

1	a. Name	b. Address (number, street, city, state, and ZIP code)	c. Identifying number (SSN or EIN)	d. Amount paid (see instructions)

(If you need more space, attach schedule.)

2 Add the amounts in column d of line 1 and enter the total.  
 Note: If you paid each worker \$10 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.

3 Enter the number of qualifying persons who were cared for in 1990.  
 (See page 41 for the definition of a qualifying person.)

4 Enter the amount of qualified expenses you incurred and actually paid in 1990. See page 41 for the definition of qualified expenses. Caution: If you completed Form 11 on page 3, DO NOT include on this line any excluded benefits shown on line 2a.

5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).

6 If you completed Part III on page 2, enter the excluded benefits, if any, from line 23.

7 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit.)

8 Compare the amounts on lines 4 and 7. Enter the smaller of the two amounts here.

9 You must enter your earned income. (See page 49 for the definition of earned income.)

10 If you are married filing a joint return, you must enter your spouse's earned income. (If spouse was a full-time student or disabled, see the instructions for the amount to enter.)

11 If you are married filing a joint return, compare the amounts on lines 9 and 10. Enter the smaller of the two amounts here.

12 • All other, compare the amounts on lines 8 and 9. Enter the smaller of the two amounts here.

13	Enter the decimal amount from the table below that applies to the amount on Form 1040A, line 17.	Decimal amount is:	If line 17 is:	Decimal amount is:
		Over—	But not over—	
		\$0—10,000	\$0—10,000	.24
		10,000—12,000	10,000—12,000	.23
		12,000—14,000	12,000—14,000	.22
		14,000—16,000	14,000—16,000	.21
		16,000—18,000	16,000—18,000	.20
		18,000—50,000	18,000—50,000	.20

14 Multiply the amount on line 12 by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24.

For Payment: Redefining Aid Notice, see the Form 1040A instructions.

**Schedule 3 (Form 1040A) 1990**

**Part III**  
**Employer-provided dependent care benefits**

15 Enter the total amount of employer-provided dependent care benefits you received for 1990. (This amount should be shown in Box 13 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in Box 10 of Form(s) W-2.

16 Enter the amount included, if any, (see the next question).

17 Subtract line 16 from line 15.

18 Enter the total amount of employer-provided dependent care benefits received in 1990 (the less care of a qualifying person. (See the instructions).)

19 Compare the amounts on lines 17 and 18. Enter the smaller of the two amounts here.

20 You must enter your earned income. (See the instructions for lines 9 and 10 for the definition of earned income.)

21 If you were married at the end of 1990, you must enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for the amount to enter.)

22 • If you are married filing a joint return, compare the amounts on lines 20 and 21. Enter the smaller of the two amounts here.

23 Excluded benefits. Enter the amount of the following:

- The amount from line 15.
- The amount from line 21.
- \$5,000 (\$2,500 if married filing a joint return).

24 Taxable benefits. Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter 0.) Also, include this amount in the total on Form 1040A, line 7. In the space to the left of line 7, write "DCB."

Note: If you are claiming the child and dependent care credit, fill in Form 1040A through line 23. Then complete Part II of this form.

Schedule 3 (Form 1040A) (1) Credit for the Elderly or the Disabled for Form 1040A Filers 1990

Name(s) shown on Form 1040A: [Redacted] OMB No. 1545-0046 Your social security number: [Redacted]

You may be able to use Schedule 3 to reduce your tax if by the end of 1990:
• You were 65 or older, OR
• You were under 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests for separate instructions for Schedule 3.
Note: In most cases, IRS can figure credits for you. See page 36 of the Form 1040A instructions.

If your filing status is: [Redacted] Check only one box:

- 1 You were 65 or older.
2 You were under 65 and you retired on permanent and total disability.
3 Both spouses were 65 or older.
4 Both spouses were under 65, but only one spouse retired on permanent and total disability.
5 Both spouses were under 65, and both retired on permanent and total disability.
6 One spouse was 65 or older, and the other spouse was under 65, and retired on permanent and total disability.
7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability.
8 You were 65 or older and you did not live with your spouse at any time in 1990.
9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1990.

Part II Statement of permanent and total disability
IP: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years 1983 and your physician signed line B on the statement, AND
2 Due to your continued disability, you were unable to engage in any substantial gainful activity in 1990, AND
• If you checked this box, you do not have to file another statement for 1990.
• If you did not check this box, you must file another statement for 1990.

I certify that:
• I was permanently and totally disabled on January 1, 1975, or January 1, 1971, OR was permanently and totally disabled on the date he or she retired, or on the date December 31, 1978, enter the date retired.
Physician's name: [Redacted] Date: [Redacted]
Physician's signature: [Redacted] Date: [Redacted]
Physician's address: [Redacted]

For Paperwork Reduction Act Notice, see the Form 1040A Instructions. Schedule 3 (Form 1040A) 1990

Schedule 3 (Form 1040A) 1990

Part III Figure the amount of your credit

Box 1, 2, 4, or 7: \$1,500
Box 3, 5, or 6: \$3,750
Box 8 or 9: \$3,750

Caution: If you checked Box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

11 If you checked Box 8 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 (PLUS \$5,000). Otherwise, enter on line 11 your taxable disability income (and also your spouse's if you checked Box 6 in Part I) that you reported on Form 1040A. For more details on what to include, see the instructions.

12 If you completed line 11 above, compare the amount on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions):

a Nontaxable part of social security benefits; and

b Nontaxable part of railroad retirement benefits treated as social security.

c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit. If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.)

14 Enter the amount from Form 1040A, line 17.

15 If you checked (in Part I):
Box 1 or 2: \$1,500
Box 3, 4, 5, 6, or 7: \$10,000
Box 8 or 9: \$6,000

16 Subtract line 15 from line 14. Enter the result. If line 15 is more than line 14, enter -0-.

17 Divide the amount on line 16 by 2. Enter the result.

18 Add lines 15c and 17. Enter this total.

19 Subtract line 18 from line 12. Enter the result. If the result is less, stop here; you cannot take the credit. Otherwise, go to line 20.

20 Decimal amounts based on figure the credit.

21 Meeting this eligibility test 75% of the time, the credit is 75% of the amount on line 19. Meeting this test 50% of the time, the credit is 50% of the amount on line 19. Meeting this test 25% of the time, the credit is 25% of the amount on line 19. Meeting this test 10% of the time, the credit is 10% of the amount on line 19. Meeting this test 5% of the time, the credit is 5% of the amount on line 19. Meeting this test 0% of the time, the credit is 0% of the amount on line 19.

22 Taxpayer: If you checked Box 2, 4, 5, 6, or 9 in Part I, you must file a separate statement for each year you were disabled. If you checked Box 8 in Part I, you must file a separate statement for each year you were disabled. If you checked Box 3, 5, or 6 in Part I, you must file a separate statement for each year you were disabled. If you checked Box 1 or 2 in Part I, you do not have to file a separate statement for each year you were disabled.

Physician's statement for physician's statement

• He or she cannot engage in any substantial gainful activity in any year you were disabled.

• A physician determines that the disability is permanent and total.

• It has lasted, or can be expected to last, continuously for at least 12 months, or can be expected to last for at least 24 months.

• It can be expected to last for at least 24 months.

• It can be expected to last for at least 24 months.

• It can be expected to last for at least 24 months.

• It can be expected to last for at least 24 months.

• It can be expected to last for at least 24 months.

• It can be expected to last for at least 24 months.

• It can be expected to last for at least 24 months.

• It can be expected to last for at least 24 months.

1990 Instructions for Form 1040EZ

- Use this form if
- Your filing status is single
  - You were under 65 and not blind at the end of 1990.
  - You do not claim any dependents.
  - Your taxable income (line 5) is less than \$50,000.
  - You had only wages, salaries, tips, and taxable scholarships or fellowships, and your taxable interest income was \$400 or less. **Caution:** If you received tips or other income that are not included in Box 13 of your W-2, you may not be able to use Form 1040EZ. See page 10 of the booklet.
- If you are not sure about your filing status, see page 5 in the booklet. If you have questions about dependents, see Tele-Tax (topic no. 155) on page 23 in the booklet.
- If you can't use this form, see Tele-Tax (topic no. 152) on page 23 in the booklet.

**Completing your return**

Please print your numbers inside the boxes. Do not type your numbers. Do not use dollar signs. Most people can fill out the form simply by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship or tax-exempt interest income (such as on municipal bonds). Also use the booklet if you received a 1099-INT showing income tax withheld (backup withholding) or if you had two or more employers and your total wages were more than \$51,900. Remember, you must report your wages, salaries, and tips even if you don't get a W-2 form from your employer. You must also report all your taxable interest income, including interest from savings accounts at banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-INT. If you paid someone to prepare your return, that person must also sign it and show other information. See page 13 in the booklet.

**Standard deduction worksheet**

If you checked "Yes" because someone can claim you as a dependent, fill in this worksheet to figure the amount to enter on line 4.

A. Enter the amount from line 1 on front.      A. \_\_\_\_\_

B. Minimum amount.      B. 500.00

C. Compare the amounts on lines A and B above. Enter the LARGER of the two amounts here.      C. \_\_\_\_\_

D. Maximum amount      D. 3,250.00

E. Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on line 4 on front.      E. \_\_\_\_\_

If you checked "No" because no one can claim you as a dependent, enter 3,250.00 on line 4. This is the total of your standard deduction (3,250.00) and personal exemption (2,050.00).

**Avoid common mistakes**

This checklist is to help you make sure that your form is filled out correctly.

