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U. S. DEPOSITORY ITEM

INDIVIDUAL SACTOME TAXRETURNS 1992

▲ RETURNS FILED \$ TAX COMPUTATIONS \$

SALARIES & WAGES \$ TAXABLE INCOME ▼

▲ EXEMPTIONS \$ STANDARD DEDUCTIONS

ADJUSTED GROSS INCOME \$ INCOME TAX

NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY

ITEMIZED DEDUCTIONS \$ ADJUSTMENTS▼

▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS

INTEREST ▼ ALTERNATIVE MINIMUM TAX

\$ NONTAXABLE RETURNS ▼ TAX REFUNDS

▲ TAX CREDITS ▼ SOURCES OF INCOME \$

DIVIDENDS A ROYALTIES \$ CAPITAL GAINS

\$ EARNED INCOME CREDIT ▼ TAX RATES ▲

STATISTICS OF INCOME



Department of the Treasury Internal Revenue Service

Individual Income Tax Returns 1992

APR 6 7 2004

BOSTON PUBLIC LIERARY
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Publication 1304 (Rev. 4/95)

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

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. 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.

Statistics of Income's 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 1992. 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, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1992.

Table A on the following page presents selected income and tax items for Tax Years 1988, 1989, 1990, 1991, and 1992, and provides the percentage change for each item between 1991 and 1992. 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. To aid inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars.

Five components of AGI showed sizable changes for 1992: taxable interest received declined 22.5 percent; capital gains distributions climbed 50.9 percent; taxable distributions from Individual Retirement Arrangements increased 27.4 percent; rents royalties, partnerships, estates, trusts, etc. increased 40.5 percent; and unemployment compensation rose 34.7 percent. Total AGI increased by 4.8 percent to

\$3.6 trillion. The total tax liability, grew 6.1 percent to \$503.1 billion.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1992, 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 filing requirements for Tax Year 1992 were generally based on gross income, filing status, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the

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

Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars¹

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

			Current dollars			_
ltem	1988	1989	1990	1991	1992	Percent change 1991 to 1992
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	109,708,280	112,135,673	113,717,138	114,730,123	113,604,503	-1.0
form 1040 returns	71,359,242	71,563,456	69,270,236	68,992,987	65,870,679	-4 5
Electronically filed returns	t	t	3,125,950	2,900,257	3,412,727	na
PC returns	na	na	ла	†	2,377,108	na
orm 1040A returns	19,066,165	20,478,063	25,917,288	26.605,992	28,768,327	81
Electronically filed returns	†	†	4,231,641	6,496,237	7,266 419	na
PC returns	na	na	na	†	1,683,774	na
orm 1040EZ returns	19,282,873	20,094,154	18,529,614	19,131,143	18,965,496	-09
Electronically filed returns	†	†	1,397,449	1,899,679	1,825,658	na
PC returns	na	na	na	†	709,339	na
calaries & wages	, a	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	110	'	, 00,000	
Number of returns	93,257,370	95,487,922	96,729.912	97,066,245	96,263,895	-08
Amount	2,337,984,129	2,449,530,553	2,599,401,271	2,674,260,752	2,805,703,266	4 9
Axable interest received	69.421.338	69,881,648	70,369,662	70,161,547	67.280.674	-41
Number of returns Amount	186,981,636	220,015,823	227,083,888	209,411,465	162,343,280	-22 5
ax exempt interest						
Number of returns	3,514,401	3,730,291	3,916,925	4,128,715	4,453,458	7.9
Amount	32,811,274	37,589,693	40,228,405	43,111,140	45,728,471	6 1
Ovidends in AGI Number of returns	22,903,155	23,079,592	22,904 441	23,228,826	23,715,100	2 1
Amount	77,329,507	81,309,036	80,168,536	77,284,498	77,925,720	08
State income tax refund						
Number of returns	19,581,464	16,589,028	16,668,283	16,675,610	16,769,415	0.6
Amount	11,234,875	9,233,859	10,155,294	10,360.755	10,190,421	-1 6
Number of returns	465,437	462,025	466,075	465,461	466,532	0.2
Amount	3,035,504	3,598,148	3,876,235	4,141,841	4,606,142	11 2
Business or profession net income, less loss				15 000 005	45.000.400	
Number of returns Amount	13,571,440 126,323,250	14,160,696 132,737 680	14,637,591 141,430,193	15,029,325 141,864,014	15,320,466 154,002,154	19
Net capital gain in AGI less loss	120,020,230	102,707 000	141,400,100	141,004,014	154,552,154	
Number of returns	12,521,113	12,847,743	12,121,524	12,682,215	13,352,724	53
Amount	152,841,481	144,006,237	113,159,105	101,559,040	116,393,768	146
Capital gains distribution reported on form 1040 Number of returns	1,788,122	2,211,919	2,166,358	2,326,788	3,137,878	34 9
Amount	926,728	1,624,693	1,072,088	1,216,780	1,835,768	50 9
Sales of property other than capital assets, net						
gains less loss Number of returns	1,755,951	1.771.117	1,691,377	1,605,159	1.684.241	4.9
Amount	1,860,313	1,058,830	1,471,208	-2,201,504	-2,654,106	-20.6
otal IRA, distributions	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
Number of returns	3,354,206	3,723,152	4,389,748	4,899,292	5,565,393	13.6
Amount axable IRA in AGI	23,677,746	28,923,395	35,402,867	42,481,367	55,637,677	31 0
Number of returns	2,645,142	2,985,214	3,545,474	3,996,947	4,444,823	11 2
Amount.	11,118,008	13,875,464	17,554,377	20,627,106	26,273,246	27 4
otal Pensions & annuities (received)						
Number of returns Amount	17,192,037 175,469,215	17,651,137 196,308,325	17,957,834 214,431.668	18,893,132 239,241,028	18,752,298 262,505,637	-07 97
axable pensions & annuities (in AGI)	175,469,215	190,300,323	214,431.000	239,241,020	202,303,037	3 /
Number of returns	16,481,248	16,816,830	17,014,091	17,907,232	17,676,445	-13
Amount	138,785,886	147,358,442	159,294,448	176,501,703	186,491,698	5 7
ents, royalties, partnerships, estates, trusts, etc						
Number of returns	14,156,232	14,238,241	14.341.128	13,872,760	13,593,119	-20
Amount.	127,747,315	67,980,277	74,970,367	72.092,658	101 267,900	40 5
arm net income less loss	0.007.507	0.050.710	0.000 .50	0.000.000	0.000.010	
Number of returns Amount	2,367,527 -1,176,537	2,359,718 -213,939	2,321,153 -433,762	2,290,908 -2,853,007	2,288,218 -2,536,007	-0 1 11.1
Inemployment compensation in AGI	7,170,007	-210,000	-400,102	2,000,001	2,500,007	1,
Number of returns	6,974,262	7,175,322	8,014,136	9,931,421	10,309,533	38
Amount	11,626,600	12,095,062	15 453 147	23,309,714	31,393,169	34 7
Social security benefits (received) Number of returns	10.131,920	10.417,916	10,812,582	11.047,907	10,783,342	-2 4
Amount	84,453,369	91,757,049	100,038,603	108.292.997	111,289,205	28
axable social security benefits (received)		, , ,				
Number of returns	4,024,093	4,675,100	5,082,575	5,333,413	5,535,811	38

Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued¹

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

				Current dollars			j
Item		1988	1989	1990	1991	1992	Percent change 1991 to 1992
		(1)	(2)	(3)	(4)	(5)	(6)
Other income, net gain less loss							
Number of returns Amount		6,550,768 21,632,636	6,364,065 18,683,150	5,514,420 18,420,835	5,399,836 24,894,414	5,256,347 21,502,493	-2 7 -13.6
Total income, net gain less loss		21,002,000	10,000,100	10,420,000	24,004.414	21,302,493	-15.0
Number of returns Amount		109,650,913 3,111,221,671	112,082,521 3,280,931,125	113,680,637 3,439,401,579	114,659,690 3,499,249,790	113,475,772 3,664,593,805	-1 0 4 7
Primary taxpayer IRA adjustment		5 005 400	5 000 504	4.704.000			1
Number of returns		5,825,108 8,580,947	5,280,531 7,806,631	4,761,622 7,128,241	4,211,741 6,400.933	4,036,901 6,191,865	-4 2 -3.3
Spouse IRA adjustment		2,615,832	2.372.984	2.400.052	4 040 005	4 007 005	
Number of returns		3,300,807	3,022,063	2,106,852 2,729,979	1,912,395 2,629,244	1,837,085 2,504,195	-3 9 -4 8
One half of self employment tax							
Number of returns		na na	na na	11,006,093 9,921,387	11,751,761 10,712,138	12,206,670 11,540,330	3 9 7 7
Self-employed health insurance				.,	,		1
Number of returns		1,885,153	2,364,511	2,754,040	3,047,949	2,825,883	-7.3
Amount		884,304	1,267,834	1,627,356	1,906,288	1,367,088	-28 3
Self-employment retirement Keogh plan Number of returns	ns	914 596	922.252	924 227	040.007	040 407	
Amount	-	814,586 6,626,908	822,353 6,326,156	824,327 6,777,645	840,087 6,912,855	919,187 7,592,136	9.4
Forfeited interest penalty		-1		0,777,010	0,012,000	7,502,750	1
Number of returns		775,773	1,056,067	906,265	989,496	905,383	-8.5
Amount .	0.00	181,278	312,689	194,925	196,726	153,086	-22 2
Alimony paid adjustment Number of returns		587,022	600.571	650,896	673,072	680,281	11
Amount.		4,183,246	4,514,401	4,932,087	5,302,480	5,513,598	40
oreign housing deductions							
Number of returns .		310 2,609	2,861	2,684	2,690	3,374	25 4
Amount		2,609	23,214	46,488	45,256	52,785	16 6
Nicontinue of actions		57,483	377,507	135,447	99,191	88,883	-10 4
Amount.		121,874	1,269,060	616,124	610,210	549,171	-10.0
Total statutory adjustments		40.747.070	0.000.700	10.040.000	40,000,440	47.470.005	1
Number of returns Amount	0.000	10,747,370 28,201,888	9,926,729 24,572,969	16,648,032 33,974,231	16,990,443 34,716,128	17,170,925 35,464,254	11 22
Adjusted gross income or loss (AGI)			_ ((0.7_)(0.00)		5 1,7 15,725	35, 15 1,25 1	
Amount.		3,083,019,783	3,256,358,156	3,405,427,348	3,464,533,661	3,629,129,550	48
temized deductions Number of returns		31,902,985	31.972,317	32,174,938	32,489,919	32,540,614	0.2
Amount		395.216.456	430.977,999	458,485,055	467,697,873	481,945,631	3.0
otal standard deductions							
Number of returns Amount		76,471,827 289,564,223	79,338,895	80,620,774	81,304,774	80,072,236	-1.5
Amount Basic standard deduction		269,364,223	309,431,034	331,456,520	351,076,010	366,533,607	4.4
Number of returns		76,471,827	79,338,895	80,620,774	81,304,774	80,072,236	-1.5
Amount		280,341,390	299,978,991	320,840,806	340,096,951	355,222,745	4 4
Additional standard deductions Number of returns		10,292,748	10 551 531	40.054.467	44 000 440	40.040.440	2.0
Amount		9,222,833	10,551,521 9,452,043	10,954,167 10,615,715	11,038,416 10,979,059	10,643,118 11,310,862	-3.6 3.0
AGI less deductions							
Number of returns Amount.	44	99,695,559	101,662,455	102,922,034	103,213,145	102,105,105	-1.1
Number of exemptions		2,455,282,330 221,884,006	2,574,191,179 223,756,252	2,679,179,450 227,549,246	2,717,651,867 231,296,627	2,853,414,748 230,547,002	5.0 -0.3
Exemption amount		430,771,177	447,129,806	465,985,366	491,084,150	523,042,222	6.5
Taxable income		100,771,117	111,120,000	100,000,000	101,001,100	020,042,222	0.0
Number of returns		90,281,729	92,313,789	93,148,332	92,717,816	90,717,400	-2 2
Amount. Tax from tables, rate schedules, etc		2,069,966,980	2,173,345,881	2,263,661,230	2,284,087,935	2,395,695,907	49
Number of returns	***	90,186,916	92,211,584	93,078,537	92,622,506	90,623,988	-22
Amount	0	417,544,449	436,473,269	452,155,839	453,843,011	481,900,611	62
Additional taxes							
Number of returns Amount	Daniero de la	264,425 1,344,716	231,193 1,766,869	152,343 971,740	150,801 659,653	121,579 730,262	-19 4 10.7
ncome tax before credits	District of I	1,544,710	1,700,009	9/1,/40	038,033	730,202	10.7
Number of returns	1 to	90,218,979	92,246,065	93,089,368	92,635,791	90,633,192	-2.2
Amount		418,889,165	438,240,138	453,127,579	454,502,664	482,630,873	6.2
Child care credit Number of returns		9,023,458	6,028,094	6,143,590	5,896,435	5,980,219	1.4
Amount	(1.00 to 1.00 to 10.00 to 10.0	3,812,849	2,439,471	2,549,004	2,520,549	2,527,188	03
Credit for elderly or disabled							
Number of returns	1.1	356,973	319,758	339,818	285,085	240,144	-15.8

Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued¹

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

	Current dollars							
ltem	1988	1989	1990	1991	1992	Percent chang 1991 to 1992		
	(1)	(2)	(3)	(4)	(5)	(6)		
reign tax credit								
Number of returns	559,217	641,557	772,143	874,583 1,824,334	1,068,776 2,047,275	22 2 12 2		
Amount	1,087,203	1,311,742	1,682,307	1,024,334	2,047,275	122		
eneral business credit Number of returns	364,169	332,419	262,573	259,625	252,151	-2 9		
Amount	718,209	593,192	616,288	522,507	574,633	10 0		
ital credits			7547400	7 000 407	7 607 557	2.6		
Number of returns	10,344,023 5,944,749	7,363,358 4,751,606	7,547,409 5,214,375	7,360,137 5,204,348	7,627,557 5,690,280	3 6 9 3		
Amount come tax less credits1	5,544,745	4,757,000	0,214,070	0,204,040	0,000,200			
Number of returns	89,218,654	91,654,173	92,523,796	92,088,147	90,072,183	-22		
Amount	412,944,416	433,488,532	447,913,204	449,297,085	476,721,285	61		
elf-employment tax			44.045.004	40.004.045	10 042 226	4.2		
Number of returns	11,195,247	11,587,550 18,403,176	11,615,984 20,859,584	12,084,845 21,967,799	12,243,336 23,154,833	13		
Amount	17,264 586	10,403,176	20,635,364	21,907,799	23, 134,003			
ternative minimum tax Number of returns	113,562	117,483	132,103	243,672	287,183	179		
Amount	1,027,884	831,012	830,313	1,213,426	1,357,063	11 8		
ecapture taxes								
Number of returns	287,789	121,380	50,739	11,500	4,433	-615		
Amount	234,202	91,608	66,023	26,956	27,583	23		
ocial security, medicare tax on tip income not reported								
Number of returns	138,057	158,652	227,866	279,781	306,218	9 4		
Amount	20,308	20,876	32,854	45,410	67,478	48 6		
x on qualified retirement plans								
Number of returns	1,951,890	2,080,968	2,442,179	3,029,160	3,045,980	06		
Amount	853,919	975,572	1,195,718	1,442,380	1,524,638	5 7		
dvanced earned income credit payments	2,858	6,336	8,009	26,086	27,599	58		
Number of returns Amount	1,086	1,657	2,367	6,743	15,396	1283		
otal tax liability¹	.,	, ,						
Number of returns	91,467,630	94,011,751	95,103,483	94,848,722	93,088,694	-19		
Amount	432,373,193	453,833,349	470,909,018	474,008,060	503,095,005	6 1		
come tax withheld	00.540.544	05 000 444	07 747 479	98,755,763	97,535,602	-1 2		
Number of returns Amount	93,542,541 342,220,135	95,828,144 362,405,397	97,747,178 386,525,674	397,605,848	407,463,612	25		
stimated tax payments	042,220,100	002,100,001						
Number of returns	12,443,029	12,660,900	12,805,826	12,658,218	12,783,008	10		
Amount	80,328,108	88,108,845	91,607,397	92,576,548	113,747,377	22 9		
arned income credit'			40.554.004	42.004.555	14.006.575	3 2		
Number of returns	11,148,476 5,896,107	11,695,876 6,575,661	12,554,681 7,511,502	13,664,555 11,104,993	14,096,575 13,027,917	173		
Amount an extension request	3,090,107	0,373,001	7,511,502	11,104,000	10,027,017			
Number of returns	1,232,645	1,286,619	1,304,663	1,113,929	1,152,117	3 4		
Amount	20,603,585	17,416,394	16,704,169	14,563,609	9,947,890	-31 7		
xcess social security tax withheld								
Number of returns	953,151	932,845	931,283	807,036	932,687 846,175	15 6 9 8		
Amount	847,460	844,233	905,327	770,807	040,175	90		
ther payments Form 2439								
Number of returns	60,993	78,141	47,799	47,368	33,198	-29 9		
Amount	23,270	47 712	33,975	56,313	109,013	93 6		
Form 4136	455.000	754.000	002.040	040.657	629 206	-07		
Number of returns Amount	955,836 317,085	751,328 141,777	682,348 145,124	642,657 149,940	638,306 171,046	14 1		
otal payments'	317,003	141,777	145,124	140,040	1,1,545			
Number of returns	106,328,985	104,335,240	106,138,534	106,827,617	106,046,359	-07		
Amount	450,240,127	475,560,024	503,463,897	516,828,059	545,313,031	5 5		
verpayment, total						5.0		
Number of returns	79,143,548	80,908,202	83,507,580	85,564,104	80,991,052 92,047,931	-5 3 -3 4		
Amount verpayment refunded	78,837,972	81,252,232	88,479,352	95,269,292	52,047,931	-54		
Number of returns	76,414,800	78,271,544	80,514,484	82,402,017	77,840,969	-5 5		
Amount	68,990.260	71,735,083	78,103,385	84,043,194	78,879,540	-6 1		
efund credited to next year								
Number of returns	4,016,487	3,753,154	4,394,058	4,643,125	4,863,373	47		
Amount	9,847,712	9,517,149	10,375,966	11,226,098	13,168,391	17 3		
ax due at time of filing Number of returns	27,185,438	28,044,448	26,986,948	25,567,640	29,035,574	13 6		
	61,507,880	60,156,928	56,561,150	53,046,236	50,411,381	-50		
Amount						1		
Amount ax penalty					4,555,184	199		

Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued¹
[All focuses are estimates based on samples -money amounts are in thousands of dollars]

			Constant 1990 dollars ²			
ltem	1988	1989	1990	1991	1992	Percent change 1991 to 1992
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	109,708,280	112,135,673	113,717,138	114,730,123	113,604,503	-1.0
	71,359,242	71,563,456	69,270,236	68,992,987	65,870,679	-45
	71,339,242	71,505,450	3,125,950	2.900.257	3,412,727	na
	na	na	0,125,550 na	2,900.257	2,377,108	na
	19,066,165	20,478,063	25,917,288	26,605,992	28,768,327	81
Electronically filed returns	10,000,105	20,470,003	4,231,641	6,496,237	7,266,419	na
	na	na	na	†	1,683,774	na
C 40.40C7	19,282,873	20,094,154	18,529,614	19,131,143	18,965,496	-0.9
Electronically filed returns	13,232,073	20,034,134	1,397,449	1,899,679	1,825,658	na na
				1,039,079	709,339	
PC returns Salaries & wages	na	na	na	1	709,339	na
Number of returns	93,257,370	95 487,922	96,729,912	97,066,245	96,263,895	-0 8
Amount	2,583,407,877	2,581,170,235	2,599,401,271	2,566,469,052	2,614,821,310	1.9
Taxable interest received	69,421,338	69,881,648	70,369,662	70.161.547	67,280,674	-4.1
Number of returns Amount	206,609,543	231,839,645	227,083,888	200,970,696	151,298,490	-4.1
Tax exempt interest	·					
Number of returns	3,514,401	3,730,291	3,916,925	4.128,715	4,453,458	79
Amount	36,255,551	39,609,792	40,228,405	41,373,455	42,617,401	30
Dividends in AGI Number of returns,	22,903,155	23,079,592	22,904,441	23,228,826	23,715,100	21
Amount	85,446,969	85,678,647	80,168,536	74,169,384	72,624,157	-21
State income tax refund						
Number of returns	19,581,464 12,414,227	16,589,028 9,730,094	16,668,283 10,155,294	16,675,610 9,943,143	16,769,415 9,497,130	0.6
Alimony received	12,414,221	9,730,094	10,133,294	5,543,143	5,457,150	1 .43
Number of returns	465,437	462,025	466,075	465,461	466,532	02
Amount	3,354,148	3,791,515	3,876,235	3,974,895	4,292,770	8.0
Business or profession net income, less loss Number of returns	13,571,440	14,160,696	14,637,591	15,029,325	15,320,466	1.9
Amount	139,583,702	139,871,106	141,430,193	136,145,887	143,524,841	5.4
Net capital gain in AGI less loss						
Number of returns	12,521,113 168,885,614	12,847,743 151,745,244	12,121,524 113,159,105	12,682,215 97,465,489	13,352,724 108,475,087	5 3 11.3
Amount Capital gains distribution reported on form 1040	100,000,014	101,740,244	110,100,100	00,000,00	100,475,007	11.5
Number of returns	1,788,122	2,211,919	2,166,358	2,326,788	3,137,878	34 9
Amount	1,024,009	1,712,005	1,072,088	1,167,735	1,710,874	46.5
Sales of property other than capital assets, net gains less loss						
Number of returns	1,755,951	1,771,117	1,691,377	1,605,159	1,684,241	49
Amount	2,055,594	1,115,732	1,471,208	-2,112,768	-2,473,538	-17 1
Total IRA, distributions Number of returns	3,354,206	3,723,152	4,389,748	4.899.292	5,565,393	13 6
Amount.	26,163,255	30,477,761	35,402,867	40,769,066	51,852,448	27.2
Taxable IRA in AGI	· ·					
Number of returns	2,645,142	2,985,214	3,545,474	3,996,947	4,444,823	11 2
Amount Total Pensions & annuities (received)	12,285,092	14,621,142	17,554,377	19,795,687	24,485,784	237
Number of returns	17,192,037	17,651,137	17,957,834	18,893,132	18,752,298	-0.7
Amount.	193,888,635	206,858,087	214,431,668	229,597,916	244,646.446	66
Taxable pensions & annuities (in AGI)	46 404 240	46 046 020	17.014.001	17.907.232	47 676 445	1
Number of returns	16,481,248 153,354,570	16,816,830 155,277,600	17,014,091 159,294,448	169,387,431	17,676,445 173,804,006	-1.3 2.6
Rents, royalties, partnerships, estates,	,	,	, , , , , , , ,	,,	,	
trusts, etc				40.070.700		
Number of returns	14,156,232 141,157,254	14,238,241 71,633,590	14,341,128 74,970,367	13,872,760 69,186,812	13,593,119 94,378,285	-2.0 36.4
Farm net income less loss	141,107,204	7 1,000,000	, 4,0,0,00	00,100,012	04,070,200	35.4
Number of returns	2,367,527	2,359,718	2,321,153	2,290,908	2,288,218	-0 1
Amount ACI	-1,300,041	-225,436	-433,762	-2,738,011	-2,363,473	13.7
Unemployment compensation in AGI Number of returns	6,974,262	7,175,322	8,014,136	9,931,421	10,309,533	3.8
Amount.	12,847,072	12,745,060	15,453,147	22,370,167	29,257,380	30.8
Social security benefits (received)						
Number of returns	10,131,920	10,417,916	10,812,582	11,047,907	10,783,342	-24
Amount. Taxable social security benefits (received)	93,318,640	96,688,144	100,038,603	103,928,020	103,717,805	-02
Number of returns .	4,024,093	4,675,100	5,082,575	5,333,413	5,535,811	38
Amount	15,869,028	18,279,302	19,686,539	20,498,380	21,565,144	52

Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued¹

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

				Constant 1990 dollars ²			
ltem		1988	1989	1990	1991	1992	Percent chang 1991 to 1992
		(7)	(8)	(9)	(10)	(11)	(12)
Other income, net gain less loss Number of returns Amount		6,550,768 23,903,465	6,364,065 19 687,197	5,514,420 18 420,835	5,399,836 23,890,992	5,256,347 20,039,602	-2 7 -16 1
otal income inet gain less loss Number of returns Amount		109,650,913 3,437,814,001	112,082,521 3,457,250,922	113,680,637 3,439,401,579	114,659,690 3,358,205,173	113,475,772 3,415,278,476	-1 0 1 7
rimary taxpayer IRA adjustment Number of returns Amount		5,825,108 9,481,709	5,280,531 8,226,165	4,761,622 7,128,241	4,211,741 6,142,930	4,036,901 5,770,610	-4 2 -6 1
pouse IRA adjustment Number of returns Amount		2,615,832 3,647,301	2,372.984 3,184,471	2,106,852 2,729,979	1,912,395 2,523,267	1,837,085 2,333,826	-3 9 -7 5
One half of self employment tax Number of returns Amount		na na	na na	11,006,093 9,921,387	11,751,761 10,280,363	12,206,670 10,755,200	3 9 4 6
Self-employed health insurance Number of returns Amount		1,885,153 977,131	2,364,511 1,335,968	2,754,040 1,627,356	3,047,949 1,829,451	2,825,883 1,274,080	-7 3 -30 4
ielf-employment retirement Keogh plar Number of returns Amount	ns	814,586 7,322,550	822,353 6,666,129	824,327 6,777,645	840,087 6,634,218	919,187 7,075,616	9 4 6 7
orfeited interest penalty Number of returns Arriount		775,773 200,307	1,056,067 329,493	906,265 194,925	989,496 188,797	905,383 142,671	-8 5 -24 4
Nimony paid adjustment Number of returns Amount		587,022 4,622,371	600,571 4,757,008	650,896 4,932,087	673,072 5,088,752	680,281 5,138,488	1 1 1 0
oreign housing deductions Number of returns Amount		310 2,883	2,861 25,651	2,684 51,368	2,690 50,007	3,37 4 58,326	25.4 16 6
Other adjustments Number of returns Amount		57,483 134,667	377,507 1,402,276	135 ,44 7 680,800	99,191 674,265	88,883 606,819	-10 4 -10.0
otal statutory adjustments Number of returns Amount		10,747,370 31,162,307	9,926,729 25,893,540	16,648,032 33,974,231	16,990,443 33,316,821	17,170,925 33,051,495	1.1 -0 8
Adjusted gross income or loss (AGI) Amount temized deductions		3,406,651,694	3,431,357,383	3,405,427,348	3,324,888,350	3,382,226,980	1 7
Number of returns Amount otal standard deductions		31,902,985 436,703,266	31,972,317 454,139,093	32,174,938 458,485,055	32,489,919 448,846,327	32,540,614 449,157,158	02
Number of returns Amount Basic standard deduction		76,471,827 319,960,467	79,338,895 326,060,099	80,620,774 331,456,520	81,304,774 336,925,154	80,072,236 341,597,024	-1.5 1 4
Number of returns Amount		76,471,827 309,769,492	79,338,895 316,100,096	80,620,774 320,840,806	81,304,774 326,388,629	80,072,236 331,055,680	-1 5 1 4
Number of returns Amount. AGI less deductions		10,292,748 10,190,976	10,551,521 9,960,003	10,954,167 10,615,715	11,038,416 10,536,525	10,643,118 10,541,344	-3 6 0 0
Number of returns Amount		99,695,559 2,713,019,149	101,662,455 2,712,530,220	102,922,034 2,679,179,450	103,213,145 2,608,111,197	102,105,105 2,659,286,811	-1 1 2 0 -0 3
lumber of exemptions exemption amount faxable income		221,884,006 475,990,251	223,756,252 2,712,530,220	227,549,246 465,985,366	231,296,627 471,289,971	230,547,002 487,457,802	3 4
Number of returns Amount ax from tables rate schedules, etc		90,281,729 2,287,256,331	92,313,789 2,290,143 183	93,148,332 2,263,661,230	92,717,816 2,192,022,970	90,717,400 2,232,708,208	-2 2 1 9
Number of returns Amount additional taxes		90,186,916 461,375,082	92,211,584 459,929,683	93,078,537 452,155,839	92,622,506 435,549,915	90,623,988 449,115,201	-22 31
Number of returns Amount ncome tax before credits		264,425 1,485,874	231,193 1,861,822	152,343 971,740	150,801 633,064	121,579 680,580	-19 4 7 5
Number of returns Arnount Child care credit		90,218,979 462,860,956	92,246,065 461,791,505	93,089,368 453,127,579	92,635,791 436,182,979	90,633,192 449,795,781	-2 2 3 1
Number of returns Arnount Credit for elderly or disabled		9,023,458 4 213,093	6,028,094 2,570,570	6,143,590 2,549,004	5,896,435 2,418,953	5,980,219 2,355,254	1 4 -2 6
Number of returns Amount		356,973 76,137	319,758 67,956	339,818 61,898	285,085 54,782	240,144 47,642	-15.8 -13.0

Table A--Selected Income and Tax Items for Selected Years, 1988-1992, in Current and Constant 1990 Dollars--Continued¹

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

			Constant 1990 dollars			
Item	1988	1989	1990	1991	1992	Percent change, 1991 to 1992
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit						
Number of returns	559,217	641,557	772,143	874,583	1,068,776	22.2
Amount	1,201,329	1,382,236	1,682,307	1,750,800	1,907,992	90
General business credit Number of returns	204.400	222 440	222 572	250 005	050.00	
Amount	364,169 793,601	332,419 625,071	262,573 616,288	259,625 501,446	252,151	-2.9
Total credits	795,001	025,071	010,266	301,440	535,539	68
Number of returns	10,344,023	7,363,358	7,547,409	7,360,137	7,627,557	3.6
Amount	6,568,783	5,006,961	5,214,375	4,994,576	5,303,150	6.2
Income tax less credits1						
Number of returns	89,218,654	91,654,173	92,523.796	92,088,147	90,072,183	-2.2
Amount	456,292,172	456,784,544	447,913,204	431,187,222	444,288,243	30
Self-employment tax Number of returns	11,195,247	11,587,550	11,615,984	12,084,845	12,243,336	13
Amount	19,076,891	19,392,177	20,859,584	21,082,341	21,579,527	24
Alternative minimum tax					- 1,010,000	
Number of returns	113,562	117,483	132,103	243,672	287,183	17 9
Amount	1,135,783	875,671	830,313	1,164,516	1,264,737	8 6
Recapture taxes						
Number of returns	287,789	121,380	50,739	11,500	4,433	-61 5
AmountSocial security, medicare tax on tip income	258,787	96,531	66,023	25,869	25,706	-0,6
not reported						
Number of returns	138,057	158,652	227,866	279,781	306,218	9 4
Amount	22,440	21,998	32,854	43,580	62,887	443
Tax on qualified retirement plans		11110				
Number of returns	1,951,890	2,080,968	2,442,179	3,029,160	3,045,980	06
Amount	943,557	1,028,000	1,195,718	1,384,242	1,420,911	2.6
Advanced earned income credit payments Number of returns	2.858	6.336	8,009	26,086	27,599	58
Amount	1,200	1,746	2,367	8,471	14,349	1217
Fotal tax liability*	,,200	1,1 40	2,007	0,47.	14,545	12.7
Number of returns	91,467,630	94,011,751	95,103,483	94,848,722	93,088,694	-1.9
Amount	477,760,434	478,222,707	470,909,018	454,902,169	468,867,665	3.1
ncome tax withheld						
Number of returns	93,542,541	95,828,144	97,747,178	98,755,763	97,535,602	-1.2
Amount	378,143,796	381,881,346	386,525,674	381,579,509	379,742,416	-0.5
Estimated tax payments Number of returns	12,443,029	12.660,900	12,805,828	12,658,218	12,783,008	1.0
Amount	88,760,340	92,843,883	91,607,397	88,845,056	106,008,739	19.3
Earned income credit ¹		52,5 15155	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00,000	,,	1
Number of returns	11,148,476	11,695,876	12,554,681	13,664,555	14,096,575	3.2
Amount	6,515,035	6,929,042	7,511,502	10,657,383	12,141,582	13.9
Payment with an extension request						
Number of returns	1,232,845	1,286,619	1,304,663	1,113,929	1,152,117	3.4
Amount Excess social security tax withheld	22,766,392	18,352,365	18,704,169	13,976,592	9,271,100	-33.7
Number of returns	953,151	932,845	931,283	807,036	932.687	15.6
Amount	936,420	889,603	905,327	739,738	788,607	6.6
Other payments.						
Form 2439						
Number of returns	60,993	78,141	47,799	47,368	33,198	-29.9
Amount	25,713	50,276	33,975	54,043	101,596	88.0
Form 4136 Number of returns	955,836	751,328	682,348	642,657	638,306	-0.7
Amount	350,370	149,396	145,124	143,896	159,409	10.8
Total payments*			,	1 .0,000	100,400	10.0
Number of returns	106,328,985	104,335,240	106,138,534	106,827,817	106,046,359	-0.7
Amount	497,502,903	501,116,991	503,463,897	495,996,218	508,213,449	2.5
Overpayment, total						
Number of returns Amount.	79,143,548	80,908,202	83,507,580	85,564,104	80,991,052	-5.3
Amount. Overpayment refunded	87,113,781	85,618,790	88,479,352	91,429,263	85,785,583	-6.2
Number of returns	76,414,800	78,271,544	80,514,484	82,402,017	77,840,969	-5.5
Amount	76,232,331	75,590,182	78,103,385	80,655,656	73,513,085	-5.5
Refund credited to next year		,	.,	15,450,460	. =,0 10,000	
Number of returns	4,016,487	3,753,154	4,394,058	4,643,125	4,863,373	47
Amount	10,881,450	10,028,608	10,375,966	10,773,607	12,272,499	13.9
Tax due at time of filing	07.400					
Number of returns Amount	27,185,438	28,044,448	26,986,948	25,567,640	29,035,574	13.6
Fax penalty	67,964,508	63,389,808	56,561,150	50,908,096	46,981,716	-7.7
Number of returns	3,326,495	3,569,721	3,792,027	3,798,637	4,555,184	19.9
		0,000,121	0,102,021	0,700,007	7.000.104	

^{*} All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3 inflation-adjusted data was calculated using the "Economic Report of the President," February 1994, Table B-3, based on 1990=100.

Not applicable
† Not tabulated

Marital Status	Filing Status	Age	Gross Income
	Single	under 65	\$5,900
		65 or older	\$6,800
Single (including divorced and			
legally separated)	Head of household	under 65	\$7,550
		65 or older	\$8,450
Married with a child and living	Head of household	under 65	\$7,550
apart from spouse during the last	113da of fibudocitora	65 or older	\$8,450
six months of 1992			
		under 65 (both spouses)	\$10,600
Married and living with spouse at	Married, joint return	65 or older (one spouse)	\$11,300
the end of 1992 (or on the date		65 or older (both spouses)	\$12,000
spouse died)	Married, separate return	any age	\$2,300
Married, not living with spouse at the end of 1992 (or on the date spouse died)	Married, joint or separate return	any age	\$2,300
	Single	under 65	\$5,900
		65 or older	\$6,800
Widowed before 1992 and not	Head of household	under 65	\$7,550
remarried in 1992		65 or older	\$8,450
	Qualifying widow(er) with	under 65	\$8,300
	dependent child	65 or older	\$9,000

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 1992 if he or she:

- 1. was liable for any of the following taxes:
 - social security or medicare tax on unreported tip income;
 - uncollected social security, medicare, or railroad retirement tax on reported tip income or group-term life insurance;
 - alternative minimum tax;
 - tax on an individual retirement arrangement (IRA) or 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 \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

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

Figure 2.-Filing Requirements for Children and Other Dependents

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

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

Caution: If an individual's gross income was \$2,300 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a student.

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

Unearned

income was:

and

\$1 or more

90

The total of that Income plus vour earned Income was: more than \$600

more than \$3,600

- 2. Single dependents 65 or older or blind must file a return If-
- Earned income was more than \$4,500 (\$5,400 if 65 or older and blind), or
- Unearned income was more than \$1,500 (\$2,400 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,600) or \$600, whichever is larger, plus \$900 (\$1,800 if 65 or older and blind).
- 3. Married dependents under 65 must file a return If-
- Earned income was more than \$3,000, or
- · Unearned income was more than \$0 and gross income was more than \$600, or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- 4. Married dependents 65 or older or blind must file a return if-
- Earned income was more than \$3,700 (\$4,400 if 65 or older and blind), or
- · Unearned was more than \$1,300 (\$2,000 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,000) or \$600, whichever is larger, plus \$700 (\$1,400 if 65 or older and blind), or
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

Changes in Law

Major changes in effect for Tax Year 1992 which influenced the Statistics of Income data are listed below in alphabetical order. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Earned Income Credit

If a taxpayer's "earned income" and adjusted gross income for 1992 were both less than \$22,370, and a qualifying child lived with him or her, the

taxpayer may have been allowed to claim the earned income credit. The income eligibility level, which was \$21,250 for 1991, was adjusted to reflect inflation.

The basic credit for 1992 could be as much as \$1,324 for one qualifying child, and as much as \$1,384 for two or more qualifying children, compared to \$1,192 and \$1,235, respectively, for 1991. The maximum amount of the health insurance credit was \$451, an increase of \$23 over 1991. The maximum amount of the extra credit for a child born in 1992 was \$376, compared to \$357 for 1991.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,300 deduction for each exemption to which he or she was entitled for 1992, an increase over the \$2,150 allowed for 1991. The threshold for the limitation of exemption amounts was also indexed for inflation, from \$100,000 to \$105,250 for single filers: \$150,000 to \$157,900 for married persons filing jointly and qualifying widow(er)s; \$125,000 to \$131,550 for heads of household; and \$75,000 to \$78,950 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$227,750 for single filers; \$280,400 for married persons filing jointly and qualifying widow(er)s; \$254,050 for heads of household: and \$140,200 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Itemized Deductions

If a taxpayer's AGI was greater than \$105,250 (\$52,625 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$100,000 (\$50,000) for 1991, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

Schedule C-EZ

Beginning in 1992, certain sole proprietorships with gross receipts of \$25,000 or less and business expenses of \$2,000 or less could file a simplified form called Schedule C-EZ Net Profit From Business.

Self-employedHealthInsuranceDeduction

Prior to 1992, self-employed persons, or owners of more than 2 percent of the outstanding stock of an S corporation, could deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. The provision expired on July 1, 1992; therefore, only the amounts paid prior to that date could be deducted on 1992 returns. The Omnibus Budget Reconciliation Act of 1993 extended the provision retroactively for the period July 1, 1992, through December 31, 1993. Taxpayers had to file an amended return if they wished to take advantage of the extension; amended returns are not reflected in these estimates

Self-employment Tax

The ceilings on taxable "self-employment income" were raised for 1992, to \$55,500 for self-employment tax, and \$130,200 for medicare tax. The limits were \$53,400 and \$125,000, respectively, for 1991. (Self-employment taxes and medicare taxes are reflected in the statistics for "total tax liability.")

Standard Deduction

The standard deduction increased for 1992 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,400 to \$3,600; for persons married filing jointly or qualifying widow(er)s, from \$5,700 to \$6,000; for persons married filing separately, from \$2,850 to \$3,000; and for heads of household, from \$5,000 to \$5,250.

Tax Rates

To counterbalance the effects of inflation, the tax brackets were widened for 1992. The 15-percent bracket applied to taxable income equal to or below \$21,450 for single filers; \$35,800 for joint filers or qualifying widow(er)s; \$17,900 for married persons filing separately; and \$28,750 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket

ceiling and equal to or below \$51,900 for single filers; \$86,500 for joint filers or qualifying widow(er)s; \$43,250 for married persons filing separately; and \$74,150 for heads of household. The 31 percent tax rate applied to taxable income in excess of the upper boundary for the 28 percent tax bracket.

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 components that were common to all years [1].