- Are your name, address, and social security number on the label correct? If not, did you correct the label?
- If you didn't get a label, did you enter your name, address (including ZIP code), and social security number in the spaces provided on page 1 of Form 1040EZ?
- Did you check your computations (additions, subtractions, etc.) especially when figuring your refund or amount you owe?
- If your parent (or someone else) can claim you as a dependent on his or her tax return, did you check the "Yes" box on line 4?
- If you checked the "Yes" box on line 4, did you fill out the worksheet above to figure the amount to enter on line 4? If you checked the "No" box, did you enter 3,250.00 on line 4?
- Did you use the amount from line 5 to find your tax in the tax table? Did you enter the correct tax on line 7?
- Did you attach your W-2 form(s) to the left margin of your return?
- Did you sign and date Form 1040EZ?

**Mailing your return**

Mail your return by April 15, 1991. Use the envelope that came with your booklet. If you don't have that envelope, see page 17 in the booklet for the address to use.

Department of the Treasury Internal Revenue Service

**Form 1040EZ** **Income Tax Return for Single Filers With No Dependents (0) 1990**

Use IRS label (see page 9). If you don't have one, please print.

Please print your numbers like this: **9 8 7 6 5 4 3 2 1 0**

Your social security number

**Name & address**

Print your name (first, initial, last) \_\_\_\_\_

Home address (number and street) (If you have a P.O. box, see page 9) \_\_\_\_\_ Apt. no. \_\_\_\_\_

City, town or post office name and ZIP code (If you have a foreign address, see page 9.) \_\_\_\_\_

**Report your income**

Attach Copy B of Form(s) W-2, Wage and Tax Statement, and Form(s) 1099-INT, Interest and Dividend Statement, to the top of Form(s) W-2.

**Presidential Election Campaign (see page 9)** Note: Check "Yes" only if you checked "No" on your tax return for 1989. Do you want \$1 to go to this fund?  Yes  No

1 Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).) **1** \_\_\_\_\_

2 Taxable interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ. **2** \_\_\_\_\_

3 Add line 1 and line 2. This is your adjusted gross income. **3** \_\_\_\_\_

4 Can your parents (or someone else) claim you on their return?  Yes. Do worksheet on back; enter amount from line E here.  No. Enter 3,250.00. This is the total of your standard deduction and personal exemption. **4** \_\_\_\_\_

5 Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your taxable income. **5** \_\_\_\_\_

6 Enter your Federal income tax withheld from Box 9 of your W-2 form(s). **6** \_\_\_\_\_

7 Tax. Use the amount on line 5 to find your tax in the tax table on pages 14-16 of the booklet. Enter the tax from the table on this line. **7** \_\_\_\_\_

8 If line 6 is larger than line 7, subtract line 7 from line 6. This is your refund. **8** \_\_\_\_\_

9 If line 7 is larger than line 6, subtract line 6 from line 7. This is the amount you owe. Attach your payment for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and 1990 Form 1040EZ on it. **9** \_\_\_\_\_

**Sign your return**

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.

Your signature \_\_\_\_\_ Date \_\_\_\_\_

X \_\_\_\_\_

**Refund or amount you owe**

Keep a copy of this form for your records.

**For Privacy Act and Paperwork Reduction Act Notice, see page 4 in the booklet.** **Form 1040EZ (1990)**

**SCHEDULES A&B** (Form 1040) **Schedule A—Itemized Deductions** (Schedule B is on back)  
 Department of the Treasury, Internal Revenue Service, g-100  
 Name (as shown on Form 1040) \_\_\_\_\_  
 OMB No. 1545-0074  
 1990  
 Attachment Sequence No. 07  
 four social security number

<b>Medical and Dental Expenses</b>	1	Medical and dental expenses (See page 27 of the instructions.)	1
	2	Enter amount from Form 1040, line 3c	2
	3	Multiply the amount on line 2 by 7.5% (.075). Enter the result	3
	4	Subtract line 3 from line 1. Enter the result, if less than zero, enter 0	4
<b>Taxes You Paid</b>	5	State and local income taxes	5
	6	Real estate tax	6
	7	Other taxes (List—include personal property taxes) ▶	7
<b>Interest You Paid</b>	8	Add the amounts on lines 5 through 7. Enter the total. Caution: Do not include interest on mortgages and tax liens on property if you are claiming the exclusion of interest from Part I. If you received more than \$400 in taxable interest income, you must complete Part I. List ALL interest received as a nominee, interest that actually belongs to another person, or you received or paid accrued interest on securities transferred between interest payment dates, see page 31.	8
	9a	Reduce the amount on mortgage interest and tax liens on property by the amount on line 12a. Report deductible points on line 11b. Enter the result	9a
	10	Other interest (See instructions for special rules.)	10
	11	Report deductible points on line 11b	11
	12a	Enter the amount on line 12a by 10% (.10). Enter the result	12a
	12b	Add the amounts on lines 9a through 11, and 12b. Enter the total	12b
<b>Gifts to Charity</b>	13	Add the amounts on lines 14 through 16. Enter the total. Caution: If you made a charitable contribution and received a benefit in return, see page 29 of the instructions.	13
	14	Contributions by cash or check	14
	15	Other than cash or check (You MUST attach Form 8283 if over \$500.)	15
	16	Carryover from prior year	16
<b>Casualty and Theft Losses</b>	17	Add the amounts on lines 14 through 16. Enter the total.	17
<b>Moving Expenses</b>	18	Casualty or theft losses (attach Form 4684). (See page 29 of the instructions.)	18
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	19	Moving expenses (attach Form 3903 or 3903F). (See page 30 of the instructions.)	19
	20	Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See instructions.)	20
	21	Other expenses (investment, tax preparation, safe deposit box, etc.) List type and amount ▶	21
	22	Add the amounts on lines 20 and 21. Enter the total	22
	23	Enter amount from Form 1040, line 32	23
	24	Multiply the amount on line 23 by 2% (.02). Enter the result	24
	25	Subtract line 24 from line 22. Enter the result, if less than zero, enter 0	25
<b>Other Miscellaneous Deductions</b>	26	Other (from list on page 30 of instructions) List type and amount ▶	26
<b>Total Itemized Deductions</b>	27	Add the amounts on lines 4, 8, 13, 17, 18, 19, 25, and 26. Enter the total here. Then enter on Form 1040, line 34, the LARGER of this total or your standard deduction from page 20 of the instructions	27

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule A (Form 1040) 1990

**SCHEDULES A&B** (Form 1040) 1990 **Schedule B—Interest and Dividend Income**  
 Department of the Treasury, Internal Revenue Service, g-100  
 Name (as shown on Form 1040) \_\_\_\_\_  
 OMB No. 1545-0074  
 1990  
 Attachment Sequence No. 08  
 four social security number

<b>Part I Interest Income</b>	1	Interest income (List name of payer—if any interest income is from seller-financed mortgages, see instructions and list that interest last) ▶	1	Amount
	2	Add the amounts on line 1. Enter the total	2	
	3	Enter the excludable savings bond interest, if any, from Form 8815, line 14. Attach Form 8815 to Form 1040	3	
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a	4	
<b>Part II Dividend Income</b>	5	If you received more than \$400 in gross dividends and/or other distributions on stock, you must complete Parts II and III. If you received, as a nominee, dividends that actually belong to another person, see page 31.	5	Amount
	6	Dividend income (List name of payer—include on this line capital gain distributions, nontaxable distributions, etc.) ▶	6	
	7	Capital gain distributions. Enter here and on Schedule D* 7	7	
	8	Nontaxable distributions (See the list, for Form 1040, line 9) 8	8	
	9	Add the amounts on lines 7 and 8. Enter the total	9	
	10	Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9	10	

**Part III Foreign Accounts and Foreign Trusts**

11a At any time during 1990, 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 31 of the instructions for exceptions and filing requirements for Form TD F 9022.1)

12 Were you the grantor of, or transferor to, a foreign trust that existed during 1990, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 526.

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Schedule B (Form 1040) 1990

**Part III Cost of Goods Sold (See Instructions.)**

31 Inventory at beginning of year (If different from last year's closing inventory, attach explanation)

32 Purchases (less cost of items withdrawn for personal use)

33 Cost of labor (Do not include salary paid to yourself)

34 Materials and supplies

35 Other costs

36 Add lines 31 through 35

37 Inventory at end of year

38 Cost of goods sold. Subtract line 37 from line 36. Enter the result here and on page 1, line 4.

**Part IV Principal Business or Professional Activity Codes**

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. Enter this 4-digit code on page 1, line 8. For example, a grocery store is under the major category of "Retail Trade," and the code is "3210." (Note: If your principal source of income is from farming activities, you should file Schedule F (Form 1040), Farm Income and Expenses.)