The components of the 1979 Income Concept are 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

Figure 3.-Calculation of the 1979 Income Concept for 1992

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- · interest1
- dividends¹
- · alimony received1
- capital gains reported on Schedule D, and allowable losses¹
- · other gains or losses (Form 4797)1
- · net business income or loss1
- · net farm income or loss1
- net royalty income or loss¹
- · net partnership income or loss1
- net subchapter S corporation income or loss¹
- net farm rental income or loss¹
- · net estate and trust income or loss1
- · unemployment compensation1
- depreciation in excess of straight-line depreciation²
- total pension income²
- · other net income1

minus (-):

- · disallowed passive losses2
- · moving expenses3
- · alimony1
- 1 Included in AGI for Tax Year 1992.
- ² Not fully included in AGI for Tax Year 1992.
- 3 Not included in AGI for Tax Year 1992.

calculation. Total reported 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

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1992

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

All figures are estimates based on samples-nu		Inco				Salanes a	nd wages	
Size of	1992 Adjusted		1979 Incon	ne Concept	1992 Adjusted		1979 Incom	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	Amount	returns	Amount	returns	Amount	returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
li returns total	113,605	3,629,130	113,605	3,706,575	96,264	2,805,703	96.264	2,805,703
Under \$10.000	30,847	98,283	30,426	91,447	23,848	120,097	23,653	115,692
\$10,000 under \$20,000	24 730	364.761	24,631	363,434	19,924	271,684	19,823	270,338
\$20 000 under \$30.000	17,143	422,320	17,416	429,418	15,014	340,690	15,040	340,636
\$30,000 under \$40,000	12,325	428,478	12,505	434,261	11,259	358,236	11,434	364,431
\$40,000 under \$50,000	9,009	403,104	8,910	397,754	8,306	338,749	8,195	334,094
\$50,000 under \$60 000	6,232	340,704	6,138	335,624	5,748	283,377	5,740	284,772
\$60,000 under \$70,000	4,024	259,997	3,963	256,224	3,737	216,747	3,682	213,252
\$70,000 under \$80,000	2,733	203,857	2,711	202,067	2,548	171,053	2 526	168 685
\$80 000 under \$90,000	1,632	138,172	1,647	139,528	1,492	110,648	1,515	111,254
\$90,000 under \$100,000	1,164	110,173	1,126	106,768	1,067	87,611	1,032	83,034
\$100,000 under \$125,000	1,464	162,283	1,530	169,131	1,324	124,486	1 378	124,820
\$125,000 under \$150,000	696	94,811	787	107,201	619	66,249	698	70,366
\$150,000 under \$175,000	399	64,492	442	71,420	351	42,888	389	44,650
\$175,000 under \$200,000	251	46,785	274 529	51,329 127,890	215 393	29,648 66,822	229 448	29,509 69,419
\$200,000 under \$300,000	461	110,915			1			1
\$300,000 under \$400,000	193	66,516	220	75,689 50.248	165 76	38,217	187 91	38,821 23,148
\$400,000 under \$500,000 \$500,000 under \$1,000,000	92	41,173 95,366	113 166	50,248 112,696	121	22,212 50,017	140	23,148 51,418
\$1,000,000 under \$1,000,000 \$1,000,000 or more	67	176,940	72	184,444	58	66,271	62	67,389
\$ 1,000,000 of more	-				<u> </u>			
	Taxable interest received				-	ds in AGI		s received
Size of		Gross Income		ne Concept		Gross Income		ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
I andress and all	67,281	162 242	67,281	162,343	23,715	77,926	23,715	77,926
Il returns, total		162,343	1					
Under \$10,000	12,211	16,553	11,876	16,519	3,241 3,230	3,968 6,077	3,127	3,953 6,041
\$10,000 under \$20,000	11,510	23,156 18,263	11,369 10,242	22,814 20,148	2,793	5,585	3,138 2,901	6,566
\$20,000 under \$30.000 \$30,000 under \$40,000	9,987 8,663	13,790	8,801	14,192	2,760	5,638	2,792	5,858
\$40,000 under \$50,000	7,094	12,217	7,011	11,502	2,540	4,557	2,536	5,085
	5,366	9,784	5,254	9,477	2,181	5,045	2,079	4,332
\$50,000 under \$60,000 \$60,000 under \$70,000	3,606	8,499	3,556	7,928	1,614	4,358	1,545	3,895
\$70,000 under \$80,000	2,542	6,022	2,531	5,490	1,201	3,192	1,236	3,232
\$80,000 under \$90,000	1,537	4,860	1,541	5,026	887	2,850	873	2,797
\$90,000 under \$100,000	1,114	3,829	1,073	3,461	635	2,543	615	2,067
\$100,000 under \$125,000	1,407	5,622	1,490	5,632	916	3,597	937	3,530
\$125,000 under \$150,000	674	3,899	757	3,865	465	3,260	529	3,333
\$150,000 under \$175,000	392	2,999	432	3,064	292	1,721	316	1,833
\$175,000 under \$200,000	244	2,179	267	2,113	183	1,566	206	1,474
\$200,000 under \$300,000	447	5,430	515	5,589	358	4,396	404	4,328
\$300,000 under \$400,000	190	3,646	217	3,694	159	2,540	176	2,550
\$400,000 under \$500,000	91	2 470	112	2,683	76	1,773	95	1,903
\$500,000 under \$1,000,000	140	6,087	165	6,158	123	4,483	143	4,523
\$1,000,000 or more	67	13,039	71	12,988	62	10,777	66	10,827
		Gross Income	n net income less	ne Concept	1992 Adusted	Sales of ca	1979 Incor	me Concept
Size of income		Amount		· · · · · · · · · · · · · · · · · · ·	-	Amount	Number of	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
					1			118,230
Il returns total		154 002	15.320	154 002	16 491	1 118 230	16 491	
all returns, total	15,320	154,002	15,320	154,002	16,491	118,230	16,491	
Under \$10,000	15,320 3,226	4,338	3,066	3,168	2,230	6,329	2,152	6,628
Under \$10,000 \$10,000 under \$20,000	15,320 3,226 2,572	4,338 14,622	3,066 2,553	3,168 13,389	2,230 2,112	6,329 2,659		6,628 2,536
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	15,320 3,226	4,338	3,066	3,168	2,230	6,329	2,152 2,053	6,628 2,536 2,893
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	15,320 3,226 2,572 2,206	4,338 14,622 14,649	3,066 2,553 2,216	3,168 13,389 13,375	2,230 2,112 1,867	6,329 2,659 2,564	2,152 2,053 1,984	6,628 2,536 2,893 3,512
Under \$10,000 \$10,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	15,320 3,226 2,572 2,206 1,906	4,338 14,622 14,649 13,098	3,066 2,553 2,216 1,941	3,168 13,389 13,375 13,376	2,230 2,112 1,867 1,882	6,329 2,659 2,564 3,561	2,152 2,053 1,984 1,874	6,628 2,536 2,893 3,512 4,295
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	15,320 3,226 2,572 2,206 1,906 1,483	4,338 14,622 14,649 13,098 11,731	3,066 2,553 2,216 1,941 1,486	3,168 13,389 13,375 13,376 10,905	2,230 2,112 1,867 1,882 1,584	6,329 2,659 2,564 3,561 3,939	2,152 2,053 1,984 1,874 1,571	6,628 2,536 2,893 3,512 4,295 3,146
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114	4,338 14,622 14,649 13,098 11,731 10,217	3,066 2,553 2,216 1,941 1,486 1,093	3,168 13,389 13,375 13,376 10,905 9,832	2,230 2,112 1,867 1,882 1,584 1,466	6,329 2,659 2,564 3,561 3,939 3,556	2,152 2,053 1,984 1,874 1,571 1,385	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708	4,338 14,622 14,649 13,098 11,731 10,217 8,083	3,066 2,553 2,216 1,941 1,486 1,093 720	3,168 13,389 13,375 13,376 10,905 9,832 8,232	2,230 2,112 1,867 1,882 1,584 1,466 1,078	6,329 2,659 2,564 3,561 3,939 3,556 3,469	2,152 2,053 1,984 1,874 1,571 1,385 1,049	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368
	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819	3,066 2,553 2,216 1,941 1,486 1,093 720 530	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503	2,152 2,053 1,984 1,874 1,571 1,385 1,049 849	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368 3,038
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516 317	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819 6,377	3,066 2,553 2,216 1,941 1,486 1,093 720 530 336	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248 5,043	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836 650	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503 3,197	2,152 2,053 1,984 1,874 1,571 1,385 1,049 849 640	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368 3,038 2,604
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516 317 238	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819 6,377 5,427	3,066 2,553 2,216 1,941 1,486 1,093 720 530 336 241	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248 5,043 5,839	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836 650 509	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503 3,197 2,422	2,152 2,053 1,984 1,874 1,571 1,385 1,049 849 640 482	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368 3,038 2,604 4,858
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$60,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$80,000 under \$100,000 \$90,000 under \$100,000 \$125,000 under \$125,000 \$125,000 under \$175,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516 317 238 358 194 125	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819 6,377 5,427 11,280 7,673 6,833	3,066 2,553 2,216 1,941 1,486 1,093 720 530 336 241 380 222 134	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248 5,043 5,839 11,610 8,299 6,257	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836 650 509 711 410 242	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503 3,197 2,422 5,486 4,413 3,151	2,152 2,053 1,984 1,874 1,571 1,385 1,049 849 640 482 712 457 267	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368 3,038 2,604 4,858 4,510 3,391
Under \$10,000 \$10,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516 317 238 358 194 125 81	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819 6,377 5,427 11,280 7,673 6,833 4,187	3,066 2,553 2,216 1,941 1,486 1,093 720 530 336 241 380 222 134 91	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248 5,043 5,839 11,610 8,299 6,257 6,000	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836 650 509 711 410 242 173	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503 3,197 2,422 5,486 4,413 3,151 3,125	2,152 2,053 1,984 1,874 1,571 1,385 1,049 649 640 482 712 457 267 186	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,038 2,604 4,858 4,510 3,399 2,806
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$60,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$155,000 \$150,000 under \$175,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516 317 238 358 194 125	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819 6,377 5,427 11,280 7,673 6,833	3,066 2,553 2,216 1,941 1,486 1,093 720 530 336 241 380 222 134	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248 5,043 5,839 11,610 8,299 6,257	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836 650 509 711 410 242	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503 3,197 2,422 5,486 4,413 3,151	2,152 2,053 1,984 1,874 1,571 1,385 1,049 849 640 482 712 457 267	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368 2,604 4,858 4,510 3,391 2,806 8,096
Under \$10,000 \$10,000 under \$20,000 \$30,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516 317 238 358 194 125 81	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819 6,377 5,427 11,280 7,673 6,833 4,187	3,066 2,553 2,216 1,941 1,486 1,093 720 530 336 241 380 222 134 91	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248 5,043 5,839 11,610 8,299 6,257 6,000	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836 650 509 711 410 242 173 334	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503 3,197 2,422 5,486 4,413 3,151 3,125	2,152 2,053 1,984 1,874 1,571 1,385 1,049 849 640 482 712 457 267 186 367	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368 3,038 2,604 4,858 4,510 2,806 8,096 5,392
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$60,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$155,000 \$175,000 under \$175,000 \$175,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$300,000 \$300,000 under \$300,000 \$400,000 under \$500,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516 317 238 358 194 125 81 139 52 28	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819 6,377 5,427 11,280 7,673 6,833 4,187 10,111 5,144 3,076	3,066 2,553 2,216 1,941 1,486 1,093 720 530 336 241 380 222 134 91 156 56 37	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248 5,043 5,839 11,610 8,299 6,257 6,000 11,108 5,690 3,564	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836 650 509 711 410 242 173 334 149 75	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503 3,197 2,422 5,486 4,413 3,151 3,125 8,064 5,666 3,752	2,152 2,053 1,984 1,874 1,571 1,385 1,049 849 640 482 712 457 267 186 367	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368 3,038 2,604 4,858 4,510 3,391 2,806 8,096 5,392 3,900
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$150,000 \$125,000 under \$150,000 \$150,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	15,320 3,226 2,572 2,206 1,906 1,483 1,114 708 516 317 238 358 194 125 81 139 52	4,338 14,622 14,649 13,098 11,731 10,217 8,083 6,819 6,377 5,427 11,280 7,673 6,833 4,187 10,111 5,144	3,066 2,553 2,216 1,941 1,486 1,093 720 530 336 241 380 222 134 91 156 56	3,168 13,389 13,375 13,376 10,905 9,832 8,232 7,248 5,043 5,839 11,610 8,299 6,257 6,000 11,108 5,690	2,230 2,112 1,867 1,882 1,584 1,466 1,078 836 650 509 711 410 242 173 334	6,329 2,659 2,564 3,561 3,939 3,556 3,469 3,503 3,197 2,422 5,486 4,413 3,151 3,125 8,064 5,666	2,152 2,053 1,984 1,874 1,571 1,385 1,049 849 640 482 712 457 267 186 367	6,628 2,536 2,893 3,512 4,295 3,146 3,676 3,368 4,510 2,604 4,858 4,510 2,806 8,096 5,392 3,900 11,186 38,397

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1992--Continued

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

		D1		seetal automore	lana tana				
0- 1			Gross Income	rental net income	ne Concept		Gross Income		ne Concept
Size of income		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
		returns		returns		returns		returns	
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
ill returns, total		9,970	9 650	9,970	9,650	5,358	87.652	5,358	87,652
Under \$10,000 \$10,000 under \$20,000		1,334 1,401	-2,234 587	1,282 1,389	-2,267 440	566 492	-16,538 443	546 491	-16,934 399
\$20,000 under \$30,000		1,292	28	1,310	479	515	948	501	1,001
\$30,000 under \$40,000		1,203	-494	1,247	-69	500	997	515	976
\$40,000 under \$50,000		1,073	15	1,053	-448	476	1,619	449	1,244
\$50,000 under \$60,000		919	-407	879 576	-361	433	1,710	424	1,972
\$60,000 under \$70,000 \$70,000 under \$80,000		613 450	33 -359	576 473	-194 -78	345 263	1,808 1,808	338 279	1,787 1,389
\$80,000 under \$90,000		309	263	311	70	244	1,759	247	2,064
\$90,000 under \$100,000		310	-85	292	4	202	2,771	189	1,719
\$100,000 under \$125 000		371	833	385	789	311	4,468	310	4,511
\$125,000 under \$150,000 \$150,000 under \$175,000		197 91	1,043 948	220 101	916 828	205 144	4,455 4,222	231 141	5,082 3,889
\$175,000 under \$200,000		64	831	78	913	107	3,791	98	3,471
\$200,000 under \$300,000		151	2,068	163	2,014	224	11,584	240	11,599
\$300,000 under \$400,000		65	1,230	69	1,215	114	8,147	123	8,387
\$400,000 under \$500,000 \$500,000 under \$1,000,000	**	35 60	868 1,922	40 66	849 1,920	61 102	5,457 13,467	70 110	5 756 14,294
\$1,000,000 or more		32	2,560	34	2,630	54	34,734	57	35,045
			Nondeductible	passive losses			Estate and trust ne	et income less loss	
Size of		1992 Adjusted	Gross Income	1979 Incom	ne Concept	1992 Adjusted	Gross Income	1979 Incor	ne Concept
income		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
		returns	Amount	returns	Amount	returns	Amount	returns	Amount
		(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
l returns, total		1,479	16,525	1,479	16,525	483	3,963	483	3,963
Under \$10,000	1 .	124	4,154	144	6,994	97	-91	97	-111
\$10,000 under \$20,000		103	442	106	435	64	196	60	183
\$20,000 under \$30,000 \$30,000 under \$40,000		100 104	403 671	108 109	322 390	35 42	83 217	41 41	144 199
\$40,000 under \$50,000		102	270	99	258	36	149	38	130
\$50,000 under \$60,000.		100	439	84	333	38	176	34	151
\$60,000 under \$70.000 .		86	449	84	416	26	144	27	102
\$70,000 under \$80,000 . \$80,000 under \$90,000		62 56	313 302	60 55	318 181	19 17	60 77	20 20	148 74
\$90,000 under \$100,000	1	62	395	52	184	16	77	14	53
\$100,000 under \$125,000		107	553	104	620	18	126	17	82
\$125,000 under \$150,000		75	719	82	603	13	130	13	154
\$150,000 under \$175,000	- 1	79	786	73	566	9	103	7	97
\$175,000 under \$200,000. \$200,000 under \$300,000		67 112	698 1,544	57 115	472 1,190	7 18	108 285	9 18	93 333
\$300,000 under \$400,000		56	984	56	667	9	165	9	176
\$400,000 under \$500,000.		24	520	28	478	5	311	5	301
\$500,000 under \$1,000,000		40	1,214	42	869	8	351	8	353
\$1,000,000 or more		20	1,670	21	1,228	5	1,297	6	1,300
0		Pensions and a	innuities in AGI.	Pensions ar	nd annuities1		l otal Statutor	y adjustments	
		1992 Adjusted	Gross Income	1979 Incon	ne Concept	1992 Admsted	Gross Income	1979 Incor	ne Concent
Size of income			Gross Income		ne Concept		Gross Income		ne Concept
		1992 Adjusted Number of returns	Gross Income Amount	1979 Incon Number of returns	ne Concept Amount	1992 Adjusted Number of returns	Amount	1979 Incor Number of returns	ne Concept Amount
		Number of		Number of		Number of		Number of	· ·
income		Number of returns	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount	Number of returns	Amount (48)
income		Number of returns (41)	Amount	Number of returns	Amount	Number of returns	Amount (46)	Number of returns	Amount
Income I returns, total Under \$10,000 \$10,000 under \$20,000		Number of returns (41) 19,946 2,931 4,974	(42) 212,765 12,694 39,056	Number of returns (43) 21,754 2,852 4,998	(44) 318,143 12,702 39,620	Number of returns (45) 17,171 2,917 3,045	(46) 35,464 1,725 3,340	Number of returns (47) 9,735 199 567	(48) 35,015 1,017 2,329
Income I returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000		Number of returns (41) 19,946 2,931 4,974 3,329	(42) 212,765 12,694 39,056 33,490	Number of returns (43) 21,754 2,852 4,998 3,686	(44) 318,143 12,702 39,620 39,086	Number of returns (45) 17,171 2,917 3,045 2,757	(46) 35,464 1,725 3,340 4,095	Number of returns (47) 9,735 199 567 1,052	(48) 35,015 1,017 2,329 3,354
I returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410	(42) 212,765 12,694 39,056 33,490 26,153	Number of returns (43) 21,754 2,852 4,998 3,686 2,615	(44) 318,143 12,702 39,620 39,086 29,631	Number of returns (45) 17,171 2,917 3,045 2,757 2,299	Amount (46) 35,464 1,725 3,340 4,095 3,706	Number of returns (47) 9,735 199 567 1,052 1,552	Amount (48) 35,015 1,017 2,329 3,354 4,608
I returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911	(42) 212,765 12,694 39,056 33,490 26,153 23,437	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770	(46) 35,464 1,725 3,340 4,095 3,706 3,023	Number of returns (47) 9,735 199 567 1,052 1,552 1,605	(48) 35,015 1,017 2,329 3,354 4,608 4,028
Income I returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913	(42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339	Number of returns (43) 21,754 2,852 4,998 3,686 2,615	(44) 318,143 12,702 39,620 39,086 29,631	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766	Amount (46) 35,464 1,725 3,340 4,095 3,706	Number of returns (47) 9,735 199 567 1,052 1,552	Amount (48) 35,015 1,017 2,329 3,354 4,608
Income I returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000. \$40,000 under \$50,000 \$50,000 under \$60,000. \$60,000 under \$70,000 \$70,000 under \$80,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591	Amount (42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579	Number of returns (43) 21,754 2,852 4,998 3,886 2,615 2,053 1,547 1,051 685	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398
Income I returns, total Under \$10,000 \$20,000 under \$30,000 \$30,000 under \$40,000. \$40,000 under \$50,000 \$50,000 under \$50,000. \$50,000 under \$70,000 \$70,000 under \$80,000.		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591 377	Amount (42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579 6,833	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053 1,547 1,051 685 496	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282 10,198	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523 366	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466 1,372	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748 460	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398 1,786
Income I returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000. \$40,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$70,000 \$70,000 under \$80,000 \$60,000 under \$90,000 \$60,000 under \$90,000 \$90,000 under \$100,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591 377 283	(42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579 6,833 5,175	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053 1,547 1,051 685 496 345	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282 10,198 8,197	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523 366 296	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466 1,372 1,344	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748 460 317	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398 1,786 1,489
Income I returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000. \$40,000 under \$50,000 \$50,000 under \$60,000. \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$80,000 \$80,000 under \$90,000 \$80,000 under \$10,000 \$100,000 under \$150,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591 377	Amount (42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579 6,833	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053 1,547 1,051 685 496	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282 10,198	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523 366	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466 1,372	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748 460	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398 1,786 1,489 2,031
Income I returns, total Under \$10,000 \$20,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000. \$40,000 under \$50,000 \$50,000 under \$60,000. \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$100,000 \$80,000 under \$100,000 \$125,000 under \$155,000 \$125,000 under \$155,000 \$125,000 under \$175,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591 377 283 300 155 80	(42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579 6,833 5,175 6,241 3,551 2,323	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053 1,547 1,051 685 496 345 479 282 160	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282 10,198 8,197 14,153 11,020 8,119	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523 366 296 446 245 170	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466 1,372 1,344 2,297 1,607 1,360	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748 460 317 402 201 116	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398 1,786 1,489 2,031 1,304 909
Income Il returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000. \$40,000 under \$50,000 \$50,000 under \$60,000. \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$105,000 under \$125,000 \$125,000 under \$150,000 \$125,000 under \$150,000 \$175,000 under \$175,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591 377 283 300 155 80 59	Amount (42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579 6,833 5,175 6,241 3,551 2,323 1,422	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053 1,547 1,051 685 496 345 479 282 160 97	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282 10,198 8,197 14,153 11,020 8,119 5,183	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523 366 296 446 245 170 104	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466 1,372 1,344 2,297 1,607 1,360 921	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748 460 317 402 201 116 70	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398 1,786 1,489 2,031 1,304 909 638
Income Il returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000. \$40,000 under \$60,000. \$50,000 under \$60,000. \$50,000 under \$70,000 \$70,000 under \$90,000 \$80,000 under \$90,000 \$80,000 under \$100,000 \$100,000 under \$150,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$200,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591 377 283 300 155 80 59 96	Amount (42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579 6,833 5,175 6,241 3,551 2,323 1,422 2,699	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053 1,547 1,051 685 496 345 479 282 160 97 198	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282 10,198 8,197 14,153 11,020 8,119 5,183 16,100	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523 366 296 446 245 170 104	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466 1,372 1,344 2,297 1,607 1,360 921 2,140	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748 460 317 402 201 116 70 123	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398 1,786 1,489 2,031 1,304 909 638 1,077
Income Il returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$50,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$125,000 \$150,000 under \$125,000 \$125,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591 377 283 300 155 80 59 96 40	Amount (42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579 6,833 5,175 6,241 3,551 2,323 1,422 2,699 1,512	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053 1,547 1,051 685 496 345 479 282 160 97 198 77	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282 10,198 8,197 14,153 11,020 8,119 5,183 16,100 9,572	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523 366 296 446 245 170 104 196 85	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466 1,372 1,344 2,297 1,607 1,360 1,029	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748 460 317 402 201 116 70 123 46	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398 1,786 1,489 2,031 1,304 909 638 1,077 489
Income Il returns, total Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$60,000 \$50,000 under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$105,000 under \$150,000 \$125,000 under \$150,000 \$175,000 under \$175,000 \$175,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000		Number of returns (41) 19,946 2,931 4,974 3,329 2,410 1,911 1,441 913 591 377 283 300 155 80 59 96	Amount (42) 212,765 12,694 39,056 33,490 26,153 23,437 21,191 13,339 9,579 6,833 5,175 6,241 3,551 2,323 1,422 2,699	Number of returns (43) 21,754 2,852 4,998 3,686 2,615 2,053 1,547 1,051 685 496 345 479 282 160 97 198	Amount (44) 318,143 12,702 39,620 39,086 29,631 29,541 21,467 17,335 13,282 10,198 8,197 14,153 11,020 8,119 5,183 16,100	Number of returns (45) 17,171 2,917 3,045 2,757 2,299 1,770 1,055 766 523 366 296 446 245 170 104	Amount (46) 35,464 1,725 3,340 4,095 3,706 3,023 2,264 1,982 1,466 1,372 1,344 2,297 1,607 1,360 921 2,140	Number of returns (47) 9,735 199 567 1,052 1,552 1,605 1,277 940 748 460 317 402 201 116 70 123	Amount (48) 35,015 1,017 2,329 3,354 4,608 4,028 3,672 2,760 2,398 1,786 1,489 2,031 1,304 909 638 1,077

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1992--Continued

[All floures are estimates based on samples-numbers of returns are in thousands and money amounts are in milions of dollars)

		Total itemize	ed deductions			Taxable	income	
Size of	1992 Adjusted	Gross Income	1979 Incor	ne Concept	1992 Adjusted	Gross Income	1979 Incom	ne Concept
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Il returns total	32,541	481,946	35,522	460,040	90,717	2,395,696	90,717	2,395,696
Under \$10,000	797	7,429	800	7,396	11,846	20,010	11,753	20,239
\$10,000 under \$20,000	2,409	23,423	2,430	22,437	21,257	139,274	21,038	137,747
\$20,000 under \$30,000	3,705	35,810	3,774	34,471	16,844	239,069	17 047	242,439
\$30 000 under \$40,000	4,608	46,875	4 706	45,560	12,265	274.011	12.399	278,100
\$40,000 under \$50,000	5,057	56,368	4,883	52,079	8,989	269,212	8,862	266,183
\$50,000 under \$60,000	4,334	54,182	4,224	50,624	6,218	233,945	6,108	229,734
\$60,000 under \$70,000	3,178	44,906	3,123	42,549	4,018	183,193	3,944	179,522
\$70,000 under \$80,000	2,343	37,128	2,292	34,896	2.729	145,453	2,691	141,439
\$80,000 under \$90,000	1,470	26,448	1,449	24,641	1,628	99,829	1,644	98,496
\$90,000 under \$100,000	1.082	21,117	1,030	19,346	1,163	80,934	1,123	75,590
\$100,000 under \$125,000	1,378	31,476	1,403	29,068	1,464	120,453	1,516	120,557
\$125,000 under \$150,000	659	17,078	728	17,489	695	72,947	783	76,877
\$150,000 under \$175,000	385	11,688	413	11,439	399	50,118	440	50,947
\$175,000 under \$200,000	240	8,325	256	7,773	250	37,156	273	37,812
\$200,000 under \$300,000	431	16,996	480	16,974	460	92,784	527	95,493
\$300,000 under \$400,000	183	9,206	204	9,118	193	57,292	220	58,313
\$400,000 under \$500,000	87	5,174	104	5,570	92	35,989	112	37,480
\$500,000 under \$1,000,000	131	11,047	154	11,369	141	84,322	166	87,027
\$1,000,000 or more	63	17 271	66	17,239	67	159,704	72	161,699

		Total ta	x credits		Total income tax			
Size of	1992 Adjusted	Gross Income	1979 Incor	ne Concept	1992 Adjusted	Gross Income	1979 Incor	ne Concept
ıncome	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	12,733	7,749	12,733	7,749	86,732	476,239	86,732	476,239
Under \$10,000	254	28	252	36	11,594	3,097	11,502	3,170
\$10,000 under \$20,000	5,202	2,264	5,143	2,251	17,697	18,716	17,499	18,514
\$20,000 under \$30,000	2,282	839	2,349	856	16,705	35,297	16,888	35,813
\$30,000 under \$40,000	1,062	448	1,056	446	12,239	43,731	12,378	44,424
\$40,000 under \$50,000	1,017	505	1,027	470	8,982	43,622	8,855	43,186
\$50,000 under \$60,000	804	388	783	363	6,214	39,490	6,104	38,979
\$60,000 under \$70,000	565	262	533	243	4,017	33,655	3,941	33,138
\$70,000 under \$80,000	381	209	395	242	2,730	28.641	2,692	27,777
\$80,000 under \$90,000	274	166	260	113	1,631	20,732	1,641	20,376
\$90,000 under \$100,000	179	154	170	128	1,162	17,491	1,121	16,223
\$100,000 under \$125,000	217	230	229	215	1,463	27,400	1,519	27,323
\$125,000 under \$150,000	109	155	123	174	695	17,695	783	18,422
\$150,000 under \$175,000	81	188	80	131	399	12,656	439	12,748
\$175,000 under \$200,000	54	116	57	120	251	9,694	273	9,763
\$200,000 under \$300,000	100	286	113	293	460	25,403	527	25,831
\$300,000 under \$400,000	51	167	53	266	193	16,250	220	16,323
\$400,000 under \$500,000	26	127	31	122	92	10,401	112	10,740
\$500,000 under \$1,000,000	45	310	51	358	141	24,780	166	25,422
\$1,000,000 or more	29	908	31	922	67	47,489	72	48.067

¹ Individual Retirement Arrangements are included in the calculation of "Pensions and annuities"

to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. 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 law

NOTE Detail may not add to totals because of rounding

Figure 4Total Income Tax as a F	Percentage of Adjusted	Gross Income and the 1979
Income Concept, 1986-1992		

Size of	Total inc	come tax as	s a percent	age of adju	isted gross	income	Total in	come tax a	s a percen	tage of 19	79 Income (Concept
ıncome	1986	1988	1989	1990	1991	1992	1986	1988	1989	1990	1991	1992
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	14.8	13.4	13.3	13.1	12.9	13,1	13.3	13.3	13.2	13.0	12.7	12.8
Under \$10,000	4.3	4.0	3.8	3.7	3.5	3.2	4.9	4.4	4.3	4.3	4.0	3.5
\$10,000 under \$20,000	7.8	6.5	6.4	6.1	5.5	5.1	7.6	6.5	6.4	6.1	5.5	5.1
\$20,000 under \$30,000	10.6	9.3	9.3	9.1	8.7	8.4	10.0	9.3	9.3	9.1	8.7	8.3
\$30,000 under \$40,000	12.2	10.9	10.9	10.6	10.5	10.2	11.6	10.7	10.9	10.7	10.5	10.2
\$40,000 under \$50,000	13.8	11.6	11.5	11.4	11.0	10.8	12.6	11.7	11.5	11.5	11 1	10.9
\$50,000 under \$60,000	15.5	13.2	12.9	12.4	12.1	11.6	13.8	13.2	12.9	12.5	12.0	11.6
\$60,000 under \$70,000	16.9	14.5	14.2	13.8	13.2	12.9	14.9	14.5	14.2	13.8	13.2	12.9
\$70,000 under \$80,000	18.7	15.6	15.3	14.9	14.4	14.0	15.8	15.4	15.2	14.6	14.2	13.7
\$80,000 under \$90,000	19.9	16.6	16.2	15.8	15.4	15.0	16.7	16.1	16.2	15.5	15.1	14.6
\$90,000 under \$100,000	20.8	17.4	17.3	16.6	16.0	15.9	16.8	17.1	16.8	16.1	15.5	15.2
\$100,000 under \$125,000	23.1	18.8	18.4	17.5	17.3	16.9	18.3	18.0	17.7	16,9	16.6	16.2
\$125,000 under \$150,000	25.2	20.3	19.8	19.2	18.6	18.7	19.0	19.6	18.8	18.0	17.3	17.2
\$150,000 under \$175,000	28.0	21.6	21.1	20.4	19.8	19.6	19.3	20.6	20.0	19.1	18.3	17.8
\$175,000 under \$200,000	29.3	22.5	21.8	21.1	21.0	20.7	20.3	21.6	20.7	20.0	18.6	19.0
\$200,000 under \$300,000	31.1	23.7	22.8	22.6	22.7	22.9	22.6	22.3	21.5	21.4	20.5	20.2
\$300,000 under \$400,000	33.7	24.0	23.6	23.7	24.3	24.4	22.6	22.6	21.9	21.5	21.6	21.6
\$400,000 under \$500,000	36.2	24.1	23.9	23.6	24.9	25.3	23.4	23.2	22.7	22.3	23.0	21.4
\$500,000 under \$1,000,000	38.4	24.6	24.0	24.0	25.7	26.0	23.7	23.5	22.0	21.7	23.5	22.6
\$1,000,000 or more	40.2	25.0	24.2	24.1	26.2	26.8	21.4	24.5	23.2	23.2	25.2	26.1

change 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. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for 1990, 1991, and 1992 are 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 1992 using AGI and the 1979 Income Concept, classified by size of 1992 AGI.

Income, as calculated by the two measures, showed little difference for 1992. Before TRA be-

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.

Taxable income for all returns, using the 1979 Income Concept, increased 4.9 percent for 1992; taxable income for the group \$200,000 and above increased 24.6 percent, following a decrease of 3.5 percent for 1991. Total income tax reported for the \$200,000 and above income group increased 24.7 percent for 1992, after dropping 1.2 percent for 1991.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1992 are shown in Figure 4. Based on the 1979 Income Concept, average tax rates declined from 1991 to 1992

in most income categories. At incomes between \$175,000 and \$200,000, and \$1,000,000 and above, the average tax rates increased.

When average tax rates for 1992 (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 4.7 percentage points. Although this higher average tax rate for 1992 was calculated using a lower maximum marginal tax rate 31 percent (28 percent on capital gains) for 1992 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 sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC, and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1993.

All returns processed during 1993 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (115,068,332 returns) reported in Table C and the estimated total of all returns (113,604,503) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1992. While

about 97 percent of the returns processed during Calendar Year 1993 were for Tax Year 1992, a few were for noncalendar years ending during 1992 and 1993, and some were returns for prior years. Returns for prior years were used in place of 1992 returns received and processed after December 31, 1993. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1993. Therefore, data for Tax Year 1992 may include amounts for discontinued items, such as the deduction for a working married couple, reported on prior year returns processed in 1993.

Sample Design and Selection

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

- 1. Tax year (1992 or prior years).
- 2. Nontaxable adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
- 3. High combined business and farm total receipts of \$50,000,000 or more.

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

- 4. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 5. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
- 6. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

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

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1993 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of a eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

Data Capture and Cleaning

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

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

hardcopy of the taxpayer's return to enter the required information onto the online system.

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. These returns are referred to as unavailable returns. The chart below contains the percentage of unavailable returns for Tax Years 1989-1992.

Year	1989	1990	1991	1992
Percent	0.06	0.02	0.04	0.04

Method of Estimation

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

Sampling Variability and Confidence Intervals

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

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

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

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

For example, from Table 1.4, the amount estimate for State Income Tax Refunds, X, is \$10.19 billion, and its related coefficient of variation, CV(X), is 1.29 percent. The standard error of the estimate, SE(X), is needed to construct the interval estimate:

$$SE(X) = X \cdot CV(X)$$

= (\$10.19 × 10⁹) • (.0129)
= \$0.131 billion

The p percent confidence interval is calculated using the formula:

$$X \pm Z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p=68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$10.059 billion to \$10.321 billion and the 95 percent confidence interval is from \$9.928 billion to \$10.452 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in 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.

References

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

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

										Number of returns	eturns
			Description of	Description of sample strata						Population counts	Sample
Grand Total										115 068,332	103,516
Current Year Returns, total										111 210,660	100,339
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after cedits and no additional tax for tax preferences, total	income of expanded in	come of \$200,000 ar	nd over, with no ii	ncome tax after ced	ts and no additin	onal tax for tax prefe	rences, total			2,353	2,353
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total	edule C (business or pr	ofession) total receip	ts of \$50,000,000	and over, total						163 1	163
Other Current Year Returns total										111,208,144	97 823
				Numb	oer of returns by	Number of retums by type of form attached	Į.			Total number of returns	of returns
Descrip' on of the sample strata for	Degree of	Form 1040, with Form 1116	Form 1116	Form 1040, with Schedule C	040, dute C	Form 1040, with Schedule F	J40, dule F	All other	le.		
Current Year Keturns	interest	or Form 2555	2555	but without Form 1116 or Form 2555	orm 1116 2555	but without Form 1116 or Form 2555	orm 1116 2555	returns	õ	Population	Sample
		Population	Sample	Population	Sample	Population	Sample	Population	Sample		
		counts	counts	counts	counts	counts	counts	counts	counts		
	(1)	(2)	(3)	(4)	(2)	(9)	6	(8)	(6)	(10)	(11)
Total		1,195,433	11,965	14,626,304	27,910	1,682,069	3,873	93,704,338	54,075		
Negative income	,										
\$10,000,000 or more	All	59	59	593	593	54	54	969	969	1.402	1,402
\$5,000,000 under \$10,000,000	All	99	56	685	685	107	107	646	646	1,494	1,494
\$2,000,000 under \$5,000,000	All	253	98	2.649	860	416	132	2,626	834	5,944	1,912
\$1,000,000 under \$2,000,000	All	496	78	5,743	891	1,030	173	4,956	738	12,225	1,880
\$500,000 under \$1,000,000	All	1,130	34	14,912	434	3,066	85	11,186	360	30,294	913
\$250,000 under \$500,000	W All	2,345	20	36,967	298	9,212	87	25,212	224	73,736	929
\$120,000 under \$250,000	All	5,236	22	82,530	345	17,922	99	57,450	232	163,138	664
\$60,000 under \$120,000.	All	7,914	20	117,576	279	19,617	99	95,903	569	241,010	624
Under \$60,000	IIV	ſ	i	317,077	293	35,798	. 25	312,128	276	665,003	294
Positive income											
Under \$30,000	-	1	ŧ	ı	1	1	ı	24,400,301	4,779	24,400,301	4,779
Under \$30,000	2	72,396	14	1,510,689	451	142,934	42	29,083,865	8,721	30,809,884	9 228
Under \$30,000	3-4	108,706	96	3,043,400	2.379	241,518	195	5,690.868	4,583	9,084,492	7.253
\$30,000 under \$60,000	1-2	106,838	40	1,650,426	485	205,327	57	18,765,908	5,623	20,728,499	6.205
sation under selling	3-4	146,8/1	140	2,983,301	2.684	334,567	319	4,290,831	3,8/1	7,755,570	7,014
Socion under a LZC, 000	<u> </u>	161,659	70	1,476,669	280	246,372	6	7,557,730	3,033	9,462,436	3,762
\$420 000 under \$120,000	4 ,	147,961	50 5	1,775,391	1,947	173,391	981	1,487,650	759,1	3,584,393	3.959
	? .	100,422	130	327.432	2 1	124,739	* (920.399	1,010	1,479,232	2,107
\$120,000 under \$250,000	4	125,913	368	816,325	2,455	54.087	159	528.777	1.612	1,525,102	4,594
\$250,000 under \$500,000	T :	98/,/01	80/	341,475	2,301	53,446	320	321,373	2,102	824,083	5.461
\$500,000 under \$1,000,000	Aff	48,250	1,217	91,030	2,240	13,404	321	97,549	2,408	250,233	6,186
\$1,000,000 under \$2,000,000	₩	18,961	2,390	22,185	2.772	3,503	426	28.807	3,650	73,456	9,238
\$2,000,000 under \$5,000,000	AII	8.692	2,777	7,213	2,452	1,207	418	10,200	3,318	27,312	8,963
\$5,000,000 under \$10,000,000	₩	2,229	2,229	1,388	1,386	528	229	1,995	1,995	5,839	5,839
\$10,000,000 or more	₹	1,257	1,257	630	630	103	103	1,076	1,078	3,066	3,066
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	Descri	Description of the sample strata	e			Population	Sample
						-	- 4
						counts	counts
Prior Year Returns, total						3,857,672	3,177
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences.	r expanded income of	\$200,000 and over, with	no income tax after cr	edits and no additional t	ax for tax preferences.		
or Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total	(business or profess	sion) total receipts of \$50	1,000,000 and over, tota	=		153 5	153
Other Prior Year Returns, total						3,857,519	3,024
			Number of returns by	Number of returns by type of form attached		Total nun	Total number of returns
	Degree of *	Form 1040.	1040.				
Description of the sample strata	interest	with Form 1116, Form 2555,	5, Form 2555,	All othe	All other returns		
for Prior Year Returns		Schedule C, or Schedule F	r Schedule F			Population	Sample
		Population	Sample	Population counts	Sample	counts	counts
	(1)	(2)	(3)	(4)	(5)	(9)	6
Total		860.784	1,593	2,996,735	1,431		
Negative Income							
\$10,000,000 or more	All	77	77	89	89	145	145
\$5,000,000 under \$10,000,000	A	113	113	7.	71	184	184
\$2,000,000 under \$5,000,000	Ψ	450	102	288	62	738	181
\$1,000,000 under \$2,000,000	₹	904	110	549	20	1,453	180
\$500,000 under \$1,000,000	₩	2,651	7	1,213	43	3,864	114
\$250,000 under \$500,000	₹	6,488	23	2,385	18	8,873	71
\$120,000 under \$250,000	₹	13,629	43	4,742	15	18,371	89 (
\$60,000 under \$120,000	₹	18,985	33	6,713	17	969'57	g !
Under \$60,000	₩	48,793	35	18,507	12	92,300	4/
Positive Income							į
Under \$30,000	-	,	ŧ	1,753,546	328	1,753,546	328
Under \$30,000	2	132,847	34	603,071	68	735,918	523
Under \$30,000	3.4	240,090	151	164,183	13/	404.273	788
\$30,000 under \$60,000	1-2	46,291	14	231,262	25	277,553	69
\$30,000 under \$60,000	3-4	156,127	110	69,655	46	225,782	951
\$60,000 under \$120,000	1.3	35,285	5	73,146	23	108,431	42
\$60,000 under \$120,000	4	95,582	88	28,435	30	124,017	118
\$120,000 under \$250,000	1, 3		;	20,924	19	20,924	19
\$120,000 under \$250,000	4	42,531	113	11,131	23	53,662	136
\$250,000 under \$500,000	All	14,864	71	4,854	34	19,718	105
\$500,000 under \$1,000,000	ΗV	3,830	80	1,414	36	5,244	116
\$1,000,000 under \$2,000,000	Η	895	115	404	40	1,299	155
\$2,000,000 under \$5,000,000	Ψ	268	81	151	45	419	128
\$5,000,000 under \$10,000,000	₩	65	20	23	23	82	82
\$10,000,000 or more	ΙΨ	25	25	:	:	52	52

¹ This population includes an estimated 1,483,829 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling 2 This population includes 65 Form 1040 returns that were misclassified because of bad data collected during revenue processing

³ This population includes 118 records that were misclassified because of bad data collected during revenue processing

⁴ Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with one being assigned to returns that are the most interesting. All refers to income classes for which returns with all four degrees of freedom are assigned 5. This population includes 19 Form 1040 returns that were misclassified because of bad data collected during revenue processing.



Section 3

Basic Tables

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Lori Hentz and Kay Khuu were responsible for programming the Basic Tables. Review of specific tables was performed by Paul Arnsberger, Michael Parisi, and Barbara Marshall.

Section 3

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

			All returns				Taxable	Taxable returns	
Size and accumulated size of adjusted gross income	Number	Percent	=	Adjusted gross income less deficit		Number	Percent	Adjusted gross income less deficit	gross s deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)
Size of Adjusted Gross Income									
Total	113,604,503	100.0	3,629,129,550	100.0	31,945	86,731,946	100.0	3,483,882,438	100.0
No adjusted gross income	951,744	0.8	-51,422,468	8	-54,030	7,476	(Z)	-4,037,717	8
\$1 under \$1,000	2,563,007	23	1,545,812	Ø	603	555.041	90	446,996	Ø
\$1,000 under \$2,000	3,290,722	29	4,906,604	0.1	1,491	912,695	13	1,329,844	Ø
\$2,000 under \$3,000	3,277,370	29	8,105,917	02	2,473	740,947	60	1,826,221	0,1
\$3,000 under \$4,000	2,967,858	26	10,384,843	03	3,499	708,626	9 0	2,510,617	0.1
\$4,000 under \$5,000	2,921,829	26	13,131,073	0.4	4,494	912,397	11	4,092,444	01
\$5,000 under \$6,000	2,966,330	26	16,378,996	0.5	5,522	802,623	6.0	4,450,394	0.1
\$6,000 under \$7,000	2,995,804	26	19,456,941	90	6,495	1,733,659	2.0	11,267,962	0.3
\$7,000 under \$8,000	2,968,581	26	22,228,713	90	7,488	1,727,113	2.0	12,918,038	0 4
\$8,000 under \$9,000	2,940 094	26	25,012,187	0.7	8,507	1,764,483	20	14,982,080	0 4
\$9,000 under \$10,000	3,003,951	26	28,554,099	90	905'6	1,728,706	2.0	16,419,812	9.0
\$10,000 under \$11,000	2,689,618	2.4	28,256,711	0.8	10,506	1,481,135	17	15,563,602	0 4
\$11,000 under \$12,000	2,845,405	25	32,714,418	60	11,497	1,685,828	19	19,383,924	9.0
\$12,000 under \$13,000	2,737,342	2.4	34,229,315	60	12,505	1,780,942	2.1	22,285,081	90
\$13,000 under \$14,000	2,547,299	2.2	34,389,679	60	13,500	1,758,514	2.0	23,734,406	20
\$14,000 under \$15,000	2,420,404	2.1	35,087,392	10	14,497	1,682,813	19	24,413,323	0.7
\$15,000 under \$16,000	2,446,800	2.2	37,922,418	10	15,499	1,763,753	2.0	27,335,932	0.8
\$16,000 under \$17,000	2,424,639	2.1	39,965,056	1.1	16,483	1,799,865	2.1	29,674,832	6.0
\$17,000 under \$18,000	2,386,752	2.1	41,782,932	12	17,506	1,927,166	22	33,751,937	1.0
\$18,000 under \$19,000	2,119,400	19	39,190,402	11	18,491	1,884,291	22	34,850,752	1.0
\$19,000 under \$20,000	2,112,581	19	41,222,986	11	19,513	1,932,946	22	37,727,590	=
\$20,000 under \$25,000	9,553,310	8 4	214,094,499	59	22,411	9,248,253	107	207,463,633	0.9
\$25,000 under \$30,000	7,590,154	6.7	208,225,889	57	27,434	7,456,837	86	204,602,290	20
\$30,000 under \$40,000	12,324,990	108	428,478,262	118	34,765	12,239,277	141	425,473,954	12.2
\$40,000 under \$50,000	9,008,646	7.9	403,103,550	11.1	44,746	8,981,884	10 4	401,920,374	11.5
\$50,000 under \$75,000	11,796,348	10.4	712,270,449	19.8	60,381	11,768,057	13.6	710,601,577	20 4
\$75,000 under \$100,000	3,988,202	35	340,631,134	9.4	85,410	3,985,370	4 6	340,379,255	86
\$100,000 under \$200,000	2,810,579	25	368,372,099	102	131,066	2,807,611	32	367,991,936	106
\$200,000 under \$500,000	746,344	0.7	218,604,180	09	292,900	745,601	60	218,390,096	6.3
\$500,000 under \$1,000,000	141,159	0.1	95,365,741	26	675,591	141,040	05	95,286,355	2.7
\$1,000,000 or more	67,243	0	176,939,720	4	2,631,348	/61,70	5	1/6,644,901	- n

Footnotes at end of table

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

					CM .	ומעמסופ וכוחופ					
		Taxable income		Incor	Income tax before credits	S			Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	of	Amount	Jo	oţ	Amount	Jo	Amount	Totaí	Taxable	gross	income tax
	returns		total	returns		total			Income	income less deficit	(dollars)
	202			(0.87)	3	0.5	ő	100	10.53	63	100
	(01)	(11)	(12)	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	86,702,145	2,384,967,493	100.0	86,708,399	474,881,734	100.0	476,238,785	100.0	20.0	13.7	5,491
No adjusted gross income	,	,		2,922	13,613	(Z)	76,028	(Z)	(Z)	(Z)	10,170
\$1 under \$1,000	554 412	90,687	Ø	554,415	13,590	(Z)	14,421	(Z)	15.9	3.2	26
\$1,000 under \$2,000	910,508	393,707	Ŋ	911 563	61,590	Œ	62.095	(Z)	158	47	68
\$2,000 under \$3,000	740,938	522,915	(Z)	740,938	85,064	(Z)	85,801	(2)	164	47	116
\$3 000 under \$4,000	704,047	381,504	(Z)	708,624	66,020	(Z)	66,963	(Z)	176	27	94
\$4,000 under \$5,000	911 995	939.852	(Z)	912 397	146,515	(2)	147.102	(Z)	15.7	3 6	161
\$5,000 under \$6,000	802.177	1 310,864	10	802.291	203,979	(Z)	205,177	Q	15.7	46	256
\$6,000 under \$7,000	1,733,651	2,300,458	0 1	1,733,651	347,060	0.1	347,084	0 1	151	3.1	200
\$7,000 under \$8,000	1,725,632	3.109.172	0.1	1,726 874	468,361	0.1	468,570	0.1	151	36	271
\$8,000 under \$9,000	1 764,438	4.645,721	0.2	1,764,438	696,935	0 1	697,581	0.1	150	4.7	395
\$9,000 under \$10,000	1,728,666	6,162,366	0.3	1,728 666	926,022	0.2	926,281	0.2	150	56	536
\$10,000 under \$11,000	1,481,127	6,395,463	03	1.481,127	952,056	0.2	953,673	0.2	149	61	644
\$11,000 under \$12,000	1,685,819	8,293,503	03	1,685.826	1,251,663	03	1,251,707	03	151	65	742
\$12,000 under \$13,000	1,778,586		0 4	1,779,827	1,402,106	03	1,404,573	03	151	ဗ	789
\$13,000 under \$14,000	1,758,089	10.524,489		1,758,510	1,586,489	03	1,587,034	03	151		902
\$14,000 under \$15.000	1,681,368	11.503,797	0.5	1,682,610	1,716,664	0.4	1,716 887	0 4	149	7.0	1.020
\$15,000 under \$16 000	1,763,753	13.680.964	90	1,763 753	2.019,077	0.4	2,019.081	0.4	148	7.4	1,145
\$16,000 under \$17 000	1,799 864	15,337,759	90	1,799,865	2,184,262	0.5	2,184,409	0.5	14.2	7.4	1 214
\$17 000 under \$18.000	1,927,157		0.7	1,927,157	2.409.561	90	2,409,608	0.5	13.8	7.1	1,250
\$18,000 under \$19,000	1,884,291	18,010,448	80	1,884,291	2,467,896	0.5	2,467,896	0 2	13.7	7.1	1,310
\$19,000 under \$20,000	1,932,613	19,510,495	80	1 932,613	2,721,196	90	2.721,542	90	13.9	7.2	1,408
\$20,000 under \$25,000	9,247,877	115,106,027	4 8	9,248,205	16,811,800	3.5	16,814,783	35	146	8 1	1,818
\$25,000 under \$30,000	7,455,921	123,382,266	52	7 456,814	18,477,156	9 8	18,482,005	39	150	0.6	2,479
\$30,000 under \$40,000	12,239,258		115	12.238,916	43,727,537	9.2	43,730,622	9.2	160	103	3,573
\$40,000 under \$50,000	8,981,830	269 127,804	113	8,975,128	43,602,081	9.5	43,621,782	92	16.2	109	4,857
\$50,000 under \$75,000	11 766,382	495,759,003	20 8	11,765,546	88,371,247	186	88,455,492	186	17.8	12.4	7 517
\$75,000 under \$100.000	3.981,372	247,420,099	10.4	3,981 624	51,463,139	108	51,552,937	10.8	20 8	151	12,936
\$100,000 under \$200,000	2 807,003	280,644 572	118	2,806,796	67 136,500	141	67,445,248	14.2	240	183	24.022
\$200,000 under \$500,000	745.260	186,043,816	7.8	744,989	51,715,090	10.9	52,053,401	109	28.0	23 8	69,814
\$500,000 under \$1,000,000	140,956	84,311,459	S	140,904	24,609,123	52	24.779,821	55	29 4	260	175,694
\$1,000,000 or more	67,158	159,688,731	9	67,120	47,228,344	on on	47,489,182	0.01	/ 67	6 97	01/00/

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

			All returns				Taxable	Taxable returns	
Size and accumulated size of adjusted gross income	Number	Percent	II.	Adjusted gross income less deficit		Number	Percent	Adjusted gross income less deficit	gross s deficit
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Cumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	951,744	0.8	-51,422,468	8	-54,030	7.476	(Z)	-4,037,717	8
\$1 under \$1,000	2,563,007	23	1.545,812	(Z)	603	555,041	90	446,996	(Z)
\$1 under \$2,000	5,853,729	52	6.452,416	0.2	1,102	1,467,736	1.7	1,776.840	0 1
\$1 under \$3,000	9,131,099	80	14,558.332	0.4	1,594	2,208,683	2.5	3,603,061	0.1
\$1 under \$4,000	12,098,956	107	24,943.176	0.7	2,062	2,917,310	3.4	6,113,677	0.2
\$1 under \$5,000.	15,020,785	13.2	38,074,248	10	2,535	3,829,707	4 4	10.206,121	03
\$1 under \$6,000	17,987,115	158	54,453,244	1,5	3,027	4,632,330	53	14,656,515	0 4
\$1 under \$7,000	20,982,919	185	73,910,185	2.0	3,522	6,365,988	73	25,924,477	0.7
\$1 under \$8,000	23,951,499	21.1	96,138,899	26	4,014	8,093,102	93	38,842,514	11
\$1 under \$9,000	26,891,593	23.7	121,151,086	33	4,505	9,857,585	114	53,824,595	15
\$1 under \$10,000	29,895,544	263	149,705,184	41	5,008	11,586,291	13.4	70,244,406	2 0
\$1 under \$11,000	32,585,162	287	177,961,896	4 8	5,461	13,067,426	151	85,808,008	25
\$1 under \$12,000	35,430,567	31.2	210,676,314	5.7	5,946	14,753,254	17.0	105,191,933	3.0
\$1 under \$13,000	38,167,909	336	244,905,629	6.7	6,417	16,534,196	191	127,477,013	3.7
\$1 under \$14,000	40,715,209	358	279,295,308	7.6	098'9	18,292,710	21 1	151,211,419	43
\$1 under \$15,000	43,135,613	380	314,382,700	8 5	7,288	19,975,323	230	175,624,741	20
\$1 under \$16,000	45,582,412	401	352,305,118	96	7,729	21,739,077	25 1	202,960,673	5 8
\$1 under \$17,000	48,007,051	423	392,270,174	107	8,171	23,538,941	27 1	232,635,506	6.7
\$1 under \$18,000 .	50,393,803	444	434 053,107	11.8	8,613	25,466,107	29.4	266,387,443	7 6
\$1 under \$19,000	52,513,203	46.2	473,243,509	12.9	9,012	27,350,398	31.5	301,238,194	86
\$1 under \$20,000	54,625,784	481	514,466,495	140	9,418	29,283,344	33.8	338,965.785	9.7
\$1 under \$25,000	64,179,093	565	728,560,993	198	11,352	38,531,597	44.4	548,429,418	15.7
\$1 under \$30,000	71,769,247	63.2	936,786,882	25.5	13,053	45,988,434	53 0	751,031,709	215
\$1 under \$40,000	84,094,237	740	1,365,265,145	37.1	16,235	58,227,710	67.1	1,176,505,662	33.7
\$1 under \$50,000	93,102,883	82.0	1,768,368,695	480	18,994	67,209,594	77.5	1,578,426,036	453
\$1 under \$75,000.	104,899,231	923	2,480,639,144	67.4	23,648	78,977,651	911	2,289,027,613	656
\$1 under \$100,000	108,887,433	95.8	2,821,270,278	767	25,910	82,963,021	95 7	2,629,406,868	75.4
\$1 under \$200,000	111,698,012	983	3,189,842,377	867	28,556	85,770,632	98.9	2,997,398,804	85.9
\$1 under \$500,000	112,444,357	0 66	3,408,246,557	926	30,311	86,516,233	8 66	3,215,788,900	92 2
\$1 under \$1,000,000	112,585,516	99 1	3,503,612,298	95.2	31,120	86,657,272	6.66	3,311,075,254	949
\$1 or more	112,652,759	99.2	3,680,552,018	100 0	32,672	86,724,470	100 0	3,487,920,155	100 0
All returns	113,604,503	100.0	3,629,129,550	98.6	31,945	86,731,946	100.0	3,483,882,438	6.66

Footnotes at end of table.

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

		Taxable income		Incor	Income tax before credits	s.		1	Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	oľ	Amount	Jo	of	Amount	ĵo	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			псоте	income	(dollars)
										less dericit	
	(30)	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(39)	(40)
Cumulated from Smallest Size											
of Adjusted Gross Income											
No adjusted gross income		٠		2.922	13,613	(Z)	76,028	©	8	8	10,170
\$1 under \$1,000	554,412	90,687	(Z)	554,415	13,590	(Z)	14,421	(2)	159	32	26
\$1 under \$2,000	1 464,920	484,394	(Z)	1,465,979	75,180	(Z)	76,515	Ø	158	43	52
\$1 under \$3,000	2,205,858	1 007,309	(Z)	2,206,917	160,244	(Z)	162,316	Q)	161	4.5	73
\$1 under \$4,000	2,909,905	1,388,813	0.1	2 915,540	226,263	(Z)	229,279	(Z)	/165	တ	79
\$1 under \$5.000	3,821,899	2,328,665	0 1	3,827,937	372,778	0 1	376,381	0	162	37	98
\$1 under \$6,000	4,624,076	3,639,529	0.2	4,630,228	576,757	0 1	581,559	01	160		126
\$1 under \$7,000	6,357,726	5,939,987	0.2	6,363,878	923,818	0.2	928,642	0.2	156	36	146
\$1 under \$8,000	8,083,359	9,049,159	0 4	8,090,752	1,392,178	03	1,397,213	03	15.4	36	173
\$1 under \$9,000	9,847 796	13,694,880	90	9,855,190	2,089,113	0 4	2,094,793	0.4	153	o e	213
\$1 under \$10,000	11,576,462	19 857,246	8 0	11,583,855	3,015,135	90	3.021.075	90	15.2	43	261
\$1 under \$11,000	13,057,589	26,252,709	-	13,064,983	3,967,190	0.8	3.974,748	0.8	151		304
\$1 under \$12,000	14 743,408	34,546,212	14	14,750,808	5,218,853	=	5.226,454	Ļ	151		354
\$1 under \$13,000	16,521,993	43,845,167	18	16,530,636	6,620,959	14	6,631,028	14	151		401
\$1 under \$14,000	18,280,082	54,369,656		18,289,146	8,207,448	17	8,218,062	17	151	5.4	449
\$1 under \$15,000	19,961,450	65,873,453	28	19,971,756	9,924,113	2.1	9,934,949	21	151	5.7	497
\$1 under \$16,000	21,725,204	79,554,416	33	21,735,509	11,943,189	2.5	11 954,030	25	150	59	250
\$1 under \$17,000	23,525,068	94,892,175	4.0	23,535,374	14,127,451	30	14,138,439	30	149	61	601
\$1 under \$18,000	25,452,224	112 290,548	4.7	25,462,531	16,537,012	35	16,548,046	35	147		650
\$1 under \$19,000	27.336,515		5.5	27,346,821	19,004,908	4 0	19,015,942	4 0	146	63	695
\$1 under \$20,000	29.269,128	149,811,491	၉	29 279,435	21,726,104	9 4	21,737,483	4 0	145	9	/42
\$1 under \$25,000	38 517 005	264,917,517	111	38,527,640	38,537,904	81	38,552,266	8 1	146	7.1	1,001
\$1 under \$30,000	45,972,926	388 299,783	163	45,984,453	57,015,060	12.0	57,034 271	12.0	147	9 2	1.240
\$1 under \$40,000	58,212,185	661,972,010	27.8	58,223,369	100,742,597	212	100,764,893	212	15.2	86	1,731
\$1 under \$50,000	67,194,014	931 099,814	39.0	67,198,498	144,344 678	30 4	144,386,675	30 3	15.5	91	2,148
\$1 under \$75,000	78,960,396	1,426,858,817	598	78,964,044	232,715,925	490	232,842,168	48 9	163	102	2,948
\$1 under \$100,000	82,941,768	1,674 278 916	702	82,945,668	284 179,064	59 8	284,395,104	597	17.0	108	3,428
\$1 under \$200,000	85,748,771		82.0	85,752,464	351,315,564	740	351,840,353	739	180	117	4,102
\$1 under \$500,000	86,494,031	2,140,967,304	898	86,497,453	403,030,655	84 9	403,893,754	848	189	126	4 668
\$1 under \$1,000,000	86,634,987	2,225,278,763	93.3	86,638,357	427,639,777	90 1	428,673,575	0.06	193	129	4.947
\$1 or more	86,702,145	2,384,967,493	100 0	86,705,477	474,868,121	100 0	476,162,757	100 0	20 0	13.7	5,491
										_	

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 accomplished size income Munitary of begand Munitary of begand Amount of begand				All returns				Taxable	Taxable returns	
Comparison	Size and accumulated size of adjusted gross income	Number	Percent	11	Adjusted gross ncome less deficit		Number	Percent	Adjusted income les	gross s deficit
virtual offices from Largest Size (43) (45) (46) (47) (48) virtual offices finctions 67 23 (27) 346<		of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
The control of the		(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
ope 67.243 0.1 176.989720 4.6 2.63.346 67.197 0.1 176.94400 rea 956.243 0.2 27.2505441 17.4 1.90.623 0.2 27.2131255 rea 956.747 0.0 27.2505441 1.7 1.40.623 0.0 2.7.2131255 rea 956.250 0.0 27.2509 0.0 27.2417255 0.0	Cumulated from Largest Size of Adjusted Gross Income									
200,005 277,205,401 7.4 1,006,639 200,277 0.2 277,205,401 7.4 1,006,639 200,277 0.2 277,205,401 7.4 1,006,639 200,277 0.2 277,205,401 1,006,271,201 0.2 277,205,202 0.0 277,205,202 0.0 0.0 277,205,203 0.0	2000 000 000	67 243	ć	176 030 770	8	2 631 348	67 107	ć	176 844 901	ď
19 64 747 0.6 400 900 8ch 1 113 514 178 955 839 1 43 565 135 re 954 747 0.6 400 900 8ch 1 113 514 179 955 839 1 43 568 13 28 re 7 753 526 1 109 91 75 2 220 20 97 811 1 105 44 878 2 25 1 100 40 44, 12 e 2 25 85 25 25 1 23 15 268 873 5 20 97 811 1 105 40 25 2 25 1 100 40 44, 12 e 2 25 85 25 25 25 1 23 15 268 873 5 20 97 811 1 105 40 25 6 21 11 144 48 1 100 40 44, 12 e 4 473 666 5 20 97 811 4 10 174 60 4 10 174 48 4 10 174 44	\$1,000,000 or more	208 403	- 6	272 305 461	0 1 6	1.306.629	208 237	- 00	272 131 255	- 60
17.53.256 3.3 1899 228,740 2.3 2.26.200 3.761 446 4.3 688 513.28 16.478.526 1.0 1.0 2.3 2.26 1.0 3.76 146 4.3 68.8513.28 16.478.526 1.0 1.0 2.26 0.0 7.176 819 2.2 1.108 892.543 16.478.67 1.0 2.0 9.0 1.0 2.0 9.0 1.108 892.543 1.108 892.543 2.0 2.0 2.0 9.0 1.0 2.0 9.0 1.0 2.0 9.0 1.108 892.543	\$200,000 or more	954,747	80	490,909,641	13.3	514,178	953,838	1 +	490,521,351	141
15,45,528	\$100,000 or more	3,765,326	33	859,281,740	233	228,209	3,761 449	43	858,513,288	246
49 549 876 17 2 1912.183.323 52 0 97 811 19548,876 225 1904.120 40 88 55 22 25 1 2345.286,873 62 9 81 072 28.486,759 32 9 23 1144,483 40 813 51 2 36 0 27.43.796,196 60 809 48,192,872 55 6 27.348,4440 77 80 07 13 556 52 9 37.40,106 87 1 53.331 59.741,126 66 5 37.4440 77 80 07 13 556 52 9 37.40,106 87 1 53.331 59.741,126 66 5 37.4440 77 80 07 10 24 0 60 30 28 80 6 60 3 2.46 408 17 87 2 57.441,126 66 5 37.4440 77 80 07 10 24 0 60 3 2.26 80 14 89 3 60 86 5 37.46 80 7 37.46 80 7 37.46 80 7 37.46 80 7 80 10 25 5 7 7 7 7 44 85 0 60 8 3 3 40 126 7 90 4 40 26 5 37.44 14 20 7 37.04 14 14 20 7 80 10 25 5 4 4 1 6 80 8 1 6 1 6 6 7 8 80 84 41 80 3 3 4 1 7 1 14 14 14 14 14 14 14 14 14 14 14 14 1	\$75,000 or more	7,753,528	68	1,199,912,874	32 6	154,757	7,746 819	8 9	1,198,892,543	34 4
2.5.6.5.2.2 2.5.1 2.31.5.98.8.7.3 6.2 81.072 2.8.4.66.76 3.2.9 2.3.14.443 e 4.0.7.5.0.6 4.0.7.5.0.0 2.7.4.7.1.2 6.2 81.0.2 2.8.4.6.7.6 2.7.3.14.443 e 4.0.7.5.0.6 4.0.7.5.0.0 4.0.7.5.0.0 2.7.4.1.26 6.5 2.9.4.4.403 2.7.4.1.26 6.5 2.9.4.4.403 2.7.4.1.26 6.5 2.9.4.4.403 2.7.4.1.26 6.5 2.9.4.4.403 2.9.4.4.400 2.7.4.1.26 6.5 2.9.4.4.403 2.9.4.4.400 2.7.4.1.26 6.5 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.4.400 2.9.4.400	\$50,000 or more	19,549,876	17.2	1,912,183,323	520	97,811	19,514,876		1,909,494,120	54 7
40.138.36.12 3.6.0 27.43.76.13.9 74.5 67.11.2 40.756.036 47.0 27.43.86.47 6.07.6.9.6.6.6 42.7 2.63.376.13.6 66.2 2.43.756.13.6 66.2 2.64.13.07 66.2 2.64.13.07 66.2 2.64.13.07 66.2 2.64.13.07 7.756.86.47 86.0 67.44.13.07 66.5 2.64.43.77 7.756.86.47 86.0 67.44.13.07 66.5 2.64.43.07.77 86.6 67.44.13.07 66.5 2.64.43.77 86.6 67.44.13.07 66.5 2.44.490.73 7.756.85.24 86.0 67.44.13.02 66.5 3.146.96.43 7.756.85.24 86.0 87.44.40 87.0 86.2 66.46.70 87.0 87.0 87.0 88.2 86.4 87.47 87.0 87.0 87.0 87.0 88.2 86.6 87.44 87.0 </td <td>\$40,000 or more</td> <td>28,558,522</td> <td>25 1</td> <td>2,315,286,873</td> <td>629</td> <td>81,072</td> <td>28,496 759</td> <td>32.9</td> <td>2,311,414,493</td> <td>663</td>	\$40,000 or more	28,558,522	25 1	2,315,286,873	629	81,072	28,496 759	32.9	2,311,414,493	663
48.73.666 42.7 2.051.901.025 80.2 60.899 48.192.872 56.6 2.941.490.737 e 65.626.976 51.1 3.166.085.524 86.0 53.331 59.3741,126 66.2 3.148.984.370 e 60.193.566 52.8 3.207.308.510 87.1 53.331 59.374.022 70.6 3.148.984.370 e 60.193.566 56.9 3.207.308.510 87.1 5.314 6.07.7 70.6 3.248.930 e 67.070.347 61.2 3.207.308.510 89.2 57.145 61.256.892 77.0 3.248.993 e 66.577.447 61.2 3.268.693.18 91.5 46.22 67.411.72 66.2 3.244.892 e 66.577.447 61.2 3.268.693.18 91.5 46.422 67.411.72 77.0 3.248.994.82 e 66.577.447 61.2 3.268.693.18 91.5 44.17.24 66.2 3.244.992.43 e 66.577.447 61.2 3.407.256.70 92.4 42.2	\$30,000 or more	40,883,512	360	2,743,765,136	745	67,112	40,736.036	47.0	2,736,888,447	78.5
66 0.29,556 5.29 3.04,030,570 86 0 5.4552 57.441,129 66 2 3.148,934,370 8 0.139,556 5.29 3.20,300,510 87 1 5.3331 59,374,072 66 5 3.148,934,370 8 0.139,556 5.29 3.20,430,510 87 1 5.3331 59,374,072 66 5 3.148,934,370 8 0.100,0347 66 9 3.246,4381 82 5.046 5.045 7.0 3.252,244,600 8 0.700,347 61 2 3.246,4381 82 5.046 5.046 83,148,528 77 0 3.246,4380 8 0.700,347 61 2 3.246,4381 91 5 49,623 66,441,46 77 0 3.246,4380 9 0.700,040 66 5 3.435,463,380 91 5 40,25 77,010,24 80 9 3.246,4341 8 0.757,216 67 6 3.435,463,380 92 4 41,25 70,100,24 70 9 3.243,105,44 8 0.757,216 70 5 3.502,400,123 95 2 42,665 77,114 80 9 3.440,956,44	\$25,000 or more	48 473,666	42.7	2,951,991,025	80 2	60'833	48,192,872	55 6	2,941,490,737	843
60,139,566 529 3.207,308,510 871 53,331 59,374,072 685 3,186,681,961 64,258,856 546 3.207,308,510 871 53,331 59,374,072 685 3,186,681,961 64,258,856 546 3.207,308,510 882 50,846 61,258,932 70 3,252,446 64,000,347 590 3.328,240,934 90.4 48,623 64,985,333 74.9 3,252,446 8 71,097,247 61.2 3.366,198,188 91.5 48,422 66,749,146 77.0 3,224,499,842 8 71,097,247 61.2 3.366,108,388 91.5 44,224 66,749,146 77.0 3,312,265,414 8 71,097,247 61.2 3.401,266,70 92.4 47,241 68,41,760 77.0 3,312,265,414 8 8 9.5 3.401,266 7.5 3.558,400,33 96.7 44,934 77.0 3,441,612,72 8 7.7 9.5 3.558,400,33 96.7 44,934 77.0 <td>\$20,000 or more</td> <td>58,026,976</td> <td>511</td> <td>3,166,085,524</td> <td>860</td> <td>54,562</td> <td>57,441,126</td> <td>66.2</td> <td>3,148,954,370</td> <td>808</td>	\$20,000 or more	58,026,976	511	3,166,085,524	860	54,562	57,441,126	66.2	3,148,954,370	808
e 62 288 958 54 8 3.246,498 912 88 2 52.145 61,258 362 70 6 3.221,532,712 e 64 645 708 56 9 3.246,498 912 88 2 52.145 61,258 362 70 6 3.221,532,712 e 64 645 708 65 9 3.246,490 90 4 46,25 66,148,528 72 9 3.224,469 e 67 70,70,347 61 2 3.366,168,318 91 5 46,125 70,190,233 77 0 3.322,446,60 e 77 22,102 65 6 3.435,646,389 93 3 46,125 70,190,274 80 9 3.326,708,78 e 77 222,102 65 6 3.435,646,389 93 3 46,125 70,190,274 80 9 3.326,708,78 e 77 222,102 65 6 3.435,646,389 95 2 42,125 70,190,274 80 9 3.326,708,78 e 757,121 72 8 3.550,846,384 95 2 42,285 77,131,79 80 9 3.326,708,78 e 757,121 72 8 3.550,	\$19,000 or more	60,139,556	52.9	3,207,308,510	87 1	53,331	59,374,072	685	3,186,681,961	91.4
e 64,645 708 56.9 3.286,284,844 99.3 50.866 63,185,528 72.9 3.255,284,650 e 67,070,347 59.0 3.328,284,900 90.4 49,623 64,985,333 74.9 3.255,284,650 e 66,517,147 61.2 3.366,169,318 91.5 42,281 64,985,333 74.9 3.255,284,650 e 71,937,551 63.3 3.401,256,710 92.4 47,281 64,431,70 70 3.336,708,734 e 77,222,192 68.0 3.456,465,380 93.3 44,1281 70,190,240 70 3.336,708,734 e 77,222,192 68.0 3.459,75,75 94.3 44,1281 71,917,240 70 3.336,708,734 e 77,222,192 68.0 3.459,87,75 94.3 44,134 70 3.326,708,734 3.326,708,734 e 77,221,92 68.0 3.459,409,933 96.7 41,504 76,813,704 73,449,077,741 76,813,724 76,913,724 74,490,776,741 <	\$18,000 or more	62,258,956	548	3,246,498,912	88 2	52,145	61,258,362	706	3,221,532,712	92 4
67,070,347 590 3,326,246,900 90.4 49,623 64,965,393 74 3,284,959,482 e 69,517,147 61.2 3,326,193,18 91.5 48,422 66,748,146 77.0 3,329,548 e 71,937,551 63.3 3,401,256,70 92.4 47,281 68,431,760 78 3,385,786,336 e 74,448,850 65.6 3,435,626,389 93.3 46,125 77,0121 80 3,387,786,23 e 77,222,192 68.0 3,440,877,05 94.3 46,125 77,0121 80 3,387,786,23 e 77,222,192 68.0 3,440,877,05 95.2 43,745 77,138,17 80 3,387,726,23 e 77,271,16 86.7 3,450,400,933 96.7 41,504 76,866,865 86.6 3,443,005,574 e 86,761,186 75 3,550,400,933 96.7 40,410 76,866,865 86.6 3,443,005,574 e 100,656,64 83 3,550,400,933 96.7 <td>\$17 000 or more</td> <td>64,645 708</td> <td>569</td> <td>3,288,281,844</td> <td>89 3</td> <td>50,866</td> <td>63,185,528</td> <td>72.9</td> <td>3,255,284,650</td> <td>933</td>	\$17 000 or more	64,645 708	569	3,288,281,844	89 3	50,866	63,185,528	72.9	3,255,284,650	933
e 69,517,147 61.2 3,366,169,318 91.5 46,422 66,749,146 77.0 3,312,295,414 e 71,937,551 63.3 3,401,256,710 92.4 47,281 68,431,760 77.0 3,312,295,414 e 74,484,850 65.6 3,455,645,389 93.3 46,125 70,190,274 80.9 3,360,43,142 e 77,222,192 68.0 3,469,875,705 94.3 46,125 70,190,274 80.9 3,360,43,142 e 77,222,192 68.0 3,469,875,705 94.3 44,125 70,190,274 80.9 3,360,43,142 e 80,067,591 77,222,192 84.9 77,272,192 84.9 3,360,443,142 e 80,067,597 77,271 86.5 86.5 75,138,179 86.5 87.5 88.7 77.449 80.9 3,360,443,142 e 80,067,501 92 44,165 76,866,865 86.5 86.5 86.5 86.5 86.5 86.5 86.5 86.5 <th< td=""><td>\$16,000 or more</td><td>67,070,347</td><td>29.0</td><td>3,328,246,900</td><td>90 4</td><td>49,623</td><td>64,985,393</td><td>74.9</td><td>3,284,959,482</td><td>94.2</td></th<>	\$16,000 or more	67,070,347	29.0	3,328,246,900	90 4	49,623	64,985,393	74.9	3,284,959,482	94.2
e 71,937,551 63.3 3,401,256,710 92.4 47,281 68,431,760 78.9 3,336,708,736 e 74,484,850 65.6 3,455,646,389 93.3 46,125 70,190,274 80.9 3,336,708,736 e 77,222,192 68.0 3,455,646,389 93.3 44,934 71,971,216 80.9 3,336,708,732 e 80,057,977 70.5 3,550,846,834 95.9 42,665 77,136,743 80.9 3,336,708,732 e 80,757,166 75.5 3,559,400,933 96.7 41,504 76,868,85 88.6 3,440,905,641 88,701,260 78.1 80.7 3,559,400,933 96.7 41,504 76,868,85 88.6 3,434,905,641 91,665,844 80.7 3,600,641,833 98.0 39,344 80,358,481 92.7 3,449,077,641 91,665,844 85.9 3,650,984,733 98.0 39,344 80,358,481 92.7 3,449,077,770 91,665,844 85.9 3,650,984,733 98.5	\$15,000 or more	69,517,147	61.2	3,366,169,318	915	48.422	66,749 146	77 0	3,312,295,414	950
e 74,484,850 656 3,435,646,389 933 46,125 70,190,274 80 9 3,360,443,142 e 77,222,192 680 3,469,875,705 943 44,934 71,971,216 83 0 3,382,728,223 e 80,067,597 705 3,502,646,834 95 9 44,934 71,971,216 80 9 3,382,728,223 e 80,067,597 72 3,559,406,834 95 9 42,665 75,138,179 86 6 3,417,675,749 88,701,260 78 1 3,559,400,933 96 7 40,410 78,631,368 88 6 3,430,077,641 94,665,644 88,701,260 78 1 3,659,400,933 96 0 36,334 80,356,481 97 7 3,440,977,741 94,665,644 88 7 3,622,477,770 99 0 37,304 82,994,763 95 6 3,441,771,703 100,553,604 91 1 3,655,608,42 93 3,418 86,169,429 97 4 3,481,706,473 110,089,752 96 9 3,641,93 36,442 96,169,429 9	\$14,000 or more	71,937,551	633	3,401,256,710	92 4	47,281	68,431,760	789	3,336,708,736	95 7
E 77.222.192 68 0 3.469.875,705 94 3 44,934 71,971,216 83 0 3.382,728,223 B	\$13,000 or more	74,484,850	65 6	3,435,646,389	93.3	46,125	70,190,274	80 8	3,360,443,142	898
80,067,597 705 3,502,590,123 952 43,745 73,657,043 849 3,402 112,147 71 82,725 82,7215 72.8 3,559,400,933 967 41,504 76,866,885 886 3,417,675,749 82,701,260 781 3,584,413,120 974 40,410 78,631,368 90 7 3,449,95,561 91,689,841 80 7 3,665,644 83 3 3,626,93,841 85 9 3,624,77,770 99 82,93,44 82,93,764 91 3,635,93,885 91 100,553,803 940 3,647,277,770 99 82,93,418 82,894,763 95 81,807,140 91 100,689,752 96 9 3,679,006,206 100 0 33,418 86,169,429 110,089,752 96 9 3,896,552,018 112,652,759 99 2 3,629,140 32,675,731,946 91 3,449,21 100,089,752 91 3,629,140 33,418 86,169,429 110,089,752 91 3,896,552,018 100,0 3,625,018 112,652,759 99 2 3,625,020,140 3,485,143,145 100,0 3,483,892,438 91,940 3,483,892,438	\$12,000 or more	77.222,192	680	3,469,875,705	943	44,934	71,971,216	830	3,382,728,223	0 / 6
e 82,757,215 72.8 3,550,400,933 96 9 42,665 75,138 179 86 6 3,417,675,749 86,761,166 75.5 3,550,400,933 96 7 41,504 76,866,885 88 6 3,43,095,611 91,689,841 87.1 3,550,400,933 96 7 40,410 76,631,368 90 7 3,43,095,611 91,689,841 80 7 3,666,644 83 3 3,626,098,774 98 5 39,344 80,356,481 96 7 3,43,095,611 94,665,644 83 3 3,626,098,774 98 5 35,344 80,356,481 94 7 3,440,977,744,034 100,553,803 88 5 3,655,088,42 99 6 37,308 82,894,763 95 6 3,441,317,095 106,753,803 94 0 3,655,936,86 99 6 35,413 84,515,786 97 4 3,481,317,995 110,089,752 96 9 3,674,099,603 100 0 33,418 86,169,429 99 4 3,481,402 99 4 3,481,402 99 4 3,481,402 99 4 3,481,402 99 4	\$11,000 or more	80,067,597	705	3,502,590,123	95.2	43,745	73,657,043	849	3,402 112,147	97.5
86, 761, 166 75.5 3,559,400,933 96 7 41,504 76,866,885 88 6 3,434,095,561 88, 701, 260 78 1 3,559,400,933 96 7 40,410 76,631,368 90 7 3,449,077,641 91,689,841 80 7 3,600,98,74 98 5 39,344 80,356,481 90 7 3,449,077,641 94,665,644 83 3 3,626,098,774 98 5 38,304 82,097,140 94 7 3,449,377,744,034 100,553,803 88 5 3,656,08,42 99 6 37,308 82,894,763 95 6 3,443,317,095 106,799,752 94 0 3,656,993,686 99 6 35,413 86,169,473,159 97 4 3,481,317,095 110,089,752 96 9 3,674,099,603 100 0 33,418 86,169,429 99 4 3,481,317,315 112,652,759 99 2 3,690,552,018 100 0 33,613 86,734,97 100 0 3,483,824,38 113,604,603 100,0 3,629,129,650 98.6 31,945 86,734,94 100.0 3,483,824,38 <td>\$10,000 or more</td> <td>82,757,215</td> <td>728</td> <td>3,530,846,834</td> <td>95 9</td> <td>42,665</td> <td>75,138 179</td> <td>966</td> <td>3,417,675,749</td> <td>086</td>	\$10,000 or more	82,757,215	728	3,530,846,834	95 9	42,665	75,138 179	966	3,417,675,749	086
88,701,260 78 1 3,564,413,120 97 4 40,410 78,631,368 90 7 3,449,077,641 91,669,841 80 7 3,606,644 83 3 3,606,644 83 3 3,606,644 83 3 3,606,937,641 3,443,667 99 7 3,443,695,77 3,443,695,77 3,473,695,641 3,473,695,641 3,473,695,641 3,473,695,641 3,473,695,641 3,473,695,641 3,443,907,77 3,473,695,641 3,473,695,641 3,484,317,70 3,443,317,995 3,443,317,995 3,440,295,695 3,440,295,695 3,440,295,695 3,440,295,695 3,440,295,695 3,440,295,695 3,440,295,695 3,440,317,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,143,315 3,485,144,00 3,483,20,155 3,485,435 3,485,435 3,485,438 3,485,435 3,485,435 3,485,435 3,485,435 3,485,435 3,485,435 3,485,435 3,485,435 3,485,435	\$9,000 or more	85,761,166	75.5	3,559,400,933	1 96 7	41,504	76,866,885	88 6	3,434,095,561	98 5
91,669,841 807 3,606,641,833 98 0 39,344 80,356,481 927 3,461,995,679 84,665,644 83 3 3,626,641,833 99 0 37,308 82,092,140 94 7 3,472,744,034 97,631,974 85 9 3,642,477,770 99 0 37,308 82,894,763 95 6 3,487,7714,034 97,631,974 85 9,642,477,770 99 0 37,308 82,894,763 95 6 3,487,7714,034 97,837,7714,034 97,837,7714,034 97,837,8714,034 97,837,8714,034 97,837,8714,971	\$8,000 or more	88,701,260	781	3,584,413,120	97.4	40,410	78,631,368	2 06	3,449,077,641	98 9
94,665,644 833 3,626,098,774 985 38,304 82,092,140 947 3,473,263,641 97,831,974 85 9 3,642,477,770 99 0 37,306 82,894,763 95 6 3,4877,714,034 97,831,806,478 99 3 36,355 83,807,160 96 8,481,806,478 99 9 3,486,163,740 99 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	\$7,000 or more	91,669,841	80 7	3,606,641,833	980	39,344	80,358,481	92.7	3,461,995,679	66 3
97,631,974 85 9 3,642,477,770 99 0 37,308 82,894,763 95 6 3,477,714,034 100,553,803 88 5 3,655,608,842 99 3 36,355 83,807,160 96 6 3,481,806,478 103,521,660 91 1 3,665,993,686 99 6 35,413 84,515,786 97 4 3,484,317,095 106,799,030 94 0 3,674,099,603 99 8 34,402 85,256,734 98 3 3,486,143,315 110,089,752 96 9 3,679,006,206 100 0 33,418 86,169,429 99 4 3,487,423,159 112,652,759 99 2 3,690,552,018 100 0 32,672 86,734,709 3,487,920,155 113,604,503 100,0 3,629,129,550 98 6 31,945 100,0 3,483,882,438	\$6,000 or more	94,665,644	833	3,626,098,774	98 5	38,304	82,092,140	94 7	3,473,263,641	9 66
100.553.803 88 5 3.655.608,842 99 3 36.355 83.807.160 96 6 3.481,806,478 103.521,660 91 1 3.665,993,686 99 6 35,413 84,515,786 97 4 3,484.317,095 106,799,030 94 0 3,674,099,603 99 8 34,402 85,256,734 98 3 3,486,143,315 110,089,752 96 9 3,679,006,206 100 0 33,418 86,169,429 99 4 3,487,473,159 112,652,759 99 2 3,690,552,018 100 0 32,672 86,734,40 100 0 3,487,920,155 113,604,603 100,0 3,629,129,550 98 6 31,945 100,0 3,483,882,438	\$5,000 or more	97,631,974	85.9	3,642,477,770	0 66	37,308	82,894,763	926	3,477,714,034	2 66
103,521,660 911 3,665,993,686 99 6 35,413 84,515,786 97 4 3,484,317,095 106,799,030 94 0 3,674,099,603 99 8 34,402 85,256,734 98 3 3,486,143,315 110,089,752 96 9 3,679,006,206 100 0 33,418 86,169,429 99 4 3,487,473,159 112,652,759 99 2 3,605,52,018 100 0 32,672 86,734,40 100 0 3,487,920,155 113,604,603 100,0 3,629,129,550 98 6 31,945 86,731,946 100.0 3,483,882,438	\$4.000 or more	100,553,803	88 5	3,655,608,842	993	36,355	83,807,160	996	3,481,806,478	8 66
106,799,030 94 0 3,674,099,603 99 8 34,402 85,256,734 98 3 3,486,143,315 110,089,752 96 9 3,679,006,206 100 0 33,418 86,169,429 99 4 3,487,473,159 112,652,759 99 2 3,605,52,018 100 0 32,672 86,724,470 100 0 3,487,920,155 113,604,603 100,0 3,629,129,550 98.6 31,945 86,731,946 100.0 3,483,882,438	\$3,000 or more	103,521,660	911	3,665,993,686	9 66	35,413	84,515,786	97.4	3,484,317,095	6 66
110,089,752 96 9 3,679,006,206 100 0 33,418 86,169,429 99 4 3,487,473,159 112,652,759 99 2 3,680,552,018 100 0 32,672 86,724,470 100 0 3,487,920,155 113,604,503 100 0 3,629,129,550 98.6 31,945 86,731,946 100 0 3,483,882,438	\$2,000 or more	106,799,030	940	3,674,099,603	96 8	34,402	85,256,734	983	3,486,143,315	6 66
112,652,759 99.2 3,680,552,018 100.0 32,672 86,724,470 100.0 3,487,920,155 113,604,503 100.0 3,629,129,550 98.6 31,945 86,731,946 100.0 3,483,882,438	\$1,000 or more	110,089,752	6 96	3,679,006,206	100 0	33,418	86,169,429	99 4	3,487,473,159	100 0
113,604,503 100.0 3,629,129,550 98.6 31,945 86,731,946 100.0 3,483,862,438	\$1 or more	112,652,759	99.2	3,680,552,018	100 0	32,672	86.724,470	1000	3,487,920,155	100 0
	All returns	113,604,503	100.0	3,629,129,550	98.6	31,945	86,731,946	100.0	3,483,882,438	6.66

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)