<b>Construction</b>	2675 Agent or broker for other firms—commercial	7854 Mailing, reproduction, commercial
0018 Operative builders (for own account)	3012 Selling door-to-door, by telephone or party plan, or from mobile unit	7872 Computer programming, data processing, and related services
0034 Rental of building	3053 Writing, machine selling	7922 Computer repair, maintenance, and related services
0059 Nonresidential building	3079 Eating places (meats or snacks)	7973 Equipment rental and leasing (except computer or automotive)
0099 Residential building	3086 Caring services (daycare, babysitting, etc.)	7994 Other business services
3889 Other heavy construction (pipe laying, bridge construction, etc.)	3100 Grocery stores (general lines)	8110 Beauty shops (or beautician)
0032 Building trade contractors, including repairs	3210 Grocery stores (specialty)	8132 Funeral services and crematories
0257 Painting and paper hanging	3236 Other food stores (meat, produce, dairy, etc.)	8134 Photographic portrait studios
0273 Electrical work	3251 Dry cleaning	8135 Fashioning of tailoring
0414 Carpentry and framing	3271 Dry cleaning	8136 Miscellaneous and related services (wash, toning, etc.)
0414 Carpentry and framing	3272 Dry cleaning	8137 Miscellaneous and related services
0414 Carpentry and framing	3273 Dry cleaning	8138 Automotive services
0885 Other building trade contractors (recreation, gaming, etc.)	3319 New car dealers (franchises)	8139 Parking, except valet
<b>Manufacturing, Including Printing and Publishing</b>	3325 Used car dealers	8140 Automotive repair, except
0638 Food products and beverages	3335 Used car dealers	8141 Other electrical equipment repair
0653 Textile products	3345 Used car dealers	8142 Household and furniture repair
0659 Apparel and accessories	3353 Vehicle, motorcycle, recreational vehicles, etc. parts and parts	8143 Medical and health services (wash, toning, etc.)
0659 Apparel and accessories	3358 Gasoline service stations	8144 Miscellaneous repair, except
0810 Furniture and fixtures	3358 Gasoline service stations	8145 Computer and related equipment repair
0816 Lumber and other wood products	3358 Gasoline service stations	8146 Household and furniture repair
0877 Paper and allied products	3358 Gasoline service stations	8147 Medical and health services (wash, toning, etc.)
1022 Stone, clay, and glass products	3358 Gasoline service stations	8148 Miscellaneous repair, except
1073 Fabricated metal products	3358 Gasoline service stations	8149 Household and furniture repair
1099 Machinery and machine shops	3358 Gasoline service stations	8150 Medical and health services (wash, toning, etc.)
1100 Chemical and allied products	3358 Gasoline service stations	8151 Miscellaneous repair, except
1183 Other manufacturing industries	3358 Gasoline service stations	8152 Household and furniture repair
<b>Mining and Mineral Extraction</b>	3358 Gasoline service stations	8153 Medical and health services (wash, toning, etc.)
1311 Metal mining	3358 Gasoline service stations	8154 Miscellaneous repair, except
1322 Oil and gas	3358 Gasoline service stations	8155 Household and furniture repair
1352 Oil and gas	3358 Gasoline service stations	8156 Medical and health services (wash, toning, etc.)
1719 Quarrying and nonmetallic mining	3358 Gasoline service stations	8157 Miscellaneous repair, except
<b>Agricultural Services, Forestry, and Fishing</b>	3358 Gasoline service stations	8158 Household and furniture repair
1933 Crop services	3358 Gasoline service stations	8159 Medical and health services (wash, toning, etc.)
1938 Veterinary services, including pets	3358 Gasoline service stations	8160 Miscellaneous repair, except
1954 Livestock breeding	3358 Gasoline service stations	8161 Household and furniture repair
2113 Farm, labor, and management services	3358 Gasoline service stations	8162 Medical and health services (wash, toning, etc.)
2212 Service, maintenance, and landscaping	3358 Gasoline service stations	8163 Miscellaneous repair, except
2238 Forestry, except logging	3358 Gasoline service stations	8164 Household and furniture repair
2316 Logging and fishery	3358 Gasoline service stations	8165 Medical and health services (wash, toning, etc.)
2469 Hunting and trapping	3358 Gasoline service stations	8166 Miscellaneous repair, except
<b>Wholesale Trade—Selling Goods to Other Businesses, Etc.</b>	3358 Gasoline service stations	8167 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8168 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8169 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8170 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8171 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8172 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8173 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8174 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8175 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8176 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8177 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8178 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8179 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8180 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8181 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8182 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8183 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8184 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8185 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8186 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8187 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8188 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8189 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8190 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8191 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8192 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8193 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8194 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8195 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8196 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8197 Household and furniture repair
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8198 Medical and health services (wash, toning, etc.)
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8199 Miscellaneous repair, except
4630 Wholesale trade, except machinery, equipment, wood, metal, etc.	3358 Gasoline service stations	8200 Household and furniture repair

**Part I Income**

1 Gross receipts or sales. **Caution:** If this income was reported to you on Form W-2 and the "Statutory employees" box on that form was checked, see the instructions and check here.

2 Returns and allowances

3 Subtract line 2 from line 1. Enter the result here

4 Cost of goods sold (from line 38 on page 2)

5 Subtract line 4 from line 3 and enter the gross profit here

6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)

7 Add lines 5 and 6. This is your gross income

**Part II Expenses**

8 Advertising

9 Bad debts from sales or services (see instructions)

10 Car and truck expenses (attach Form 4562)

11 Commissions and fees

12 Operation

13 Depreciation and section 179 expense deduction (not included in Part II) (see instructions)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest

17 Mortgage (paid to banks, etc.)

18 Other

19 Legal and professional services

20 Pension and profit-sharing plans

21 Rent or lease (see instructions)

22 Vehicles, machinery, and equip.

23 Other business property

24 Repairs and maintenance

25 Supplies (not included in Part II)

26 Taxes and licenses

27 Travel, meals, and entertainment

28 Entertainment

29 Meals and entertainment

30 Travel

31 Health and entertainment

32 Enter 20% of line 24b, subject to instructions

33 Subtract line 32 from line 24b

34 Utilities

35 Wages (less jobs credit)

36 Other expenses (list type and amount)

37 Total other expenses

**Part III Profit or Loss**

28 Net profit or (loss). Subtract line 28 from line 7. If a profit, enter here and on Form 1040, line 12. Also enter the net profit on Schedule SE, line 2 (statutory employees, see instructions). If a loss, you MUST go on to line 30 (liabilities, see instructions).

29 If you have a loss you MUST check the box that describes your investment in this activity (see instructions). If you checked 30a, enter the loss on Form 1040, line 12, and Schedule SE, line 2 (statutory employees, see instructions). If you checked 30b, you MUST attach Form 6199.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

**Part IV Principal Business or Professional Activity Codes**

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. Enter this 4-digit code on page 1, line 8. For example, a grocery store is under the major category of "Retail Trade," and the code is "3210." (Note: If your principal source of income is from farming activities, you should file Schedule F (Form 1040), Farm Income and Expenses.)

OMB No. 1545-0074

SCHEDULE D (Form 1040) Capital Gains and Losses

(And Reconciliation of Forms 1099-B for Bartering Transactions)

Department of the Treasury Internal Revenue Service

1990

Attachment Sequence No. 12A

Your social security number

1 Enter the total sales of stocks, bonds, other securities, and real estate transactions reported to you for 1990 on Forms 1099-B and 1099-S (or on substitute statements). If this total is not the same as the total of lines 2c and 9c, column (d), attach a statement explaining the difference. (Do not include on this line amounts from Form 1099-S if you reported them on another form or schedule.) See instructions for line 1.

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

2a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.

2b Amounts from Schedule D-1, line 2b (attach Schedule D-1).

2c Total of All Sales Price Amounts. Add column (d) of lines 2a and 2b.

2d Other Transactions (Do NOT include real estate transactions from Forms 1099-S. Report them on line 2a).

3 Short-term gain from sale or exchange of your home from Form 2119, line 10 or 14c.

4 Short-term gain from installment sales from Form 6252, line 22 or 30.

5 Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries.

6 Short-term capital loss carryover from 1989 Schedule D, line 29.

7 Add lines 2a, 2b, 2d, and 3 through 6, in columns (f) and (g).

8 Net short-term gain or (loss). Combine columns (f) and (g) of line 7.

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

9a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See instructions.

9b Amounts from Schedule D-1, line 9b (attach Schedule D-1).

9c Total of All Sales Price Amounts. Add column (d) of lines 9a and 9b.

9d Other Transactions (Do NOT include real estate transactions from Forms 1099-S. Report them on line 9a).

10 Long-term gain from sale or exchange of your home from Form 2119, line 10 or 14c.

11 Long-term gain from installment sales from Form 6252, line 22 or 30.

12 Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries.

13 Capital gain distributions.

14 Gain from Form 4797, line 7 or 9.

15 Long-term capital loss carryover from 1989 Schedule D, line 36.

16 Add lines 9a, 9b, 9d, and 10 through 15, in columns (f) and (g).

17 Net long-term gain or (loss). Combine columns (f) and (g) of line 16.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 1990

Attachment Sequence No. 12A

Schedule D (Form 1040) 1990

Name(s) shown on Form 1040 (Do not enter name and social security number if shown on other side.)

Your social security number

Part III Summary of Parts I and II

18 Combine lines 8 and 17, and enter the net gain or (loss) here. If the result is a gain, stop here and also enter the gain on Form 1040, line 13.

19 If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of:

a The (loss) on line 18, or

b (\$3,000) or, if married filing a separate return, (\$1,500).

Note: When figuring whether line 19a or 19b is smaller, treat both numbers as if they were positive.

Go on to Part IV if the loss on line 18 is more than \$3,000 (\$1,500, if married filing a separate return).

OR: If taxable income on Form 1040, line 37, is zero.

Part IV Capital Loss Carryovers from 1990 to 1991

Section A—Carryover Limit

20 Enter taxable income from Form 1040, line 37 (if Form 1040, line 37 is zero, see instructions for amount to enter).

Note: For lines 21 through 36, enter all amounts as positive numbers.

21 Enter the loss on line 19.

22 Enter the amount on Form 1040, line 36.

23 Combine lines 20, 21, and 22. If zero or less, enter -0.

24 Carryover Limit. Enter the smaller of line 21 or line 23.

Section B—Short-Term Capital Loss Carryover to 1991

(Complete this section only if there is a loss on both line 8 and line 19. Otherwise, go on to Section C.)