Total Income tax Amount Total Taxable gioss moome (de field) 47,489,182						ToveT	Tavable returns					
THURNES SERVICIONE NUMBER NU			Taxable income		lncon	ne tax before credit	50			otal income tax		
Second S	Size and accumulated size									Percentage of		
Columbn Colu	of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
Color		ď	Amount	jo	jo	Amount	of	Amount	Total	Taxable	gross	income tax
Comparison		returns		total	returns		total			Income	ncome	(dollars)
Extra Extr											less deficit	
Continue		(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(28)	(65)	(09)
Fig. 1969 Fig.	Cumulated from Largest Size of Adjusted Gross Income											
935 374 40001169 110 2 208 023 4 71 837 485 15 1 72 298 000 15 2 2 298 000 15 2 298 000	\$1 000 000 pr more	67 158	159 688 731	67	67.120	47,228,344	0 0	47,489,182	100		269	706,716
958.374 450 044 005 18 0 958.013 103 952.55 26 0 194.372,404 26 1 194.372,404 26 2 25 3 15 3 27 0 22 3 15 3 27 0	\$500 000 or more	208,114	244,000,189	10.2	208,024	71,837,466	151	72,269,003	15.2	296	266	347,052
3700 377 770 688 577 29 6 375 9 0 0 197 686 9 0 40 2 197 787 683 40 3 27 0 22 3 57 0 40 2 7741 780 40 3 774 174 786 40 3 774 174 786 57 47 20 586 40 3 774 174 786 57 47 20 586 40 3 77 74 74 74 74 74 74 74 74 74 74 74 74 7	\$200,000 or more	953,374	430,044,005	180	953 013	123,552,557	260	124,322,404	26 1	289	253	130,339
19.506.130 95.610.6876 40.2 7.741,435 243,520,589 51.1 25.4 20.3 19.506.130 1,425.86779 40.2 7.741,433 247,125,186 51.0 223,520,589 51.1 25.4 7.0 2.0.489.860 1,966.6770 8.7 40.720,243 7.0 41.855.064 7.0	\$100,000 or more	3,760,377	710,688,577	29 8	3,759 809	190,689,057	40.2	191,767,653	403	27.0	22 3	50,982
19,508,130 1,45,867,679 61 0 19,508,134 30,523,443 09 6 331,775,024 68 0 371,775,024 68 0 731,775,024 731,775,024 732,744,025	\$75,000 or more	7,741,749	958,108,676	40.2	7,741,433	242,152,196	510	243,320,589	511	25.4	203	31,409
2.468.960 1,722,995,484 72.2 2,488,100 374,155,524 77.8 375,397,894 77.8 16.2	\$50,000 or more	19,508,130	1,453,867,679	610	19,506,979	330,523,443	9 69	331,776,082	2 69	228	174	17,001
40,722,18 1,996,667,70 63.7 40,720,024 411,923,466 4810,124,466 88 0 411,123,004 411,124,466 88 0 427,610,431 91 9 200 11 9 10 0 11 9 10 0 11 9 10 0 11 9 10 0 11 9 10 0 11 9 11 9 10 0 11 9 11 9 10 0 11 9 11 9 11 9 11 9 11 9 11 9 11 9 11 9 11 4	\$40,000 or more	28,489,960	1,722,995,484	72.2	28,482,108	374,125,524	788	375,397,864	788	218	162	13,173
48.85 40 2.120.048.976 88.9 4817.7837 458.330.277 91.9 437.610.481 91.9 475.610.481 91.9 475.610.481 91.9 406.425.274 95.4 454.425.274 95.4 454.425.274 95.4 454.425.274 95.4 454.425.274 95.4 454.425.274 95.34.20.07 95.4 454.425.274 95.34.20.07 95.4 457.446.815 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0 20.3 14.4 96.0	\$30,000 or more	40,729,218	1.996,667,710	83.7	40,721,024	417,853,061	880	419,128,486	88 0	210	153	10,289
57,433 016 2,235,156 0033 937 57,426,042 453,142,017 954 454,425,274 954 203 144 59,385,630 2,254,666,486 945 59,356,556 455,833,13 960 457,146,815 960 203 143 61,248,970 2,225,676,466 967 63,170,170 407,417,170 965 202 143 64,976,941 2,305,047,077 367 2,310,094 97 462,020,438 97 202 143 64,976,941 2,319,094,004 97 462,020,438 97 201 141 141 66,427,005 3,319,094,004 97 462,944,008 97 462,944,008 97 462,944,008 97 462,944,008 97 462,944,008 97 462,944,008 97 466,447,11 98 201 141 66,420,631 3,235,447,125 36 3,244,125 36 470,466 39 470,466 39 30 141 411 1,10,681,73 3,235,447 </td <td>\$25,000 or more</td> <td>48,185 140</td> <td>2,120,049,976</td> <td>88 9</td> <td>48,177,837</td> <td>436,330,217</td> <td>919</td> <td>437,610,491</td> <td>919</td> <td>20 6</td> <td>149</td> <td>9,080</td>	\$25,000 or more	48,185 140	2,120,049,976	88 9	48,177,837	436,330,217	919	437,610,491	919	20 6	149	9,080
59 365 630 2.254,666,498 945 59,356,656 455,863,213 96 0 457,146,815 96 0 203 143 61,747,077 2.226,678,946 95 3 61,242,946 455,331,109 96 5 455,614,711 96 5 202 143 64,775,077 2.290,075 316 96 7 64,978,941 96 7 64,989,983 466,980,983 466,980,983 97 5 464,206,737 97 5 464,980,777 97 5 464,096 97 5 464,206,777 97 5 200 141 66,720,763,10 97 2 66,733,721 466,960,673 98 3 467,944,695 98 3 201 141 141 10,610,17 340,041,024 466,606,673 98 3 470,903,03 98 3 470,903,03 98 4 470,903,03 98 6 470,903,03 98 6 470,903,03 98 9 470,903,03 98 9 470,903,03 98 9 470,903,03 98 9 470,903,03 98 9 470,903,03 98 9 470,903,03 98 9 470,903,03 98 9 470,903,	\$20,000 or more	57,433,016	2,235,156,003	93.7	57.426,042	453,142,017	95.4	454,425,274	95.4	203	144	7,911
61,249,920 2.272,676,946 95.3 61,242,946 458,331,109 96.5 459,614,711 96.5 20.2 14.3 63,177,077 2.200,075,318 96.0 63,177,077 462,926,318 96.0 63,177,077 2.200,075,318 96.0 63,177,077 2.200,075,318 96.0 63,177,077 2.200,075,318 96.0 63,918,020 97.0 462,918,020 97.0 462,918,020 97.0 462,918,020 97.0 462,918,020 97.0 462,918,020 97.0 462,918,020 97.0 462,918,020 97.0 462,918,020 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000 97.0 462,948,000	\$19,000 or more	59 365,630	2,254,666,498	945	59,358,656	455,863,213	0 96	457,146,815	0 96	20.3	143	7,699
63.177 077 2.200 075.316 96 0 63.170 103 460.740.670 97 0 462.024.316 97 0 462.024.316 97 0 462.024.316 97 0 462.024.316 97 0 462.024.316 97 0 462.024.316 97 0 462.024.316 97 0 462.024.316 97 0 462.027.32 97 0 462.027.32 97 0 462.027.32 97 0 462.027.32 97 0 462.027.32 98 3 470.936 97 0 97 0 161.1 141	\$18,000 or more	61,249,920	2,272,676,946	95.3	61,242,946	458,331,109	96.5	459,614,711	96 5	202	143	7,503
64,976,941 2,305,413,077 96 7 64,944,008 97 5 464,226,788 97 5 201 1 141 66,740,994 2,319,094,040 97 2 66,733,721 466,944,008 97 5 464,226,808 97 5 201 1 141 66,740,994 2,319,094,040 97 2 66,733,721 466,944,008 97 5 467,344,695 98 5 201 1 141 70,180,151 2,341,122,326 98 2 70,146,414 466,247,162 98 6 467,344,695 98 9 201 1 140 71,958,015 2,341,122,326 98 6 77,146,417 98 6 76,009,931 99 2 472,180,09 99 1 40,909,930 139 6 130 75,125,683 2,365,110,247 99 2 75,124,62 99 6 474,057,944 99 6 76,447,594 99 6 474,057,944 99 6 76,447,594 99 6 474,057,944 99 6 76,447,594 99 6 474,057,944 99 6 76,447,594 99 6 474,057,944 99 6 775,441,595 99 6 <t< td=""><td>\$17,000 or more</td><td>63,177,077</td><td>2.290,075,318</td><td>0 96</td><td>63,170,103</td><td>460,740,670</td><td>0 26</td><td>462,024,318</td><td>97.0</td><td>202</td><td>142</td><td>7,312</td></t<>	\$17,000 or more	63,177,077	2.290,075,318	0 96	63,170,103	460,740,670	0 26	462,024,318	97.0	202	142	7,312
66,740,684 2,319,094,040 97.2 66,733,721 464,944,008 97.9 466,227,806 97.9 466,227,806 97.9 466,227,806 97.9 466,227,806 97.9 466,227,806 97.9 466,227,806 97.9 466,227,806 98.3 467,944,695 98.3 20.1 14.0 70,180,151 2,341,122,326 98.2 70,148,41 486,247,162 98.6 469,531,729 98.6 20.1 14.0 70,180,151 2,345,122,32 98.6 77,146,436 98.9 747,946,93 98.9 472,146,69 98.9 20.0 13.9 75,124,625 2,355,172,272,613 98.9 76,124,625 99.4 472,476,943 99.4 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 99.6 472,476,943 <td< td=""><td>\$16,000 or more</td><td>64,976,941</td><td>2 305,413,077</td><td>2 96</td><td>64,969,968</td><td>462,924,932</td><td>97.5</td><td>464,208,727</td><td>97.5</td><td>201</td><td>141</td><td>7,143</td></td<>	\$16,000 or more	64,976,941	2 305,413,077	2 96	64,969,968	462,924,932	97.5	464,208,727	97.5	201	141	7,143
68.422.063 2.330.597.837 97.7 68.416.331 466.660.673 98.3 467.944.695 98.3 20.1 14.0 70.180.151 2.341.122.326 98.2 70.148.41 468.247.162 98.6 469.531.729 98.6 20.1 14.0 71.988.73 2.356.714.784 98.6 77.994.689 486.640.288 98.9 470.936.303 98.9 77.186.009 99.1 20.0 13.9 75.12.625 2.356.714.784 99.2 77.186.009 99.1 477.186.009 99.1 20.0 13.8 76.843.786 2.371.272.613 99.4 76.850.287 472.776.008 99.6 474.067.984 99.5 20.0 13.8 76.843.786 2.375.027.606 99.8 82.075.49 472.749.008 99.6 474.067.984 99.7 20.0 13.8 80.344.418 2.375.027.606 99.8 82.075.49 474.295.34 99.6 474.067.94 99.7 20.0 13.7 80.34.66.87 2.381.276.60 99.8 82.075.49<	\$15,000 or more	66,740,694	2,319,094,040	97.2	66,733,721	464,944,008	6 26	466,227,808	6 26	201	141	6,985
70,180,151 2,341,122,326 98 2 70,174,841 468,247,162 98 6 469,531,729 98 6 20,1 140 71,958,737 2,350,421,281 98 6 71,954,969 469,649,268 98 9 470,935,303 98 9 20 139 73,644,556 2,356,421,281 98 6 77,126,628 470,900,931 99 2 471,185,096 99 4 473,141,682 99 3 20 139 75,125,683 2,356,410,247 99 2 75,121,622 471,852,986 99 4 473,476,809 99 4 473,476,809 99 4 473,476,809 99 6 473,475,943 99 6 473,475,943 99 6 473,475,943 99 6 473,475,943 99 6 473,475,943 99 6 474,755,941 99 9 475,531,198 99 9 475,531,198 99 9 475,531,198 99 9 475,531,198 99 9 474,955,344 99 9 475,933,478 99 9 475,933,478 99 9 475,933,478 99 9 475,933,478 99 9 200 137 86,702,145	\$14,000 or more	68,422.063	2,330,597,837	7.79	68,416,331	466,660,673	983	467,944,695	983	201	140	6,838
71,958,737 2,350,421,281 98 6 71,954,669 469,649,268 98 9 470,936,303 98 9 200 139 73,44,556 2,367,14,784 98 9 77,12,1622 471,852,986 99 4 472,186,009 99 1 200 139 75,125,683 2,365,110,247 99 2 77,141,682 99 4 474,166,984 99 5 200 138 76,854,349 2,371,272,613 99 4 76,852,287 472,779,008 99 6 474,067,964 99 5 200 138 80,344,186 2,376,275,613 99 8 82,075,49 474,291,364 99 9 475,341,15 99 8 200 137 80,278,036 2,386,287 99 8 82,075,49 474,495,343 99 9 475,861,198 99 9 200 137 82,076,048 99 8 82,075,49 474,495,343 99 9 475,861,76 99 9 200 137 83,792,240 2,386,287 474,644,85,343 99 9 475,861,76 99 9 200 137	\$13,000 or more	70,180,151	2.341,122,326	98 2	70 174,841	468,247,162	986	469,531,729	986	20 1	140	6,689
73,644,556 2,358,714,784 98 73,640,494 470,900,931 99 2 472,188,009 99 1 200 139 75,125,683 2,365,110,247 99 2 75,121,622 471,652,986 99 4 473,141,682 99 3 200 138 76,854,349 2,371,272,613 99 4 76,850,287 472,779,008 99 6 474,067,964 99 5 200 138 80,344,418 2,376,275,61 99 8 80,341,589 473,475,433 99 9 475,581,198 99 9 137 82,077,8069 2,380,246 2,382,578,808 99 9 82,877,540 474,495,343 99 9 475,581,198 99 9 137 84,496,287 2,380,246 99 9 82,877,540 474,495,343 99 9 475,933,478 99 9 200 137 86,797,2240 2,384,986,08 99 9 82,877,844 100 0 84,496,287 100 0 86,297,843 137 86,702,145 2,384,987,806 100 0 86,287,987,47 100 0 476,696,44 <	\$12,000 or more	71,958,737	2,350,421,281	986	71,954,669	469,649,268	6 86	470,936,303	6 86	20 0	13.9	6,543
75,125,683 2,365,110,247 99 75,125,683 99 4 473,141,682 99 3 200 13 8 76,854,349 2,371,272,613 99 4 76,850,287 472,779,008 99 6 474,067,964 99 5 200 13 8 76,854,349 2,375,918,334 99 6 78,614,725 473,475,943 99 7 474,765,544 99 7 200 13 8 80,344,418 2,376,027,506 99 8 80,341,564 99 9 475,581,198 99 9 200 13 7 82,078,069 2,389,246 99 9 82,075,449 474,495,343 99 9 475,581,198 99 9 200 13 7 83,792,240 2,383,792,863 99 9 82,877,540 474,495,343 99 9 475,581,198 99 9 200 13 7 84,496,287 2,384,983,00 100 84,496,560 474,792,941 100 476,600,441 99 9 20 13 7 86,147,733 2,384,967,483 100 86,705,477 474,864,531 100 476,162,757	\$11,000 or more	73,644,556	2,358,714,784	989	73.640,494	470,900,931	99.2	472,188,009	99 1	20 0	139	6.411
76,854,349 2,371,272,613 99 4 76,850,287 472,779,008 99 6 474,067,964 99 5 200 13 8 78,618,786 2,375,918,334 99 6 78,614,725 473,475,943 99 7 474,765,544 99 7 200 13 8 80,344,418 2,379,027,506 99 8 82,075,49 474,291,364 99 9 475,581,198 99 9 200 13 7 82,076,069 2,382,638,828 99 9 82,075,49 474,495,343 99 9 475,581,198 99 9 200 13 7 84,496,287 2,383,960,184 100 0 84,496,560 474,707,877 100 0 476,000,441 99 9 20 0 13 7 86,147,735 2,384,967,493 100 0 85,234,485 474,707,877 100 0 476,000,441 99 9 20 0 13 7 86,147,735 2,384,967,493 100 0 86,151,662 474,464,853,348 100 0 476,148,336 100 0 20 0 13 7 86,147,735 2,384,967,493 100 0 86,705,477	\$10,000 or more	75,125,683	2,365,110,247	99.2	75,121,622	471,852,986	99 4	473,141,682	8 6 6	20 0	138	6,297
78.618,786 2,375,918,334 99.6 78,614,725 473,475,943 99.7 474,765,544 99.7 200 13.8 80,344,418 2,379,027,506 99.8 80,341,305 99.8 475,224115 99.8 200 13.7 82,078,080 2,381,327,964 99.8 82,075,549 474,495,343 99.9 475,581,198 99.9 200 13.7 84,496,287 2,383,578,680 99.9 82,775,40 474,407,877 100.0 475,080,441 99.9 20.0 13.7 86,237,225 2,384,996,184 100.0 84,496,560 474,707,877 100.0 476,000,441 99.9 20.0 13.7 86,147,733 2,384,997,493 100.0 85,739,498 474,707,877 100.0 476,000,441 99.9 20.0 13.7 86,147,733 2,384,997,493 100.0 86,705,477 474,864,531 100.0 476,148,336 100.0 20.0 13.7 86,702,145 2,384,997,493 100.0 86,705,477 474,868,121	\$9,000 or more	76,854,349	2,371,272,613	99.4	76.850,287	472,779,008	9 66	474,067,964	99 5	20 0	13.8	6,167
80,344,418 2,379,027,506 99 8 80,341,539 475,944,303 99 8 475,224115 99 8 200 137 82,078,089 2,381,387 99 8 82,075,549 474,495,343 99 9 475,581,198 99 9 200 137 82,802,46 2,382,638,628 99 9 82,075,540 474,495,343 99 9 475,786,375 99 9 200 137 84,496,287 2,383,983,100 100 0 84,496,560 474,707,877 100 0 476,000,441 99 9 200 137 86,147,73 2,384,987,806 100 0 85,239,488 474,792,941 100 0 476,162,757 100 0 200 137 86,702,145 2,384,987,493 100 0 86,705,477 474,868,121 100 0 476,162,757 100 0 200 137 86,702,145 2,384,987,493 100 0 86,705,477 474,868,121 100 0 476,162,757 100 0 200 137 86,702,145 2,384,987,493 100 0 86,705,477 474,8	\$8,000 or more	78,618,786	2,375,918,334	9.66	78,614,725	473,475,943	7.66	474,765,544	2 66	20 0	138	6,038
82,076,069 2,381,327 964 99 8 82,075,249 474,291,364 99 9 475,581,198 99 9 200 137 82,80,246 2,382,638,828 99 9 82,877,540 474,485,343 99 9 475,983,478 99 9 200 137 83,792,240 2,383,678,680 99 9 83,789,937 474,641,856 99 9 475,933,478 99 9 200 137 86,237,225 2,384,483,100 100 0 84,495,671 474,797,877 100 0 476,086,242 100 0 200 137 86,147,73 2,384,878,806 100 0 86,539,498 474,792,841 100 0 476,148,336 100 0 200 137 86,702,145 2,384,987,493 100 0 86,705,477 474,888,121 100 0 476,148,336 100 0 200 137 86,702,145 2,384,987,493 100 0 86,705,477 474,888,121 100 0 476,1336 100 0 200 137	\$7,000 or more	80,344,418	2,379,027,506	8 66	80,341,599	473,944,303	8 66	475,234,115	8 66	20 0	13.7	5,914
82,880,246 2,382,638,828 99 9 82,875,540 474,495,343 99 9 475,786,375 99 9 200 137 83,792,240 2,383,578,680 99 9 83,789,937 474,641,856 99 9 475,933,478 99 9 200 137 84,496,287 2,384,483,100 100 0 84,498,560 474,797,877 100 0 476,086,242 100 0 200 137 86,127,225 2,384,878,806 100 0 85,239,498 474,792,941 100 0 476,148,336 100 0 200 137 86,102,145 2,384,967,493 100 0 86,705,477 474,884,121 100 0 476,148,336 100 0 200 137 86,702,145 2,384,967,493 100 0 86,705,477 474,888,121 100 0 476,132,757 100 0 200 137	\$6.000 or more	82,078,069	2,381,327 964	8 66	82,075,249	474,291,364	6 66	475,581,198	6 66	20 0	13.7	5,793
83,792,240 2,383,578,680 99 84,496,287 474,641,856 99 475,933,478 99 200 137 84,496,287 2,384,483,100 100 84,498,560 474,707,877 100 476,006,441 99 200 137 86,147,733 2,384,878,006 100 85,239,498 474,792,941 100 476,086,242 100 20 137 86,102,145 2,384,967,493 100 86,151,062 474,884,531 100 476,148,336 100 20 137 86,702,145 2,384,967,493 100 86,705,477 474,888,121 100 476,133,765 100 20 137	\$5,000 or more	82,880,246	2,382,638,828	6 66	82,877,540	474,495,343	6 66	475,786,375	6 66	20 0	13.7	5,740
84,496,287 2,383,960,184 100 0 84,498,560 474,707,877 100 0 476,000,441 99 9 20 0 137 85,237,225 2,384,483,100 100 0 85,239,498 474,792,941 100 0 476,086,242 100 0 20 0 137 86,147,733 2,384,987,493 100 0 86,151,062 474,864,531 100 0 476,162,757 100 0 20 0 137 86,702,145 2,384,987,493 100 0 86,705,477 474,868,121 100 0 476,162,757 100 0 20 0 137 86,702,145 2,384,987,493 100 0 86,708,708 474,881,734 100 0 476,238,795 100 0 20 0 137	\$4,000 or more	83,792,240	2,383,578,680	6 66	83,789,937	474,641,858	6 66	475,933,478	6 66	20 0	13.7	5,679
85,237,225 2,384,483,100 100 85,239,498 474,792,941 100 0 476,086,242 100 0 20 0 137 86,147,733 2,384,878,806 100 86,151,062 474,854,531 100 0 476,148,336 100 0 20 0 137 86,702,145 2,384,967,493 100 0 86,705,477 474,888,121 100 0 476,162.757 100 0 20 0 137 86,702,145 2,384,967,493 100 0 86,708,497 414,881,734 100.0 476,238,795 100.0 20 0 13.7	\$3,000 or more	84,496,287	2,383,960,184	100 0	84,498,560	474,707,877	100 0	476,000,441	6 66	20 0	13.7	5,632
96.147.733 2,384.878.967.493 100 0 86,151.062 474,854.531 100 0 476,148,336 100 0 20 0 137 86,702,145 2,384,967,493 100 0 86,708,77 474,888,121 100 0 476,162.757 100 0 20 0 137 86,702,145 2,384,967,493 100 0 86,708,739 474,881,734 100.0 476,238,795 100.0 20.0 13.7	\$2,000 or more	85,237,225	2,384,483,100	100 0	85,239,498	474,792,941	100 0	476,086,242	100 0	20 0	13.7	5,584
86,702,145 2,384,967,493 100.0 86,708,77 474,888,121 100.0 476,182,757 100.0 20.0 13.7 86,702,145 2,384,967,493 100.0 86,708,399 474,881,734 100.0 476,238,795 100.0 20.0 13.7	\$1,000 or more	86,147,733	2,384,878,806	100 0	86,151,062	474,854,531	100 0	476,148,336	100 0	20 0	13.7	5,526
86,702,145 2,384,967,493 100.0 86,708,399 474,881,734 100.0 476,238,795 100.0 20.0 13.7	\$1 or more	86.702.145	2,384,967,493	100 0	86,705,477	474,868,121	100 0	476,162,757	100 0	20 0	13.7	5,491
	All returns	86,702,145	2,384,967,493	100.0	86,708,399	474,881,734	100.0	476,238,785	100.0	20.0	13.7	5,491

X Percentage not computed

Z Less than 0 05 percent

NOTE Detail may not add to totals because of rounding

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

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

Size of adjusted Size of adjusted Bross income Of returns All returns, total	Adjusted gross income less deficit		Total itemized deductions	deductions	Standard deduction	deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total income tax	ome tax
of returns of returns of returns (1) (1) (1) (1) (1) (1) (1) (1) (1) (1												
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	ess ficit	Exemption	Number		Number		Number		Number		Number	
(1) 13,604,503 3, sincome 15,020,785 10,000 14,874,759 13,240,669 10,000 11,490,171 14,90,171 14,90,171 15,500 12,324,990 12,324,990 12,324,990 11,796,348		amount	of	Amount	of	Amount	of	Amount	of	Amount	of	Amount
(1) 113,604,503 5 income 15,020,785 10,000 11,490,171 5,000 11,490,171 9,553,310 7,590,153 0,000 12,324,990 0,000 12,324,990 0,000 12,324,990 0,000 2,810,579 200,000 2,810,579 500,000 7,46,344												
s income 15,020,785 15,000 17,900 17,	(2)	(3)	(4)	(2)	(9)	6	(8)	(6)	(10)	(11)	(12)	(13)
951.744 15.020.785 14.874.759 13.240.069 11.490.171 9.553.310 7.590.153 12.324.990 9.008.646 11.796.348 3.988.202 2.810.579 746.344	3,629,129,550 5	523,042,222	32,540,614	481,945,631	80,072,236	366,533,607	90,717,400	2,395,695,907	86,708,399	474,881,734	86,731,946	476,238,785
15,020,785 14,874,759 13,240,069 11,490,171 9,553,310 7,590,153 12,324,990 9,008,646 11,796,348 3,988,202 2,810,579 746,344	-51,422,468	3,999,366	:	1	;	:	;	1	2,922	13,613	7,476	76,028
14,874,759 13,240,069 11,490,171 9,553,310 7,590,153 12,324,990 9,008,646 11,796,348 3,988,202 2,810,579 746,344	38,074,248	28,997,045	189,972	1.854.853	14,826,862	46,877,612	3,904,663	2,328,895	3,827,937	372,778	3,829,707	376,381
13,240,069 11,490,171 9,553,310 7,590,153 12,324,990 9,008,646 11,796,348 3,988,202 2,810,579 746,344	111,630,936	50,631,556	966'909	5,573,983	14,258,210	62,788,605	7,941,136	17,680,861	7,755,918	2,642,356	7,756,584	2,644,693
11,490,171 9,553,310 7,590,153 12,324,990 9,008,646 11,786,348 3,988,202 2,810,579 746,344	164,677,516	55,285,189	935,517	9,027,771	12,284,918	58,428,285	10,420,810	50,434,542	8,387,900	6,908,978	8,389,032	6,913,874
9,553,310 7,590,153 12,324,990 9,008,646 11,786,348 3,988,202 2,810,579 746,344	200,083,795	51,582,832	1,473,222	14,394,729	10,013,614	48,308,044	10,836,499	88,839,891	9.307,679	11,801,991	9.308.020	11,802,535
7.590.153 12.324.990 9.008.646 11.796.348 3.988.202 2.810.579 746.344	214,094,499	45,104,047	1,635,001	15,819,244	7,914,974	38,830,317	9,359,677	115,513,830	9,248,205	16,811,800	9,248,253	16,814,783
12,324,990 9,008,646 11,796,348 3,988,202 2,810,579 746,344	208.225.889	37,864,499	2,070,014	19.990,405	5,520,139	27,562,943	7,484,044	123,555 002	7,456,814	18,477,156	7,456.837	18 482,005
9,008,646 11,796,348 3,988,202 2,810,579 746,344	428,478,262	67,692,044	4,607,703	46,874,617	7,717,287	40,398,705	12,265,083	274,011,013	12,238,916	43,727,537	12,239,277	43,730,622
11,796,348 3,988,202 2,810,579 746,344	403,103,550	55,378,719	5,056,686	56,368,141	3,951,961	22,270,930	8.988,898	269.211,742	8,975,128	43,602,081	8,981,884	43,621,782
3,988,202 2,810,579 746,344	712,270,449	80,180,349	8,825,648	119,773,217	2,970,699	17 392,498	11,773,099	495,922,686	11,765,546	88,371,247	11,768,056	88,455,492
2,810,579	340,631,134	26,935,249	3,582,404	64,007,042	405,798	2,453,167	3,982,189	247,431,448	3,981,624	51,463,139	3,985,370	51,552,937
746,344	368,372,099	18,355,128	2,662,621	68,567,071	147,913	881,355	2,807,774	280,674,802	2,806,796	67,136,500	2,807,611	67,445,248
	218,604,180	1,033,614	701,115	31,376,356	45,230	254,848	745,385	186,065,353	744,989	51,715,090	745,601	52,053,401
\$500,000 under \$1,000,000 141,159 95,30	95,365,741	2.026	131,165	11,046,824	9,946	58,792	140,978	84,322,055	140,904	24,609,123	141,039	24 779,821
\$1,000,000 or more 67,243 176,9:	176,939,720	699	62,550	17,271,378	4,685	27,506	67,167	159,703,788	67,120	47,228,344	67,197	47,489,182
Taxable returns, total 86,731,946 3,483,81	3,483,882,438 39	397,454,712	30,564,529	449,094,374	56,120,032	256,825,615	86,702,145	2,384,967,493	86,708,399	474,881,734	86,731,946	476,238,785
No adjusted gross income 7,476 -4,0;	-4,037,717	49,634	:	:	1	;	:	;	2,922	13,613	7,476	76,028
\$1 under \$5,000 3,829,707 10,20	10,206,121	67,232	5,802	31,103	3,819,953	7,854,057	3,821,899	2,328,665	3,827,937	372,778	3,829,707	376,381
\$5,000 under \$10,000 7,756,584 60,03	60.038.286	13,943,858	150,374	775.426	7,596,659	27,813,071	7,754,563	17,528,581	7,755,918	2,642,356	7,756,584	2,644,693
\$10,000 under \$15,000 8,389,032 105,31	105,380,335	22,932,167	472,584	3,005,641	7,896,815	33,439,283	8,384,989	46,016,207	8,387,900	6,908,978	8,389,032	6,913,874
\$15,000 under \$20,000 9,308,020 163,3	163,341,043	33,437,030	1,037,754	7,518,775	8,266,932	38,448,690	9,307,678	83,938,038	9,307,679	11,801,991	9,308,020	11,802,535
\$20,000 under \$25,000 9,248,253 207,4	207,463,633	42,080,188	1,449,095	12,145,327	7,795.823	38,147,670	9,247,877	115,106,027	9,248,205	16,811,800	9,248,253	16,814,783
\$25,000 under \$30,000 7,456,837 204,6	204,602,290	36,630,577	1,954,907	17,136,183	5,501,930	27,454,507	7,455,921	123,382,266	7,456,814	18,477,156	7,456,837	18,482,005
\$30,000 under \$40,000 12,239,277 425,4	425,473,953	66,932,067	4,530,937	44,525,732	7,708,339	40,344,779	12,239,258	273,672,226	12,238,916	43,727,537	12,239,277	43,730,622
\$40,000 under \$50,000 8,981,884 401.9	401,920,374	55,127,816	5,032,089	55,409,121	3,949,795	22,257,956	8,981.830	269,127,804	8,975,128	43,602,081	8,981,884	43,621,782
\$50,000 under \$75,000 11,768,056 710,6	710,601,577	79,970,034	8,797,702	117,501,126	2,970,354	17,390,428	11,766,382	495,759,003	11,765,546	88,371,247	11,768,056	88,455,492
\$75,000 under \$100,000 3,985,370 340,3	340,379,255	26,914,677	3,579,620	63,691,166	405,751	2,453,031	3,981,372	247,420,099	3,981,624	51,463,139	3,985,370	51,552,937
\$100,000 under \$200,000 2,807,611 367,91	367,991,936	18,334,370	2,659,701	68,147,061	147,864	881,212	2,807,003	280,644,572	2,806,796	67,136,500	2,807,611	67,445,248
\$200,000 under \$500,000 745,601 218,3	218,390,096	1,032,522	700,403	31,100,679	45,199	254,694	745,260	186,043,816	744,989	51,715,090	745,601	52,053,401
\$500,000 under \$1,000,000 141,039 95.2	95,286,354	1,996	131,054	10,941,545	9,937	58,742	140,956	84,311,459	140,904	24.609,123	141,039	24,779,821
\$1,000,000 or more 67,197 176,8	176,844,901	545	62,507	17,165,488	4,682	27,494	67,158	159,688,731	67,120	47,228,344	67,197	47,489.182
Nontaxable returns, total 26,872,557 145,2	145,247,112 1:	125,587,511	1,976,085	32,851,257	23,952,204	109,707,992	4,015,255	10,728,414	1	ı	1	1

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

Status--Continued

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

Size of adjusted		Adjusted		Total itemize	itemized deductions	Standard	Standard deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	jo	Amount	ď	Amount	Jo	Amount	ō	Amount	of	Amount
		deficit		returns		returns		returns		returns		returns	
	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	48,020,923	2,442,002,780	337,927,268	22,469,647	368,186,168	25,152,801	157,470,439	41,531,780	1,651,704,396	40,439,357	337,252,117	40,457,143	338,254,817
No adjusted gross income	398,475	-34,884,511	2,639,039	;	1	:	1	1		2,911	13,605	5,999	63.073
\$1 under \$5,000	1,041,613	3,033,470	7,083 556	75,775	956,845	965,838	6,083,984	*3,335	1,647	•4.790	*338	5,424	1,676
\$5,000 under \$10,000	2,311,079	17,801,291	15,548,683	171,541	2,091,840	2,139,538	13,661,787	;	1	,	ı	*632	.599
\$10,000 under \$15 000	3,502,359	43,888,409	22,998,796	314,319	3,672,409	3,188,040	20,550,155	1,573,923	2,762,399	1,318,764	372,780	1,319,894	376,162
\$15,000 under \$20,000	3,667 537	64,286,591	24 886.550	527,367	5,915,877	3,140,170	19,947,369	3,165,940	15,384,766	2.451,346	1,899,006	2,451,680	1,899,367
\$20,000 under \$25,000	3,571,257	80.245,179	24,673 456	674,528	7,621,800	2,896,728	18.220,711	3,435,127	30,589,177	3,370,619	4,425,942	3,370,667	4,426,306
\$25,000 under \$30,000	3,381,211	93 133,215	24.074,808	913.875	10,380,376	2,467,336	15,245,215	3,296,529	44,072,506	3 274,332	6,489,319	3,274,354	6,489,696
\$30,000 under \$40,000	6,939,567	242,987,074	50,591,218	2.520,557	28,012,830	4 419,010	27,084,534	6.889,384	137,680,882	6,870,087	20,365,706	6,870,102	20.367,394
\$40,000 under \$50 000	6,439,704	289,010,184	46,963,660	3,503,025	40,323,057	2,936,679	18,049,395	6,422,823	183,778,590	6,410.173	27,259,496	6,416,915	27,264,766
\$50,000 under \$75,000	9,938 386	602,607,914	74,205,709	7 470,289	101,576,783	2,468,096	15,274,318	9,922,425	412,453,887	9,915,365	70,479,450	9,917,331	70,525,524
\$75,000 under \$100,000	3,530,315	301,242,644	25,648,401	3,169,388	56,365,921	360,927	2.274,372	3,526,146	217,034,422	3,526,017	44,155,693	3,527,979	44,209,530
\$100,000 under \$200,000	2,479,905	324,493,129	17,601,722	2 354 117	61,000,057	125,788	795.366	2,477,462	245,181,790	2 476,697	57,795,274	2,477,311	58,038,825
\$200,000 under \$500,000	642,611	188,223,732	1,009,783	610,216	27.266,126	32,395	206,289	641,960	159,834,190	641,624	44,198,955	642,071	44,460,070
\$500,000 under \$1,000,000	120,844	81,651,507	1,403	112,501	9,426,347	8,343	52,370	120,722	72,208 937	120,659	21,085.010	120,757	21,223,567
\$1,000,000 or more	58,060	144,282,952	484	52,149	13,575,900	3,911	24,573	56,005	130,721,203	55,973	38,711,543	56,027	38,908,262
Taxable returns, total	40,457,143	2,393,673,330	279,714,769	21,386,591	348,436,636	19,064,553	119,196,652	40,439,697	1,649,041,082	40,439,357	337,252,117	40,457,143	338,254,817
No adjusted gross income	5,999	-2,501,907	45,094	1	1	1	;	:		2,911	13,605	5.999	63,073
\$1 under \$5,000	5,424	15,338	30,655	.603	.20,630	-4.821	•10.920	*3,335	1,647	.4,790	*338	5,424	1,676
\$5,000 under \$10,000	-632	•4,206	.5.052	*624	*13,608	ထ	*48	:	;	1	1	-632	•599
\$10,000 under \$15,000	1,319,894	17,465,523	6,154,797	62,461	486,195	1 257,432	8,359,363	1,317,101	2,474,924	1,318,764	372,780	1,319,894	376,162
\$15,000 under \$20,000	2 451 680	43,571,297	13 240,552	268,380	2.297,478	2,183,300	14,202,761	2,451,346	13,831,955	2,451,346	1,899,006	2,451,680	1,899,367
\$20,000 under \$25,000	3,370,667	75,887,360	22,420,775	544,818	5,239,377	2,825,849	17,793 429	3,370,619	30,435,635	3,370,619	4,425,942	3,370,667	4,426,306
\$25,000 under \$30,000	3 274,354	90,224,067	22,946,922	824.886	8,191,253	2,449,468	15,138,011	3,273,440	43,949,108	3,274,332	6,489,319	3,274,354	6,489,696
\$30,000 under \$40,000	6,870,102	240,562,371	49,900,570	2,460,039	26.196.223	4,410,062	27,030,608	6.870.087	137,435,747	6.870.087	20,365,706	6.870,102	20,367,394
\$40,000 under \$50,000	6,416,915	288,004,334	46,730,455	3,482,394	39,543,923	2,934 521	18,036,450	6,416,875	183,695,569	6 410,173	27,259,496	6,416,915	27,264,766
\$50,000 under \$75,000	9,917,331	601,359,079	74.017,693	7,449,580	99,784,391	2,467,751	15,272,247	9,916,201	412,297,016	9,915,365	70,479,450	9,917,331	70,525,524
\$75,000 under \$100,000	3,527,979	301,035,857	25 629,194	3,167,052	56,109,975	360,927	2,274,372	3,525,385	217,027,362	3,526,017	44 155,693	3,527,979	44,209,530
\$100,000 under \$200,000	2 477,311	324,162,421	17,582,388	2,351,524	60,641,234	125,787	795,360	2,476,744	245,156,674	2 476.697	57 795,274	2,477,311	58,038,825
\$200,000 under \$500,000	642,071	188,068,331	1,008,772	609,693	27,062,211	32,378	206.188	641,861	159,819 138	641 624	44 198,955	642,071	44 460,070
\$500,000 under \$1,000,000	120,757	81,594,364	1,374	112,421	9,350,522	8.336	52.328	120,703	72,199,905	120.659	21,085,010	120,757	21,223,567
\$1,000,000 or more	56,027	144,220,690	478	52,117	13,499,617	3.910	24 567	56,000	130,716,400	55,973	38,711,543	56.027	38,908,262
			0 0 0	0.000		0.000							

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													
gross income		Adjusted		Total itemized deductions	d deductions	Standard	Standard deduction	Taxable	Taxable income	income tax	Income tax after credits	Total income tax	come tax
	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonut	of	Amount	ō	Amount	ţ	Amount	jo	Amount	of	Amount
		deficit		returns		returns		returns		returns		returns	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	17,001,107	343,095,044	91,384,252	2,869,749	32,862,001	13,999,763	70,201,831	11,529,091	178,946,332	8,849,608	30,384,043	8,851,343	30,493,544
No adjusted gross income	91,686	-4,755,338	378,802	•	ı	1	1	1		œ		544	7,150
\$1 under \$5,000.	1,817,481	5,001,278	9,704,014	22,095	172,071	1,791,434	8,890,097	•9,630	*8.842	*10,872	*1,518	•10,876	•1,559
\$5,000 under \$10,000	3,200,041	24,737,811	17,130,095	43,716	298,659	3,146,773	15,824,691	492,452	788,742	387,016	111,587	387,016	111,587
\$10,000 under \$15,000	3,117,448	38,685,969	17,185,889	147,025	1,288,609	2,950,790	14,919,450	2,355,722	6,935,857	635,892	441,953	635,893	441,970
\$15,000 under \$20,000.	2,568,794	44,756,931	14,319,868	261,912	2,194,235	2,303,547	11,430,914	2,503,191	17,082,542	1,705,496	1 476,795	1 705,496	1,476,826
\$20,000 under \$25,000.	2,007,216	44,932,098	10,941,331	330,563	2,836,325	1,673,318	8,325,436	1,978,071	22,915,260	1,931,122	3,084,398	1,931,122	3,086,445
\$25,000 under \$30,000.	1,183,755	32,404,881	6,474,623	399,918	3,539,054	783,837	3,988,863	1,178,860	18,421,588	1,174,170	2 685,565	1,174,171	2,686 195
\$30,000 under \$40,000	1,502,573	51,882,764	7,719,342	632,130	5,945,424	870,444	4,370,612	1,501,447	33,858,082	1,497 408	5.291,424	1,497,753	5,292,350
\$40,000 under \$50,000	764,064	33,894,464	4,064,011	447,591	4,971,314	316,473	1,627,072	762,759	23,235,375	761,651	3,921,273	761,657	3.926,400
\$50,000 under \$75,000	533,859	31,403,521	2,745,142	381,208	5,501,966	152,652	775,799	533,105	22,395,118	532,629	4,431,367	532,997	4,447,562
\$75,000 under \$100,000.	99,629	8,582,116	416,983	91,977	1,592,113	7,652	35,856	909'66	6,537,837	99,179	1,503,259	095'66	1,508,634
\$100,000 under \$200,000	83,060	11,050,819	292,248	81,928	2,037,502	1,086	4,798	82,890	8,725,551	82,842	2,235,926	82,842	2,259,790
\$200,000 under \$500,000.	23,134	7,041,365	11,368	22,113	936,631	1,021	4,953	23,014	6,104,445	23,002	1,725,355	23,069	1,746,818
\$500,000 under \$1,000,000	5,405	3,682,844	507	4,761	410,859	969	2,744	5,390	3,274,548	5,383	943,089	5,395	953,651
\$1,000,000 or more	2,960	9,793,520	29	2,813	1,137,241	139	548	2,952	8,662,545	2,940	2,530,534	2,953	2,546,608
Taxable returns, total	8,851,343	273,300,143	43,318,960	2,592,105	29,416,909	6,218,786	29,901,750	8,847,847	171,366,498	8,849,608	30,384,043	8,851,343	30,493,544
No adjusted gross income	544	-665,188	2,213	,	;	ı	1	1	:	80	F	544	7 150
\$1 under \$5,000	*10,876	*43,547	*28,891	*337	*751	*6,588	*16,570	069'6	*8,842	*10,872	*1,518	*10,876	*1,559
\$5,000 under \$10,000	387,018	3,053,639	1,007,043	•5,856	*11,528	371,608	1,294,029	385,774	744,907	387,016	111,587	387,016	111,587
\$10,000 under \$15,000	635,893	8,026,367	2,314,741	60,728	359,495	555,532	2,352,769	635,885	2,999,929	635,892	441,953	635,893	441,970
\$15,000 under \$20,000	1,705,496	30,489,085	8,136,642	176,287	1,169,480	1,525,874	7,356,139	1,705,495	13,826,847	1,705,496	1,476,795	1,705,496	1,476,826
\$20,000 under \$25,000.	1,931,122	43,303,997	10,235,413	302,400	2,331,211	1,625,387	8,071,299	1,931,122	22,666,075	1,931,122	3,084,398	1,931,122	3,086,445
\$25,000 under \$30,000	1,174,171	32,143,704	6,407,969	390,334	3,367,415	783,837	3,988,863	1,174,170	18,379,472	1,174,170	2,685,565	1 174,171	2,686,195
\$30,000 under \$40,000.	1,497,753	51,693,855	7,677,071	627,310	5,812,891	870,444	4,370,612	1,497,750	33,833,314	1 497.408	5,291,424	1,497,753	5,292,350
\$40,000 under \$50,000.	761,657	33,789,776	4.049,917	445,184	4,878,039	316,473	1,627,072	761,651	23,234,791	761,651	3,921,273	761,657	3,926,400
\$50,000 under \$75,000	532,997	31,345,743	2,739,574	380,346	5,445,418	152,652	775,799	532,629	22,388,452	532,629	4,431,367	532,997	4,447,562
\$75,000 under \$100,000	095'66	8,575,830	416,590	91,955	1,589,936	7,604	35,720	69'228	6,533,694	99,179	1,503,259	99,560	1,508,634
\$100,000 under \$200,000	82,842	11,024,507	291,060	81,758	2,007,989	1,038	4,661	82,842	8,720,797	82,842	2,235,926	82,842	2,259,790
\$200,000 under \$500,000	23,069	7,022,572	11,307	22,054	913,009	1,015	4,929	23,002	6,101,524	23,002	1,725,355	23,069	1,746,818
\$500,000 under \$1,000,000	5,395	3,675,830	507	4,751	401,628	969	2,744	5,390	3,274,548	5,383	943,089	5,395	953,651
\$1,000,000 or more	2,953	9,776.881	23	2,807	1,128,119	138	545	2,949	8,653,307	2,940	2,530,534	2,953	2,546,608
Nontaxable returns, total	8,149,763	69,794,901	48,065,292	277,644	3,445,092	7,780,977	40,300,081	2,681,244	7,579,834	1	·	1	1

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

Status--Continued

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

Size of adjusted		Adjusted		Total itemize	Total itemized deductions	Standard	Standard deduction	Taxable	Taxable income	Income tax	Income tax after credits	Total income tax	come tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonnt	of	Amount	jo	Amount	of	Amount	Jo	Amount	jo	Amount
		deficit		returns		returns		returns		returns		returns	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	48,582,473	844,031,726	93,730,702	7,201,218	80.897,462	40,919,672	138,861,337	37,656,529	565,045,178	37,419,434	107,245,573	37,423,460	107,490,424
No adjusted gross income	461,583	-11,782,619	981,525	;	1	1	1	1	;	ڻ. دن	8	934	5,806
\$1 under \$5,000	12,161,691	30,039,500	12,209,474	92,102	725,937	12,069,589	31,903,531	3,891,698	2,318,405	3,812,276	370,922	3,813,407	373,146
\$5,000 under \$10,000	9,363,639	69,091,834	17.952,778	391,739	3,183,484	8,971,900	33,302,127	7,448,683	16,892,120	7,368,903	2,530,770	7 368,937	2 532,508
\$10,000 under \$15,000	6 620 261	82,103,137	15,100,504	474 174	4,066,754	6,146,087	22,958,680	6,491,165	40,736,286	6,433,245	6,094,244	6,433,246	6,095,742
\$15,000 under \$20,000	5,253,840	91,040,273	12,376,414	683,944	6,284,617	4,569,896	16,929,761	5,167,368	56,372,583	5,150,837	8.426,190	5,150,845	8,426,342
\$20,000 under \$25,000	3,974,837	88,917,222	9,489,260	629,909	5,361,119	3,344,928	12,284,169	3,946,479	62,009,392	3,946,464	9,301,461	3,946,464	9 302,032
\$25,000 under \$30,000	3,025,187	82,687,793	7,315,068	756,221	6,070,974	2,268,967	8,328,865	3,008,655	61,060,908	3,008,312	9,302,272	3.008 312	9,306,114
\$30,000 under \$40,000	3,882,850	133,608,425	9,381,483	1,455,016	12,916,364	2,427,833	8,943,559	3,874,252	102,472,050	3,871,421	18,070,407	3 871,422	18,070 879
\$40,000 under \$50,000	1,804,878	80,198,902	4,351,048	1,106,070	11,073,770	608,809	2,594,463	1,803,315	62.197,776	1,803,304	12,421,312	1,803,311	12,430,615
\$50,000 under \$75,000	1,324,103	78,259,014	3,229,498	974,151	12,694,469	349,951	1,342,382	1,317,568	61,073,681	1,317,553	13,460,430	1 317,728	13 482,405
\$75,000 under \$100,000	358 258	30,806,374	869,865	321.039	6,049,008	37,219	142,939	356,437	23,859,188	356,428	5,804,187	357,831	5,834 772
\$100,000 under \$200,000	247,614	32,828 151	461,158	226,576	5,529,511	21,038	81,191	247.422	26,767 461	247.258	7,105,300	247 458	7,146,633
\$200,000 under \$500,000	80,599	23,339,083	12,463	68,785	3,173,599	11,813	43,607	80 410	20,126,717	80,362	5,790,781	80,461	5,846,513
\$500,000 under \$1,000,000	14,910	10,031,390	116	13,903	1,209,619	1.007	3,678	14,866	8.838,570	14,862	2,581,023	14,887	2,602,602
\$1,000,000 or more	8,223	22,863,247	47	7,588	2.558,237	635	2,385	8,210	20,320,041	8,207	5.986,266	8,217	6.034 312
Taxable returns, total	37,423,460	816,908,965	74,420,983	6,585,832	71,240,829	30,836,694	107,727,212	37,414,600	564,559,912	37,419,434	107,245,573	37,423,460	107,490.424
No adjusted gross income	934	-870,622	2,327	:	;	;	i	1	;	ట	80*	934	5,806
\$1 under \$5,000	3,813,407	10,147,236	7.686	*4,863	*9.722	3,808,544	7 826.567	3,808,934	2,318,175	3,812,276	370,922	3,813,407	373,146
\$5,000 under \$10,000	7,368,937	56,960,441	12,931,763	143,894	750,290	7,225,043	26,518,994	7,368,789	16,783,674	7,368,903	2.530,770	7,368,937	2 532,508
\$10,000 under \$15,000	6,433.246	79,888,446	14,462,628	349,395	2,159,952	6,083,851	22,727,151	6,432,003	40,541,353	6,433,245	6.094.244	6,433,246	6,095,742
\$15,000 under \$20,000	5 150,845	89,280,661	12,059,836	593,087	4,051,817	4,557,758	16,889,790	5,150,837	56,279,235	5,150,837	8,426,190	5,150,845	8 426,342
\$20,000 under \$25,000	3,946,464	88,272,277	9,423,999	601,877	4,574 740	3,344,587	12,282,943	3,946,136	62,004,317	3,946,464	9,301,461	3,946,464	9 302,032
\$25,000 under \$30,000	3,008,312	82,234,520	7.275,685	739,668	5,577,515	2,268,624	8,327,633	3,008,312	61,053,686	3,008,312	9,302,272	3.008,312	9.306,114
\$30,000 under \$40,000	3,871,422	133,217,728	9,354,427	1,443,588	12,516,619	2,427,833	8,943,559	3,871,421	102,403,165	3,871,421	18,070,407	3 871 422	18 070 879
\$40 000 under \$50,000	1,803,311	80,126,263	4.347,445	1,104,511	10,987,160	698,600	2,594,434	1,803,304	62,197,444	1,803,304	12,421,312	1 803,311	12 430,615
\$50,000 under \$75,000	1,317,728	77 896,755	3.212,767	277 196	12,271,317	349,951	1,342,382	1,317,552	61,073,535	1,317,553	13,460,430	1,317,728	13,482 405
\$75,000 under \$100,000	357,831	30,767,568	868.894	320,612	5.991,255	37,219	142,939	356,428	23,859,043	356,428	5,804,187	357,831	5.834,772
\$100,000 under \$200,000	247,458	32,805,009	460.922	226.420	5,497,839	21.038	81,191	247,417	26,767,101	247 258	7,105,300	247,458	7 148,633
\$200,000 under \$500,000	80,461	23,299,193	12,443	68,655	3,125,459	11,805	43,577	80,396	20,123,154	80,362	5,790,781	80,461	5,846,513
\$500,000 under \$1,000,000	14,887	10,016,161	114	13,882	1,189,394	1,005	3,670	14,883	8,837,006	14.862	2,581,023	14,887	2.602,602
\$1,000,000 or more	8,217	22,847,330	45	7,583	2,537,751	634	2,382	8,209	20,319,024	8,207	5.986,266	8 217	6,034,312
Newscape of the section of the secti	0.0000	000 000 000	00000	6 6 6 7 0		_							