25 Enter the loss on line 8.

26 Enter the gain, if any, on line 17.

27 Enter the amount on line 24.

28 Add lines 26 and 27.

Section C—Long-Term Capital Loss Carryover to 1991

(Complete this section only if there is a loss on both line 17 and line 19.)

30 Enter the loss on line 17.

31 Enter the gain, if any, on line 8.

32 Enter the amount on line 24.

33 Enter the amount, if any, on line 25.

34 Subtract line 33 from line 32. If zero or less, enter -0.

35 Add lines 31 and 34.

Part V Election Not to Use the Installment Method

(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.)

36 Long-term capital loss carryover to 1991. Subtract line 35 from line 30. If zero or less, enter -0.

37 Check here if you elect out of the installment method.

38 Enter the face amount of the note or other obligation.

39 Enter the percentage of valuation of the note or other obligation.

Part VI Reconciliation of Forms 1099-B for Bartering Transactions

(Complete this part if you received one or more Forms 1099-B or substitute statements reporting bartering income.)

40 Form 1040, line 22.

41 Schedule C (Form 1040).

42 Schedule D (Form 1040).

43 Schedule E (Form 1040).

44 Schedule F (Form 1040).

45 Other form or schedule (identify) (if nontaxable, indicate reason—attach additional sheets if necessary).

46 Total (add lines 40 through 45).

Note: The amount on line 46 should be the same as the total bartering income on all Forms 1099-B and substitute statements received for bartering transactions.

Amount of bartering income from Form 1099-B or substitute statements reported on form or schedule

40 41 42 43 44 45 46

SCHEDULE E (Form 1040) Supplemental Income and Loss

0148 No. 1545 0074 1990 Attachment Sequence No. 13

(From rents, royalties, partnerships, estates, trusts, REMICs, etc.) Attach to Form 1040 or Form 1041. See instructions for Schedule E (Form 1040).

Department of the Treasury Internal Revenue Service - 41 Name(s) shown on return Your social security number

Part I Income or Loss From Rentals and Royalties Note: Report farm rental income or loss from Form 4835 on page 2, line 39.

1. Show the kind and location of each rental property. A B C Yes No

2. For each rental property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See instructions.)

Table with columns A, B, C, D (Totals) and rows for Rental and Royalty Income, and Rental and Royalty Expenses.

19 Add lines 5 through 18 19
20 Depreciation expense or depletion (see instructions) 20
21 Total expenses Add lines 19 and 20 21

22 Income or (loss) from rental or royalty properties Subtract line 21 from line 19 (rents) or line 4 (payments) to find out if a (loss). See instructions to find out if you must file Form 6198.

23 Deductible rental loss Caution: Your rental loss on line 22 may be limited. See instructions to find out if you must file Form 8582.

24 Income Add rental and royalty income from line 22. Enter the total income here.

25 Losses Add royalty losses from line 22 and rental losses from line 23. Enter the total losses here.

26 Total rental and royalty income or (loss) Combine amounts on lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, enter the amount from line 26 on Form 1040, line 18. Otherwise, include the amount from line 26 in the total on line 40 on page 2.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule E (Form 1040) 1990

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Schedule E (Form 1040) 1990 Attachment Sequence No. 13 Page 2

Name(s) shown on return (Do not enter name and social security number if shown on other side) Your social security number

Part II Income or Loss From Partnerships and S Corporations

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See instructions. If you check column (f), you must attach Form 6198.

Table with columns (a) Name, (b) Enter P for partnership S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Investment at risk, (f) Nonpassive income, (g) Section 179 expense deduction, (h) Nonpassive income, (i) Nonpassive loss, (j) Nonpassive income.

Part III Income or Loss From Estates and Trusts

32 (a) Name (b) Employer identification number

(c) Passive deduction or loss allowed (Attach Form 6582 if required) (d) Passive income from Schedule K-1 (e) Deduction or loss from Schedule K-1 (f) Other income from Schedule K-1

33a Totals b Totals

34 Add amounts in columns (d) and (f) of line 33a. Enter the total income here.

35 Add amounts in columns (c) and (e) of line 33b. Enter the total here.

36 Total estate and trust income or (loss) Combine amounts on lines 34 and 35. Enter the result here and include in the total on line 40 below.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

37 (a) Name (b) Employer identification number (c) Excess inclusion from Schedule Q, line 2c (see instructions) (d) Taxable excess (net loss) from Schedules Q, line 1b (e) Income from Schedules Q, line 3b

38 Combine amounts in columns (d) and (e) only. Enter the result here and include in the total on line 40 below.

Part V Summary 39 Net farm rental income or (loss) from Form 4835 (Also complete line 41 below) 39

40 TOTAL income or (loss) Combine amounts on lines 26, 31, 36, and 39. Enter the result here and on Form 1040, line 18. 40

41 Reconciliation of Farming and Fishing Income: Enter your gross farming and fishing income reported in Parts II and III, and on line 39 (see instructions) 41

Schedule F (Form 1040) 1990

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 this livestock on line 45 below.

Form with lines 38-51 for reporting sales of livestock, produce, grains, and other products during the year. Includes sub-sections for CCC loans, crop insurance proceeds, and other income.

Part IV Principal Agricultural Activity Codes

- List of agricultural activity codes from 211 to 300, including Beef cattle feedlots, Hogs, sheep, and goats, Dairy, Poultry and eggs, etc.

1990 Attachment

See Instructions for Schedule F (Form 1040).

Department of the Treasury Internal Revenue Service

Name of proprietor

Principal product

Accounting method

Cash or Accrual

Did you make an election in a prior year to include Commodity Credit Corporation loan proceeds as income in that year?

Did you "materially participate" in the operation of this business during 1990?

Do you elect, or did you previously elect, to currently deduct certain preproductive period expenses?

Part II Farm Income—Cash Method—Complete Parts I and II if Accrual method taxpayers complete Parts II, III, and IV of Part I

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

Form with lines 1-11 for reporting sales of livestock and other items bought for resale, production expenses, and other income.

Part III Farm Expenses—Cash and Accrual Method

Do not include personal or living expenses such as taxes, insurance, repairs, etc. on your home.

Form with lines 12-36 for reporting various farm expenses including breeding fees, conservation expenses, depreciation, and interest.

37 If you have a loss, you MUST check the box that describes your investment in this activity (see instructions).

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule F (Form 1040) 1990



OMB No. 1545-0074  
1990  
Attachment  
Sequence No. 16  
Your social security number

### Schedule R (Form 1040) Credit for the Elderly or the Disabled

► For Paperwork Reduction Act Notice, see Form 1040 Instructions.  
► Attach to Form 1040. ► See separate instructions for Schedule R.

You may be able to use Schedule R to reduce your tax if by the end of 1990:  
• You were 65 or older, OR  
• You were under 65, you retired on permanent and total disability, and you received taxable disability income.  
But you must also meet other tests. See the separate instructions for Schedule R.  
Note: In most cases, IRS can figure the credit for you. See page 19 of the Form 1040 Instructions.  
**Part I Check the Box That Applies to Your Filing Status and Age** (Check only one box.)

- If your filing status is:
- Single\*      **Check box:**  
1  1  
2  2  
3  3  
4  4  
5  5  
6  6  
7  7  
8  8  
9  9
- Note: If you checked Box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

**Part II Statement of Permanent and Total Disability** (Complete only if you checked Box 2, 4, 5, 6, or 9 above.)  
IF 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, AND  
2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1990, check this box  If you checked this box, you do not have to file another statement for 1990. If you did not check this box, have your physician complete the following statement.

**Physician's Statement**

I certify that \_\_\_\_\_  
Name of disabled person  
was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired: \_\_\_\_\_  
Physician: Sign your name on either line A or B below

A The disability has lasted, or can be expected to last, continuously for at least 5 years.  
B There is no reasonable probability that the disabled condition will ever improve.

Physician's signature \_\_\_\_\_ Date \_\_\_\_\_  
Physician's address \_\_\_\_\_

**Instructions for Physician's Statement**

**Physician**  
• A physician determines that the disability 1. has lasted, or can be expected to last, continuously for at least a year, or 2. can be expected to lead to death.

**Taxpayer**  
If you retired after December 31, 1976, enter the date you retired in the space provided in Part II

(Continued on back)

### Part III Figure the Amount of Your Credit

10	If you checked (in Part I): Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9	Enter: \$5,000 \$7,500 \$3,750	10
11	Caution: If you checked Box 2, 4, 5, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.		11
12	If you checked Box 6 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 PLUS \$3,000. Otherwise, enter on line 11 your taxable disability income (and also your spouse's if you checked Box 5 in Part I) that you reported on Form 1040. (For more details on what to include, see the instructions.)		12
13	If you completed line 11 above, compare the amounts on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10. Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions): a Nontaxable part of social security benefits, and social security b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. c Add lines 13a and 13b (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13a 13b 13c	13
14	Enter the amount from Form 1040, line 32	14	14
15	If you checked (in Part I): Box 1 or 2 Box 3, 4, 5, 6, or 7 Box 8 or 9	Enter: \$7,500 \$10,000 \$5,000	15
16	Subtract line 15 from line 14. Enter the result. If line 15 is more than line 14, enter -0-.	16	16
17	Divide the amount on line 16 by 2. Enter the result.	17	17
18	Add lines 13c and 17. Enter the total.	18	18
19	Subtract line 18 from line 12. Enter the result. If the result is zero or less, stop here; you cannot take the credit. Otherwise, go to line 21.	19	19
20	Decimal amount used to figure the credit	20	20
21	Multiply the amount on line 19 by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. Caution: If you file Schedule C, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 21 for the amount of credit you can claim.	x .15	21

**SCHEDULE SE**  
**(Form 1040)**  
Department of the Treasury  
Internal Revenue Service (0)

OMB No. 1545-0074

**1990**  
Attachment  
Sequence No. 17

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

Social security number of person with self-employment income ▶ \_\_\_\_\_

Schedule SE (Form 1040) 1990

Attachment Sequence No. 17

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

Social security number of person with self-employment income ▶ \_\_\_\_\_

**Social Security Self-Employment Tax**

▶ See Instructions for Schedule SE (Form 1040).  
▶ Attach to Form 1040.