* 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)

ltem		All urns		eturns of persons	·	returns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
djusted gross income less deficit	113,604,503	3,629,129,550	48,020,923	2,442.002,780	2,457,692	63,535,80
	96,263,895	2,805,703,266	40,934,753	1,862,306,001	2,141,100	51,388,70
Salaries and wages [axable interest.]	67,280,674	162,343,280	35,955,106	98,654,284	1,161,909	3,020,97
Fax-exempt interest	4,453,458	45,728,471	2,769,350	28,841,381	48,724	991,33
Dividends	23,715,100	77,925,720	14,247,247	48,546,329	324,499	1,658,59
State income tax refunds	16,769,415	10,190,421	11,987,401	7,686,901	380,229	204,61
Alimony received	466,532	4,606,142	34,426	168.084	*4,567	*63,40
Business or profession	400,332	4,000,142	04,420	100,004	4,007	00,40
Net income	11,727,047	173,501,912	7,954,218	133,387,396	222,964	3,846,75
Net loss	3,593,419	19,499,758	2,542,987	13,982,279	84,610	521,69
Sales of capital assets	0,000,110	10,100,100	2,0 .2,00.	10,002,270	- 1,515	
Net gain in AGI	12,054,501	126,677,169	7,354,306	93,023,315	144,402	3,759,62
Net loss in AGI	4,436,100	8,447,633	2,796,666	5,515,034	63,044	66,20
Gales of property other than capital assets	1,684,241	-2,654,106	1 283,315	-1,853,288	29,775	-116,68
faxable IRA distribution.	4,444,823	26,273,246	2,984,321	19,496,731	40,695	267,10
Pensions and annuities in AGI	17,676,445	186,491,698	10,830,425	128,887,719	186,472	1,627,26
Rent and royalty	.,,,,,,,,,,				,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Net income	5,523,571	39,451,014	3,880.018	29,811,270	74,308	771,39
Net loss	5,388,519	32,220,176	3,774,505	23,507,994	62,895	444,67
Farm rental income less loss	634,903	2,419,284	393,615	1,672,833	3,856	21,65
Partnership and S corporation net income less loss	5,358,012	87,651,511	3,897,204	73,263,603	72,210	1,630,15
Estate and trust net income less loss	482,730	3,963,219	242,196	1,805,094	2,905	163,05
Farm net income less loss	2,288,218	-2,536,007	1,840,935	-1,449,909	20,520	-199,02
Jnemployment compensation.	10,309,533	31,393,169	5,653,326	18,283,635	181,454	545,47
Social Security benefits in AGI	5,535,811	23,139,399	3,704,785	16,965,427	94,298	348,38
Other income less loss	5,256,347	21,502,493	3,340,066	15,254,974	98,961	488,09
fotal statutory adjustments	17,170,925	35.464,254	11,129,972	25,260,124	308,552	713,27
Primary tRA payments	4,036,901	6,191,865	2,229,473	3,406,118	40,515	62,11
Secondary IRA payments	1,837.085	2,504,195	1.837,085	2,504,195		
Payments to a Keogh plan	919,187	7,592,136	741,051	6,430,659	13,225	80,66
Deduction for self-employment tax	12,206,670	11,540,330	8,407,160	8,776,029	218,946	217,54
Fotal itemized deductions	32,540,614	481,945,631	22,469,647	368,186,168	841,336	8,796,00
Medical and dental expense deduction.	5,507,781	25,747,466	3,497,867	13,846,717	115,116	353,44
Taxes paid deduction	31,958,848	160,452,525	22,268,779	125,308,712	813,094	3,127,86
Interest paid deduction	27,347,034	208,655,776	20.258.055	165,539,072	626,598	3,624,46
Contributions deduction	29,603,408	63,843,281	21,019,571	49,665,087	695,399	1,188,99
Casualty or theft loss.	121,699	2,206,679	81,332	1,950,831	4,026	6,70
Moving expense deduction	815,172	4,261,351	586,677	3,419,536	14,907	48,10
Total miscellaneous deductions	8,098,935	29,529,825	5,195,617	19,249,405	211,768	851,95
Basic standard deduction	80,072,236	355,222,745	25,152,801	150,683,464	1,530,490	4,520,12
Additional standard deduction	10,643,117	11,310,862	5,662,087	6,786,975	86,933	60,73
Faxable income.	90,717,400	2,395,695,907	41,531,780	1,651,704,396	2,130,339	46,832,88
Fotal tax credits	12,733,252	7,749,139	6,890,463	4,462,016	79,267	158,83
Child care credit	5,980,219	2,527,188	4,108,562	1,650,525	51,999	25,39
Credit for the elderly and disabled	240,144	51,120	60,773	15,318		
Foreign tax credit	1,068,776	2,047,275	708,722	1,458,434	25,752	118,92
Earned income credit used to offset income		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
tax before credits	5,974,099	2,058,859	1,897,213	519,196	-	
Minimum tax credits	63,316	283,960	45,717	225,421	1,174	7,86
General business credit	252,151	574,633	207,858	483,465	734	6,04
ncome tax after credits	86,708,399	474,881,734	40,439,357	337,252,117	2,114,117	10,041,45
Alternative minimum tax	287,183	1,357,063	186,894	1,002,712	20,228	68,12
Total income tax	86,731,946	476,238,785	40,457,143	338,254,817	2,115,411	10,109,58
Total tax liability	89,030,064	500,020,225	41,710,407	356,198,578	2,159,284	10,583,84
otal tax payments	104,316,013	532,285,114	45,247,819	367,933,277	2,232,486	10,215,17
Income tax withheld	97,535,602	407,463,612	42,146,404	275,981,331	2,131,078	7,231,26
Estimated tax payments	12,783,008	113,747,377	7,473,934	83,539,623	154,393	2,629,29
Overpayment refunded	77,840,969	78,879,540	29,223,864	40,438,889	1,295,159	990,10
Tax due at time of filing	29,035,574	50,411,381	15,962,860	35,465,973	1,025,777	1,666,76

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

10000		of heads seholds	l .	rns of spouses		rns of persons
ltem	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	14 450,516	277,306,050	92,898	2,253,189	48,582,473	844,031,726
Salaries and wages	13 730.995	249,235 508	73,917	1,423,600	39.383.131	641,349,455
Taxable interest	4,202,371	3,803,925	59,554	340,606	25,901,733	56,523,487
Tax-exempt interest	134,560	961,272	4,675	115,133	1,496,148	14,819,349
Dividends	909,469	1,726,832	19,321	87,605	8,214,563	25.906,364
State income tax refunds	1,084 673	532,097	14 141	5,461	3,302,971	1,761,345
Alimony received	205,468	2,018,807		-	222,070	2,355,842
Business or profession						
Net income	655,754	6,223,265	°1,474	*90,876	2,892,637	29,953,623
Net loss	200,822	998,718	*2,428	*45,363	762,571	3,951,702
Sales of capital assets						
Net gain in AGI	405,771	3 017,138	7,940	42,834	4,142,083	26,834,254
Net loss in AGI	159,192 49,184	301 704 45,268	7,401 1,480	11,173 7,763	1,409,797 320,487	2,553,518 -737,162
Sales of property other than capital assets Taxable IRA distribution	218,374	827,297	*3,615	*59,426	1,197,818	5,622,689
Pensions and annuities in AGI	914,016	6.517.668	26,862	309,628	5,718,670	49,149,426
Rent and royalty	914,010	0,517,008	20,002	309,020	3,710,070	43,143,420
Net income	223,764	1,201.077	2,536	2,722	1,342,945	7,664,548
Net loss	305,030	1,715,104	7,108	62,059	1,238,981	6,490,344
Farm rental income less loss	17,581	41,300	*3	*4	219,848	683,489
Partnership and S corporation net income less loss	172,653	2,493,516	4,128	5,468	1,211,817	10,258,769
Estate and trust net income less loss	18,472	167,718	*3,524	*22,382	215,633	1,804,969
Farm net income less loss	43,889	-112,336	*2,665	*-39,801	380,208	-734,940
Unemployment compensation	1,497,913	4,159,195	*8,111	*19,143	2,968,729	8,385,724
Social Security benefits in AGI	112,832	328,548	13,197	38,928	1,810,699	5,458,110
Other income less loss	299,754	892,764	4,603	13,087	1,512,964	4,853,570
Total statutory adjustments	1,017,198	1,663,967	7,379	11,801	4,707.823	7,815,088
Primary IRA payments	268,826	400.564	*2,593	*5,186	1,495,494	2,317,883
Secondary IRA payments	-		-	-		
Payments to a Keogh plan	32,413	186,069	*230	*3,922	132,269	890,825
Deduction for self-employment tax	658,124	446,647	3,868	2,159	2,918,571	2,097,946
Total itemized deductions	1,997,808	23,739,526	30,605	326,475	7,201,218	80,897,462
Medical and dental expense deduction	387,202	1,084,351	*7,241	*22,064	1,500,355	10,440,884
Taxes paid deduction	1,977,526	6,881,565	30,605	146,081	6,868,843	24,988,301
Interest paid deduction	1,687,095 1,834,004	11,382,843 2,593,158	25,995 28,106	119,456 27,689	4,749,292 6,026,327	27,989,943 10,368,353
Contributions deduction Casualty or theft loss	12,426	45,206	20,100	27,009	23,914	203,941
Moving expense deduction	38,678	191.591			174,910	602,122
Total miscellaneous deductions	639,504	1,773,384	8,249	15,015	2,043,798	7,640,064
Basic standard deduction	12,408,565	65,023,828	60,708	363.923	40,919,672	134,631,406
Additional standard deduction	256,688	231 484	*2,483	*1,738	4,634,927	4,229,931
Taxable income	9,350,878	130,874,192	47,875	1,239,251	37,656,529	565,045,178
Total tax credits	5,040,227	2,407,918	14,499	4,405	708,796	715,969
Child care credit	1,755,459	827,301	*4,827	*1,538	59 372	22,428
Credit for the elderly and disabled	*17,917	*1,532			161,454	34,270
Foreign tax credit	24,974	62,388	*3,511	*1,646	305,817	405,880
Earned income credit used to offset income						
tax before credits	3,946,629	1,487,616	*5,819	*791	124,438	51,256
Minimum tax credits	3,578	7,749	*333	*405	12,515	42,523
General business credit	4.558	8,439	*12	*26	38,990	76,654
Income tax after credits	6,693,435	20,126,985	42,056	215,600	37,419,434	107,245,573
Alternative minimum tax	11,800	41,162	*22	*213	68,238	244,850
Total income tax	6,693,862	20,168 147	42,070	215,814	37,423,460	107.490,424
LOTAL TAY HABIIDA	6,848,815	20,947,660	42,071 85,024	220,270	38,269 486	112,069,872 122,596,579
Total tax liability			1 NS D24	275,997		1 777 506 570
Total tax payments	13,295,407	31,264,088		1	43,455,278	1
Total tax payments Income tax withheld	13,083,756	28,746,164	79,738	186,397	40,094.625	95,318,459
Total tax payments	1	1		1		1

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

NOTE Detail may not add to total because of rounding

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

(All rigures are estimates based on samplesfroney amounts are in thousands of unitals)	on samplestil	ioney amounts are	ii thousands of	Juliars)								
	Number	Adjusted	Salaries	Salaries and wages	Taxable	Taxable interest	Tax-exempt interest	ot interest	Dividends	spue	State income tax refunds	tax refunds
Size of adjusted gross income	of	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	113,604,503	3,629,129,550	96,263,895	2,805,703,266	67,280,674	162,343,280	4,453,458	45,728,471	23,715,100	77,925,720	16,769,415	10,190,421
No adjusted gross income	951,744	-51,422,468	325,546	7 158,087	563,214	3,945,217	42 763	747,335	269,564	854,161	79.160	177,012
\$1 under \$5,000	15,020,785	38,074,248	11,939,785	32,925,027	5,662,756	3,538,164	134,773	660,093	1 458,480	1,116 110	87,898	36,104
\$5,000 under \$10,000	14,874,759	111,630,936	11,582 713	80,014,200	5,985,468	9,069,284	135,323	631,522	1,513 181	1,997 813	280,696	88.627
\$10,000 under \$15,000	13,240,069	164,677,516	10,396,741	118,728,755	5,796,835	11,746,432	251,622	1,076,388	1,717,029	2,983,130	347,408	111,635
\$15,000 under \$20,000	11,490,171	200,083,795	9,526,920	152,955,114	5,713,144	11,410,003	194,830	864,158	1,512,617	3,093,485	595,432	215,680
\$20 000 under \$25,000	9,553,310	214,094,499	8,250,124	169,699,397	5,270,606	10,251,309	233,463	1,612,946	1,387,154	3,054,468	784,148	273,847
\$25,000 under \$30,000	7,590,153	208,225,889	6,763,520	170,990,299	4,715,958	8,011,887	226,222	1,088,955	1,405,451	2,530,764	1,040,082	371,202
\$30,000 under \$40,000	12,324,990	428,478,262	11,259,485	358,236,113	8,663,480	13,789,901	472,798	3,069,902	2,759,610	5,637,974	2,507,491	975,213
\$40,000 under \$50,000	9,008,646	403,103,550	8,305,805	338,749,265	7,094,254	12,217,377	445,172	2,867,146	2.540 121	4,556,676	2.712.868	1,033,793
\$50,000 under \$75,000.	11,796,348	712,270,449	10,924,665	594,208,170	10,391,013	21,254,189	986,086	6,905,152	4,463 609	11,380,744	4,762,535	2,281,229
875 000 under \$100 000	3 988 202	340 631 134	3 666 323	275.228.459	3,772,781	11,739,980	468,679	4,375,649	2,053,816	6,607,064	1,853,567	1,236,468
\$100,000 under \$200,000	2,810,579	368,372,099	2,509,340	263,270,824	2,715,812	14,698,670	580,922	6.597,863	1,856,625	10 144,148	1,271,228	1,420,536
\$200,000 under \$500,000.	746.344	218,604,180	633,814	127,251,364	728,354	11,544,907	267,019	6,827,091	593,106	8,708,237	342,785	891,298
\$500,000 under \$1,000,000	141,159	95,365,741	120,897	50,016,948	139,984	6,087,187	72,919	3,294,455	123,087	4,483,446	67.829	398,474
\$1,000,000 or more	67,243	176,939,720	58,215	66.271.243	67,014	13,038,774	40,866	5,109,817	61,649	10,777,498	36,287	679,303
Taxable returns, total	86,731,946	3,483,882,438	75,089,087	2,650,664,318	58,676,632	146,144,916	4,153,624	42,678,589	21,404,038	73,747,636	15,910,415	9,631,365
No adjusted gross income	7,476	-4,037,717	3,718	300,461	6,828	458,178	780	47,276	3,364	95,442	1,487	10,685
\$1 under \$5,000.	3,829,707	10,206,121	2,794,021	7,871,475	2,945,543	1,315,473	58,835	35,748	817.918	514,343	*3,591	*1,089
\$5,000 under \$10,000	7,756,584	60,038,286	6,332,687	44,801,286	3,416,540	4,458,883	55.306	87,623	836,282	1,018,208	95,603	22,076
\$10,000 under \$15,000	8,389,032	105,380,335	6,348,018	72,623,017	4,232,428	8,950,405	209,286	907,398	1 289 024	2,338,557	184,728	52.123
\$15,000 under \$20,000	9,308,020	163,341,043	7,556,758	122,376,328	4,916,842	10,546,402	181,468	784,467	1,353,028	2,787,279	434,156	151,844
\$20,000 under \$25,000	9,248,253	207,463,633	8,009,230	164,780,070	5,094,284	9,776,248	217,871	1,432,787	1,338,443	2 892,248	716,235	247,067
\$25,000 under \$30,000.	7,456,837	204,602,290	6,663,327	168,437,623	4,619,350	7,533,570	222,188	1.030,560	1,375,789	2,431,079	984,661	338,485
\$30,000 under \$40,000	12,239,277	425,473,953	11,198,332	356,280,116	8,589,858	13,469,714	462,438	2,770,047	2,730,300	5,413,958	2,473,498	639'683
\$40,000 under \$50,000	8,981,884	401,920,374	8,291,123	338,226,863	7,069,024	12,037,636	439,897	2,790,237	2,525,499	4,484,765	2,701,893	1,020,055
\$50,000 under \$75,000	11,768,056	710,601,577	10,906,196	593,239,152	10,368,612	21,012,900	878.231	6,745,455	4,451,065	11 201 237	4,746,023	2,259,760
\$75,000 under \$100,000	3,985,370	340,379,255	3,664,891	275,101,947	3,769,998	11,634,126	467,856	4,328,349	2,051 476	6,573,374	1,852,720	1,227,394
\$100,000 under \$200,000	2,807,611	367,991,936	2,508,377	263,166,109	2,712,852	14,518,330	578,985	6,523,993	1,854 729	10,098,936	1,269,270	1,398,367
\$200,000 under \$500,000	745,601	218,390,096	633,401	127.193,283	727,633	11,427,339	266,744	6,796,583	592,515	8,671,865	342,489	886,085
\$500,000 under \$1,000,000	141,039	95,286,354	120,823	50,003,820	139,870	6,014,679	72,886	3,291,119	122,995	4,472,476	67 793	397,695
\$1,000,000 or more	67,197	176,844,901	58,185	66,262,769	696'99	12,991,033	40,853	5,106,947	61,612	10,753,869	36,268	678,948
Nontaxable returns, total	26,872,557	145,247,112	21,174,808	155,038,948	8,604,041	16,198,364	299,834	3,049,882	2,311,062	4,178,085	859,000	559,056
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 number of returns gross income returns All returns, total	of Amount (14) (1		Amount Numbe (16) (177 (16) (173.501.912 3.593. 3.593. 1.457.930 3.26 2.413.176 1.59. 7.364.321 2.41. 8.418.561 2.41. 8.099.462 2.550. 8.619.669 2.51.	Net loss Number of returns (17) 3,593,419	loss Amount	Number of returns	Form 1040 Amount	Number of returns	Net gain in AGI Net loss in AG et of Amount Number of Amount nas returns	Net loss in AGI	In AGI Amount
Justed come ss income o,000 15 000 20,000 30,000 40,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000	7 Teceived	The state of the s	Amount (16) (16) 173,501,912 1,457,930 2,413,176 7,364,321 8,418,561 8,099,462 8,619,669	Number of returns (17) 3,593,419		Number of returns	Form 1040 Amount	Number of returns	Amount	Net loss Number of returns	in AGI Amount
25 income 15 000 20 000 30,000 40,000 50,000	4	(15) (15) (15) (1727,047 119,765 1,009,396 1,112,856 968,304 852,261 846,057 1,375,191 1,106,253 1,548,181	(16) 173,501,912 1,457,930 2,413,176 7,364,321 8,418,561 8,099,462 8,619,669	Number of returns (17)	Amount (18)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
ss income 0,000 15,000 25,000 30,000 40,000 50,000	4	(15) 11,727,047 119,765 1,009,396 1,112,856 968,304 852,261 846,057 1,375,191 1,106,253 1,548,181	(16) 173,501,912 1 457,930 2 413 176 7 364,321 8,418,561 8,099,462 8,619,669	3,593,419	(18)			1771	-		
25 income 0,000 20,000 25,000 30,000 40,000	4	11,727,047 119,765 1,009,396 1,112,856 968,304 852,261 846,057 1,375,191 1,106,253 1,548,181	173,501,912 1,457,930 2,413,176 7,364,321 8,418,561 8,099,462 8,619,669	3,593,419	(0.1)	(19)	(20)	(17)	(22)	(23)	(24)
		119,765 1,009,396 1,112,856 968,304 852,261 846,057 1,375,191 1,106,253 1,548,181	2 413 176 7,364,321 8,418,561 8,099,462 8,619,669		19,499,758	3,137,878	1,835,768	8,916,624	124,841,401	4,436,100	8,447,633
		1,009,396 1,112,856 968,304 852,261 846,057 1,375,191 1,106,253 1,548,181	2 413 176 7,364,321 8,418,561 8,099,462 8,619,669	326 142	5,290,524	19,127	5,512	111 471	5.757 225	164,415	405,769
		1,397,159 1,112,856 968,304 852,261 846,057 1,375,191 1,106,253 1,548,181	7,364,321 8,418,561 8,099,462 8,619,669	159,397	680,209	300,923	111.080	437,968	544 475	228,263	369,414
		1,112,856 968,304 852,261 846,057 1,375,191 1,106,253 1,548,181	8,418.561 8,099,462 8,619,669	214,298	926,743	205,787	85,966	487,901	1 109.862	273,854	510,295
		968,304 852,261 846,057 1,375,191 1,106,253 1,548,181	8,099,462	241,011	882,925	234,384	172,326	572.064	1,568,593	267,659	514 717
		852,261 846,057 1,375,191 1,106,253 1,548,181	8,619,669	250,027	1,012,714	181,590	94,569	592.194	1 806,837	263 718	469,066
		846,057 1,375,191 1,106,253 1,548,181		251,926	997,299	216,655	107,908	508,478	1.690,248	239,212	487,537
		1,106,253	7,976,283	255,558	949,711	182,988	158.855	462,700	1.540.903	257,325	446,033
		1,106,253	14,805,195	530,631	1 707,348	435,643	241,070	965,307	4 162,612	481,508	842,351
	_	1,548,181	13,111,004	376,898	1,379,520	349,892	240,534	829,624	4 410 510	404,291	712,033
\$50,000 under \$75,000		200 000	24,124,894	569,536	2,046 153	621.832	360,447	1,597,381	10 029 567	792.076	1,447 412
\$75,000 under \$100,000	0 402,434	579,061	15,718,153	196,602	874,135	260,885	170,293	845 497	7 868,929	421,084	835,035
\$100,000 under \$200,000 6,322	303,263	596.894	31,173,153	161.062	1,200,493	119 873	82,302	986,096	16 990 270	429,807	897,321
\$200,000 under \$500,000	3 122.022	172,117	19,087,537	46,365	756,543	7,513	2,765	387,000	17,862,340	163,356	383,035
\$500,000 under \$1,000 000	.3,687	30,230	5,392,708	8,864	224,901	610	759	87,069	11,155,729	33,694	85,627
\$1,000,000 or more 106	5 22,001	13.324	5,739,865	5,101	570,540	173	1,383	45.875	38,343,301	15,840	41,987
Taxable returns, total 383,877	7 4,258,794	8,757,795	155,505,707	2,762,469	11,817,381	2,890,668	1,694,098	8,034,714	117,007,090	3,743,619	6,981,986
No adjusted gross income *31	1 *3,494	2,569	129,980	1,303	227,496	*262	-30	2,598	1 138,103	1,724	4,577
\$1 under \$5,000	;	61,319	127,933	•4,173	*2,862	243,096	90,850	213,008	191,674	42,014	30,655
\$5,000 under \$10,000	165,067	502,551	2,746,834	70,296	228,003	130,070	57,702	240,397	522,822	116.363	167,942
\$10,000 under \$15,000	0 244,406	545,892	3,961,015	129,067	456,320	167,630	98,342	424,827	1,078,997	175,208	341,401
\$15,000 under \$20,000 41,813	3 265,522	657,081	5,049,494	193,035	684 297	168,225	88,668	508,036	1 408.058	229,235	398,122
\$20,000 under \$25,000	336,546	790,468	7,674,458	236,240	849,507	208,826	102,018	488,359	1,507,813	212,468	421,930
\$25,000 under \$30,000 52,510	353,381	809,529	7,617,850	246,080	874,788	177,022	158,215	443,241	1,385 120	249 186	426.384
\$30,000 under \$40.000 77,696	898,146	1,356,345	14,414 146	525,765	1,683,191	435,145	239,960	953,728	3,930,748	468 221	816,379
\$40,000 under \$50.000 40,493	3 676,325	1.098,422	12,860,329	374,118	1,349,505	349,892	240,534	822.668	4,311,700	398.162	696,858
\$50,000 under \$75,000	0 462,565	1,543,606	23,921,580	565,438	1,899,336	621,831	360 407	1,588,922	9 804,787	790,073	1 441,665
\$75,000 under \$100,000	7 402,416	578,278	15,858,237	196,341	857,521	260,551	170,252	844,512	7,771,181	420,196	832,399
\$100,000 under \$200,000 6,322	2 303,263	596,254	31,145,043	160.418	1,167 243	119,828	82,225	985,014	16,823,387	428,126	893,696
\$200,000 under \$500,000	121,982	171,989	19,074,307	46,259	744,793	7,508	2,756	386,567	17,738,617	163,149	382 473
\$500,000 under \$1,000,000	*3,681	30,202	5,389,421	8,838	222.407	609	756	86,995	11,103,523	33,664	85.546
\$1,000,000 or more 106	5 22.001	13,312	5,735,079	5,098	570 111	173	1,383	45,842	38,290,560	15,829	41 957
Nontaxable returns, total 82,655	5 347,348	2,969,252	17,996,206	830,950	7,682,377	247,210	141,670	881,910	7,834,311	692,481	1,465,648

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

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					Sales of capital	Sales of capital assets reported on Schedule D-continued	n Schedule D-co	ntınued				
Size of adjusted gross income	Sho	Short-term capital gain	Sho	Short-term capital loss	Shor loss a	Short-term loss carryover	Short-term like-kind	Short-term gain from like-kind exchanges	Short-term loss from like-kind exchanges	loss from xchanges	Long-term capital gain	term I gain
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All returns, total	3,408,483	22,120,910	3,179,205	36,425,701	631,670	19,111,598	3,239	7,000	*3,823	*6,481	10,109,595	134,746,386
No adjusted gross income	49,110	650,770	93,439	3,886,440	43,899	2,462,820	:	:	ę,	4.	171,560	8,409,387
\$1 under \$5,000	109,584	240,134	91,224	1,151,779	29,429	709,932	;	;	;	1	476,467	774,172
\$5,000 under \$10,000	144,464	264,174	140,258	1,142,558	33,146	763,059	:	;	;	1	537.125	1,364,066
\$10,000 under \$15,000	150,924	223,067	133,667	916,750	37,468	583,348	:	:	1	:	632,954	1,871,920
\$15,000 under \$20,000	156,697	297,062	151,222	1,093,539	23,077	725,294	ı		**3,336	**63	673,263	2,140,941
\$20,000 under \$25,000	174,387	376,096	161.282	935,010	28,323	500,351		;	:	:	553.816	2,055,073
\$25,000 under \$30,000	153,168	369,881	167,506	1,089,290	21,044	687,338	:	:	:	٠	537,605	1,803,627
\$30,000 under \$40,000	377,974	1,035,114	281,125	1,748,230	906'69	1,019,941	:	:	1	;	1,059,489	4,653,783
\$40,000 under \$50,000	285,827	671.010	235,884	1,704,447	39,524	959,118	:	:	*	:	935,884	5,010,521
\$50,000 under \$75,000	629,144	1,975,794	593,335	4,426,048	89,405	2,294,862	**332	*1,516	1		1,830,598	11,151 137
\$75,000 under \$100,000.	393,357	1,566,485	354,720	2,969,978	75,103	1 741,552	**2,825	••170	:	,	926,304	8,332,665
\$100,000 under \$200,000	458,706	3,097,749	462,520	5,063,341	86,095	2,775,410	:	:	*481	•6,359	1,140,056	18,307,277
\$200,000 under \$500,000	225,400	3,728,773	215,950	4,539,251	44,992	1,979,421	.49	*4,342	1	7	471,543	19,349,540
\$500,000 under \$1,000,000	61,414	2,101,094	61,193	2,372,147	12,925	818,254	80*	*26	;	ŧ	106.888	11,619,580
\$1,000,000 or more	38,328	5,523,708	35,881	3,386,894	7,334	1,090,898	.25	.946	£.	*24	56,044	37,902,697
Taxable returns, total	3,156,344	20,721,830	2,844,353	28,738,584	488,145	14,221,255	3,205	5,510	*3,820	*6,476	9,019,269	123,072,470
No adjusted gross income	1,283	64,122	1.476	302,909	893	201,446	*	4 4	;	1	4,094	1,347,036
\$1 under \$5,000	56,247	41,475	27,207	31,328	L *	*38	:	;	;	:	212,809	206,414
\$5,000 under \$10,000.	83,184	91,122	61,127	229,509	8,903	193,314	:	:	1	:	243,840	549,447
\$10,000 under \$15,000	114,504	180,710	96,591	512,894	17,691	312,784	:	:	1	:	457,642	1,235,873
\$15,000 under \$20,000	142,222	225,238	130,722	729,096	11,954	448,178	:	:	**3,336	£6	577,325	1,613,367
\$20,000 under \$25,000	163,631	344,061	145,600	661,678	22,363	389,628	,	;	:	;	521,518	1,773,470
\$25,000 under \$30,000	143,575	325,903	160,812	917,970	17,292	573,262	:	ı	;	:	515,080	1,563,184
\$30,000 under \$40,000	370,434	962,875	272,896	1,635,957	58,092	937,681	1	*	:	;	1,042,673	4,271,291
\$40,000 under \$50,000	282,853	635,172	230,999	1,544,384	38,918	838,648	:	:	:	:	926,272	4.851,074
\$50,000 under \$75,000	623,368	1,929,119	589,568	4,264,408	88,669	2,192,854	**298	•.26	;	;	1,821,687	10,857,551
\$75,000 under \$100,000.	392,667	1,538,013	353,665	2,868,255	74,691	1,653,408	**2,825	••170	٠	:	924,814	8,200,079
\$100,000 under \$200,000.	457,609	3,075,269	461,083	4,891,446	85,565	2,650,877	:	:	*481	•6,359	1,137,755	18,072,584
\$200,000 under \$500,000.	225,105	3,704,504	215,619	4,464,625	44,876	1,941,678	•49	*4,342	:	:	470,966	19,170,639
\$500,000 under \$1,000,000	61,357	2,090,804	61,134	2,343,090	12,908	807,923	80	•26	,	1	106,791	11,544,446
\$1,000,000 or more.	38,306	5,513,443	35,855	3,341,033	7,325	1,079,535	*25	*946	က္မ	*24	56,002	37,816,015
Nontaxable returns, total	252,139	1,399,081	334,852	7,687,118	143,525	4,890,343	इ	1,490	က္	4.	1,090,326	11,673,916
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.)

					Sales of capital	Sales of capital assets reported on Schedule Dcontinued	n Schedule Dco	ntınued					
Size of adjusted gross income	Lon	Long-term capital loss	Lon	Long-term loss carryover	Long-term like-kind e	Long-term gain from like-kind exchanges	Long-term loss from like-kind exchanges	Long-term loss from like-kind exchanges	Long-term residence gain	term ce gain	Long-term installment gain	term ent gaın	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
All returns, total	5,039,327	66,589,841	1,750,266	36.826,499	5,242	77,525	6,938	61,881	147,846	2,553,913	1,076,256	12,722,461	
No adjusted gross income	145,981	8,672,135	78,680	4,919,648	*44	*6,243	*1,245	*2,933	5,821	185,352	20,326	222,289	
\$1 under \$5,000	243,918	1,620,616	78,596	1,074,528	*238	-152	:	:	*1,216	*3,132	28,941	31,980	
\$5,000 under \$10,000	277,956	2,730,653	121,731	1,932,794	80	•10	ຄ	*8,340	*5,013	*19,163	92,892	221,611	
\$10,000 under \$15,000	288,574	2,602,863	100,026	1,636,329	1	ł	1	;	13,542	72,592	89,916	328.422	
\$15,000 under \$20,000	292,051	2,746,575	91,291	1,668,430	*4,579	*1,516	:	ı	*6,657	*83,850	101,221	304,441	
\$20,000 under \$25,000	262,939	2,663,781	87,968	1,679,966	1	:	÷	:	.6,899	*62,694	54.061	188,451	
\$25,000 under \$30,000	276,428	2,091,978	96 755	1,245,463	;	:	;	;	-9,785	*45,392	70,663	227,516	
\$30,000 under \$40,000	508,169	4,360,193	160,130	2,331,802	ı	:	;	i	29,388	379,121	118,138	516,354	
\$40,000 under \$50,000	454,415	3,941,499	172,993	2,414,214	**12	**2.878	1	1	12.862	113,420	114 198	570,851	
\$50,000 under \$75,000	862,625	8,339,187	274,296	4,468,924	1	:	;	:	29,820	469,883	164,542	965,385	
\$75,000 under \$100,000	489,989	4,486,142	160,984	2,643,507	:	:	*3,191	*8,197	8,803	113,455	64,396	889,447	
\$100,000 under \$200,000	571,269	8,217,187	201,663	4.613,309	:	:	*2,493	**42,362	11,997	414,579	101,610	2,221,850	
\$200,000 under \$500,000	260,174	6,604,145	92,951	3,211,960	-247	*55,467	:	:	5.239	386,415	40,883	1 952,194	
\$500,000 under \$1,000,000	099 99	2,657,070	21,110	1,229,621	.64	*1,933	1	t	514	88,962	9 139	991,113	
\$1,000,000 or more	38,177	4,855,815	11,092	1,756,005	80	9,327	<i>L</i> •	-49	289	115,903	5,329	3,090,557	
Taxable returns, total	4,360,490	50,252,682	1,428,052	26,877,111	4,951	70,860	-5,689	*50,608	123,794	2,130,110	911,929	12,116,895	
No adjusted gross income	3.007	407,098	728	232,836	:	:	:		.22	.5,593	359	23,878	
\$1 under \$5,000	66,715	77,949	10,343	21,118	1	ţ	1	ı	:	;	*2,483	*1,139	
\$5,000 under \$10,000	120,203	635,901	30,330	436,240	1	;	1	ı	•1,279	*418	28,600	67,338	
\$10,000 under \$15,000	196,515	1,561,754	66,150	999,624	1	r	;	:	*4.024	*38 132	52,308	213,263	
\$15,000 under \$20,000	249,502	1,884,525	74,491	1,175,055	*4,581	**2,294	1	:	*6,087	*31,423	90,034	273,286	
\$20,000 under \$25,000	240.627	2,178,064	74,109	1,376,017	1	;	;	1	*6,785	*60,844	53,647	187,766	
\$25,000 under \$30,000	267,603	1,663,779	91,562	959,857	1	ŧ	:	i	•9.780	*45.249	69,572	211,615	
\$30,000 under \$40,000	490,583	3,832,473	154,871	2,003,922	;	;	;	,	27,368	319,639	116,906	515,463	
\$40,000 under \$50,000	446,207	3,649.276	166,631	2.217,110	11.	**2.827	1	1	12,854	113,338	113,687	567,016	
\$50,000 under \$75,000	857,092	8,032,215	272,584	4,267,558	:	:	:	:	28,913	418,031	164,303	959,511	
\$75,000 under \$100,000	488,579	4,343 279	160,540	2,576,091	1	;	*3,190	*8,197	8,802	113,415	64.060	879,850	
\$100,000 under \$200,000	569,347	8,033,632	200,755	4,494,967		:	**2,493	**42,362	11,848	396,346	100,730	2,207,252	
\$200,000 under \$500,000	259,778	6,508,707	92,791	3,168,141	*246	*54,753	:	:	5,228	382,832	40.794	1,946,104	
\$500,000 under \$1,000,000	66,585	2,617,908	21,085	1,209,446	.63	*1 659	;	;	513	88,946	9.124	987,216	
\$1,000,000 or more	38 146	4 326,122	11,081	1,739,129	90	9,327	L.	-49	289	115,903	5,321	3,076,197	
Nontaxable returns, total	678,837	16,337,159	322,214	9,949,388	291	6,665	*1,249	•11,273	24,052	423,803	164,327	605,566	
Footnotes at end of table													

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

	Schedule D	Schedule D gain subject to	3,	Sales of property other than capital assets	er than capital ass	ets	Total	Total taxable		* Pensions and annuties	d annuities	
Size of adjusted	28 perce	28 percent tax rate	Ne	Net gain	Nei	Net los s	IRA dis	IRA distributions	T	Total	In adjusted g	In adjusted gross income
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(88)	(65)	(09)
All returns, total	1,485,479	69,673,344	745,641	5,158,515	938,600	7,812,621	4,444,823	26,273,246	18,752,298	262,505,637	17,676,445	186,491,698
No adjusted gross income	:	1	28,753	376,170	64,121	3,492,996	24,913	255,136	106,299	1,327,476	91 478	743,659
\$1 under \$5,000	;	1	36,946	107,135	35,546	243,916	111,177	219,603	601,041	2,482,581	553,734	1,362,799
\$5,000 under \$10,000	t	ı	43,585	141,787	53,748	217,545	381,375	1,008,820	2,026,664	10,346,505	1,988,276	9,104,163
\$10,000 under \$15,000	:	1	46,488	110,493	62,327	178,835	507.421	1.584,037	2,425,299	19,081,659	2,371,536	16,498,413
\$15,000 under \$20,000	:	:	68,476	217,926	35,757	85,327	461,894	1,778,116	2,250,323	21,763,345	2,190,910	19,195,796
\$20,000 under \$25,000	,	1	35,346	89,995	58,289	198,218	444,029	1,760,027	1,798,797	18,977,020	1,730,396	16,949,105
\$25,000 under \$30,000	1	1	53,548	160,052	41,486	175,574	367,084	1,465,869	1,291,105	15,625,936	1,238,542	13,315,038
\$30,000 under \$40,000	1		80,222	384,813	112,157	428,990	559,578	2,754,131	2,214,553	29,935,225	2,080,311	23,398,484
\$40,000 under \$50,000	•	1	61,556	374,403	776,877	260,789	476,256	2,849,811	1,743,064	31,610,195	1,626,833	20,587,198
\$50,000 under \$75,000	129,798	837,859	113,416	703,876	120,804	434,290	680,207	5,025,550	2,538,909	48,133,691	2,318.474	34,497,518
\$75,000 under \$100,000.	129,074	1,646,359	54,030	458,001	73,664	331,147	217,981	2,466,543	931,111	23,795,296	813.014	14,127,322
\$100,000 under \$200,000	745,232	11,687,727	73,804	664,490	104,701	564,025	155,599	2,776,405	620,349	23,660,577	513,983	10,760,701
\$200,000 under \$500,000	358,350	14,202,924	32,261	595,836	64,569	540,362	46.027	1,411,319	159,087	9,677,177	124,216	3,717,143
\$500,000 under \$1,000,000	80,563	9,162,117	10,634	277,273	19 497	266,558	7.932	437,122	30,520	3,322,798	22.940	1,150,277
\$1,000,000 or more	42,462	32 136,359	6,576	496,262	12,957	394,050	3,350	480,757	15,176	2,766,155	11,801	1,084,081
Taxable returns, total	1,485,422	69,667,265	591,668	4,400,318	761,471	3,600,662	3,898,940	24,434,713	15,993,097	245,593,251	15,044,920	173,995,171
No adjusted gross income	;	1	490	67,887	906	43,763	782	9.518	1,074	47,115	1.052	35,256
\$1 under \$5,000	;	ı	*3,489	*3,261	1,251	99.	*4,577	•9,259	32,896	66,599	29,561	45,519
\$5,000 under \$ 10,000	1	1	•6,441	*18,415	17,964	26,316	145,423	403,352	854,997	4.292,177	849,075	4,064,572
\$10,000 under \$15,000	1	1	24,332	61,551	40,882	35,818	377,224	1,196,553	1,788,760	14,686,275	1,745,689	12,870,148
\$15,000 under \$20,000	ŧ	1	45,330	113,981	32,038	77,344	434,301	1,682,184	2,060,096	20,122,788	2,017,178	18,053,968
\$20,000 under \$25,000	1	;	31,387	71,662	50,360	163,527	441 168	1,713,764	1,758,209	18,401,321	1,696,346	16,658,240
\$25,000 under \$30,000	:	1	51,209	152,567	40,401	160,567	362,964	1,417,464	1,271,527	15,428,710	1,219,915	13,181,735
\$30,000 under \$40,000	1	1	78,893	379,130	108,880	390,856	553,132	2,663,688	2,197,036	29,751,355	2,063,840	23,283,129
\$40,000 under \$50,000	1	1	60,601	366,167	76,232	235,091	473,496	2,811,777	1,740,688	31,560,812	1,624,795	20,553,282
\$50,000 under \$75,000	129,798	837,859	112,742	690,805	117,856	416,704	675,824	4,972,945	2,532,900	48,057,851	2,312,807	34,449,336
\$75,000 under \$100,000	129,074	1,646,359	54,007	457,245	73,438	314,013	217,966	2,465,937	930,881	23,789,286	812,766	14,122,344
\$100,000 under \$200,000	745,214	11,686,772	73,367	653,286	104,406	550,815	155,364	2,763,097	619,445	23.635,697	513,095	10,754,746
\$200,000 under \$500,000	358,322	14,200,821	32,184	591,553	64,437	529,108	45,991	1,407,661	158,941	9,668,991	124,082	3,712,286
\$500,000 under \$1,000,000	80,555	9,160,299	10,622	276,549	19.472	263,832	7,925	436,759	30,499	3,318,366	22,923	1,146,774
\$1,000,000 or more	42,459	32,135,156	6,575	496,260	12,947	392,844	3,349	480,755	15,170	2,765,909	11,796	1,083,835
Mandadahlo metuma dada				1				1000				40 400 602