**Who Must File Schedule SE**

You must file Schedule SE if

- Your net earnings from self-employment were \$400 or more, OR
  - You were an employee of an electing church or church-controlled organization that paid you wages (church employee income) of \$100 or more;
  - Your wages (subject to social security or railroad retirement tax) were less than \$51,300.
- Exception:** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed Form 4361, and received IRS approval not to be taxed on those earnings, DO NOT file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 4B. For more information about Schedule SE, see the Instructions.
- Note:** Most people can use the short Schedule SE on this page. But, you may have to use the longer Schedule SE on the back.

**Who MUST Use the Long Schedule SE (Section B)**

You must use Section B if ANY of the following apply:

- You elect the "optional method" to figure your self-employment tax (see Section B, Part II, and the Instructions);
- You are a minister, member of a religious order, or Christian Science practitioner and you received IRS approval (from Form 4361) not to be taxed on your earnings from these sources, but you owe self-employment tax on other earnings;
- You had church employee income of \$100 or more that was reported to you on Form W-2;
- You had tip income that is subject to social security tax, but you did not report those tips to your employer; OR
- You were a government employee with wages subject ONLY to the 1.45% Medicare part of the social security tax (Medicare qualified government wages) AND the total of all of your wages (subject to social security, railroad retirement, or the 1.45% Medicare tax) plus all of your earnings subject to self-employment tax is more than \$31,300.

**Section A—Short Schedule SE (Read above to see if you must use the long Schedule SE on the back (Section B))**

1	Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	
2	Net profit or (loss) from Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15a (other than farming). See Instructions for other income to report.	
3	Combine lines 1 and 2. Enter the result	
4	Multiply line 3 by 9235. Enter the result. If the result is less than \$400, do not file this schedule; you do not owe self-employment tax.	
5	Maximum amount of combined wages and self-employment earnings subject to social security or railroad retirement (tier 1) tax for 1990	\$51,300.00
6	Total social security wages and tips (from Form(s) W-2) and railroad retirement compensation (tier 1). Do not include Medicare qualified government wages or church employee income on this line. Do not include Medicare qualified government wages or church employee income on this line.	
7	Subtract line 6 from line 5. Enter the result. If the result is zero or less, do not file this schedule; you do not owe self-employment tax.	
8	Enter the smaller of line 4 or line 7	
9	Rate of tax	x .153
10	Self-employment tax. If line 8 is \$51,300, enter \$7,848.90. Otherwise, multiply the amount on line 8 by the decimal amount on line 9 and enter the result. Also enter this amount on Form 1040, line 48. <b>Note:</b> Also enter one-half of this amount on Form 1040, line 25	

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

**Section B—Long Schedule SE (Before completing, see if you can use the short Schedule SE on the other side (Section A))**

- If you are a minister, member of a religious order, or Christian Science practitioner, AND you filed Form 4361, but you had \$400 or more of other earnings subject to self-employment tax, continue with Part I and check here
- If your only income subject to self-employment tax is church employee income, and you are not a minister or a member of a religious order, skip lines 1 through 4b. Enter -0- on line 4c and go to line 6a. But do not include your church employee income on line 6a

**Part I Social Security Self-Employment Tax**

1	Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. <b>Note:</b> Skip this line if you elect the farm optional method. See requirements in Part II below and in the Instructions.		1
2	Net profit or (loss) from Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15a (other than farming). See Instructions for other income to report. Do not include church employee income from Form W-2 on this line. <b>Note:</b> Skip this line if you elect the nonfarm optional method. See requirements in Part II below and in the Instructions.		2
3	Combine lines 1 and 2. Enter the result		3
4a	If line 3 is more than zero, multiply line 3 by 9235. Otherwise, enter the amount from line 3 here		4a
4b	If you elected one or both of the optional methods, enter the total of lines 12 and 14 here		4b
c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue.		4c
5	Maximum amount of combined wages and self-employment earnings subject to social security or railroad retirement (tier 1) tax for 1990	\$51,300.00	5
6a	Total social security wages and tips (from Form(s) W-2) and railroad retirement compensation (tier 1). Do not include Medicare qualified government wages or church employee income on this line		6a
6b	Unreported tips subject to social security tax (from Form 4137, line 9) or railroad retirement tax (tier 1)		6b
c	Add lines 6a and 6b. Enter the total		6c
7a	Subtract line 6c from line 5. If zero or less, do not file this schedule; you do not owe self-employment tax		7a
b	Enter your church employee income from Form W-2 of \$100 or more		7b
c	Multiply line 7b by 9235 (if the result is less than \$100, enter -0-)		7c
d	Add lines 4c and 7c. Enter the total		7d
8	Enter the smaller of line 7a or line 7d		8
9	Enter your Medicare qualified government wages. See Instructions to see if you must use the worksheet in the instructions to figure your self-employment tax		9
10	Self-employment tax. If line 8 is \$51,300, enter \$7,848.90. Otherwise, multiply line 8 by 153 and enter the result. Also enter this amount on Form 1040, line 48. <b>Note:</b> Also enter one-half of this amount on Form 1040, line 25.		10

**Part II Optional Method To Figure Net Earnings (See "Who Can File Schedule SE" in the Instructions.)**

- See Instructions for limitations. Generally, you may use this part only if:
- A Your gross farm income<sup>1</sup> was not more than \$2,400, or
  - B Your gross farm income<sup>2</sup> was more than \$2,400 and your net farm profits<sup>2</sup> were less than \$1,733, or
  - C Your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than two-thirds (2/3) of your gross nonfarm income<sup>4</sup>
- |    |   |            |
|----|---|------------|
| 11 | Maximum income for optional methods   | \$1,800.00 |
| 12 | Farm Optional Method—If you meet test A or B above, enter the smaller of two-thirds (2/3) of gross farm income <sup>1</sup> or \$1,600. Also include this amount on line 4b above.  |            |
| 13 | Subtract line 12 from line 11. Enter the result   |            |
| 14 | Nonfarm Optional Method—If you meet test C above, enter the smallest of two-thirds (2/3) of gross nonfarm income <sup>3</sup> or \$1,600, or, if you elected the farm optional method, the amount on line 13. Also include this amount on line 4b above |            |

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

OMB No. 1545-0139  
**1990**  
 Department of the Treasury  
 Internal Revenue Service (03)  
 Your name \_\_\_\_\_  
 Social security number \_\_\_\_\_  
 Occupation in which expenses were incurred \_\_\_\_\_  
**Employee Business Expenses**  
 ▶ See separate instructions.  
 ▶ Attach to Form 1040.

**Part I Employee Business Expenses and Reimbursements**

STEP 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29		
2 Parking fees, tolls, and local transportation, including train, bus, etc.		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment		
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment		
5 Meals and entertainment expenses (See the separate instructions)		
6 Add lines 1 through 5 and enter the total expense here		

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

**STEP 2 Enter Amounts Your Employer Gave You For Expenses Listed in STEP 1**

7 Enter amounts your employer gave you that were not reported to you in Box 10 of Form W-2. Include any amount reported under code "L" in Box 17 of your Form W-2. (See instructions.)	
--	--

**STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)**

8 Subtract line 7 from line 6	
9 Enter 20% (20) of line 8, Column B	
10 Subtract line 9 from line 8	

Note: If both columns of line 8 are zero, stop here. If column A is less than zero, report the amount as income and enter -0- on line 10, column A. See the separate instructions for how to report.

11 Add the amounts on line 10 of both columns and enter the total here. Also enter the total on Schedule A (Form 1040), line 20. (Qualified performing artists and individuals with disabilities, see the separate instructions for special rules on where to enter the total.)

**Part II Vehicle Expenses (See instructions to find out which sections to complete.)**

**Section A.—General Information**

	(a) Vehicle 1	(b) Vehicle 2
12 Enter the date vehicle was placed in service	12	12
13 Total mileage vehicle was used during 1990	13	13
14 Miles included on line 13 that vehicle was used for business	14	14
15 Percent of business use (divide line 14 by line 13)	15	15
16 Average daily round trip commuting distance	16	16
17 Miles included on line 13 that vehicle was used for commuting	17	17
18 Other personal mileage (add lines 14 and 17 and subtract the total from line 13)	18	18

19 Do you (or your spouse) have another vehicle available for personal purposes?  Yes  No

20 If your employer provided you with a vehicle, is personal use during off duty hours permitted?  Yes  No  Not applicable

21a Do you have evidence to support your deduction?  Yes  No 21b If "Yes," is the evidence written?  Yes  No

**Section B.—Standard Mileage Rate (Use this section only if you own the vehicle.)**

22 Multiply line 14 by 26c (26). Enter the result here and on line 1 (Rural mail carriers, see the separate instructions.)

**Section C.—Actual Expenses**

	(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23	23
24a Vehicle rentals	24a	24a
24b Inclusion amount	24b	24b
24c Subtract line 24b from line 24a	24c	24c
25 Value of employer-provided vehicle (applies only if 100% annual lease value was included on Form W-2. See instructions)	25	25
26 Add lines 23, 24c, and 25	26	26
27 Multiply line 26 by the percentage on line 15	27	27
28 Enter amount from line 38 below	28	28
29 Add lines 27 and 28. Enter total here and on line 1	29	29

**Section D.—Depreciation of Vehicles (Use this section only if you own the vehicle.)**

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis. (See instructions.)	30	30
31 Enter amount of Section 179 deduction. (See instructions.)	31	31
32 Multiply line 30 by line 15. (See instructions if you elected the Section 179 deduction.)	32	32
33 Enter depreciation method and percentage. (See instructions.)	33	33
34 Multiply line 32 by the percentage on line 33. (See instructions.)	34	34
35 Add lines 31 and 34	35	35
36 Enter the limitation amount from the table in the line 36 instructions	36	36
37 Multiply line 36 by the percentage on line 15	37	37
38 Enter the smaller of line 35 or line 37. Also enter it on line 2B above	38	38

### Child and Dependent Care Expenses

OMB No. 1545-0068  
**1990**  
 Attachment Sequence No. 21  
 ▶ Attach to Form 1040  
 ▶ See separate instructions  
 Your social security number

- If you are claiming the child and dependent care credit, complete Parts I and II below. But if you received employer provided dependent care benefits, first complete Part III on the back.
- If you are not claiming the credit but you received employer provided dependent care benefits, only complete Part I, below, and Part III on the back.

#### Part I Persons or Organizations Who Provided the Care—You must complete this part. (See the instructions. If you need more space, attach a statement.)

1	(a) Name	(b) Address (number, street, city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
2				

2 Add the amounts in column (d) of line 1 and enter the total.  
 Note: If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 942 for details.

#### Part II Credit for Child and Dependent Care Expenses

3 Enter the number of qualifying persons who were cared for in 1990. (See the instructions for the definition of qualifying persons.) **Caution:** To qualify, the person(s) must have shared the same home with you in 1990.

4 Enter the amount of qualified expenses you incurred and actually paid in 1990. See the instructions to find out which expenses qualify. **Caution:** If you completed Part III on page 2, do not include on this line any excluded benefits shown on line 25.

5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).

6 If you completed Part III on page 2, enter the excluded benefits, if any.

7 Subtract line 6 from line 5 and enter the result. (If the result is zero or less, skip lines 8 through 13. Enter zero on line 14, and go to line 15.)

8 Compare the amounts on lines 4 and 7. Enter the smaller of the two amounts here.

9 You must enter your earned income. (See the instructions for the definition of earned income.)

10 If you are married filing a joint return, you must enter your spouse's earned income (if your spouse was a full-time student or disabled, see the instructions for the amount to enter).

11 If you are married filing a joint return, compare the amounts on lines 9 and 10. Enter the smaller of the two amounts here.

12 If you are married filing a joint return, compare the amounts on lines 8 and 11. Enter the smaller of the two amounts here.

13 Enter the decimal amount from the table below that applies to the adjusted gross income on Form 1040, line 32.

Over—	But not over—	If line 32 is:	
		Decimal amount is	But not over—
\$0	\$20,000	0	0
10,000	12,000	29	24
12,000	14,000	28	23
14,000	16,000	27	22
16,000	18,000	26	21
18,000	20,000	25	20

14 Multiply the amount on line 12 by the decimal amount on line 13 and enter the result.

15 Multiply any child and dependent care expenses for 1989 that you paid in 1990 by the decimal amount that applies to the adjusted gross income on your 1989 Form 1040, line 32, or Form 1040A.

16 Add the amounts on lines 14 and 15. See the instructions for the amount of credit you can claim.

For Paperwork Reduction Act Notice, see separate instructions.

### Part III Employer-Provided Dependent Care Benefits—Complete this part only if you received employer-provided dependent care benefits. Also, be sure to complete Part I.

17 Enter the total amount of employer-provided dependent care benefits you received for 1990. (This amount should be shown in Box 15 of your W-2 form(s). Do not include amounts that were reported to you as wages in Box 10 of Form(s) W-2.)

18 Enter the amount forfeited, if any. **Caution:** See the instructions.

19 Subtract line 18 from line 17 and enter the result.

20 Enter the total amount of qualified expenses incurred in 1990 for the care of a qualifying person. (See the instructions.)

21 Compare the amounts on lines 19 and 20. Enter the smaller of the two amounts here.

22 You must enter your earned income. (See the instructions for lines 9 and 10 for the definition of earned income.)

23 If you were married at the end of 1990, you must enter your spouse's earned income. (If your spouse was a full-time student or disabled, see the instructions for lines 9 and 10 for the amount to enter.)

24 If you were married at the end of 1990, compare the amounts on lines 22 and 23. Enter the smaller of the two amounts here.

25 Excluded benefits. Enter here the smallest of the following:
 

- The amount from line 21, or
- \$5,000 (\$2,500 if married filing a separate return).

26 Taxable benefits. Subtract line 25 from line 19. Enter the result, but not less than zero. Also include this amount in the total on Form 1040, line 7. On the dotted line next to line 7, write "DCB".

Note: If you are also claiming the child and dependent care credit, fill in Form 1040 through line 40. Then complete Part III of this form.

Form 3800 Department of the Treasury Internal Revenue Service

General Business Credit

OMB No. 1545-0055 1990 Attachment Schedule No. 22

Name(s) as shown on return Identifying number

Part I Tentative Credit

- 1 Current year investment credit (Form 3466, Part I)
2 Current year jobs credit (Form 5884, Part I)
3 Current year credit for alcohol used as fuel (Form 6478)
4 Current year credit for increasing research activities (Form 6765, Part III)
5 Current year low-income housing credit (Form 8596, Part I)
6 Current year disabled access credit (Form 8826, Part I)
7 Current year general business credit—Add lines 1 through 6
8 Passive activity credits included on lines 1 through 6 (see instructions)
9 Subtract line 8 from line 7
10 Passive activity credits allowed in 1990 (see instructions)
11 Carryforward of general business credit. With credit of ESOP credit to 1990 (see instructions).
12 Carryback of general business credit to 1990.
13 Tentative general business credit—Add lines 9 through 12.

Part II General Business Credit Limitation Based on Amount of Tax

- 14a Individuals—Enter amount from Form 1040, line 40
b Corporations—Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)
c Other filers—Enter regular tax before credits from your return
15 Credits that reduce regular tax before the general business credit—
a Credit for child and dependent care expense (Form 2441)
b Credit for the elderly or the disabled (Schedule R, Form 1040)
c Foreign tax credit (Form 1116 or Form 1118)
d Possessions tax credit (Form 5735)
e Mortgage interest credit (Form 8396)
f Credit for fuel from a nonconventional source
g Orphan drug credit (Form 6765)
h Total credits that reduce regular tax before the general business credit. Add lines 15a through 15g and enter here.
16 Net regular tax—Subtract line 15h from line 14
17 Tentative minimum tax
a Individuals—Enter amount from Form 6251, line 17
b Corporations—Enter amount from Form 4626, line 13
c Estates and Trusts—Enter amount from Form 8656, line 37
18 Net income tax
a Individuals—Add line 16 above and line 19 of Form 6251. Enter the total
b Corporations—Add line 16 above and line 15 of Form 4626. Enter the total
c Other filers—See instructions
19 If line 16 is more than \$25,000, enter 25% of the excess
20 Subtract line 17 or line 19, whichever is greater, from line 18. Enter the result. If less than zero, enter zero.
21 General business credit—Enter the smaller of line 13 or line 20. Also enter this amount on Form 1040, line 44. Form 1120, Schedule J, line 4e. Form 1120-A, Part I, line 2a, or on the appropriate line of your return. (Individuals, estates, and trusts, see instructions for increasing research activities; see instructions for Schedule A if the investment credit is claimed or if the corporation has undergone a post-1986 ownership change.)

For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.

Form 3800 (1990)

Form 3800 (1990)

Schedule A Additional General Business Credit Allowed By Section 38(c)(2)—Only Applicable to C Corporations

- 1 Enter the portion of the credit shown on line 13, page 1, that is attributable to the regular investment credit under section 46.
2 Tentative minimum tax (from line 17, page 1)
3 Multiply line 2 by 25% (.25)
4 Enter the amount from line 20, page 1.
5 Enter the portion of the credit shown on line 13, page 1, that is NOT attributable to the regular investment credit under section 46.
6 Subtract line 5 from line 4 (if less than zero, enter zero)
7 Subtract line 6 from line 1 (if less than zero, enter zero)
8 For purposes of this line only, recompute the amount on line 11, Form 4626, by using zero on line 7, Form 4626, and enter the result here.
9 Multiply line 8 by 10% (.10)
10 Net income tax (from line 18, page 1)
11 General business credit (from line 21, page 1)
12 Subtract line 11 from line 10
13 Subtract line 9 from line 12
14 Enter the smallest of line 3, line 7, or line 13
15 Subtract line 14 from line 2
16 Enter the greater of line 15, above, or line 19, page 1
17 Subtract line 16 from line 10. DO NOT enter more than the amount on line 13, page 1.
18 Enter the lesser of line 17, above, or line 16, page 1. Enter this amount also on line 21, page 1, instead of the amount previously computed on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 21, page 1.
19 If line 17 is greater than line 18, enter the excess here (see instructions).