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

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

(All ligures are estimates based on samplesmoney amounts are in thousands of upilia's)	Samples-111011	ey amounts are in	IIOD IO COLLEGE	als)								
		R	Rent			Royalty	alty			Farm Rental	Rental	
Size of adjusted gross income	<u>e</u>	Net income	Net loss nondedu	Net loss (includes nondeductible loss)	∠ oui	Net income		Net loss	nnc	Net income	Ž <u>0</u>	Net loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(29)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(70)	(71)	(72)
All returns, total.	4.019,574	29,423,161	4.927,819	29,999,973	1,169,563	5,032,510	37,850	96,511	488,750	2,948,448	146,153	529,164
No adjusted gross income	73,740	763.533	183,075	3,005,323	26,185	139,675	1.158	90.706	8,114	49,398	8.888	128.241
\$1 under \$5.000	176,803	370,588	149,042	761,559	44,828	27 459	•1,249	197	16,549	25,934	600'5.	.2,686
\$5,000 under \$10,000	345,882	970,670	223,679	971 137	71,866	88,127	*3,206	•1,323	58,406	183,417	21,297	966,53
\$10 000 under \$15 000	323,517	1,177,532	260,434	1,091,912	89,794	162,191	*2,325	.5,435	81,194	369,173	14 179	59,277
\$15,000 under \$20,000	309,932	973,625	290,854	1,370,458	68,851	96.641	*3,486	1,565	41,132	173,869	960'6•	*8,937
\$20,000 under \$25 000	297,054	1,154,646	269.971	1,325,740	90,476	136,228	*1,113	869	31,574	143,022	11,754	16,442
\$25 000 under \$30 000	246 368	947,584	303,970	1.320.473	69.064	960'26	1,110	*12.958	28.018	176,313	*13.136	*43.867
\$30,000 under \$40,000	430,316	1,861 119	680,667	3,068,305	105.227	210,249	1,863	*2.204	56.752	394 181	•12,029	*14,646
\$40 000 under \$50 000	399,596	2,008 922	547,416	2 450 056	119 634	249.089	*2.491	*4,068	48.978	217 417	13,931	52.291
\$50 000 under \$75 000	632,924	3,714,761	956.830	5,309,777	196,613	554,365	10 024	21,140	52 739	398,988	21.249	89.725
\$75,000 under \$100,000	301,561	2 662,168	441,526	3,158,842	87,173	263,960	3 407	4.409	29,648	247,987	.6.608	-9,454
\$100.000 under \$200 000	293,556	4.816.420	431,581	3,349 867	112.557	845,196	2 937	7,373	26.852	397,489	5,657	29,126
\$200,000 under \$500 000	136,656	4 148,420	147,592	1,737,252	61 782	896,560	2,562	7,386	7 119	137,178	2,394	27 677
\$500,000 under \$1,000,000	34.029	1 818.094	28.443	497,500	15,322	440,134	529	3,081	1.077	22,309	662	7,581
\$1 000,000 or more	17,640	2.035.079	12,738	381,773	9.992	825,541	380	14 979	598	11,774	325	5,819
Taxable returns, total	3,309,518	26.694,192	4,225,661	23,638,709	997,315	4,694,555	32.215	84,644	405,361	2,674,187	112,411	300,284
No adjusted gross income	787	50.807	3,882	86.476	505	10.333	*15	686.	•130	*427	L.	.220
\$1 under \$5,000	8,635	18,102	5.856	23,142	*3,774	-1.685	-1.242	*183		:	1	1
\$5,000 under \$10,000	92,450	257,318	69,835	220,573	17,889	23.124	;	;	22.037	76,627	*13,767	*12,795
\$10,000 under \$15,000	193,533	667,498	156,576	564,450	57,439	107,141	1.082	.3,843	62,724	294 163	*2,761	*6,873
\$15,000 under \$20,000	256.631	847,080	232,488	1,013,191	61,631	95.052	-3,485	•1,555	39.732	165,042	960'6.	-8,937
\$20.000 under \$25 000	285.668	1,097,447	247,885	1,073,754	87.669	129,917	*1113	969•	30,332	140,752	*11 751	*16.340
\$25,000 under \$30,000	238,232	901 197	286,280	1,102.138	67,768	96,731	1,108	*12,922	28,018	178,313	*13,138	*43.867
\$30,000 under \$40,000	425,606	1,827,205	671,428	2,963,871	103.245	203,246	1,861	*2,194	55,641	389,605	•12.029	*14,648
\$40,000 under \$50 000	396,183	1,977,227	541,571	2,371,824	115,132	238,831	*2.488	*3,993	48,727	215,641	13,033	47,238
\$50,000 under \$75,000	630,621	3.667,455	949,285	5,186,895	196,312	530,570	10,000	21,118	52,737	398,976	21.248	69.724
\$75,000 under \$100,000	300,950	2.625.200	440,698	3,113,301	86,495	254,159	3,407	4,409	29,647	247,982	.6,607	*9 445
\$100,000 under \$200,000	292.097	4 773,814	431,180	3,323,595	112,467	844,086	2.934	7,347	26,850	397,467	5,656	29 125
\$200,000 under \$500,000	136,507	4 140,252	147,363	1,721,040	61,700	894,369	2 561	7,333	7,114	137 123	2,392	27 676
\$500,000 under \$1 000,000	33,995	1,811,850	28,408	494,240	15,305	439,813	629	3,081	1,075	22,304	862	7,581
\$1,000,000 or more	17,625	2.031,740	12,727	380,218	9,985	825.498	390	14,979	297	11 767	325	5,819
Nontaxable returns, total	710,055	2,728,969	702,158	6,161,265	172,248	337,955	5,635	11,867	83,389	274,261	33,743	228,880

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

		Total renta.	Fotal rental and royalty			Partnership and S Corporation	d S Corporation			Estate and trust	nd trust	
Size of adjusted	Net	Net income	Ne	Net loss	Net	Net income	Ne	Net loss	Neti	Net income	Net	Net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(T)	(78)	(67)	(80)	(81)	(82)	(83)	(84)
All returns, total	5,144,529	36,769,898	4,825,222	27,119,776	3,240,269	128,704,285	2,117,743	41,052,774	424,883	4,664,394	57,847	701,176
No adjusted gross income	91,550	866,023	190,172	3,022,955	41,257	1,193,674	162,356	17,560,341	6,992	106,567	4,330	296,065
\$1 under \$5,000	227,232	414,479	145,869	709,340	110,367	290,905	64,116	523,953	30,713	32,573	*6,883	*11,124
\$5,000 under \$10,000	440,296	1,236,177	238,967	1,018,701	113,176	407.294	74,342	345,189	34 783	105,472	.9,922	•28,666
\$10,000 under \$15,000	452,221	1,673,087	264,036	1,024,969	140,689	732,986	100,751	537,369	27,933	68,484	1,438	*2,558
\$15,000 under \$20,000	389,558	1,236,057	295,533	1,297,002	150,531	999,762	100,147	752.645	32.172	136,459	*2,226	•6,506
\$20,000 under \$25,000	382,340	1,406,563	277,886	1,232,065	170,177	916,156	103,709	730,391	15,934	101,267	336	*17,364
\$25,000 under \$30,000	323.625	1,199,671	308,355	1,346,329	147,337	1,512,303	93,700	749,882	12,909	28,657	*5,494	•29,139
\$30,000 under \$40,000	523,239	2,447,342	679,594	2.941,414	287.047	2.339,090	212,760	1,342,126	37,823	222,822	*4,525	*5,938
\$40,000 under \$50,000	527.347	2,452,944	545,211	2,437,664	285,659	2,952,072	190,724	1,332,680	32,195	159,180	*4,145	•10,403
\$50,000 under \$75,000	798,871	4,607,471	973,257	5.225,449	539,198	7.084,942	370,433	2.723,951	68,440	407,236	3,694	73,064
\$75,000 under \$100,000	376,717	3,140,965	451,643	3,077,820	363,391	7,102,100	214,561	1,607,581	43,403	207.276	1,817	8,521
\$100,000 under \$200,000	370,731	5,958,533	352,195	2,303,402	503,448	20,545,229	263 959	3,608,161	39,371	501,284	7,446	34,426
\$200,000 under \$500,000	175,536	5 079,049	75.795	913,034	279,522	28,698,392	119,557	3,510,130	27,575	786,705	3,372	25,862
\$500,000 under \$1,000,000	42,157	2,230,536	17,844	308,201	70,745	15,461,720	30,840	1,994,435	6,980	379,714	1,405	28,267
\$1,000,000 or more	23,111	2,821,001	8,865	261,441	37,726	38,467,660	15.788	3,733,940	4,658	1,420,700	814	123,275
Taxable returns, total	4,258,032	33,567,095	4,108,068	21,100,771	2,935,309	125,980,964	1,739,226	21,546,284	373,149	4,484,077	43,403	355,036
No adjusted gross income	1,013	52,418	3,873	89,259	871	309,168	2,880	1,130,841	258	10,596	SS	15.247
\$1 under \$5,000	12,357	17,340	7.103	23,954	28,020	29 465	908'9	26,405	17,736	21,102	1	1
\$5,000 under \$10,000	123,274	355,275	80,725	229,556	61,468	206,406	29,004	80,246	22,381	83,031	*6,937	*3,379
\$10,000 under \$15,000	283,924	1,058,221	153,023	539,812	87,047	412,595	57,048	201,065	18,989	54,553	1,436	*2,527
\$15,000 under \$20,000	331,070	1,103,139	237,177	964,575	116,589	705,691	71,974	328,750	27,338	115,733	.2.223	*8,499
\$20,000 under \$25,000	370,811	1,349,294	255,925	979,324	151,528	671,285	770,78	443,165	14,787	100,079	•186	*18,421
\$25,000 under \$30,000	315,068	1,154,752	290,644	1,142,556	142,145	1,404,842	88,308	619,798	12,635	28,425	*5,492	*29,133
\$30,000 under \$40,000	516,614	2,406,820	670,322	2,840,883	281,444	2,244,093	202,382	1,032,958	37.775	222,688	*4,487	•5,793
\$40,000 under \$50,000	521.277	2,413,246	538,443	2,367,158	276,667	2,841,699	188,324	1,231,878	31,858	155,270	*4,143	•10,399
\$50,000 under \$75,000	797,415	4,535,932	965,694	5,117,503	535,800	6,945,416	364,540	2,528,806	66,046	404,886	-3,632	•58,270
\$75,000 under \$100,000	375,448	3,094,777	451,046	3,055,645	362,741	7.071,128	213,235	1,486,844	43,211	206,178	1,806	8,463
\$100,000 under \$200,000.	369,224	5,915,102	351,792	2,289,826	503,209	20,534,142	262,438	3,421,497	38,995	500,224	7,439	34,225
\$200,000 under \$500,000	175,328	5,068,477	75,636	897,621	279,347	28,682,139	119,201	3,382,702	27,513	784,811	3,355	24,924
\$500,000 under \$1,000,000.	42,115	2,224,344	17.810	304,550	70,722	15,458,377	30,769	1,933,200	6,973	379,615	1,401	17,662
\$1,000,000 or more	23,094	2,817,958	8,857	258,549	37,714	38,464,498	15,759	3,696,340	4,654	1,416,907	811	122,094
Nontaxable returns, total	200 000					_						-

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)

10,783,342 111,289,205 5,535,811 23,139,399 1,018,342 111,289,205 5,535,811 23,139,399 1,038,342 1,018,749 2,236,811 23,139,399 1,038,342 1,018,749 2,236,811 23,139,399 1,038,342 1,018,749 2,236,811 23,139,399 1,038,342 1,018,749 2,236,811 23,139,399 1,038,343 1,038,343 2,236,444 2,23,244 2,24,23,246 2,24,23,246 2,24,23,246 2,24,23,246 2,24,23,246 2,24,23,246 2,24,23,246 2,24,23,246 2,24,23,246 2,24,23,244 2,24,23,244 2,24,23,244 2,24,23,244 2,24,23,244 2,24,43,244 2,24,24,24,244 2,24,24,24,244 2,24,24,24,244 2,24,24,24,244 2,24,24,244 2,24,24,24,244 2,24,24,24,244 2,24,24,24,244 2,24,24,24,244 2,24,24,24,24,24,24,24,24,24,24,24,24,24				Farm		Unemr	Unemployment		Social Secu	Social Security benefits		Foreign	Foreign earned
		*oN	900000	a N	loce	duco	ensation	4	in in	In adulated	arross income	Income	income exclusion
Thirtip Thir	Size of adjusted	Net	Income	120	SSOL				otai	na adjusted	gross moorne		
18.55 18.95 18.97 18.9	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
mass, solution 1,922,316 1,929,256 (1,920,236) 1,925,236 (1,920,236) 1,925,236 (1,920,236) 1,926,231		(85)	(98)	(87)	(88)	(68)	(06)	(91)	(92)	(63)	(94)	(96)	(96)
000 2012 2273 001042 22772 0010420 22772 0010420 22780 117877 10884 117877 10884 117877 10884 117877 2286 00 100		895,900	10,042,249	1,392,318	12,578,256	10,309,533	31,393,169	10,783,342	111,289,205	5,535,811	23,139,399	252,629	11,166,790
100 179 <td>lo adjusted gross income</td> <td>19,606</td> <td>247 390</td> <td>101,642</td> <td>2 277 218</td> <td>28,588</td> <td>117,977</td> <td>108,584</td> <td>1,018,719</td> <td>2 256</td> <td>8.386</td> <td>63,863</td> <td>2,233,199</td>	lo adjusted gross income	19,606	247 390	101,642	2 277 218	28,588	117,977	108,584	1,018,719	2 256	8.386	63,863	2,233,199
0 0	1 under \$5 000	79,850	146,287	90 200	610,943	355,311	631,589	715,675	6 134 238	8,166	18.134	58,473	2,371,813
00 13,100 837,66 130,758 130,748 130,740 14,464,24 21,374 00 83776 662,245 18,276 13,120,744 13,120,244 10,035,24 10,037,57 13,124 00 83776 662,246 18,278 71,2737 11,1278 12,0344 10,037,57 10,037,57 13,1462 39,0432 10,037,58 10,044 11,057,44 11,037,53 11,1278 2,043,47 69,043 10,044 11,057,44 10,037,51 10,044 11,057,47 10,044 11,057,53 11,127,53	5,000 under \$10,000	96,114	301,936	104,903	859,109	1,623,569	4,489,432	1,403,658	12,628,364	23,324	77.277	17,043	687,388
0.00 0.00 <th< td=""><td>10,000 under \$15,000</td><td>100,153</td><td>596,854</td><td>124,029</td><td>837,656</td><td>1,497,155</td><td>4,429,044</td><td>1,437,420</td><td>14,464,234</td><td>28,726</td><td>82,560</td><td>22,139</td><td>617,821</td></th<>	10,000 under \$15,000	100,153	596,854	124,029	837,656	1,497,155	4,429,044	1,437,420	14,464,234	28,726	82,560	22,139	617,821
0.00 0.00 <th< td=""><td>15.000 under \$20,000</td><td>83,776</td><td>662,245</td><td>98,928</td><td>761,629</td><td>1,237,044</td><td>3,961,163</td><td>1 020,564</td><td>10,517,877</td><td>51,284</td><td>96.444</td><td>17,600</td><td>621,887</td></th<>	15.000 under \$20,000	83,776	662,245	98,928	761,629	1,237,044	3,961,163	1 020,564	10,517,877	51,284	96.444	17,600	621,887
00 00<	20,000 under \$25,000	59,534	452,690	124,287	739 240	1111,278	3,960,843	925,668	9,693,822	396,466	508,257	*4.810	-213,999
00 10<	25.000 under \$30,000	83,813	1 012,560	98,584	567,830	763,580	2 469,668	816,627	8,841,502	676 279	1,161,333	9,103	478,614
00 103 944 1,206 793 157,531 1,038 554 1,024 715 2,040 497 969 966 9,600 166 9,600 166 4,665 1,206 164 1,206 164 1,206 164 1,206 164 1,206 164 1,206 164 1,207 164 9,600 166 1,207 1656 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666 1,207 1666	30,000 under \$40,000	104,924	1 176,754	172,375	1,132 872	1,311,452	3,928,532	1,352,266	13,881,676	1,346,428	4,432,436	9,549	333,468
000 1,700,500 1,200,500 1,200,500 1,200,600 1,100,600 1,10	40,000 under \$50,000	103,944	1,286,793	157,631	1,039,554	1,024,715	2,804,947	986 696	9,608 166	986'696	4,523,890	11,581	684,020
000 30.884 792.886 528.486 219.048 713.885 396.547 4.885.513 388.47 200.327 388.47 200.327 388.47 200.327 388.47 200.327 388.47 200.327 118.00 388.47 200.327 118.00 388.47 200.327 118.00 388.47 200.327 118.00 388.47	50,000 under \$75,000	100,006	1,700,590	168.412	1 217,217	1,056,151	3,523,706	1,226,164	13,891,315	1 226,164	6,929,040	11,855	745 694
000 1 650 647,51 51916 734 8811 71,829 320,734 280,227 3,837,103 290,327 144,705 290,439 144,705 290,439 144,4705 90,459 144,705 90,459 144,705 90,459 144,705 90,459 144,705 90,459 144,705 90,459 144,705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 144,8705 90,459 140,803 144,8705 90,459 140,803 144,880 90,459 144,880 90,459 144,880 90,459 144,880 144,880 144,880 144,880 144,880 144,880 144,880 144,880 144,880 144,880 144,880 144,880	75 000 under \$100,000	30,894	792,988	966 69	528,468	219,049	713,585	398,547	4.883,513	398,547	2 441 759	6.174	510,360
000000 8 8 8 00 4 1 8 5 0 3 6 5 4 3 1 1 8 7 7 8 3 5 3 0 9 0 4 8 8 1 4 4 8 7 0 5 9 0 4 8 8 1 4 8 7 0 5 1 8 0 0 5 5 3 1 8 0 0 5 1 8 0 0 5 5 3 1 8 0 0 5 1 8 0 0 5 5 3 1 8 0 0 5 1 8 0 0 5 5 3 1 8 0 0 5 1 8 0 0 5 5 4 3 8 1 8 0 0 5 5 4 3 8 1 8 0 0 0 5 5 4 3 8 1 8 0 0 0 5 5 4 3 8 1 8 0 0 0 0 5 5 4 3 8 1 8 0 0 0 0 5 5 4 3 8 1 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100,000 under \$200,000	21,658	847,151	51,916	794 891	71,829	320.734	290,327	3,837,103	290 327	1 918,547	12,298	972,419
1,950 1,970 1,970 1,970 1,970 1,970 1,970 1,95	200,000 under \$500,000	8,600	416,503	22,162	654 311	8,776	35.530	90,459	1,448,705	90,459	724,350	6,527	563,396
1,077 204.392 2,891 356.572 305 11755 9.953 161,086 9.953 161,086 9.953 161,086 9.953 161,086 9.953 161,086 9.953 161,086 9.953 161,086 9.954,914 5,445,884 22,7 2,1374 2,34,865 1,25,19 4,6 302 4,7 301 4,8 302 4,8 302 4,3 302,24 314 1,3 32,3 32 1,2 32,4 32	500 000 under \$1,000,000	1,950	197,119	4,364	200.747	731	4 665	18,035	278,905	18,035	139 452	944	75,765
662,777 8692,606 1,026,600 8,173,599 7,927,592 24,697,196 6,655,048 90,254,914 5,445,684 22,7 0me 294 18,149 264 49,839 7,927,592 24,697,196 6,655,048 90,254,914 5,445,684 22,7 0 21,974 34,392 7,219 6,617 11,246 6,625,048 311,610	.000 000 or more	1,077	204,392	2,891	356 572	305	1,755	9,363	161,068	9,363	80,534	671	56,947
21,974 34,382 2,549 49,839 238 2,265 73 21,974 34,382 1,2519 46,517 11,246 -6,229 48,285 311,810 22,171 96,628 11,983 45,474 685,377 1,983,302 55,685 10,161,071 25,930 60,523 476,803 77,658 58,681 1,066,377 2,608,955 10,161,071 25,930 55,474 324,885 78,002 497,301 848,077 2,608,955 10,161,071 25,930 55,474 324,885 78,685 11,6843 683,273 1,066,379 3,760,793 898,204 94,32,276 593,009 51,703 387,437 116,483 693,273 1,066,379 3,760,793 898,204 9,432,276 383,609 103,744 11,283,722 144,149 2,751,175 948,725 948,725 383,609 432,276 383,609 100,002 11,000,421 168,180 1,024,335	able returns, total	662,777	8.892,606	1.026,600	8,173,589	7,927,592	24,697,196	8,655,048	90,254,914	5,445,884	22,793,082	103,562	5,123,971
21,974 34,392 **2519 **6517 **11,246 **6 229 48,285 311,610 *** 22,171 96,628 11,989 45,474 695,377 1,988,302 559,529 44,30,622 *** 55,474 324,895 78,002 497,301 848,077 2,608,955 1,085,855 10,161,071 25,930 60,523 47,8603 77,658 58,851 1,086,379 3,760,793 898,204 943,276 55,330 51,703 387,437 116,483 693,273 1,086,379 3,760,793 898,204 9,432,276 393,809 78,747 945,798 97,247 557,521 744,149 2,550,562 792,247 8,566,825 655,792 1133,923 100,002 1,165,200 165,635 978,237 1,229,039 3,838,279 1,333,923 13,832,879 964,938 100,002 1,700,421 168,188 1,020,284 1,051,859 3,803,679 964,938 1,218,338 1,218,338 1,650	o adjusted gross income	294	18,149	264	49,839	í	:	238	2,265	•23	022.	:	1
25,174 96,628 11,969 45,474 685,377 1,988,302 559,529 4,430,062 13,733 55,474 324,895 78,002 497,301 848,077 2,608,955 1,085,855 10,161,071 25,930 60,523 478,603 77,658 588,591 844,476 2,751,175 948,725 948,725 50,310 71,703 387,437 116,483 688,591 1,084,446 2,751,175 948,725 948,725 50,310 78,747 945,796 97,247 557,521 744,149 2,350,562 772,247 8,565,825 655,792 11 103,857 1,165,200 165,635 978,237 1,299,039 3,838,279 1,332,973 13,334,26 4,430,68 1,338,426 4,565,825 10,64,938 4,446 1,200,24 1,051,839 1,338,426 4,430,68 1,338,426 4,430,68 4,438,839 1,338,426 4,438,839 1,338,426 4,438,839 1,338,426 4,438,839 1,248,938 4,448,938 4,448,938 4,438,93	1 under \$5 000	21.974	34,392	*2,519	*8.517	*11.246	.6 229	48,265	311,810	;	:	-1,445	*53,017
55,474 324,895 78,002 497,301 848,077 2608,955 1,085,855 10,161,071 25,930 60,523 47,8,603 77,658 588,591 894,446 2,751,175 948,725 9820,736 50,310 51,703 387,437 116,483 683,273 1,083,793 8,882,04 9,432,276 50,310 78,1703 387,437 116,483 683,273 1,083,793 1,083,273 1,333,923 13,382,276 333,609 103,474 1,65,704 557,521 1741,49 2,350,562 1792,47 8,565,625 655,792 11 103,774 1,283,722 16,243 1,024,335 2,805,670 964,938 9,536,367 964,938 1,218,336 1,218,336 100,002 1,700,421 168,180 1,200,264 1,051,859 3,512,894 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338	5,000 under \$10,000	22,171	96,628	11,969	45 474	685,377	1,988,302	559,529	4 430,062	*13,733	•41.080	*4,904	*83,565
60.523 478.603 77.668 588.591 894.446 2,751,175 948,725 9820,736 50,310 51,703 387.437 116,483 693.273 1,068.379 3,760,793 898.204 9432,276 383.609 78,747 945,798 947,247 557.521 744.149 2,350,662 792.247 8,565.825 655,792 103,957 1,165,200 165,635 97,247 557.521 744.149 2,350,662 1333.923 13.83.639 47 103,774 1,283,722 165,635 1,024,335 1,024,335 2,803,670 864,938 9,536,367 864,938 44,938.66 44,938.66 44,938.66 1,274,335 864,938 1,218,336 <t< td=""><td>10 000 under \$15,000</td><td>55,474</td><td>324,895</td><td>78.002</td><td>497,301</td><td>848,077</td><td>2,608,955</td><td>1,085,855</td><td>10,161,071</td><td>25,930</td><td>77,695</td><td>*13,415</td><td>*283,565</td></t<>	10 000 under \$15,000	55,474	324,895	78.002	497,301	848,077	2,608,955	1,085,855	10,161,071	25,930	77,695	*13,415	*283,565
51,703 387,437 116,483 693,273 1,066,379 3,760,793 698,204 9,432,276 393,609 1 78,147 945,796 97,247 557,521 744,149 2,350,652 792,247 8,565,625 655,792 11 103,857 1,165,200 165,635 97,247 1,299,039 3,838,279 1,333,923 13,632,879 1,328,426 4,32 103,774 1,283,722 165,635 1,024,335 2,803,670 964,938 95,38,426 4,32 100,002 1,700,421 168,180 1,202,435 1,024,335 2,803,670 964,938 1,218,338 68,438 21,650 846,836 51,872 792,899 71,828 320,333 288,800 1,218,338 68,398 8,592 446,838 51,872 792,899 71,828 320,333 288,800 3,809,690 238,800 18 1,948 197,063 4,355 198,655 731,828 11,446,133 90,271 14,461,133 90,271 18 <td>15,000 under \$20,000</td> <td>60,523</td> <td>478,603</td> <td>77,658</td> <td>588,591</td> <td>894,446</td> <td>2,751,175</td> <td>948,725</td> <td>9,820,736</td> <td>50,310</td> <td>93.184</td> <td>14,923</td> <td>439,046</td>	15,000 under \$20,000	60,523	478,603	77,658	588,591	894,446	2,751,175	948,725	9,820,736	50,310	93.184	14,923	439,046
78,747 945,798 97,247 557,521 744 149 2,350,562 792,247 8,565,825 655,792 1 103,957 1,165,200 165,635 978,237 1,299,039 3,838,279 1,333,923 13,832,879 1,333,923 13,238,426 4,4 103,774 1,283,722 157,463 1,033,259 1,024,335 2,803,670 964,938 9,539,367 964,938 4,4 100,002 1,700,421 168,180 1,200,284 526,001 2,19,049 713,885 398,358 1,218,338 6,8 21,650 846,838 51,872 792,599 7,1828 35,12,984 1,218,338 1,218,338 6,8 8,552 446,838 51,872 792,599 7,1828 320,733 288,300 3,803,688 398,336 2,288,300 1,18,338 2,288,300 1,18,338 2,288,300 1,18,338 2,288,300 1,18,338 2,288,300 1,18,338 2,288,300 1,18,338 2,288,300 2,889,368 2,288,300 1,18,400 1,1446,133 <td>20,000 under \$25,000</td> <td>51,703</td> <td>387,437</td> <td>116,483</td> <td>693.273</td> <td>1,068,379</td> <td>3,760,793</td> <td>898,204</td> <td>9,432,276</td> <td>383,609</td> <td>480,404</td> <td>*3,918</td> <td>*142,740</td>	20,000 under \$25,000	51,703	387,437	116,483	693.273	1,068,379	3,760,793	898,204	9,432,276	383,609	480,404	*3,918	*142,740
103.957 1,165,200 165,635 978,237 1,299,039 3,838,279 1,333,923 13,339,23 13,339,23 13,338,279 1,338,426 4,328,428 4,404,668 4,202,335 2,803,670 964,938 9,539,67 964,938 1,228,327 4,228,328 1,202,335 1,202,335 2,803,670 964,938 9,539,67 964,938 4,218,338 4,438,338 4,438,338 4,444,333 1,202,344 1,202,344 1,202,344 1,202,344 1,202,344 1,202,344 1,202,344 1,202,344 1,202,344 1,202,344 1,202,344 1,202,344 1,328,345 3,803,690 3,803,690 2,888,300 3,803,690 3,803,690 2,888,300 3,803,690 2,888,300 3,803,690 2,888,300 3,803,690 2,888,300 3,803,690 2,888,300 3,803,690 3,803,690 2,888,300 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 3,803,690 <td>25,000 under \$30,000</td> <td>78,747</td> <td>945,798</td> <td>97,247</td> <td>557,521</td> <td>744 149</td> <td>2,350,562</td> <td>792,247</td> <td>8,565,825</td> <td>655,792</td> <td>1 118,574</td> <td>*7,526</td> <td>*344,230</td>	25,000 under \$30,000	78,747	945,798	97,247	557,521	744 149	2,350,562	792,247	8,565,825	655,792	1 118,574	*7,526	*344,230
103.774 1,283,722 157,463 1,033,259 1,024,335 2,803,670 964,938 9,539,367 964,938 4,446,133 100,002 1,700,421 168,180 1,200,264 1,200,264 1,051,859 3512,984 1,218,338 1,218,338 1,218,338 1,218,338 6,6 21,650 846,836 751,872 792,599 71,828 320,733 288,800 3,809,690 288,800 16 8,592 416,174 22,124 648,833 8,773 35,515 90,271 1,446,133 90,271 1 1,948 197,063 4,353 198,505 731 4,665 18,002 278,449 18,002 1,076 204,306 2,889 355,375 304,366 3,554 90,571 1 1,076 204,306 2,889 355,375 304,406 9,354 160,904 9,354 1,076 204,306 2,889 355,375 304,941 6,695,973 2,128,294 21,034,291 89,927	30,000 under \$40,000	103,957	1,165,200	165,835	978,237	1 299,039	3,838,279	1,333,923	13,632,879	1,328,426	4,330,082	8,505	281,216
10,002 1,700,421 168,180 1,200,264 1,200,264 1,001,659 3,512,984 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 1,218,338 6,8 20,602 792,891 69,944 526,001 219,049 713,565 398,356 4,890,856 398,356 2,88,300 18,800,690 288,800 18,800,690 288,800 18,800,690 288,800 18,800,71 1,446,133 90,271 1,446,133 90,271 1,446,133 90,271 1,446,133 90,271 1,1446,133 90,271 1,446,133 90,271 1,1446,133 90,271 1,1446,133 90,271 1,1446,133 90,271 1,1446,133 90,271 1,1446,133 90,271 1,1446,133 90,271 1,1446,133 90,271 1,1446,133 90,271 1,1446,133 90,271 1,1446,133 1,1446,133 90,271 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,133 1,1446,13	40,000 under \$50,000	103.774	1,283,722	157,463	1,033,259	1,024,335	2,803,670	964,938	9,538,367	964,938	4,488,653	11,238	645,743
30,892 792,881 69,944 526,001 219,049 713,585 388,358 4,880,858 388,358 <t< td=""><td>50,000 under \$75,000</td><td>100,002</td><td>1,700,421</td><td>168.180</td><td>1,200,264</td><td>1,051,859</td><td>3,512,984</td><td>1,218,338</td><td>13,783,589</td><td>1 218,338</td><td>6,875,177</td><td>11,513</td><td>711,511</td></t<>	50,000 under \$75,000	100,002	1,700,421	168.180	1,200,264	1,051,859	3,512,984	1,218,338	13,783,589	1 218,338	6,875,177	11,513	711,511
21,650 846,836 51,872 792,599 71,828 320,733 288,800 3,809,690 288,800 16 8,592 416,174 22,124 648,833 8,773 35,515 90,271 1,446,133 90,271 1 1,948 197,063 4,353 198,505 731 4,665 18,002 278,449 18,002 18,002 18,002 18,002 1,002 278,449 18,002	75,000 under \$100,000	30,892	792,981	69,944	526,001	219,049	713,585	398,358	4,880,858	398,358	2,440,431	5,813	473 919
8.592 416,174 22,124 648,833 8,773 35,515 90,271 1,446,133 90,271 1,948 197,063 4,353 198,505 731 4,665 18,002 278,449 18,002 1,076 204,306 2,889 355,375 304 1,749 9,354 160,904 9,354 233,722 1,149,643 365,718 4,404,668 2,381,941 6,695,973 2,128,294 21,034,291 89,927	100,000 under \$200,000	21,650	846,838	51,872	792,599	71,828	320,733	288,800	3,809,690	288,800	1 904,841	12,248	971,537
1,948 197,063 4,353 198,505 731 4,665 18,002 278,449 18,002 1,076 204,306 2,889 355,375 304 1,749 9,354 160,904 9,354 233,72 1,149,643 365,718 4,404,668 2,381,941 6,695,973 2,128,294 21,034,291 89,927	200,000 under \$500,000	8,592	416,174	22,124	648,833	8,773	35,515	90,271	1,446.133	90,271	723,065	6,508	561,830
1,076 204,306 2,889 355,375 304 1,749 9,354 160,904 9,354 9,354 1,149,643 365,718 4,404,668 2,381,941 6,695,973 2,128,294 21,034,291 89,927	500,000 under \$1,000,000	1,948	197,063	4,353	198,505	731	4,665	18,002	278,449	18,002	139 225	936	75,175
233,122 1,149,643 365,718 4,404,668 2,381,941 6,695,973 2,128,294 21,034,291 89,927	1,000,000 or more	1,076	204,306	2,889	355,375	304	1,749	9,354	160,904	9,354	80,452	029	56.877
	ntaxable returns, total	233,122	1,149,643	365,718	4,404,668	2,381,941	6,695,973	2,128,294	21,034,291	89,927	346,317	149,067	6,042,819

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.)

Operation Interface Net Income Amount Interface Number of interface Amount Interface<	Amount Number		Total Amount	Primary IR Number of	Primary IRA payments	Secondary iRA payments	A payments
Number of Amount Number of Number				Number of			
STATES S	returns	Amount Number of returns	v	returns	Amount	Number of returns	Amount
monome 64 831 24,212,341 146,086 27,08,448 251,037 42,117,16 1 monome 64 831 625,538 13,546 1,440,846 229,028 39,014,058 monome 313,140 399,444 13,792 116,638 22,683 39,014,058 5000 375,080 817,598 13,972 116,231 14,408 17,853 340,407 5000 386,172 11,053 14,782 14,881 14,188 185,104 5000 386,326 139,193 779,1528 11,1729 14,881 11,188 185,104 5000 36,326 13,791,628 14,788 12,887 17,188 185,104 185,104 5000 236,236 13,717,688 14,877 11,172 33,69 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104 185,104		(103)	(104)	(105)	(106)	(107)	(108)
one 64.831 625.634 13.545 1,440.846 219.028 39.014.086 1313.140 389.444 13792 115.038 32.683 304.062 0 395.258 617.934 7.7972 7.9871 12.033 304.062 0 380.258 825.132 111.238 7.2711 18.211 190.317 0 286.368 1.309.486 7.4781 7.2711 18.211 190.317 0 286.368 1.309.486 7.4782 7.8811 11.188 11.1982 304.007 0 286.368 1.309.486 7.4784 11.1786 18.514 7.708 11.8810 0 386.256 1.177.710 1.063.5 111.1759 9.623 109.28 109.28 0 386.269 1.774.487 10.835 111.1759 9.623 109.28 109.28 109.28 109.28 109.28 109.28 109.28 109.28 109.28 109.28 109.28 109.28 109.28 109.28	351,037	2,117,716 17,170,925	35,464,254	4.036,901	6,191,865	1,837,085	2,504,195
313,140 398,444 13,792 115,038 32,683 30,4027 0 395,038 11,08,371 "4,021 "22,711 14,083 340,407 0 393,558 95,132 "11,238 "4,781 14,168 190,317 0 236,048 77,152 "4,857 "11,985 8,907 116,104 0 526,048 71,770 12,053 "11,158 9,628 109,422 0 523,470 2,937,297 16,316 11,159 8,907 116,808 0 523,470 2,937,297 16,316 11,159 9,628 109,422 0 523,470 2,937,297 16,316 11,159 9,628 109,422 0 523,470 3,937,297 11,75 11,75 9,628 109,422 0 523,470 1,775 1,75 4,937 84,67 397,13 0 52,541 3,07,088 1,138 1,100,087 2,998 1,138 0	219,028	9,014,066 195,378	378 299,087	17,386	29,568	6,974	9,538
0 375.089 817,938 '7,972 *39,831 21,803 340,407 0 393,558 961,122 '1,102,31 '4,021 '127,11 14,168 190,317 0 393,558 955,132 '1,112,28 '4,784 '7,271 14,168 190,317 0 526,048 716,786 '4,786 '4,786 '4,789 11,175 16,210 0 523,470 2,937,287 16,316 11,175 9623 109,422 0 653,470 2,937,287 16,316 11,515 7,206 165,808 0 653,470 2,937,287 10,336 2,1780 4,551 397,138 0 35,754,1 3,077,089 13,980 2,663,37 2,979 25,908 0 35,554,1 3,077,089 1,136 1,136 4,677 3,979 0 35,524,1 3,077,089 1,136 1,136 2,979 2,596 0 26,64,64 1,975,68 1,136 <td< td=""><td></td><td>304,062 1,048,454</td><td>320,293</td><td>64,133</td><td>36.007</td><td>2,600</td><td>3,200</td></td<>		304,062 1,048,454	320,293	64,133	36.007	2,600	3,200
0 386,112 1,106,371 4,021 72,711 18,211 190,317 0 383,528 925,132 -11,228 -4,897 -4,219 11,468 185,104 0 286,048 716,796 -4,857 -11,985 8,907 81,746 0 528,048 1,309,486 22,935 111,759 9,623 109,422 0 668,358 1,309,486 22,935 111,750 12,053 111,759 9,623 109,422 0 633,470 2,937,297 16,316 115,115 7,208 185,088 0 386,337 1,744,487 10,635 115,116 7,208 185,088 0 386,338 1,744,487 10,635 115,116 7,208 185,088 0 380,268 1,396 4,857 4,857 4,857 3,976 0 380,269 1,396 4,857 4,857 4,847 4,175 0 2,0,007 3,497,386 1,457 1,158 <td></td> <td>340,407 1,672,687</td> <td>1 106,090</td> <td>165,598</td> <td>239,748</td> <td>24,100</td> <td>40,840</td>		340,407 1,672,687	1 106,090	165,598	239,748	24,100	40,840
0 383,288 925,132 11,1228 74,681 14,168 185,104 0 286,048 776,786 4,857 11,1985 8,907 817,48 0 286,048 776,786 4,857 11,179 9,629 71,982 0 523,520 1,171,710 12,053 114,722 3,356 109,422 0 863,470 2,937,287 16,363 115,115 7,209 1165,08 0 36,524 1,714,497 10,635 21,730 4,551 397,19 0 36,524 3,077,089 13,890 266,372 2,978 259,882 0 36,00 31,88,633 10,890 2,978 259,893 0 36,00 31,88,633 1,136 10,847 4,984 4,004 0 35,00 13,80 1,136 11,136 1,136 1,136 0 2,00 1,36,53 1,136 1,136 1,136 1,136 0 2,00		190,317 1,515,907	1,450,930	250,514	368,363	56,521	81,635
0 319,193 791,628 4,788 725,577 4,219 71,985 0 286,048 716,796 4,478 111,759 9,629 109,422 0 688,358 1,309,486 22,935 111,759 9,629 109,422 0 523,520 1,171,710 12,053 111,515 7,296 165,808 00 386,347 2,937,297 16,316 115,115 7,209 165,808 00 387,541 3,077,089 13,980 286,372 2,962 235,802 00 357,261 3,077,089 13,980 286,372 2,972 236,802 00 357,262 1,386 1,136 4,677 4,691 367,184 1 00 35,026 1,386 1,136 4,677 4,697 367,184 1 00 36,747 1,284 1,136 4,677 1,146 7,146 1,146 0 36,747 1,154 1,140 1,140 2,446<		185,104 1,528,982	1,889,089	384,177	635,661	85,382	109,655
0 286,048 716,796 -4,857 111,759 81,746 81,746 0 688,358 1,309,466 22,935 111,759 9,629 109,422 0 523,520 1,171,710 12,053 111,759 3,356 68,371 0 386,253 1,744,497 16,316 115,115 7,209 165,808 0 367,541 3,077,089 13,980 286,372 2,962 235,802 0 357,241 3,077,089 13,980 286,372 2,992 235,802 0 357,241 3,077,089 1,396 286,372 2,992 235,802 0 357,241 3,497,936 1,356 1,136 4467 360,486 0 20,000 3,497,936 1,136 4,467 4,467 5,089 1,146 0 20,000 3,497,665 1,486 1,149 2,447 5,089 1,146 0 20,000 3,497,665 1,486 1,149 2,447		71,992 1,425,005	2,182,207	553,986	861,687	140,339	189.063
0 688.388 1,309,486 22,935 111,759 9,628 109,422 0 523,520 1,171,710 12,053 118,752 3,356 9,628 109,422 0 653,470 2,937,297 16,316 115,115 7,209 165,808 0 356,247 2,937,297 16,336 21,780 4,551 367,193 0 35,026 1,932,547 1,775 49,837 2,992 259,808 0 35,026 1,932,547 1,775 49,837 2,973 259,808 0 35,026 1,932,454 109,638 1,199,834 46,713 7,175,844 1,196,837 0 20,007 3,497,936 1,136 1,199,834 46,713 7,175,844 1,196,837 0 20,007 3,497,936 1,486 1,4987 7,145 7,208 7,208 0 20,007 3,497,936 1,486 1,467 7,208 7,216 0 20,007 3,497 <		81,746 1,331,666	566 1,912,812	465,292	660,553	156,637	241,659
00 523.520 1,171,710 12.053 118,752 3.356 68.371 00 388,253 1,744,89 16,316 115,115 7.208 165.808 00 357,541 3,077,089 13,980 286,372 2,982 255,892 000 35,026 1,922,547 1,775 49,837 2,973 256,802 000 35,026 1,922,547 1,775 49,837 2,978 259,806 0,000 35,026 1,924,834 1,136 1,198,834 68,713 7,178,44 1,196,837 0,000 3,427,936 1,136 1,198,834 68,713 7,178,44 1,178,44 0,000 35,026 1,36,195 4,457 1,1576 4,487 5,059,711 0,000 2,044,830 21,64,654 1,086 4,487 7,147 7,87 0,000 30,0729 71,649 7,243 7,337 7,847 7,337 0,000 266,447 71,459 7,403 7,432 <		109,422 2,298,746	3,706,363	768,627	1,110,592	385,628	505,302
00 388,253 1,744,497 16,835 21,780 4,551 367,193 00 357,541 3,077,068 13,980 286,372 2,962 235,892 00 357,541 3,077,068 13,980 286,372 2,962 235,892 00 35,026 1,932,547 1,775 49,837 844 322,062 00 35,026 1,932,547 1,775 49,837 844 322,062 00 35,026 1,932,547 1,775 49,837 444 322,062 00 35,026 1,934,936 1,136 1,138 4,467 50,89,711 00 35,026 1,364,936 1,136 4,467 5,089 7,175,844 1,1 0 26,727 4,457 1,10,103 4,467 5,089,711 1,175,844 1,1 0 266,720 360,520 1,186 1,174,22 7,837 7,847 7,937 7,847 1,178 1,178 1,178 1,178 1,178 </td <td></td> <td>69.371 1,769,760</td> <td>3,022,526</td> <td>520,333</td> <td>640,712</td> <td>385,224</td> <td>399,031</td>		69.371 1,769,760	3,022,526	520,333	640,712	385,224	399,031
00 368,253 1,744,497 10,835 21,780 4,551 367,193 000 357,541 3,077,059 13,980 286,372 2,962 235,882 000 135,583 3,126,653 6,883 190,887 2,975 259,808 0,000 35,026 1,922,547 1,775 49,837 448 322,062 0,000 35,026 1,932,547 1,736 108,547 489 400,486 0,000 20,807 3,497,936 1,136 1,136 1,136 4,487 5,059,711 0,000 20,007 21,954,654 1,09,638 1,136 4,467 5,059,711 0,000 20,007 3,497,936 1,457 1,150 4,467 5,059,711 0,000 20,004 330,951 4,486 4,406 5,059,711 1,176 0,007 20,447 7,15,845 1,1,486 1,1,422 7,837 7,837 0,007 228,145 65,0270 7,186 1,1,406		165,808 2,127,426	5.054,062	381,340	668,426	248,891	373,087
000 357,541 3,077,068 13,980 266,372 2,982 25,882 000 35,026 1,922,547 1,775 49,837 2979 259,808 0,000 35,026 1,922,547 1,775 49,837 844 322,062 0,000 20,807 3,497,936 1,136 1,108,647 489 400,486 0,000 20,807 21,954,654 109,688 1,199,834 66,713 7,175,844 1 0,000 20,77 63,723 181 110,103 4,467 5,090,711 0,000 20,77 138,195 4,457 1,576 236 7,175,844 1 0,000 20,007 138,195 4,457 1,467 5,090,711 7,175,844 1 0,000 20,005 174,895 1,4577 1,467 5,090,711 7,175,844 1 0,000 20,005 1,24,695 1,467 2,506 7,318 0,000 20,005 1,24,695 1,44,67		367,193 878,393	393 3,373,359	190,096	360,321	136,685	214,703
000 135,563 3,158,653 6883 190,887 2,979 259,082 0,000 35,026 1,932,547 1,775 49,837 844 322,062 20,807 3,497,996 1,136 108,547 489 400,486 me 2,0,807 21,954,654 109,688 1,199,834 66,713 7,175,844 11 ome 2,077 63,723 181 110,103 4,467 5,089,711 11 o 151,785 136,185 1,485 1,1576 123,158 7,175,844 11 o 2,077 83,723 1,181 1,10,103 4,467 5,089,711 11 o 156,720 380,951 1,485 11,402 7,837 7,345 7,345 o 286,447 142,556 1,136 1,403 5,085 7,345 o 288,145 650,270 1,783 1,403 2,577 21,901 o 288,125 1,124,989 1,174 <t< td=""><td></td><td>235,882 964,538</td><td>538 6,184,259</td><td>196,277</td><td>377,002</td><td>145,406</td><td>236,498</td></t<>		235,882 964,538	538 6,184,259	196,277	377,002	145,406	236,498
0,000 35,026 1,932,547 1,775 49,637 844 322,062 20,807 3,497,936 1,136 108,547 499 400,486 0me 2,037 63,723 1181 110,103 4,467 5,059,711 151,765 136,195 4,457 110,103 4,467 5,059,711 0 266,447 136,195 4,457 110,103 4,467 5,059,711 0 266,447 136,195 4,677 17,576 23,392 5,365 7,337 0 266,447 742,585 1,1886 17,422 7,837 7,847 0 286,447 745,545 1,4014 24,4063 9,209 76,976 0 286,447 15,459 1,2406 17,843 7,184 76,976 0 286,447 15,459 1,2403 11,068 8,920 7,837 78,976 0 286,122 65,0270 1,24,69 1,768 1,768 1,768 1,768		259,808 321,907	3,693,473	61,972	120,350	49,031	79,210
20,807 3,497,936 1,136 108,547 489 400,486 0me 2,077 63,723 181 110,103 4,467 5,059,711 151,765 136,195 74,577 1,193,834 66,713 7,175,844 17,175,847 0 2,077 63,723 1,81 110,103 4,467 5,059,711 17,15,847 0 2,66,447 1,36,195 7,4,677 1,157 7,837 7,837 7,847 0 2,86,447 742,585 1,1886 17,422 7,837 7,847 0 2,96,447 742,585 1,1886 17,422 7,837 7,847 0 2,96,447 745,585 1,1886 17,422 7,837 7,847 0 2,96,446 715,459 1,4,014 1,4,063 9,209 76,916 0 2,96,447 1,5459 1,4,014 1,4,063 9,209 76,916 0 2,87,225 657,022 1,4,014 1,4,063 9,209 <t< td=""><td></td><td></td><td>61,267 827,321</td><td>11,951</td><td>22,799</td><td>9,862</td><td>15.083</td></t<>			61,267 827,321	11,951	22,799	9,862	15.083
4,424,830 21,954,654 109,698 1,199,834 66,713 7,176,844 1,176,844 0me 2,077 63,723 181 110,103 4,467 5,059,711 0. 156,720 380,951 *4,865 *9,392 5,365 77,877 0. 266,447 742,585 *1,886 *17,422 7,837 78,847 0. 266,447 742,585 *4,014 *24,347 2,577 21,901 0. 298,145 650,270 *4,511 *24,347 2,577 21,901 0. 206,145 650,270 *4,511 *5,912 7,087 56,536 0. 228,145 650,270 *4,511 *5,912 7,087 56,536 0. 228,725 657,052 *4,511 *5,912 7,087 56,536 0. 667,133 1,243,689 11,706 116,893 3,028 61,801 0. 518,875 1,738,0689 10,788 20,983 4,005 318,090		400,486 30,808	908 442,383	5,219	10,076	3,805	5,692
2,077 63,723 181 110,103 4,467 5,059,711 151,765 136,195 *4,577 *1,576 *82 *23,158 156,720 380,951 *4,865 *9,392 5,365 77,877 266,447 742,585 *1,886 *17,422 7,837 78,976 298,145 650,270 *7,893 *44,063 9,209 78,976 300,729 715,459 *4,014 *24,347 2,577 21,901 287,225 657,052 *4,511 *5,912 7,087 80,536 657,133 1,243,969 22,920 111,068 8,855 82,758 518,72 1,084,658 11,706 116,893 3,028 61,801 849,656 2,904,238 12,621 114,387 7,116 153,005 387,309 3,071,587 6,868 187,287 2,903 240,890 135,387 1,926,962 1,789 6,868 187,287 2,903 240,890 20,795	66,713	7,175,844 13,760,994	32,838,506	3,812,371	5,876,010	1,745,114	2,374,376
151,765 136,195 •4,577 •1,576 *82 •23,158 156,720 380,951 •4,865 •9,392 5,365 77,877 266,447 742,585 •1,886 •17,422 7,837 78,847 286,445 660,270 •7,893 •4,014 •24,347 2,577 78,847 300,729 715,459 •4,014 •24,347 2,577 21,001 287,225 657,052 •4,511 •5,912 7,087 50,536 657,133 1,243,969 22,920 111,068 8,855 82,758 518,872 1,084,658 11,706 116,893 3,028 61,801 518,872 1,084,658 1,738,069 10,788 20,983 4,005 318,090 300 367,309 3,071,587 13,970 280,241 2,800 225,526 000 34,985 1,789 49,366 31,40,89 1,789 49,366 313,363 1,1789 1,133 1,166,794 477	4,467		3,055 10,219	722	427	88	8
156/720 380.951 *4.865 *9.392 5.365 77.877 266,447 742,585 *1,886 *17,422 7,837 76.947 300,729 715,459 *4,014 *24,063 9,209 76,976 287,225 657,052 *4,511 *5,912 7,087 \$0,536 657,133 1,243,969 22,920 111,068 8,865 82,758 518,872 1,084,658 11,706 116,893 3,028 61,801 9 387,585 1,738,069 12,621 114,387 7,116 153,005 0 357,309 3,071,587 13,970 280,241 2,800 225,526 0 35,309 3,141,767 6,866 187,287 2,903 240,890 0 34,965 1,789 1,789 49,366 313,363 0 20,795 3,497,169 1,183 106,794 477 391,403		*23,158 102,708	39,289	21.441	26,681	34	69•
266,447 742,585 *1,886 *17,422 7,837 78,847 298,145 650,270 *7,893 *44,063 9,208 76,976 300,729 775,459 *4,014 *24,347 2,577 21,901 287,225 657,052 *4,511 *5,912 7,087 50,536 657,133 1,243,969 22,920 111,068 8,855 82,758 518,872 1,084,658 11,706 116,893 3,028 61,801 849,656 2,904,236 12,621 114,387 7,116 153,005 90 387,309 3,071,587 13,970 280,241 2,890 225,526 90 135,387 3,141,767 6,866 187,287 2,903 240,890 900 34,985 1,789 1,789 29,366 313,363 1000 34,985 3,497,169 1,133 106,794 477 391,403		77.877 645.575	575 440,854	106,514	150,218	•41	*81
298,145 650,270 *7,893 *44,063 9,209 76,976 300,729 715,459 *4,014 *24,347 2,577 21,901 287,225 657,052 *4,511 *5,912 7,087 50,536 657,133 1,243,969 22,920 111,068 8,855 82,758 518,872 1,084,656 2,904,238 11,706 116,893 3,028 61,801 9 348,656 2,904,238 12,621 114,387 7,116 153,005 10 347,309 3,071,587 13,870 260,241 2,890 225,526 10 357,309 3,141,767 6,866 187,287 2,903 240,890 10 34,985 1,789 2,905 22,903 240,890 10 34,986 1,789 49,366 313,363 20,795 3,497,169 1,133 106,794 477 391,403		78,847 832,633	533 920,209	194,225	303,418	34,365	51,614
300,729 715,459 *4,014 *24,347 2,577 21,901 287,225 657,052 *4,511 *5,912 7,087 50,536 657,133 1,243,969 22,920 111,068 8,855 82,758 518,872 1,084,658 11,706 116,893 3,028 61,801 849,656 2,904,238 12,621 114,387 7,116 153,005 30 387,585 1,738,069 10,788 20,983 4,005 318,090 30 357,309 3,071,587 13,970 280,241 2,890 225,526 300 135,387 3,141,767 6,866 187,287 2,903 240,890 300 34,985 1,769 49,366 815 313,363 20,795 3,497,169 1,133 106,794 477 391,403		76,976 1,136,570	570 1,472,217	351,932	586,221	63,941	81.608
287,225 667,052 *4,511 *5,912 7,087 \$0,536 657,133 1,243,989 22,920 111,068 8,855 82,758 518,872 1,084,658 11,706 116,893 3,028 61,801 849,656 2,904,238 12,621 114,387 7,116 153,005 30 387,585 1,738,069 10,788 20,983 4,005 318,090 30 357,309 3,071,587 13,970 280,241 2,800 225,526 30 135,387 3,141,767 6,866 187,287 2,903 240,890 000 34,965 1,769 49,366 815 313,363 20,795 3,497,169 1,133 106,794 477 391,403		21,901 1,349,979	2,005,115	546,510	852,789	135,491	184,699
657,133 1,243,969 22,920 111,068 8,855 82,758 51,8,72 1,084,658 11,706 116,893 3,028 61,801 849,656 2,904,236 12,621 114,387 7,116 153,005 387,585 1,738,069 10,788 20,983 4,005 318,090 357,309 3,071,587 13,970 260,241 2,890 225,526 135,387 3,141,767 6,866 187,287 2,903 240,890 34,985 1,926,962 1,769 49,366 815 313,363 20,795 3,497,169 1,133 106,794 477 391,403		50,536 1,285,489	1,853,405	461,125	652,989	151,976	236,148
518,872 1,084,656 11,706 116,893 3,028 61,801 849,656 2,904,236 12,621 114,387 7,116 153,005 367,585 1,738,069 10,788 20,983 4,005 318,090 357,309 3,071,587 13,970 280,241 2,890 225,526 135,387 3,141,767 6,866 187,287 2,903 240,890 34,985 1,926,962 1,769 49,366 815 313,363 20,795 3,497,169 1,133 106,794 477 391,403		82,758 2,272,009	3,646,395	766,280	1,108,963	382,968	501,806
849,656 2,904,236 12,621 114,387 7,116 153,005 367,585 1,738,069 10,788 20,983 4,005 318,090 357,309 3,071,687 13,970 260,241 2,890 225,526 135,387 3,141,767 6,866 187,287 2,903 240,890 34,985 1,926,962 1,769 49,366 815 313,363 20,795 3,497,169 1,133 106,794 477 391,403		61,801 1,758,498	2,991,390	518,558	637,727	383,790	396,181
367,585 1,738,069 10,788 20,383 4,005 357,309 3,071,587 13,970 280,241 2,890 135,387 3,141,767 6,866 187,287 2,903 24,985 1,769 49,366 815 20,795 3,497,169 1,133 106,794 477		153,005 2,120,052	5,011,248	380,256	666,318	247.810	371,128
357,309 3,071,587 13,970 280,241 2,890 135,387 3,141,767 6,866 187,287 2,903 34,985 1,926,962 1,769 49,366 815 20,795 3,497,169 1,133 106,794 477		318,090 877,128	3,368,184	189,945	360,152	136,532	214,528
135,387 3,141,767 6,866 187,287 2,903 34,985 1,926,962 1,769 49,366 815 20,795 3,497,169 1,133 106,794 477		225,526 963,678	678 6,181,548	196,255	376,957	145,396	236,478
34,985 1,926,962 1,769 49,366 815 20,795 3,497,169 1,133 106,794 477		240,890 321,609	3,690,192	61,940	120,286	49.010	79,175
20,795 3,497,169 1,133 106,794 477			61,221 826,510	11,948	22,793	9,862	15,083
		_	30,789 441,729	5,216	10.070	3,803	5,688
Nontaxable returns, total	284,324	4,941,872 3,409,930	930 2,565,748	224,530	315,855	91,971	129,819

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.)

							The state of the s					
Size of adjusted gross income	Dedu self-emp.	Deduction for self-employment tax	Раулт Кес	Payments to a Keogh plan	Forferte	Forferted interest penalty	All	Alimony	Self-emple insurance	Self-employed health insurance deduction	Snibe	Other
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	12,206,670	11,540,330	919,187	7,592,136	905,383	153,086	680,281	5,513,598	2,825,883	1,367,088	68,883	549,171
No adjusted gross income	147,556	112.292	3,008	14,127	16,466	5,461	9,138	966'66	45,528	21,963	220	830
\$1 under \$5,000	939,754	184,435	•1,209	*1,458	53,062	3,668	*5,766	*12.258	8/0'6/	20,445	*3,341	.8,822
\$5,000 under \$10,000	1,411,498	571,186	*2,161	*2,689	100,622	18,295	38,963	141 215	209,123	70,956	*2,478	*16,216
\$10,000 under \$15,000	1,188,288	679,458	20.767	43,351	92,284	17,206	33,189	149.806	280,753	107,673	*4,947	*3.438
\$15,000 under \$20,000	1 072,552	713,910	25,172	40,931	108,779	18,547	51,631	264,512	242,638	99,075	*4,417	•6.799
\$20,000 under \$25,000	873,108	716,689	20.029	56,759	83,539	20,613	35,468	184 362	231,748	111,262	*3,474	•41,772
\$25,000 under \$30,000	831.057	694,226	27,033	70,309	42.292	4722	36.478	133,834	218,379	89,798	*12,464	-17,711
\$30,000 under \$40,000	1.409.348	1,223,071	61,546	199.802	105,556	12,730	93,679	493 323	312,747	149,512	•6.239	*8,761
\$40,000 under \$50,000	1,134,020	1,132,195	82,751	274,405	95,863	9,424	69,511	394,408	263,237	121,002	.6,993	*51,348
\$50,000 under \$75,000	1,576,744	1,951,671	179.822	746,370	126.006	23,599	132,983	890.133	350,487	158,771	33,433	223,111
\$75,000 under \$100,000	631,475	1,062,937	140,847	875,255	42,384	8.470	58,879	691,777	174,554	105,542	4,430	54,353
\$100,000 under \$200,000	722,983	1,685,922	228,693	2,615,595	28.134	7,014	78,588	1,010,036	257,576	178,224	4,650	70 182
\$200,000 under \$500,000	219,844	670,653	102,961	2,112,107	8,372	2,343	25,636	566,735	120,461	626'96	1,289	31,845
\$500,000 under \$1,000,000	33,647	102,523	16,851	393,592	1,316	521	6,740	257,561	25,749	22,287	341	10,570
\$1,000,000 or more	14,797	39.160	6,337	145,387	718	473	3,634	223,642	13,823	13,650	169	3,314
Taxable returns, total	9,206,807	10,116,446	893,701	7,531,056	716,337	119,523	622,311	5,177,184	2,310,010	1,146,040	976,77	518,584
No adjusted gross income	2,700	5,552	.33	•1,129	61	ĸ	8	2,594	529	404	:	4
\$1 under \$5,000	79,887	11,360	:	:	*3,804	•132	:	:	•4,523	1,043	ů	4.
\$5,000 under \$10,000	512,130	215,011	ů.	ę.	35,298	2,942	15,668	42,064	68,755	14,318	*2.478	*16,216
\$10,000 under \$15,000	669' 22'	326,491	17,248	33,984	68,227	10,929	27,111	134,811	150,596	55,525	*4.614	*3,437
\$15,000 under \$20,000	731,472	460,388	15,946	34,443	81,271	16,373	44,106	237,179	161,832	56,005	:	:
\$20,000 under \$25,000	807.116	633,157	17,201	44,912	80,964	20,348	32,914	142,652	214,122	98,386	*2,365	*28,173
\$25,000 under \$30,000	791,511	660,811	26.992	70,158	40,479	4,585	36,078	128,291	206,292	83,020	*11,184	-17,402
\$30,000 under \$40,000	1,388,638	1,194,269	59 473	195,161	103,857	12,406	762'06	481,000	303,739	144,030	.6,239	*8,761
\$40,000 under \$50,000	1,124,068	1,112.090	82,417	272,321	95,860	9,418	69,458	392,843	260,025	119,463	.6,993	*51,348
\$50,000 under \$75,000	1,570,887	1,940,409	178,747	737,827	125.657	23,575	132,779	872,354	347,825	157,640	33,432	223,102
\$75,000 under \$100,000	630,492	1,060,740	140,846	875,251	42,366	8,466	58,781	689,423	174,319	105,319	•4,220	*54,304
\$100,000 under \$200,000	722,166	1,684,349	228,678	2,615,321	28,112	7,002	78,573	1,009,364	257,508	178,110	4,650	70,182
\$200,000 under \$500,000.	219,643	670.213	102,943	2.111,665	8,351	2,332	25,590	564,628	120,389	96.855	1,287	31,770
\$500,000 under \$1,000,000	33,618	102,481	16,847	393,523	1,314	521	6,729	256,931	25.737	22,276	341	10,570
\$1,000,000 or more	14,788	39,144	6.336	145,357	718	473	3,628	223,060	13,818	13,845	169	3,314
Manufacture by a section of the section of												

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)

	Basic stano	Basic standard deduction	Additional star	Additional standard deduction	Total Itemize	Total Itemized deductions	Exen	Exemptions	Taxable	Taxable income	Income tax b	Income tax before credits
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	80,072,236	355,222,745	10,643,117	11,310,862	32,540,614	481,945,631	230,547,002	523,042,222	90,717,400	2,395,695,907	90,633,192	482,630,873
No adjusted gross income	1	;	t	:	1	;	1,759,005	3,999,366	;	;	3,608	13,807
\$1 under \$5,000	14,826,862	46,003,607	884,292	874,005	189,972	1,854,853	12,658,522	28,997,045	3,904,663	2,328,895	3,835,526	373,535
\$5,000 under \$10,000	14,258,210	60,468,347	2,321,833	2,320,257	966'909	5,573,983	22,067,228	50,631,556	7,941,136	17,680,861	7,928,631	2,669,247
\$10,000 under \$15,000	12,284,918	55,960,597	2,297,836	2,467,689	935,517	9,027,771	24,103,901	55,285,189	10,420,810	50,434,542	10,418,757	7,613,539
\$15,000 under \$20,000	10,013,614	46,607,471	1,560,179	1,700,573	1,473,222	14,394,729	22,475,572	51,582,832	10,836,499	88,839,891	10,834,226	13,361,442
\$20,000 under \$25,000	7,914,974	37,651,910	1,059,208	1,178,407	1,635,001	15,819,244	19,650,018	45,104,047	9,369,677	115,513,830	9,355,451	17,377,973
\$25,000 under \$30,000	5,520,139	26,929,494	588,986	633,449	2,070,014	19,990,405	16,490,670	37,864,499	7,484,044	123,555,002	7,484,937	18,749,693
\$30,000 under \$40,000	7,717,287	39,554,908	781,147	843,797	4,607,703	46.874,617	29,473,597	67.692.044	12,265,083	274,011,013	12,263,971	44,175,276
\$40,000 under \$50,000	3,951,961	21,733,516	491,408	537,414	5,056,586	56,368,141	24,103,736	55,378,719	8,988,898	269,211,742	8,988,898	44,106,648
\$50,000 under \$75,000	2,970,699	16,822,071	504,519	570,427	8,825,648	119,773,217	34,899,960	80,180.349	11,773,099	495,922,686	11,773,137	89,124,869
\$75,000 under \$100,000	405,798	2,333,777	98,465	119,390	3,582,404	64,007,042	11,723,678	26,935,249	3,982,189	247,431,448	3,984,735	51,888,272
\$100,000 under \$200,000	147,913	833,795	39,954	47,560	2,662,621	68,567,071	8,314,379	18,355,128	2,807,774	280,674,802	2,807,775	67,825,701
\$200,000 under \$500,000	45,230	240,630	12,076	14,218	701,115	31,376,356	2,229,904	1,033,614	745,385	186,065,353	745,386	52,295,654
\$500,000 under \$1,000,000	9,946	56,369	2,106	2,422	131,165	11.046,824	408,842	2,026	140,978	84,322,055	140,985	24,918,730
\$1,000,000 or more	4,685	26,252	1,108	1,254	62,550	17,271,378	187,990	529	67,167	159,703,788	67,169	48,136,488
Taxable returns, total	56,120,032	248,485,627	7,877,057	8,339,987	30,564,529	449,094,374	175,774,607	397,454,712	86,702,145	2,384,967,493	86,719,188	481,010,323
No adjusted gross income.	1		:	:	1	;	21,646	49,634	1	1	2,924	13,657
\$1 under \$5,000	3,819,953	7,842,052	*13,340	•12,006	5,802	31,103	30,386	67,232	3,821,899	2,328,665	3,827,937	373,334
\$5,000 under \$10,000	7,596,659	26,922,565	982.151	890,506	150,374	775,426	6,079,076	13,943,858	7,754,563	17,528,581	7,755,918	2,645,914
\$10,000 under \$15,000	7,896,815	31,634,622	1,758,389	1,804,662	472,584	3,005,641	9,995,243	22,932,167	8,384,989	46,016,207	8,387,900	906,036
\$15,000 under \$20,000	8,266,932	36,761,965	1,547,410	1,686,725	1,037,754	7.518,775	14,572,959	33,437,030	9,307,678	83,938,038	9,307,679	12,625,884
\$20,000 under \$25,000	7,795,823	36,971,271	1,056,340	1,176,400	1,449,095	12,145,327	18,333,080	42,080,188	9,247,877	115,106,027	9,248,205	17,316,734
\$25,000 under \$30,000	5,501,930	26,821,058	588,986	633,449	1,954,907	17,136,183	15,953,689	36,630,577	7,455,921	123,382,266	7,456,814	18,723,765
\$30,000 under \$40,000	7,708,339	39,501,222	780,806	843,557	4,530,937	44,525,732	29,142,918	66,932 067	12,239,258	273,672,226	12,239,258	44,123,366
\$40.000 under \$50,000	3,949,795	21,720,541	491,408	537,414	5,032,089	55,409,121	23,993,392	55,127,816	8,981,830	269,127,804	8,981,830	44,094,043
\$50,000 under \$75,000	2,970,354	16,820,001	504,519	570,427	8,797,702	117,501,126	34,808,167	79,970,034	11,766,382	495,759,003	11,766,420	065,990,630
\$75,000 under \$100,000	405,751	2,333,641	98,465	119,390	3,579,620	63,691,166	11,714,525	26,914,677	3,981,372	247,420,099	3,983,918	51,886,062
\$100,000 under \$200,000	147,864	833,652	39,954	. 47,560	2,659,701	68,147,061	8,305,151	18,334,370	2,807,003	280,644,572	2,807,003	67,820,352
\$200,000 under \$500,000	45,199	240,479	12,074	14,215	700,403	31,100,679	2,227,946	1,032,522	745,260	186,043,816	745,260	52,289,672
\$500,000 under \$1,000,000	6,937	56,320	2,106	2,422	131,054	10,941,545	408,550	1,996	140,956	84,311,459	140,962	24,915,632
\$1,000,000 or more	4,682	26,240	1,108	1,254	62,507	17,165,488	187,881	545	67,158	159,668,731	67,160	48,132,073
Nontaxable returns, total	23,952,204	106,737,117	2,766,060	2,970,875	1,976,085	32,851,257	54,772,395	125,587,511	4,015,255	10,728,414	3,914,004	1,620,550
only the solution of the solution of the solution of the solution of solutions of s	ode change	mall number of case	de no rom des ole	ch it is based								

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

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

Ansertorme of returns gross income returns Number of returns Animber of returns come 2 66 117 479 come 2 66 117 479 come 2 66 117 479 come 1 38 1 64 1 62 come 1 38 1 64 1 62 come 1 36 1 47 1 79 com 1 45 1 47 1 79 com 1 15 1 175 1 123 com 1 16 1 47 1 79 com 1 16 1 24 1 24 com 1 18 1 24 1 24 com 1 18 1 24 1 24 com 1 18	Amount (4)	Number of Amount returns	Number of returns	Amount	Number of	Amount	Number of returns	Amount
(1) (2) (3) 2 66 117 0.19 1 38 164 162 1 45 140 165 1 45 147 172 1 58 158 179 1 15 175 179 1 16 115 123 1 16 116 1179 1 16 1179 1 179 1 198 2 26 1 182 2 20 1 183 1 184 155 1 100 1 100 124 1 101 115 116	(4)				2	10.55	(11)	
2 66 117 479 119 479 119 119 119 119 119 119 119 119 119 1		(5) (6)	(5)	(8)	(6)	(10)	1	(12)
138 164 165 165 117 479 179 179 179 179 179 179 179 179 179 1	0.28	0.40	1.93	2.34	0.82	1.57	1.00	1.29
138 164 162 137 140 165 145 147 172 158 158 179 175 175 179 196 196 211 115 115 112 1189 190 202 161 140 179 160 134 187 161 108 109 179 198 236 198 213 115 116 1179 116 1179 1179 1189 1198 213 1198 198 1198 198 1198 198 1198 198 1198 198 1198 198 1198 198 1198 198 1198 198 1198 198 1198 198 1198 198 1198 198 1199 198 1190 190 1191 1191	5 36	318 258	14 85	9 79	5 18	5 14	9 10	7 23
137	211	2 40 4 11	14 15	29 82	4 11	7 26	14 79	21 02
145 147 172 172 158 158 179 179 175 179 179 179 179 179 179 179 179 179 179	177	2 19 4 02	13 34	31 21	4 01	6 58	8 60	10 29
158 158 179 175 175 179 186 196 211 187 146 147 155 188 190 202 189 190 202 161 140 179 160 134 187 179 198 236 197 291 3302 197 198 236 197 198 213 115 116 1179 116 1179 1179 1182 1182 203 1198 124 1179 1182 1198 124 1179 1181 1198 124 1116 1124 1117 1179 1199 134 1190 134 1191 1191	184	218 407	10 05	25 74	3 78	693	7 81	12 79
175 175 192 196 196 211 115 115 113 1160 1100 123 160 1000 120 161 100 1000 124 1020 0.34 1032 0.34 1032 0.34 1032 0.34 1132 214 242 197 198 236 1182 209 1196 190 124 115 116 1124 116 1179 124 1179 1180 124 1190 190 203 1100 100 124	1 90	221 466	11 24	24 53	4 06	96 /	8 27	9 18
196 196 211 115 115 123 146 147 155 1189 190 202 161 140 179 160 134 187 160 108 109 179 109 179 198 236 198 213 115 116 1124 1179 1182 209 1198 198 213 115 116 1124 1179 1180 124 1191 1191 1191 1191 1191 1191 1191 1191 1191 1191 1191 1191	2 03	2 3 5 37	10 12	20 45	4 20	7 64	5 58	9 34
115 115 123 146 147 155 1189 190 202 161 140 179 160 134 187 0.27 0.20 0.34 0.27 0.20 0.34 197 198 236 198 213 119 198 213 115 116 124 1179 198 203 1180 198 213 119 198 124 1115 112 124 110 199 190	2 2 2	243 597	9 70	18 49	4 21	8 53	4 97	6.51
146 147 155 115 112 123 1189 190 202 161 140 179 160 134 187 054 032 063 054 032 063 054 032 063 198 236 197 291 3302 198 236 198 236 115 116 124 117 115 116 1190 190 203 1101 111 111 111 111 111 111 111 111 11	131	1 49 4 30	92 9	12 11	2 83	691	3.11	4 16
115 112 123 189 190 202 161 140 179 160 134 187 108 109 124 2017 291 3302 1313 370 389 212 214 242 197 198 236 198 236 198 198 236 198 198 213 115 116 124 1179 1179 124 116 1179 155 116 1170 124 1170 1181 179 1100 1100 124	1 64	170 516	691	12 33	2 98	777	301	4 00
189 190 202 161 140 179 160 134 187 108 109 124 054 032 063 034 032 2017 291 3302 197 198 236 198 236 197 198 213 115 116 124 1179 1181 115 116 124 1100 134 187	128	1 25 4 06	4 77	7.72	2 08	5 85	2 08	317
160 140 179 179 160 108 194 187 187 198 198 124 198 198 198 198 198 198 198 198 198 198	217	197 624	609	8 30	2 87	7 36	3 12	4 71
160 134 187 187 108 108 109 124 0554 032 0633 0633 124 124 124 197 198 213 198 198 1198 1198 1198 1198 1198 1198	181	163 343	3 49	4 60	2 04	451	2 67	3.97
0.27 0.20 0.34 1. 2017 2.91 33.02 3.13 3.70 3.89 2.12 2.14 2.42 1.97 1.98 2.36 1.182 1.98 2.13 1.15 1.16 1.24 1.10 1.24 1.10 1.24 1.10 1.24 1.10 1.24	204	147 275	2 47	3.45	1 68	4 35	2 46	3 95
0.27 0.20 0.34 20.17 2.91 33.02 3.13 3.70 3.89 2.12 2.14 2.42 1.97 1.98 2.36 1.15 1.16 1.24 1.15 1.16 1.24 1.10 1.10 1.24 1.10 1.10 1.24	1 59	1 09 2 63	181	2 97	1 23	4 03	1 93	3 98
2017 291 3302 1 313 370 389 212 214 242 197 198 236 1182 209 1179 179 196 115 116 124 117 117 155 1190 190 203 1160 1181	0 65	0 55 0 78	0 83	114	09 0	124	0 93	1 18
2017 291 3302 313 370 389 212 214 242 197 198 236 182 182 209 179 196 198 198 236 198 198 213 115 116 124 115 1172 124 1100 134 187	0.31	1.21	1.99	2.38	0.87	1.63	1.02	1.32
313 370 389 212 214 242 197 198 236 179 179 196 198 213 147 116 124 147 147 155 190 190 203 161 141 179 160 134 187 108 109 124	10 12	21 58 4 84	34 61	21 90	20 42	15 97	35 10	12 90
212 214 242 197 198 236 182 182 236 179 196 196 196 198 213 115 116 124 147 147 155 190 203 160 134 187 108 109 124	4 49	3 59 5 94	22 00	26 86	5 68	8 23	56 94	61 98
197 198 236 182 209 179 196 198 196 198 196 147 147 147 147 150 190 161 141 160 134 108 109	257	317 590	21 12	31 89	5 69	8 98	16 26	20 16
182 182 209 179 179 196 198 213 115 116 124 147 147 155 115 112 124 190 203 161 141 179 160 134 187 108 109 124	2 5 2	2 66 4 77	10 96	30 14	4 43	7 81	10 77	14 44
179 179 196 198 198 213 115 116 124 147 147 155 115 112 124 190 190 203 161 141 179 160 134 187 108 109 124	221	2 44 4 90	11 70	26 70	4 34	8 18	7 50	11 64
198 198 213 115 116 124 147 147 155 115 112 124 190 190 203 161 141 179 160 134 187 108 109 124	2 07	2.38 5.51	10 59	21 35	431	7 85	5 89	10 13
115 118 124 147 147 155 115 112 124 190 203 161 141 179 160 134 187 108 109 124	2 2 5	2 46 6 03	9 84	19 42	4 26	8 77	5 13	6 8 7
147 147 155 115 112 124 190 2 03 161 141 179 160 134 187 108 109 124	1 32	150 433	98 9	12.74	2 85	7 04	3 13	4 13
115 112 124 190 190 203 161 141 179 160 134 187 108 109 124	164	171 522	6 97	12 65	2 99	7.85	3 02	4 04
190 190 203 161 141 179 160 134 187 108 109 124	1 28	1 25 4 09	4 80	7.87	2 09	591	2 09	3 19
161 141 179 160 134 187 108 109 124	217	197 629	6 10	8 39	2 88	7 40	3 13	4 72
160 134 187 108 109 124	181	1 63 3 44	3 50	4 64	2 04	4 53	2 67	3.87
108 109 124	2.04	147 278	2 48	3.48	1 68	4.36	2 46	3 97
	1 59	1 09 2 87	181	2 97	1 23	4 04	1 93	3 99
\$1,000,000 or more 0 54 0 32 0 84 0 65	0 65	0 55 0 78	0 83	1 14	090	1 24	0 93	118
Nontaxable returns, total 0.88 1.53 1.08 1.33	1.33	1.59 2.88	8.40	11.27	2.91	5.39	4,65	5.80

4.49

7.33 4.51 3.16 1.69

8.04

2.07

9 69 8 54 9 11 9 51 10 29 7 87 7 95 5 66 7 31 4 49 3.62 3 16 1.69 2.34 35.99 30.05 14.71 11.36 10.72 10.29

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

(Coefficient of Variation for number of returns and amount (percent))	er of returns ariu a	Mount (percent)										
	Alm	Almony		Business or profession	profession		Capital gain distribution	distribution	Sales	Sales of capital assets reported on Schedule D	reported on Scho	alnbe
Size of adjusted	rece	received	Net	Net income	Net	Net loss	reported on Form 1040	Form 1040	Net gar	Net gain in AGI	Net loss in AG	S In A
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	₹
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
All returns, total	5.45	7.46	0.61	1.14	1.91	2 43	2.68	6.36	1.28	0.97	1.92	
No adjusted gross income	44 95	39 19	689	676	3.74	4 47	24 77	33 78	6 85	2.57	9 46	
\$1 under \$5,000	29 50	32 46	377	5 09	9 27	17 92	8 09	9 82	96.3	10.09	00 6	
\$5,000 under \$10,000	14 24	16 63	3.18	4 0 7	8 21	10 26	11 11	15.91	5 98	787	834	
\$10,000 under \$15,000	15 07	17 22	3 63	481	8 44	11 04	10 42	31 25	5 74	7 11	8 43	
\$15,000 under \$20,000	16 73	19 05	3 82	5 22	8 52	11 61	11 48	22.87	5 73	7 83	8 73	
\$20,000 under \$25,000	17 81	20 86	4 30	6 2 4	8 77	12 15	10 88	19 25	6 32	8 87	8 71	
\$25,000 under \$30,000	16 70	19 64	4 29	2 99	9 13	10 97	11 19	22 83	6 70	8 54	9 36	
\$30,000 under \$40,000	13 76	16 55	3 10	4 55	6 14	916	7.51	13 80	4 43	90 9	6 78	
\$40,000 under \$50,000	18 77	22 15	361	5 26	7 40	10 64	8 41	16 26	4 73	6 48	7.07	
\$50.000 under \$75,000	2131	26 44	2 86	4 03	5 80	8 77	6 14	17 32	3 38	451	5 05	
\$75,000 under \$100,000	30 24	33 36	4 64	551	9 45	12 79	8 95	21.12	4 44	5 92	6.53	
\$100,000 under \$200,000	28 82	42 13	2.99	3 26	6 29	9 71	11 29	26 04	2 66	3 52	4 11	
\$200,000 under \$500,000	34 78	50 55	2 96	3 43	6 35	9 7 8	24 16	39.59	2.15	3 38	3.43	
\$500,000 under \$1,000,000	46 96	72 38	2 97	4 63	2 66	8 07	24 63	47 33	1 62	3 13	2.97	
\$1,000,000 or more	21.93	34 13	163	2 41	2 66	2 04	18 28	74 00	0 77	0 71	1.62	
Taxable returns, total	6.04	7.96	0.69	1.26	2.31	3.10	2.81	6.17	1.35	1.02	2.14	
No adjusted gross income	98 39	98 38	27 22	22 18	39.72	1517	66 64	80 33	20 27	3 84	36 24	
\$1 under \$5,000	,	:	18 27	22 80	53 64	52 49	9 18	10 88	9 11	14 71	23 82	
\$5,000 under \$10,000	20 81	24 30	5 98	7 60	16 57	21 71	14 37	20 35	8 82	11 06	14 00	
\$10,000 under \$15,000	18 28	20 68	5.59	177	11 26	15 23	12 38	17 63	6 78	8 54	10.52	
\$15,000 under \$20,000	18 32	20.91	4 85	6 2 9	06-6	13.71	12.07	24 05	6 23	8 69	9 57	
\$20,000 under \$25,000	18 07	21 17	451	99 9	9 13	12 24	11 13	19 72	6 48	9 21	9.34	
\$25,000 under \$30,000.	16 70	1964	4 39	619	926	10 94	11 37	22 92	68 89	9.02	9 62	
\$30,000 under \$40,000	13.76	16 55	3 14	4 65	6 19	927	7 52	13 86	4 47	6 24	6 88	
\$40,000 under \$50,000	18 94	22 54	3 64	534	7 45	10 77	8 41	16 26	4 75	6.55	7 18	
\$50,000 under \$75,000	21.32	28.45	2.87	4 05	5 84	8 82	6 14	17 32	3 40	4 56	90.9	
\$75,000 under \$100,000	30 24	33.37	4 65	5.52	9 46	13 01	96 8	21 13	4 45	2 98	6.55	
\$100,000 under \$200,000	28 82	42.13	3 00	3 26	6 62	9 73	11 30	26 06	2 66	3.55	4 13	
\$200,000 under \$500,000	34 79	50 56	2 96	3 43	636	9.94	24 18	39 72	215	3.40	3 44	
\$500,000 under \$1,000,000	47 24	72.50	2 97	4 63	5 67	8 16	24 67	47 48	1 62	3 15	2 98	
\$1,000,000 or more.	21 93	34 13	1 63	2 41	2 66	2 04	18 26	74 00	0 78	0.71	1 62	
Nontaxable returns, total	12.89	15.96	1.85	2.74	3.49	4.02	9.16	36.78	4.16	2.95	4.43	
Footnotes at end of table												

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

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

Size of adjusted pross income	Sho	Short-term capital gain	Sho	Short-term capital loss	Short-term loss carryover	term rryover	Short-term like-kind e	Short-term gain from like-kind exchanges	Short-term like-kind e	Short-term loss from like-kind exchanges	Long-term capital gain	term gain
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	2.09	2.00	2.13	1.96	4.11	2.99	77.88	64.47	87.73	96.21	1.17	0.92
No adjusted gross income	10 48	7.52	8 68	4.79	11.11	5.91	:	:	82 14	82.18	2 66	2.10
\$1 under \$5,000	11 92	31.74	13.13	15.57	17 79	18.61	1	ı	;	ı	6.02	9.93
\$5,000 under \$10,000	10.73	18 48	10.76	14.09	18.80	18.17	,	٠	:	i	5 65	7.84
\$10,000 under \$15,000	10.92	16.01	11.55	15 11	20.56	18.60	1	1	;	١	5.44	7 01
\$15,000 under \$20,000	11.12	18 45	11.67	15.44	23 10	20.15	;	ŧ	:	:	5.42	7.44
\$20.000 under \$25,000	11 02	16.87	10 83	14 66	24 85	20 51	1		:	;	5.91	8 45
\$25,000 under \$30,000	11.57	19.59	11 23	13.71	19.08	18.55	,	1	1	:	6.16	7.63
\$30,000 under \$40,000	7 48	13.44	8 48	11 53	17.52	15.21		1	:	:	4.23	5.77
\$40,000 under \$50,000	8 13	12.35	8.85	10.87	19.00	15.03	,	:	:	:	4.43	80.9
\$50,000 under \$75,000	5 58	8.46	5 72	6.93	11.48	10.01	:	:	;	1	3.14	4.28
\$75,000 under \$100,000	6.77	9 85	7.08	8 89	14.22	12.60	;	:	:	٠	4 18	5 68
\$100,000 under \$200,000	3.85	6.42	3.99	6.16	8.31	9.40	:	;	:	:	2.39	3.35
\$200,000 under \$500,000	2 80	5 53	2.74	4 14	5.89	6 43	83 65	98 23	4	;	1 85	3.10
\$500,000 under \$1 000,000	2 04	4 96	2.04	3 72	4.92	7.31	93.41	93.45	1	:	1.38	2.97
\$1,000,000 or more	0 88	1 36	0.92	1.43	2.36	3.07	43.17	3 59	81 29	81.24	0.65	0.70
Taxable returns, total	2.19	2.06	2.29	2.25	4.72	3.63	78.71	77.44	87.80	96.27	1.25	0.99
No adjusted gross income	26 11	18.87	22 41	9.77	33.91	12.53	:	:	ı	1	19.89	3.63
\$1 under \$5,000	15.46	22.26	26.90	34.96	92.26	92.25	ı	ı	:	٠	9.19	14 72
\$5,000 under \$10,000	14 76	21.47	18 14	33.24	38.65	38.79	,	ı	1		8.72	11.40
\$10,000 under \$15,000	12.69	17.75	13 83	20.23	28.25	25.48	:	:	1	:	6.46	8.37
\$15,000 under \$20,000	11.81	18.91	12 72	19 38	26.38	27.36	٠	\$;	:	5.91	8.33
\$20,000 under \$25,000	11 47	17.12	11.50	16.73	27.41	24.06	í	1	-1	;	6 14	9.01
\$25,000 under \$30,000	12.00	21 25	11 62	15.54	21.40	21.26		:	;	:	6.34	8.21
\$30,000 under \$40,000	7 59	14.14	8.66	12.16	17.98	16.20	ı	1	1	;	4 28	6.01
\$40,000 under \$50,000	8.20	12.84	901	11.36	19.28	16.19	;	:	:	:	4 47	6 19
\$50,000 under \$75,000	5.62	8.61	5.74	7 12	11.57	10.35	:	:	ŧ	:	3.15	4.34
\$75,000 under \$100,000	6 78	10.01	7.10	9 12	14.30	13 10	:	:	:	:	4 19	5 74
\$100,000 under \$200,000	3.85	6.46	4.00	6.35	8 35	9.80	*	:	75 12	98.04	2.39	3 39
\$200,000 under \$500,000	2.81	5.56	2.74	4.21	5.90	6.56	83.65	98.23	:	·	185	3.13
\$500,000 under \$1,000,000	2.04	4.99	2.04	3.77	4.92	7.40	93 41	93.45	}	:	1.38	2.99
\$1,000,000 or more	0.88	1.36	0.92	1.45	2.37	3.11	43.17	3.59	81 29	81.24	0 65	0.71
Nontaxable returns total	4.00											