U.S.G.O. 1989-265-7861-2-1-10104

Form 6251

Department of the Treasury Internal Revenue Service

Alternative Minimum Tax—Individuals

OMB No. 1545-0027 1990 Attachment Sequence No. 32

Name(s) shown on Form 1040

Your social security number

1 Taxable income from Form 1040, line 37. (If Form 1040, line 37 is zero, see instructions.)

2 Net operating loss deduction, if any, from Form 1040, line 22. (Enter as a positive amount.)

3 Combine lines 1 and 2.

4 Adjustments: (See instructions before completing.)

4a Standard deduction, if any, from Form 1040, line 34

4b Personal exemption amount from Form 1040, line 36

4c Medical and dental expenses

4d Miscellaneous itemized deductions from Schedule A (Form 1040), line 25

4e Taxes from Schedule A (Form 1040), line 8

4f Refund of taxes

4g Personal interest from Schedule A (Form 1040), line 12b.

4h Other interest adjustments

4i Reserved

4j Depreciation of tangible property placed in service after 1986

4k Circulation and research and experimental expenditures paid or incurred after 1986

4l Mining exploration and development costs paid or incurred after 1986

4m Long-term contracts entered into after 2/28/86

4n Pollution control facilities placed in service after 1986

4o Installment sales of certain property

4p Adjusted gain or loss

4q Certain loss limitations

4r Tax shelter farm loss

4s Passive activity loss.

4t Beneficiaries of estates and trusts

4u Combine lines 4a through 4t

5 Tax preference items: (See instructions before completing.)

5a Appreciated property charitable deduction

5b Tax-exempt interest from private activity bonds issued after 8/7/86

5c Depletion

5d Accelerated depreciation of real property placed in service before 1987

5e Accelerated depreciation of leased personal property placed in service before 1987.

5f Amortization of certified pollution control facilities placed in service before 1987

5g Intangible drilling costs

5h Add lines 5a through 5g

6 Combine lines 3, 4u, and 5h

7 Alternative tax net operating loss deduction. (Do not enter more than 90% of line 6.) See instructions.

8 Alternative minimum taxable income. Subtract line 7 from line 6. If married filing a separate return, see instructions.

9 Enter \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)

10 Enter \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)

11 Subtract line 10 from line 8. If zero or less, enter -0- here and on line 12 and go to line 13

12 Multiply line 11 by 25% (.25)

13 Subtract line 12 from line 9. If zero or less, enter -0-. If completing this form for a child under age 14, see instructions for amount to enter.

14 Subtract line 13 from line 8. If zero or less, enter -0- here and on line 19 and skip lines 15 through 18.

15 Multiply line 14 by 21% (.21)

16 Alternative minimum tax. Subtract line 15 from line 14.

17 Tentative minimum tax. Subtract line 16 from line 15

18 Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount is entered on line 39 of Form 1040, see instructions.

19 Alternative minimum tax. Subtract line 18 from line 17. If zero or less, enter -0-. Enter this amount on Form 1040, line 49. If completing this form for a child under age 14, see instructions for amount to enter.

Form 6251 (1990)

U.S. GPO 1989O-265-372

Form 8582

Department of the Treasury Internal Revenue Service

Passive Activity Loss Limitations

OMB No. 1545-1008 1990 Attachment Sequence No. 88

Name(s) shown on return

Identifying number

**Part I Computation of 1990 Passive Activity Loss**

Caution: See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.

**Rental Real Estate Activities With Active Participation.** (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the instructions.)

Activities acquired before 10-23-86 (Pre-enactment):

1a Activities with net income (from Worksheet 1, Part 1, column (a)).

1b Activities with net loss (from Worksheet 1, Part 1, column (b)).

1c Combine lines 1a and 1b

Activities acquired after 10-23-86 (Post-enactment):

1d Activities with net income (from Worksheet 1, Part 2, column (a)).

1e Activities with net loss (from Worksheet 1, Part 2, column (b)).

1f Combine lines 1d and 1e

1g Net income or (loss). Combine lines 1c and 1f

1h Prior year unallowed losses (from Worksheet 1, Parts 1 and 2, column (c))

1i Combine lines 1g and 1h

**All Other Passive Activities**

Activities acquired before 10-23-86 (Pre-enactment):

2a Activities with net income (from Worksheet 2, Part 1, column (a)).

2b Activities with net loss (from Worksheet 2, Part 1, column (b)).

2c Combine lines 2a and 2b

Activities acquired after 10-23-86 (Post-enactment):

2d Activities with net income (from Worksheet 2, Part 2, column (a)).

2e Activities with net loss (from Worksheet 2, Part 2, column (b)).

2f Net income or (loss). Combine lines 2c and 2f

2g Prior year unallowed losses (from Worksheet 2, Parts 1 and 2, column (c))

2h Combine lines 2g and 2h

2i Combine lines 2f and 2h

3 Combine lines 1i and 2i. If the result is net income or -0-, see the instructions for line 3. If this line and line 1c or line 1e are losses, go to line 4. Otherwise, enter -0- on lines 8 and 9 and go to line 10.

**Part II Computation of the Special Allowance for Rental Real Estate With Active Participation**

4 Enter the smaller of the loss on line 1i or the loss on line 3. If line 1 is -0- or net income, enter -0- and complete lines 5 through 9.

5 Enter \$150,000. If married filing separately, see the instructions.

6 Enter modified adjusted gross income, but not less than -0-. (See instructions.)

Note: If line 6 is equal to or greater than line 5, skip line 7, enter -0- on lines 8 and 9, and then go to line 10. Otherwise, go to line 7.

7 Subtract line 6 from line 5

8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

9 Enter the smaller of line 4 or line 8

**Part III Computation of Passive Activity Loss Allowed**

10 Combine lines 1c and 2c. If the result is net income or -0-, skip to line 16. (See instructions.)

11 If line 1c shows income, has no entry, or shows -0-, enter -0-. Otherwise, enter the smaller of line 1c or line 8

12 Subtract line 11 from line 10. If line 11 is equal to or greater than line 10, enter -0-

13 Subtract line 9 from line 3

14 Enter the smaller of line 12 or line 13

15 Multiply line 14 by 10% (.1) and enter the result

16 Enter the amount from line 9

17 Passive activity loss allowed for 1990. Add lines 15 and 16

18 Add the income, if any, on lines 1a, 1c, 2a, and 2d and enter the total

19 Total losses allowed from all passive activities for 1990. Add lines 17 and 18. See the instructions to find out how to report the losses on your tax return.

Form 8582 (1990)

For Paperwork Reduction Act Notice, see separate instructions.

Caution: The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, 1d, 1e, and 1h (See Instructions on page 7.)

Name of activity	Current year		Prior year		Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1h)	(d) Gain	(e) Loss	(f) Loss
Total. Enter on Form 8582, lines 1a, 1e, and 1h						
<b>Part 2—Post-enactment Interests</b>						
Name of activity	(a) Net income (line 1d)	(b) Net loss (line 1e)	(d) Gain	(e) Loss		
Total. Enter on Form 8582, lines 1d, 1e, and 1h						

Worksheet 2—For Form 8582, Lines 2a, 2b, 2d, 2e, and 2h (See Instructions on page 7.)

Name of activity	Current year		Prior year		Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2h)	(d) Gain	(e) Loss	(f) Loss
Total. Enter on Form 8582, lines 2a and 2b						
<b>Part 2—Post-enactment Interests</b>						
Name of activity	(a) Net income (line 2d)	(b) Net loss (line 2e)	(d) Gain	(e) Loss		
Total. Enter on Form 8582, lines 2d, 2e, and 2h						

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See Instructions on page 8.)

Name of activity	Form or schedule to be reported on (See Instructions.)	(a) Loss (See Instructions.)	(b) Ratio (See Instructions.)	(c) Subtract line 9c from column (a) (See Instructions.)	
				(d) Subtract column (c) from column (a)	(e) Subtract column (c) from column (b)
Total			1.00		

Worksheet 4—Allocation of Unallowed Losses (See Instructions on page 8.)

Name of activity	Forms or schedules to be reported on (See Instructions.)	(a) Loss (See Instructions.)	(b) Ratio (See Instructions.)	(c) Subtract line 4c from column (a) (See Instructions.)	
				(d) Subtract column (c) from column (a)	(e) Subtract column (c) from column (b)
Total			1.00		

Worksheet 5—Allowed Losses (See Instructions on page 8.)

Name of activity	Forms or schedules to be reported on (See Instructions.)	(a) Loss (See Instructions.)	(b) Unallowed loss (See Instructions.)	(c) Allowed loss (See Instructions.)	
				(d) Subtract column (b) from column (a)	(e) Subtract column (b) from column (b)
Total					

Worksheet 6—Activities With Losses Reported on 2 or More Different Forms or Schedules (See Instructions on page 9.)

Name of Activity:	(a) (See Instr.)	(b) (See Instr.)	(c) Ratio (See Instr.)	(d) Unallowed loss (See Instr.)	(e) Allowed loss (See Instr.)
<b>Form or Schedule to be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a if 0 or less, enter 0.					
<b>Form or Schedule to be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a if 0 or less, enter 0.					
<b>Form or Schedule to be Reported on:</b>					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule					
<b>b</b> Net income from form or schedule					
<b>c</b> Subtract line 1b from line 1a if 0 or less, enter 0.					
Total					1.00

Form 8615

Who Have Investment Income of More Than \$1,000

OMB No. 1545-0998 1990 Attachment Sequence No. 33

General Instructions

Purpose of Form. For children under age 14, investment income (such as taxable interest, dividends, and capital gains) is taxed at the parent's rate if the parent's rate is higher than the child's rate. Do not use this form if the child's investment income is \$1,000 or less. Instead, figure the tax in the normal manner on the child's income tax return. For example, if the child had \$900 of taxable interest income and \$200 of taxable dividend income, the total investment income would be \$1,100. This amount should be figured on Form 1040A using the tax table.

Child's name shown on return. A. Parent's name (first, initial, and last). B. Parent's social security number. C. Parent's filing status (check one). D. Enter number of exemptions claimed on parent's return.

Step 1: Figure child's net investment income. 1. Enter the child's investment income. 2. If the child is under age 14, enter the child's net investment income from Form 1040NR, line 36. 3. Subtract the amount on line 2 from the amount on line 1. 4. Enter the child's taxable income from Form 1040, line 37.

Step 2: Figure tentative tax based on the tax rate of the parent listed above. 6. Enter the parent's taxable income from Form 1040, line 37. 7. Enter the total of the net investment income from Forms 8615, line 5, of ALL OTHER children of the parent. 8. Add the amounts on lines 6, 7, and 8. 9. Tax on the amount on line 8 based on the parent's filing status.

Step 3: Figure child's tax. 14. Subtract the amount on line 5 from the amount on line 14. 15. Tax on the amount on line 14 based on the child's filing status. 16. Add the amounts on lines 13 and 15. 17. Tax on the amount on line 4 based on the child's filing status. 18. Compare the amounts on lines 16 and 17. Enter the larger of the two amounts here and on Form 1040, line 38.

OMB No. 1545-0998 1990 Attachment Sequence No. 33

1990, do not use Form 8615. Instead, figure the child's tax based on his or her own rate. Note: The parent may be able to elect to report the child's investment income on his or her return. If the parent makes this election, the child will not have to file a return or Form 8615. For more details, see the instructions for Form 1040, Form 1040A, or Form 8814, Parent's Election To Report Child's Interest and Dividends.

Child's name shown on return. A. Parent's name (first, initial, and last). B. Parent's social security number. C. Parent's filing status (check one). D. Enter number of exemptions claimed on parent's return.

Step 1: Figure child's net investment income. 1. Enter the child's investment income. 2. If the child is under age 14, enter the child's net investment income from Form 1040NR, line 36. 3. Subtract the amount on line 2 from the amount on line 1. 4. Enter the child's taxable income from Form 1040, line 37.

Step 2: Figure tentative tax based on the tax rate of the parent listed above. 6. Enter the parent's taxable income from Form 1040, line 37. 7. Enter the total of the net investment income from Forms 8615, line 5, of ALL OTHER children of the parent. 8. Add the amounts on lines 6, 7, and 8. 9. Tax on the amount on line 8 based on the parent's filing status.

Step 3: Figure child's tax. 14. Subtract the amount on line 5 from the amount on line 14. 15. Tax on the amount on line 14 based on the child's filing status. 16. Add the amounts on lines 13 and 15. 17. Tax on the amount on line 4 based on the child's filing status. 18. Compare the amounts on lines 16 and 17. Enter the larger of the two amounts here and on Form 1040, line 38.

Form 8801

Credit For Prior Year Minimum Tax

OMB No. 1545-1073 1990 Attachment Sequence No. 74

Part I Net Minimum Tax on Exclusion Items

- 1 Enter line 3 of 1989 Form 6251, or line 1 of 1989 Form 4626. Form 1041 filers, see Instructions 2 Enter adjustments and tax preference items treated as exclusion items. See Instructions 3 Minimum tax credit net operating loss deduction. See Instructions 4 Combine lines 1, 2, and 3 if zero or less, enter -0-. Here and on line 8 and go to line 9 5 Enter line 9 of 1989 Form 6251, or line 9 of 1989 Form 4626. Form 8656 filers, enter \$20,000 6 Enter line 10 of 1989 Form 6251, or line 9 of 1989 Form 4626. Form 8656 filers, enter \$75,000 7 Subtract line 6 from line 4. If zero or less, enter -0-. Here and on line 8 and go to line 9 8 Subtract line 8 from line 5. If zero or less, enter -0-. If completing for a child under 14, see Instructions 9 Subtract line 9 from line 4. If zero or less, enter -0-. Here and on line 15, and go to Part II 10 Form 6251 and 8656 filers, multiply line 10 by 21%. (21) Form 4626 filers, multiply line 10 by 20%. (20) 11 Minimum tax foreign tax credit on exclusion items. See Instructions 12 Tentative minimum tax on exclusion items. Subtract line 12 from line 11 13 Enter line 18 of 1989 Form 6251, line 15 of 1989 Form 4626, or line 11c, Part III, of 1989 Form 8656 14 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.

Part II Minimum Tax Credit and Carryforward to 1991

- 16 Enter line 19 of 1989 Form 6251, the sum of lines 14 and 16 of 1989 Form 4626, or line 12, Part III, of 1989 Form 8656 17 Enter the amount from line 15 above 18 Subtract line 17 from line 16. If line 17 is greater than line 16, enter the result as a negative amount 19 Carryforward of minimum tax credit for 1989. Enter amount on line 28 of 1989 Form 8801. 20 Enter your 1989 unallowed credit for fuel produced from a nonconventional source. Also include any unallowed orphan drug credit. See Instructions 21 Combine lines 18, 19, and 20. If zero or less, do not complete the rest of this form. See Instructions 22 Enter your 1990 regular income tax liability minus allowable tax credits. See Instructions 23 Enter line 17 of 1990 Form 6251, line 13 of 1990 Form 4626, or line 37 of 1990 Form 8656 24 Subtract line 23 from line 22. If zero or less, enter -0- 25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter the amount on the appropriate line of your 1990 tax return. See Instructions 26 Minimum tax credit carryforward to 1991. Subtract line 25 from line 21. See Instructions

Recordkeeping. Use Form 8801 each year to see if you have a carryforward amount to track on your credit carryforward (See line 28 of your 1989 Form 8801.)

Specific Instructions

The AMT is attributable to two types of adjustments and tax preference items - "exclusion items" and "deferral items." The minimum tax credit is allowed only on the AMT attributable to deferral items. Deferral items are generally adjustments and tax preference items that do not cause a permanent difference in taxable income. Exclusion items are items that cause a permanent difference in taxable income. An example is the personal exemption. Line 1 - Form 1041 filers. Skip lines 1 through 3 of Form 8801. Complete Parts I and II of another 1989 Form 8656. For Part I of Form 8656, take into account only exclusion items (the amount included on lines 4e and 6d of Part I of Form 8656). On line 9, Part I of Form 8656, use the minimum tax credit net operating loss

Department of the Treasury Internal Revenue Service Form 8801 (Instructions shown on return)

Department of the Treasury Internal Revenue Service Form 8801 (Instructions shown on return)

Department of the Treasury Internal Revenue Service Form 8801 (Instructions shown on return)



**Form 8814** Parent's Election To Report Child's Interest and Dividends  
 ▶ See instructions below and on back.  
 ▶ Attach to Parent's Form 1040 or Form 1040NR.

**General Instructions**

**Purpose of Form.**—Use this form if you are a parent and choose to report the income of your child on your return. If you do, you must file this form and Form 1040NR or Form 1040. File this form only if your child was under age 14 on January 1, 1991.

- Had income only from interest and dividends (including Alaska Permanent Fund dividends).
- Had gross income for 1990 that was more than \$500 but less than \$5,000.

- Had no estimated tax payments for 1990.
- Did not have any overpayment of tax shown on the 1989 return applied to the 1990 return. AND
- Had no Federal income tax withheld from his or her income (backup withholding).

The parent(s) must also qualify as explained on page 2 of these instructions.

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

A separate Form 8814 must be filed for each child whose income the parent chooses to report.

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

Name(s) shown on parent's return \_\_\_\_\_ (Instructions continue on back.)  
 Your social security number \_\_\_\_\_  
 Child's name (first, initial, and last) \_\_\_\_\_  
 Child's social security number \_\_\_\_\_

**Caution:** If more than one Form 8814 is attached, check here

**Step 1** Figure amount of child's interest and dividend income to report on your return

1a	Enter your child's taxable interest income. If this amount is different than the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions.	1a	
b	Enter your child's tax-exempt interest income. Do NOT include this amount on line 1a.	1b	
2a	Enter your child's gross dividends (including any Alaska Permanent Fund dividends). If none, enter zero on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions.	2a	
b	Enter your child's nontaxable distributions (from Form 1099-DIV, Box 1d) included on line 2a.	2b	
c	Subtract line 2b from line 2a. Enter the result.	2c	
3	Add lines 1a and 2c. Enter the total. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6. If the total is \$5,000 or more, do not file this form. Your child must file his or her own return to report the income.	3	
4	Base amount	4	1,000.00
5	Subtract line 4 from line 3. Enter the result. (If filing more than one Form 8814, see the instructions.) Also include this amount in the total on Form 1040, line 22, or Form 1040NR, line 22 in the space next to line 22, write "Form 8814," and show the amount. Go on to line 6.	5	

**Step 2** Figure your tax on the first \$1,000 of child's interest and dividend income

6	Amount not taxed	6	500.00
7	Subtract line 6 from line 3. Enter the result. If the result is zero or less, enter zero.	7	
8	Tax. If the amount on line 7 is \$500 or more, enter \$75 here. (Also, see the Note below for where to enter it on your tax return.) • If the amount on line 7 is less than \$500, multiply the amount on line 7 by 15% (.15). Enter the result here. (Also, see the Note below for where to enter it on your tax return.)	8	

**Note:** Include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 36. On Form 1040, also enter the amount from line 8 in the space provided next to line 38. On Form 1040NR, enter the amount from line 8 and "Form 8814" next to line 36. (If filing more than one Form 8814, see the instructions.)



References in the index are either to table or page numbers. Table references appear in the form "X.X" (for example 1.1, 3.2, etc.) or a capital letter (for example A, B, etc.), and page numbers are preceded by the letters *pg*.

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