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

Size of adjusted gross income Size of adjusted gross income All returns, total		Long-term ss carryover Amount (40) (2.10 2.10 12.37 13.52 13	Long-term gain from like-kind exchanges Number of Amoureturs (41) (42) 68.14 66.8 80.77 59.39 99.79 99.77	gain from changes Amount (42)	Long-term loss from like-kind exchanges Number of returns	loss from kchanges Amount	Long-term residence gain Number of An returns (45)	term ce gaın Amount	Long-term installment gain	erm int gain Amount (48)
Mumber of returns (37) (37) (170	(39) (20) (276 (39) (276 (39) (13.54 (11.26 (12.84 (12.84 (12.66 (13.51 (10.91 (10.97	(40) 2.10 4 14 13 85 11 21 11 49 12 12 12 12 13 52 10 17 9 91	Mumber of returns (41) (81.4 80 77 99 79 93 50	Amount (42)	Number of returns	Amount	Number of returns	Amount		Amount (48)
mne. 6 48 1.70 1.70 1.70 1.70 8 28 8 28 7 91 8 28 8 28 9 28 9 28 9 28 9 28 9 28 9 28 9 28 9 28 9 28 9 28 9 28 9 29 1.85 1.85 1.85 1.85 1.85	(39) 2.76 8 87 11 26 11 26 12 84 12 86 13 51 10 91 10 27 7 82 9 73 5 98	2.10 4 14 13 85 11 21 11 29 12 12 13 52 10 17 9 91	68.14 68.14 80 77 99 79 93 50	(42)			(45)		Number of returns	(48)
1.70 1.70 1.70 1.70 1.70 1.70 1.70 1.70	2.76 8 87 13.54 11.26 12.84 12.84 12.84 10.91 10.27 7 82 5.98	2.10 4 1 4 13 8 5 11 2 1 12 3 7 12 12 13 5 2 10 1 7 9 9 3 3	68.14 80.77 99.79 93.50		(43)	(44)	11	(46)	(47)	
ome. 6 48 0 8 28 0 8 28 0 8 28 0 8 28 0 8 28 0 8 28 0 8 28 0 9 24 0 000. 3 44 0 000 1 93 0 185 0 185 0 185 0 185	13 54 11 75 11 26 12 84 12 84 10 91 10 91 10 97 7 82 5 98	4 1 4 1 1 2 1 1 1 2 1 1 1 2 1 1 2 1 1 2 1 2	99 79 99 79	66.81	54.76	70.54	10.50	10.55	3.68	3.50
00 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	13.54 11.75 11.26 12.84 13.51 10.91 10.27 7.82 9.73 5.98	13.85 11.21 11.49 12.12 13.52 10.17 9.91	93 50	59.39	99 71	99 75	37 57	27 70	15.55	11.33
0 8 28 09 00 00 00 00 00 00 00 00 00 00 00 00	11.75 11.26 12.84 12.66 13.51 10.91 10.27 7.82 9.73 5.98	11 21 11 49 12 37 13 52 10 17 9 91 9 33	93 50	99.79	;	ı	89.64	91 04	25.68	25.95
0 8 28 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	11.26 12.84 12.84 13.51 10.91 10.27 7.82 9.73 5.98	11 49 12.37 13 52 10 17 9 91 7 45	; ;	93 54	82 14	82 18	49 89	57 11	13 35	17.77
0 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	12.84 12.66 13.51 10.91 10.27 7.82 9.73 5.98	12.37 12.12 13.52 10.17 9.91 9.33	11 11	;	;	;	41.05	45 01	13 86	18 54
00 8 6 8 6 8 6 8 6 8 6 8 6 8 6 8 6 8 6 8	12 66 13 51 10 27 7 82 9 73 5 98	12 12 13 52 10 17 9 91 9 33	6/ //	97.57	1	Ť	41 38	47 43	13 88	22.18
00 868 000 000 000 000 000 000 000 000 0	13 51 10 91 10 27 7 82 9 73 5 96	13.52 10.17 9.91 7.45	;	;	:	;	56 46	67 10	18 17	26.38
0 6 21 0 4 62 000 2 46 0000 2 46 0,000 193 0 185 1.85 0 185 0 891	10 91 10 27 7 82 9 73 5 98	1017 991 745 933	;	;	1	;	57 46	56 65	16.53	21.62
00 6 55 000 000 000 000 000 000 000 000	10 27 7 82 9 73 5 98	991 745 933	:	1	ı	:	26 84	30 97	11 08	16 16
00 4 62 000. 3 44 0000. 3 44 0000 1 93 000 0 87 0 0 87 0 0 87 0 0 891 1 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7 82 9 73 5 98	7.45	:	:	:	1	28.93	39 80	11 61	17 07
000. 2 46 0000 1 93 0000 0 87 0 0 0 87 0 0 0 87 0 0 0 87 0 0 0 87 0 0 0 0	9 73 5 98	9 33	:	:	:	;	22 06	26 21	10.39	14.05
000. 246 0,000 193 0,000 087 087 087 087 087 087 087 087 087 088	5.98		:	:	81 08	91 60	44 73	53 19	14 41	20 10
0000 2 46 0,0000 1 93 0me 24 67 16 15 16 15 0 9 53 0 8 91		6 40	:	:	*	:	21 66	28 17	6 62	10 30
0,000 193	4 48	5 63	65 84	92 72	:	:	28 40	31 60	6 73	11 06
	3.81	5 83	65 53	53 60	ı	ţ	26 09	38 96	5 69	10 91
24 67 2.4 67 16 15 2 13 51 1 13 51 1 10 0	191	2 36	25 62	39 59	49 79	63 10	12 45	19 46	2 74	2.64
24 67 16 15 13 51 9 53 8 91	3.10	2.59	71.99	72.90	63.11	84.99	11.45	11.84	3,96	3.64
16 15 13 51 9 53 8 91	25 64	6 36	:	:	1	1	35 81	39 01	38 49	20.17
13.51	34 13	51 29	1	;	:	1	:	;	70 67	71 39
9 53	23 06	24 50	:	;	ı	ı	96 66	96 66	24 47	25.86
	14 13	14 79	,	1	;	;	52 67	63 10	17 43	24.85
8 69	14 40	14 84	*	:	1	ı	44 77	58 75	14 49	24 17
	13.31	13 79	;	t	:	t	57 39	80 69	18.30	26.47
\$25,000 under \$30,000 8 92 10 88	14 14	14 95	;	1	- 1	:	57 49	58 83	16.74	22.06
\$30,000 under \$40,000 6.35 7 83	11 22	10.79	;	1	;	:	28.34	34 30	11.16	16.18
\$40,000 under \$50,000 6 63 8 13	10.51	10 45	:	:	ı	1	28.95	39 83	11 66	17.18
\$50,000 under \$75,000 4 64 5.23	7 87	7 72	,	;	r	:	22.54	26 88	10 41	14.13
\$75,000 under \$100,000 5 80 7 13	9 7 6	9 54	;	,	81 10	91.60	44 74	53 21	14 49	20.30
\$100,000 under \$200,000 3.45 4 79	00 9	6 54	:	:	8 0	:	21 90	29 20	6 65	10 35
\$200,000 under \$500,000 2.46 3 67	4 48	5 71	66 11	93 93	:	:	28 46	31 90	6 74	11-10
\$500,000 under \$1,000,000	381	5 93	66 58	62.45	!	:	26 15	38 97	5 70	10.96
\$1,000,000 or more	191	2 38	25.62	39 59	49 79	63 10	12.45	19 46	2 74	2.65
Nontaxable returns, total 4.54 2.92	6.21	3.86	82.53	55.68	99.39	66.11	26.31	22.44	9.98	69.63

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

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

(Coefficient of variation for number of returns and amount (percent)	er of returns and	amount (percent))										
	Schedule D	Schedule D gain subject to	ίŠ	Sales of property other than capital assets	er than capital ass	ets	Total t	Total taxable		Pensions at	Pensions and annuities	
Size of adjusted	28 perc	28 percent tax rate	e Z	Net gain	Net	Net loss	IRA dist	IRA distributions	Total	al	In adjusted gr	gross income
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)	(65)	(60)
All returns, total	2.03	1.21	3.67	4.19	3.69	3.91	2.14	3.36	76.0	1.73	1.00	1.46
No adjusted gross income	:	;	10 73	7 39	8 88	6 18	16 03	18 09	8 59	10 42	9 15	10 64
\$1 under \$5,000	;	;	21 52	31 26	19 10	24 77	14 26	16 96	6 35	15 97	09 9	8 19
\$5,000 under \$10,000	;	i	16 00	20 43	15.87	27.37	7 86	10 90	3 50	4 53	354	4 32
\$10,000 under \$15,000	;	:	16 18	25 15	1691	33 02	6 98	10 06	3 18	4 35	3 2 2	4 08
\$15,000 under \$20,000	:	1	14 69	20 77	21 71	29 83	7 13	11 10	3.30	4 68	3 34	4 32
\$20,000 under \$25,000	:	:	19 67	23 13	17 25	24 86	7 33	10 88	364	4 80	3 70	4 94
\$25,000 under \$30,000	1	1	15 43	23 47	18 74	30 58	8 02	11.81	4 09	5 82	4 16	5 79
\$30,000 under \$40 000	:	:	11 08	16 62	12.77	21 48	6 13	10 52	2 98	4 46	3 06	4 52
\$40 000 under \$50,000	;	;	12 76	17.35	15 16	23 81	678	10 62	3 35	6 86	3 45	5 15
\$50,000 under \$75,000	11 88	16 86	10 53	13 90	11 60	18 79	5 27	8 12	2 66	4 17	2.76	4 09
\$75,000 under \$100,000	11 15	13 94	14 31	16 54	14 18	18 19	8 84	16 01	4 29	6 92	4 56	6.46
\$100,000 under \$200,000.	2 83	4 06	8 89	13 53	7.72	13 06	6 45	12.57	3.42	8 80	3.72	4 70
\$200,000 under \$500,000	2 25	3 68	6 05	13 15	5 14	8 52	6 2 8	10 36	3 65	5 99	4 08	6 73
\$500,000 under \$1,000,000	171	3 44	5 19	15 40	3 92	9.12	6 25	12 51	3.11	6 10	3 60	7 64
\$1,000,000 or more	0 82	0 77	2 35	5 22	1 69	2 88	3 64	8 19	29.	5 59	1 86	4 39
Taxable returns, total	2.03	1.21	4.14	4.69	4.22	5.23	2.29	3.57	1.06	1.82	1.09	1.54
No adjusted gross income	:	;	29 29	13 34	27 10	10 22	55 58	33 89	43 89	36 80	44 78	45 45
\$1 under \$5 000	1	1	97 54	56 25	99 19	73.75	77 74	91 02	29 87	38 69	31 27	42 88
\$5,000 under \$10,000	1	1	42 92	49 64	32 22	45 91	13 57	19 97	5 59	6 73	5.61	6.78
\$10,000 under \$15,000	;	1	22 65	32 12	22 71	30 44	8 16	11 68	3.78	5 10	3 83	4 76
\$15,000 under \$20,000	:	;	18 27	27 61	23 80	32 70	7 43	11 61	3 47	4 73	3 50	4 50
\$20,000 under \$25,000	:	t	21 37	26 38	18 47	28 57	7 37	11 08	3 69	4 86	3 74	2 00
\$25,000 under \$30,000	1	1	16 00	24 52	19 19	32 98	8 09	12 13	4 13	5 87	4 20	5 82
\$30,000 under \$40 000	:	:	11 24	16 86	13 08	22 46	6 18	10 75	3 00	4 48	3 07	4 54
\$40,000 under \$50,000	:	:	12 88	17 66	1561	25 81	6.81	10 70	3 35	6 87	3 45	5 15
\$50,000 under \$75,000	11 88	16 86	10 59	14 15	11 70	19 42	5 29	8 18	2 66	4 18	2 76	4 10
\$75,000 under \$100,000	11 15	13 94	14 32	16 56	14 22	18 96	8 84	16 02	4 29	6 92	4 56	6 47
\$100,000 under \$200,000	2 83	4 06	8 94	13 70	7.74	13 35	6 46	12 63	3 42	881	3.73	4 70
\$200,000 under \$500,000	2 25	3 69	90 9	13 25	5 15	8 70	8 59	10 39	3 65	2 99	4 09	6 74
\$500,000 under \$1,000,000	1.71	3 44	5 19	15 44	3 93	921	6 26	12 52	3 11	6 11	3 60	7 66
\$1,000,000 or more	0 82	0.77	2 35	5 22	1 69	2 89	3 64	8 19	1 64	5 59	1 86	4 40
Nontaxable returns, total	14.90	7.88	8.35	8.59	7.30	5.73	6.19	7.88	2.84	4 66	2.92	3.80
Footnotes at end of table												

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

C		C				House	T.			Farm Rental	Rental	
		2	Veril			To the state of th						
Size of adjusted gross income) טנו	Net	Net loss nondedu	Net loss (includes nondeductible loss)	Net	et me	Net loss	et SS	Net	et me	Net	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)	(69)	(02)	(71)	(72)
All returns, total	1.70	1.87	1.58	1.62	3.64	5.11	18.81	20.06	5.61	7.18	11.54	15.95
No adjusted gross income	8 75	6 37	5.87	457	12 69	13 06	51 66	38 07	29 98	30 38	31 75	46 19
\$1 under \$5,000	8.31	9 6 6	8 72	10 03	19.56	27 89	66 66	92.93	31 41	38 78	49 93	69 29
000	6 02	7.78	7 52	9 57	14 80	21 89	56 94	58 97	16 48	18 18	3191	44 77
\$10,000 under \$15,000	6 26	8 08	7 23	8 71	13 59	21 12	70.82	76 39	13 63	16 49	38 91	40 55
\$15,000 under \$20,000.	6 44	00 6	7 10	8 48	15.89	29 25	57 75	62.60	19 37	23.31	55.45	56 75
\$20,000 under \$25,000	6.75	9.01	7 16	8 22	15 40	31 04	28 66	99 85	22 46	27 10	45 00	50 08
\$25,000 under \$30,000	7.33	10 04	6 63	8 16	16.26	30 10	77 66	89.68	24 27	28 09	46 09	54.36
\$30,000 under \$40,000	5.50	7 88	4 67	5.56	12 79	25.26	00 99	86 31	16 03	20 52	44 01	57 58
\$40,000 under \$50,000	5 94	8.27	5 33	5.92	13.07	24 01	59 12	76 49	19 60	25 55	38 85	52 18
\$50,000 under \$75,000	5 05	635	4 23	4 65	6 97	18 98	49 74	53 17	19 25	23 88	25.96	34 43
\$75,000 under \$100,000	6 97	8 30	5 92	6 03	14 32	24 50	74 39	86 64	24 60	26 94	55 98	99 59
\$100,000 under \$200,000.	4 22	5 69	3 67	4 26	7.74	14 19	33.48	45 10	15 50	23 24	27 05	39 75
\$200,000 under \$500,000	3 46	4 43	3 53	4 29	5.39	15 95	21 90	33 14	17 23	37 13	22 62	55 57
\$500,000 under \$1,000,000.	2.86	4 33	3 24	5 06	4 36	13 41	24 34	42 42	16 95	39 94	22 79	41 27
\$1,000,000 or more	1.44	1 95	1 79	2.77	1 88	4 14	9 53	9 13	8 58	18 29	12 20	17.54
Taxable returns, total	1.90	2.01	1.75	1.87	3.97	5.41	20.93	22.35	6.22	77.7	13.61	16.70
No adjusted gross income	22 68	6 2 9	35 13	12 46	33.28	29 15	29 00	20 90	81 52	86 30	79 60	84 88
\$1 under \$5.000	37 55	37 64	40 65	44 96	26 92	80 55	96 66	96 66	:	;	1	1
\$5,000 under \$10,000.	12 68	15 54	14 13	1812	29 79	43 44	ŀ	!	26 60	29 02	44 81	48 41
\$10,000 under \$15,000	8.28	10 64	9.78	12 52	16 40	26 93	99 95	99.95	15 97	18 65	65 12	80 28
\$15,000 under \$20,000	2 09	9.87	8 01	9 95	16.37	29.73	57 76	62 62	19 80	24 00	55 45	56 75
\$20,000 under \$25,000	6.93	936	7 62	9 11	15 79	32 38	99 87	99 85	23 02	27 50	4501	5039
\$25,000 under \$30,000	7 50	10 42	6.92	8.65	16.55	30.21	66.95	CS 65	16.23	20 03	4003	57.58
\$30,000 under \$40,000	5.54	7.98	4.72	5.68	1301	26 09	50 20	86 69	19 70	20.73	44 01	56.77
940,000 alidel 630,000	2 50	6.0	35.	4 73	00.0	19.37	49.85	53 23	19 25	23 88	25 97	34 43
c		8 8 8	5 93	60.09	14 42	25 16	74 39	86 64	24 60	26 94	55 99	65 72
\$100,000 under \$200,000		5 73	3.67	4 29	7.74	14 20	33.51	45 25	15 51	23 24	27 05	39 75
\$200,000 under \$500,000	3.46	4 44	3 54	4.33	5.40	15 99	21 91	33 38	17 24	37 15	22 64	55 57
\$500,000 under \$1,000,000	2 86	4 34	3.24	5 09	4.37	13 42	24 34	42 42	16 98	39 95	22 79	41 27
\$1,000,000 or more	1 44	1.95	179	2.78	1 88	414	9 53	9 13	8 59	18 30	12 20	17 54
Nontaxable returns, total	3.92	4.38	3.74	3.37	9.30	12.00	40.59	34.44	13.02	15.24	21 03	29.68
Footnotes at end of table												

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

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

Separate states of the control of the contr			Total renta	Total rental and royalty			Partnership and S Corporation Estate and trust	S Corporation			Estate a	Estate and trust	
Manage of Amount (1) <	Size of adjusted	Net	псоте	Nei	t loss	Net	ncome	Net	loss	Net in	соте	Net	sso
(73) (73) (73) (73) (73) (73) (73) (73) (73) (73) (73) (73) (73) (73) (74) (73) (74) <th< th=""><th>gross income</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th></th<>	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(4.5) (4.7) (4.8) (4.7) (4.8) (4.7) (4.8) <th< td=""><td></td><td>(73)</td><td>(74)</td><td>(75)</td><td>(76)</td><td>(77)</td><td>(78)</td><td>(6/)</td><td>(80)</td><td>(81)</td><td>(82)</td><td>(83)</td><td>(84)</td></th<>		(73)	(74)	(75)	(76)	(77)	(78)	(6/)	(80)	(81)	(82)	(83)	(84)
773 692 698 498 1173 740 613 243 243 269 998 998 786 693 1683 1022 1093 1443 11934 242 208 998 551 693 775 1075 1073 1172 11934 725 306 571 551 693 775 877 1014 1124 1753 2253 306 571 552 693 775 877 1014 1726 1759 <	All returns, total	1.55	1.75	19.1	1.73	1.87	1.21	2.55	1 68	576	5.44	16.49	12.46
766 6936 6866 1022 1039 2039 1042 1042 1043 1044 11934 2049 2049 2071 2049 1771 1972 11972 11972 11972 11972 11972 11973 2049 1750 2049 1770 1046 1172 11974 1754	No adjusted grøss income	7 78	6 32	5 80	4 98	13 75	7 40	613	2 43	27 35	23 89	39 09	21 04
552 694 751 965 1067 1972 1536 2004 275 275 8534 8534 8584 955 752 575 575 575 575 957 957 957 957 957 9584	\$1 under \$5,000	7 66	9 39	8 85	10 22	10 93	20 78	14 43	19 34	24 92	30 68	57 10	67 51
551 697 732 877 1049 1440 1344 1759 2550 3155 915	\$5,000 under \$10,000	5 52	6 94	7.51	9 65	10 67	13.72	15 35	20 49	20 01	22 76	53 14	7434
597 6023 715 631 1014 1286 1259 4075 27.04 77.84 77.74 77.84 77.84 77.74 77.84	\$10,000 under \$15,000	551	697	7 32	8 77	10 19	14 91	13 48	17 53	25 53	31 55	80 32	91 29
6.36 0.862 7.18 0.1046 11.244 11.254 11.254 26.457 26.458 60.76 67.84 69.60 11.244 11.256 25.77 41.89 65.74 69.60 11.244 11.244 27.94	\$15,000 under \$20,000	2 8 9 7	8 23	7 15	8 31	10 14	12 66	12 59	16 75	21 01	27 84	70 48	99 58
6.05 9.18 6.06 9.20 10.54 13.56 19.57 35.57 4.98 66.74 5.05 7.30 6.04 6.05 1.24 13.56 19.50 1.264 9.00 1.264 2.261 3.151 3.011 5.25 7.29 4.01 1.02 1.020 1.039 2.261 4.09 9.00 6.38 7.72 5.91 4.1 5.20 6.14 6.52 7.89 9.01 1.051	\$20,000 under \$25,000	636	8 62	7 18	8 19	10 46	14 42	13 24	16 15	26 43	40 00	62 39	91 14
5 50 7 79 4 71 5 52 7 34 10 d4 9 70 12 54 22 81 31 51 46 11 5 52 6 73 4 57 7 40 9 46 10 70 13 59 20 16 10 70 10 75 20 75 20 75 6 28 7 72 4 50 6 44 6 55 7 78 8 61 10 51 10 54 20 75 10 54 10 50 10	\$25,000 under \$30,000	675	918	699	8 20	096	12 54	13 56	19 57	35 57	41 98	66 74	83 31
5.2.2 7.5.6 5.9.7 5.9.7 7.4.0 9.9.6 10.20 13.9 22.16 40.75 65.00 4.6.2 6.0.7 4.0.	\$30,000 under \$40,000	5 05	7 29	471	5 52	7 34	10 04	9 70	12 84	22 81	31.51	46 11	59 70
462 677 420 461 529 674 686 900 1657 2274 7319 638 772 591 614 635 789 861 1051 1964 3402 3726 382 470 469 635 789 861 1051 1053 3015 3870 254 441 406 638 178 251 372 450 178 302 400 175 145 145 158 302 400 172 501 175 146 164 146 158 302 372 440 168 302 175 146 175 176 175 176 17	\$40,000 under \$50,000	5 52	7 58	5 37	5 97	7 40	986	10 20	13 39	23 16	40 75	65 08	60 27
6.38 772 591 614 6.35 799 861 1051 1984 3482 3728 3.62 5.28 4.17 515 3.51 3.96 4.80 616 10.23 20.15 39.70 3.13 4.00 6.84 1.28 3.17 3.86 1.89 1.99 3.72 3.83 1.641 11.644 1.21 1.68 1.60 1.69 1.20 3.72 3.83 1.641 11.644 1.73 1.68 1.60 1.67 1.22 2.91 2.24 1.641 1.464 1.73 1.68 2.10 2.29 2.29 2.29 1.62 2.83 4.64 6.46	\$50,000 under \$75,000	4 62	6 07	4 20	4 61	5 29	6 74	969	00 6	16 57	22 74	73 19	60 48
3 62 5 28 4 17 5 15 3 51 3 96 4 80 6 16 10 23 2 0.15 3 87 3 13 4 70 4 86 6 34 2 28 3 17 3 86 6 38 1 123 2 0.15 1 1 23 1 1 23 1 1 24 1 1 25 2 2 9 2 2 9 2 2 34 3 3 75 3 3 75 3 3 75 3 3 75 3 3 75 3 3 75 3 2 9 3 3 75 3 2 9 3 3 75 3 3 75 3 3 8 3 3 75 3 3 8 3 3 75	\$75,000 under \$100,000	6 38	7.72	591	6 14	6 35	7 69	861	10 51	19 84	34 82	37 25	60 81
313 470 488 6 34 2 28 317 386 438 6 10 1733 1864 254 441 410 688 189 283 302 172 652 1641 1454 121 121 300 090 078 158 172 652 1641 1454 1173 1184 183 200 199 199 1491 2575 750 229 648 239 3943 561 1920 2451 1113 11324 1424 1736 1473 1520 2296 <t< td=""><td>\$100,000 under \$200,000</td><td>3 82</td><td>5 28</td><td>4 17</td><td>5 15</td><td>351</td><td>3 96</td><td>4 80</td><td>6 16</td><td>10 23</td><td>20 15</td><td>38 70</td><td>42 97</td></t<>	\$100,000 under \$200,000	3 82	5 28	4 17	5 15	351	3 96	4 80	6 16	10 23	20 15	38 70	42 97
254 441 410 689 189 283 302 372 652 1641 1454 121 182 213 300 078 158 122 283 440 648 1.73 1.86 183 2.00 1.97 1.22 2.91 2.34 6.18 561 19.20 2151 7.96 3521 1.481 25.75 7.50 22.06 7.96 46.45 20.06 24.01 2147 37.46 37.79 43.49 22.98 28.76 36.43 33.75 36.43 37.79 46.45 7.70 708 8.89 9.92 12.70 12.29 16.86 24.38 33.40 37.19 46.41 6.49 8.89 9.92 12.70 11.32 15.86 24.38 33.40 37.19 46.41 6.49 8.89 9.02 12.70 11.32 15.86 24.38 37.19 36.49 37.19 46.4	\$200 000 under \$500,000	3 13	4 70	4 69	634	2 28	317	3 86	4 38	8 10	17 33	18 84	34 08
121 187 213 300 070 078 156 122 283 440 646 1.73 1.88 1.88 1.83 2.00 1.97 1.22 2.94 2.34 6.18 5.61 1.920 21.51 7.96 35.21 1.481 25.75 7.50 22.06 7.96 46.45 20.08 24.51 31.7 1.22 2.286 2.286 2.286 2.286 3.496 23.49 20.08 24.51 11.3 1.324 1.424 1.726 1.826 2.898 3.945 23.49 23.49 24.51 7.77 11.3 1.324 1.720 1.886 2.438 3.496 23.49 24.64 7.75 6.49 8.89 9.97 1.195 1.542 1.586 24.78 23.40 24.64 7.568 6.89 9.46 8.89 9.97 1.195 1.422 22.11 3.00 22.48 31.53 46.48 <td>\$500,000 under \$1,000,000</td> <td>2 54</td> <td>441</td> <td>4 10</td> <td>689</td> <td>1 89</td> <td>2 93</td> <td>3 02</td> <td>372</td> <td>6 52</td> <td>16 41</td> <td>14 54</td> <td>10 83</td>	\$500,000 under \$1,000,000	2 54	441	4 10	689	1 89	2 93	3 02	372	6 52	16 41	14 54	10 83
1,73 1,88 1,88 1,83 2,00 1,97 1,27 2,91 2,34 6,18 5,61 1,920 21,51 7,96 35,21 14,81 25.75 7,50 22.06 7,96 46.45 20.08 24.51 31,47 37,48 37,79 43,49 22.98 28,76 59.83 38.43 33.75 20.08 24.51 1113 1124 17,26 14,73 14,72 15,29 22.06 22.48 22.49 22.4	\$1,000,000 or more	121	187	2 13	3 00	06 0	0 78	156	1 22	2 83	4 40	6 46	4 25
21 51 7 96 35 21 14 81 25 75 7 50 22 06 7 96 46 45 20 08 24 51 31 47 37 48 37 48 37 49 22 8 8 38 43 33 75 38 97 1113 1124 117 36 114 73 19 20 28 84 34 96 23 40 26 46 70 75 113 112 24 117 36 112 22 16 82 24 38 33 40 26 46 70 75 149 88 80 7 12 20 16 22 16 86 24 38 33 40 37 19 80 43 649 88 80 7 1137 16 65 14 82 22 78 23 40 70 58 68 946 85 9 98 3 15 96 14 22 22 11 30 30 42 22 66 76 510 70 8 85 9 98 3 12 96 14 22 22 11 30 30 42 22 66 76 510 76 8 61 1 76 3 16 2	sxable returns, total		1.88	1.83	2.00	1.97	1.22	2.91	2.34	6.18	5.61	19.20	15.60
3147 3748 3779 4349 2298 2876 5983 3843 3375 3897 1113 1324 1424 1736 1473 1929 2894 3496 2349 2846 7075 708 889 992 1770 1262 1682 1886 2436 3340 3719 8043 649 888 807 993 1195 1542 1586 2436 3340 3719 8043 649 888 907 1137 1665 1482 2218 2310 2889 7056 510 737 476 698 859 983 1296 1430 2247 4047 8163 510 737 476 653 744 1023 1026 1430 2284 4170 8163 526 768 543 611 733 422 866 1036 1427 2284 4170 8143<	No adjusted gross income	21 51	7 96	35 21	1481	25 75	7 50	22 06	7 96	46 45	20 08	2451	12 17
1113 1324 1424 1736 1473 1929 2894 3496 2349 2846 7075 708 888 992 1270 1262 1662 1886 2438 3340 3719 8043 649 888 807 993 1195 1562 1586 2478 2310 28.89 7058 649 860 763 907 1137 1665 1482 2310 28.99 7089 7089 1422 2747 4047 8063 7089 7089 1422 2211 2869 7089	\$1 under \$5,000	31.47	37 48	37 79	43 49	22 98	28 76	59 83	38 43	33 75	38 97	;	:
708 889 992 1270 1262 1682 1886 2438 3340 3719 8043 649 888 807 193 1195 1542 1586 2478 2310 2889 7058 649 888 807 1195 1542 1586 2478 2310 2889 7058 649 889 907 1137 1665 1482 2278 2476 4047 8163 510 737 476 869 859 983 17296 1422 2211 3630 4232 8676 510 737 476 1023 1006 1030 1430 2284 3153 4648 550 613 467 531 674 703 926 1666 2287 7443 640 781 467 531 636 772 866 1036 1030 2020 3874 124 473	\$5 000 under \$10,000	11 13	13 24	14 24	17.36	1473	19 29	28 94	34 96	23 49	26 46	70 75	98 71
649 888 807 993 1195 1542 1586 2478 2310 2889 7058 649 890 763 907 1137 1665 1482 2056 2747 4047 8163 688 946 6596 859 983 1296 1422 2211 3630 4232 6676 510 737 476 563 744 1023 1006 1430 2284 3153 4648 556 768 543 611 753 1006 1031 1427 2284 3153 4648 462 613 772 866 1096 1993 3501 3744 384 531 441 518 352 396 482 640 1030 2020 3874 313 443 411 698 189 785 384 653 1642 1737 1643 121 123 3	\$10,000 under \$15,000	7 08	8 89	9 92	12 70	12 62	16 82	18 86	24 38	33 40	37 19	80 43	92 34
649 890 763 907 1137 1665 1482 2056 2747 4047 8163 688 946 698 859 983 1296 1422 2211 3630 4232 6676 510 737 476 563 744 1023 1000 1430 2284 3153 4646 556 768 611 753 1006 1031 1427 2284 3153 4646 640 781 653 772 866 1096 1993 3501 7443 384 531 417 518 352 396 462 640 1030 2020 3874 313 471 470 644 228 317 387 455 812 1737 1893 254 443 411 698 189 228 364 653 1642 1737 1458 121 187 312 <td>\$15,000 under \$20,000</td> <td>6 49</td> <td>8 88</td> <td>8 07</td> <td>9 93</td> <td>11 95</td> <td>15 42</td> <td>15 86</td> <td>24 78</td> <td>23 10</td> <td>28 89</td> <td>70 58</td> <td>89 66</td>	\$15,000 under \$20,000	6 49	8 88	8 07	9 93	11 95	15 42	15 86	24 78	23 10	28 89	70 58	89 66
6 88 9 46 6 98 8 59 9 83 12 96 14 22 22 11 36 30 4 23 2 66 76 5 10 7 37 4 76 5 63 7 44 10 23 10 00 14 30 22 84 31 53 46 48 5 56 7 6 1 7 53 10 06 10 31 14 27 22 84 31 53 46 48 4 6 2 6 13 6 11 7 53 10 06 10 31 14 27 22 33 41 70 65 11 6 4 0 7 8 1 6 13 6 7 2 7 73 8 66 10 96 15 33 37 4 3 8 4 5 31 4 17 6 44 2 28 3 17 3 87 6 40 10 30 20 20 38 7 3 1 3 1 4 1 3 4 1 1 6 98 1 89 2 93 3 84 6 53 16 42 14 58 1 2 3 4 4 3 4 1 1 6 98 1 89 2 93 3 84 6 53 1 6 42 6 49 1 2 3 4 4 5	\$20,000 under \$25,000	6 49	8 90	7 63	9 07	11 37	16 65	14 82	20 56	27 47	40 47	81 63	96 20
510 737 476 563 744 1023 1000 1430 2284 3153 4648 558 768 543 611 753 1006 1031 1427 2338 4170 6511 462 613 613 753 1006 1031 1427 2338 4170 6511 640 781 643 772 866 1096 1993 3501 3744 313 471 470 644 228 317 387 455 812 1737 1893 254 443 411 698 189 228 303 384 653 1642 1458 121 187 213 303 090 078 7.85 303 283 442 649 3.65 416 628 7.85 5.10 2.46 16.08 16.33 16.22 14.25 14.25	\$25,000 under \$30,000	6.88	9 46	8 9 8	8 59	9 83	12 96	14 22	22 11	36 30	42 32	66 76	83 33
5.66 7.68 5.43 611 7.53 10.06 10.31 14.27 23.38 41.70 65.11 4.62 61.3 42.3 467 53.1 67.4 7.03 9.26 16.66 22.87 74.43 6.40 7.81 6.36 77.2 8.66 10.96 19.93 35.01 37.44 3.33 4.71 4.77 5.18 3.52 3.96 4.82 6.40 10.30 20.20 38.74 3.13 4.71 4.70 6.44 2.28 3.17 38.7 4.55 81.2 17.37 18.93 2.54 4.43 4.11 6.98 1.89 2.93 3.03 3.84 6.53 16.42 14.58 1.21 1.87 3.54 6.29 7.85 5.10 2.46 16.08 18.97 32.19	\$30,000 under \$40,000	5 10	7.37	4 76	5 63	7 44	10 23	10 00	14 30	22 84	31 53	46 48	61 14
4 62 6 13 4 23 4 67 5 31 6 74 7 03 9 26 16 66 22 87 7 4 43 6 40 7 81 5 92 8 18 6 36 7 72 8 66 10 36 19 93 35 01 37 44 3 13 4 71 4 17 5 18 3 52 3 96 4 82 6 40 10 30 20 20 38 74 2 54 4 43 4 11 6 98 1 89 2 93 3 03 3 84 6 53 16 42 14 58 1 21 1 187 2 13 3 03 0 90 0 78 1 58 1 23 2 83 4 42 6 49 3 65 4 16 6 29 7 85 7 85 5 10 2 83 1 6 29 1 6 39	\$40,000 under \$50,000	5 58	7 68	5 43	6 11	7 53	10 06	10 31	14 27	23 38	41 70	65 11	60 28
640 781 592 818 636 772 866 1096 1993 3501 3744 384 531 471 518 352 396 482 640 1030 2020 3874 254 443 411 698 189 293 303 384 653 1642 1458 121 187 213 303 090 078 158 123 283 442 649 3.65 4.16 3.54 6.29 7.85 5.10 2.46 16.08 18.97 32.19	\$50,000 under \$75,000	4 62	6 13	4 23	4 67	531	8 74	7 03	9 26	16 66	22 87	74 43	7194
384 531 417 518 352 396 482 640 1030 2020 3874 313 471 470 644 228 317 387 455 812 1737 1893 254 443 411 698 189 293 303 384 653 1642 1458 121 187 313 090 078 156 123 283 442 649 3.65 4.16 37 3.54 6.29 7.85 5.10 2.46 18.97 32.19	\$75,000 under \$100,000	6 40	7.81	5 92	8 18	6 36	7 72	8 66	10 96	19 93	35 01	37 44	61 23
313 471 470 644 228 317 387 455 812 1737 1893 254 443 411 698 189 293 303 384 653 1642 1458 121 187 213 303 090 078 158 123 283 442 649 3.65 4.16 37 3.54 6.29 7.85 5.10 2.46 16.08 18.97 32.19	\$100,000 under \$200,000	3 84	531	4 17	5 18	3 52	398	4 82	6 40	10 30	20 20	38 74	43 22
254 443 411 698 189 293 303 384 653 1642 1458 121 187 213 303 090 078 158 123 283 442 649 3.65 4.16 3.54 6.29 7.85 5.10 2.46 16.08 18.97 32.19	\$200,000 under \$500,000	3 13	4 71	4 70	6 44	2 28	317	387	4 55	8 12	17.37	18 93	35 37
121 187 213 303 090 078 158 123 283 442 849 3.65 4.16 3.72 3.54 6.29 7.85 5.10 2.46 16.08 18.97 32.19	\$500,000 under \$1,000,000	2 54	4 43	411	6 98	1 89	2 93	3 03	3 84	6 53	16 42	14 58	17 34
3.65 4.16 3.72 3.54 6.29 7.85 5.10 2.46 16.08 18.97 32.19	\$1,000,000 or more	121	187	2 13	3 03	060	0 78	158	1 23	2 83	4 42	8 49	4 29
	ontaxable returns, total	3.65	4.16	3.72	3.54	6.29	7.85	5.10	2.46	16.08	18.97	32.19	19.52

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

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

Number of Amount In adjusted goess income Invadius Invadiu			Farm	Farm		Unemployment	Unemployment			Social Security benefits		Foreign earned	Foreign earned
Controllege of the control o	Size of adjusted	Net	псоте	- N	tloss	сошре	nsation	To	ıtal	In adjusted g	gross income	income e	xclusion
1,224 1,525 2,444 2,45 3,14 1,53 1,10 1,10 1,14 1,12 1,12 1,12 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,15 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14 1,13 1,14	gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
12.2 4.44 2.65 3.14 1.53 2.13 1.50 1.54 1.57 1.59 1.59 1.59 1.50 1.57 3.60 6.53 1.50 <th< td=""><td></td><td>(85)</td><td>(98)</td><td>(87)</td><td>(88)</td><td>(88)</td><td>(06)</td><td>(91)</td><td>(95)</td><td>(63)</td><td>(94)</td><td>(62)</td><td>(96)</td></th<>		(85)	(98)	(87)	(88)	(88)	(06)	(91)	(95)	(63)	(94)	(62)	(96)
12.41 11.90 5.62 5.91 17.44 19.04 13.77 5.00 10.50 10	returns, total	3.28	4.44	2.45	3.14	1.53	2.13	1.30	1.46	1.72	1.99	6.04	5.49
15.21 21.01 11.267 18.47 0.86 10.66 6.54 4.41 4.06 6.40 6.50 4.06 4.41 30.80 17.08 17.08 17.08 17.09<	o adjusted gross income	12 41	13.83	5.52	5.91	17 14	19.64	13.03	13 77	58 07	65 28	13 63	14 24
1122 2006 1164 15.20 4.22 5.40 4.64 3100 22.75 24.76 24.75<	1 under \$5,000	15.28	21.01	12.67	18.47	8 95	10.45	5.68	6 54	49 69	66.09	12 88	14 25
128 1484 1788 1789 420 558 400 453 3223 386 287	5,000 under \$10,000	12.22	20.05	11 64	15.28	4 22	5 49	4 06	4 41	31 08	32 12	24 76	28 05
14.2 20.00 12.20 16850 478 5.20 7114 30.00 35.25 14.10 20.41 112.20 13.30 487 6.65 4.96 55.7 7.81 1197 4195 13.82 16.31 12.30 12.40 6.65 7.81 57.7 7.81 1197 4195	10,000 under \$15,000	12 81	18.64	10.96	15.37	4.32	5.98	4 06	4.53	32.23	38 85	29 67	26 15
1410 2041 1173 1336 497 665 496 557 751 752 752 752 752 751 752	15,000 under \$20,000	14.22	20.80	12.29	18.93	4.81	6 48	4.78	5.28	21.14	30 30	35.25	29 90
138.2 18.54 1367 1644 589 791 510 573 589 771 510 573 578 578 578 579 578 579 571 571 571 571 571 571 571 571 572 5	20,000 under \$25,000.	14 10	20.41	11 23	13.36	4 97	6.65	4 96	557	7.81	11 37	41 95	45 29
1.056 16.31 9.29 12.06 4.40 6.00 3.90 4.46 3.80 4.52 3.6 c.5 1.14	25,000 under \$30,000	13.82	18.54	13.67	16.41	5 99	7.91	5.10	573	5 69	7 15	31 09	31 88
11.65 14.14 1067 1221 514 772 4.39 505 4.39 4.97 24.48 1133 1501 972 1329 451 1639 359 4.23 369 4.22 2086 1657 1648 1641 1336 1378 1378 617 688 617 688 2219 2289 444 396 441 1378 249 141 496 441 396 444 1378 2198 2223 388 647 396 444 396 444 1378 1378 142 396 444 396 444 1378 1478 1478 444 396 444 1378 1278 444 396 444 1378 1278 1289 444 444 396 444 1378 1378 444 444 396 444 1378 422 2289 444 444 444 444 444 444	30,000 under \$40,000	10.68	16.31	9.29	12.96	4 49	60.09	3 80	4 48	3 80	4 52	36 63	33 13
1133 1501 972 1329 481 663 369 423 369 420 2096 16 47 16 44 1136 1736 617 689 617 699 2219 12 28 16 22 12 20 1183 1438 1436 444 3136 416 11 28 16 24 1114 2199 2863 365 452 366 424 3137 451 1735 1734 1735 <	10,000 under \$50,000	11 45	14.14	10 67	12.21	5 14	7 12	4 39	5.05	4 39	4 97	24 48	24 74
18.67 18.41 14.61 17.3.6 97.1 13.76 61.7 6.88 61.7 6.89 6.44 6.99 6.44 6.89 6.44 6.99 6.44 6.89 6.44 6.99 6.89 6.70 6.89 6.70 6.89 6.70 6.89 6.70 6.89 6.70 6.89 6.70 6.89 6.70 6.89 6.70 6.80 6.70 6.80 7.31 6.80 7.31 6.80 7.32		11 33	15.01	9.72	13.29	4.81	6 63	3 69	4 23	3.69	4 22	20 96	19 43
12.28 14.58 10.22 11.83 14.28 14.18 14.28 4.18 4.19 4.61 4.19 4.61 4.19 4.61 4.19 4.61 4.19 4.61 17.35	75,000 under \$100,000	18 67	18.41	14.81	13.36	9 71	13.78	617	6.98	617	6 98	22 19	22 77
1208 1364 871 884 1689 2223 396 444 396 444 396 444 1375 1375 1375 1375 1472 2223 442 396 444 1376 452 1375 1872	100,000 under \$200,000	12 28	14.58	10 22	12.20	11 83	14 28	4 19	4 61	4 19	4 61	17 35	16 32
1170 1608 7.64 11.14 2189 2863 395 452 395 452 385 452 1872 1872 569 485 347 348 11.14 2189 1612 205 200 205 230 865 405 4.05 313 348 1.77 245 1.45 162 1.73 200 10.24 550 30.76 2742 3123 5015 30.47 5173 5665 7.71 4467 4640 502 2754 40.47 3903 37.28 662 87.7 683 7.31 4467 4640 502 1772 20.86 17.76 47.5 52.9 35.11 41.12 41.20 1772 20.89 13.91 50.8 66.7 77.7 50.0 52.3 21.2 42.0 42.0 11.72 11.32 11.44 45.1 40.0 50.4 57.1 <td>200,000 under \$500,000 .</td> <td>12.08</td> <td>13 64</td> <td>8 71</td> <td>8.84</td> <td>16 89</td> <td>22.23</td> <td>398</td> <td>4 4 4</td> <td>3.96</td> <td>4 44</td> <td>13.75</td> <td>14 51</td>	200,000 under \$500,000 .	12.08	13 64	8 71	8.84	16 89	22.23	398	4 4 4	3.96	4 44	13.75	14 51
568 486 347 365 1539 1612 205 230 205 230 205 230 665 440 437 313 389 1,77 245 1,45 1,62 1,73 200 1024 5550 30.76 2742 3123 - - - 5015 3047 5173 200 1024 2754 53.36 60.35 3726 662 877 683 776 - - 775 1802 26.48 1473 1980 574 776 475 529 3511 4487 4640 502 1177 26.84 1432 566 777 500 683 574 4187 4487 4640 502 1171 22.84 1150 11397 566 777 500 553 2152 3128 443 1144 1432 1436 144 756 573 578<	500,000 under \$1,000,000	11 70	16 08	7.64	11.14	21.99	28.63	3 95	4.52	3.95	4.52	18 72	1964
4.65 4.97 3.13 3.89 1.77 2.45 1.45 1.62 1.73 2.00 10.24 55.50 30.76 27.42 31.23 - - 50.15 30.47 51.73 50.55 34.74 53.36 68.93 773.69 52.52 83.66 23.56 77.6 - - - 77.56 12.75 26.46 147.3 19.80 52.52 83.66 23.52 77.1 44.87 44.87 46.00 50.62 17.72 26.46 113.93 52.32 56.6 77.7 50.0 55.3 21.52 31.28 44.20 44.00 44.87 44.	,000,000 or more	5.69	4.85	3.47	3.65	13 59	16 12	2 05	2.30	2.05	2 30	8.65	9 03
55.50 30.76 27.42 31.23 — — 50.15 30.47 51.73 56.55 — 34.74 53.36 68.35 73.59 27.62 — 77.56 — 77.62 — 77.62 — 77.62 — 77.62 — 77.62 — 77.62 — 77.62 — 77.62 — 77.62 — 77.62 — 77.62 — — 77.72 73.62 — — 77.72 73.62 73.62 77.72 50.02 55.92 77.72 44.60 50.02 77.72 50.02 55.92 77.72 44.60 50.02 77.72 50.02 55.92 77.72 44.60 50.02 77.64 41.12 44.00 50.02 77.64 41.72 44.00 50.02 70.04 45.12 44.00 50.04 56.07 46.00 50.02 70.04 40.03 70.04 40.03 70.04 40.03 70.04 40.03 70.04	able returns, total	4.05	4.97	3.13	3.89	1.77	2.45	1.45	1.62	1.73	2.00	10.24	7.54
3474 5336 6935 7359 5252 8369 2359 2762	adjusted gross income	55.50	30.76	27 42	31.23	1	1	50 15	30.47	51 73	56 55	ı	;
2754 4047 3903 3728 662 877 683 731 4487 4640 5062 1802 2648 1473 1960 574 776 475 529 3511 4112 4420 1772 2688 1393 2232 566 777 500 553 2152 3128 4033 1514 2284 1150 1397 569 683 564 567 794 11.75 4020 1432 1935 1144 451 608 383 451 734 41.75 4020 1432 1946 677 805 519 564 576 734 41.75 4020 1432 1436 1228 515 7.12 440 578 454 3981 1133 1501 974 1482 13.48 482 664 370 424 370 424 370 444 1374	under \$5,000	34 74	53.36	69 35	73.59	52.52	83 69	23 59	27 62	1	;	77 56	70 65
18.02 28.48 1473 19.60 574 776 475 529 35.11 4112 4420 1772 26.89 13.93 22.32 5.66 7.77 5.00 553 21.52 31.28 40.33 15.14 22.84 11.50 13.97 5.69 6.83 5.04 5.67 7.94 11.75 40.20 14.32 19.36 13.81 16.88 6.07 80.5 5.19 5.67 7.94 11.75 40.20 10.77 16.46 93.9 11.44 4.51 6.08 3.83 4.51 7.94 11.75 46.20 11.77 16.46 93.9 11.44 4.51 6.08 3.83 4.51 7.94 3.93 4.54 3.99 4.54 3.99 4.54 3.99 4.54 3.99 4.54 3.99 4.54 3.99 4.54 3.99 4.54 3.99 4.54 3.99 4.54 3.99 4.54 3.99	000'0	27 54	40 47	39.03	37 28	6 62	8 77	6 83	7.31	44 87	46 40	50.62	53.03
1772 2689 1393 2232 566 7.77 500 553 21.52 3128 40.33 1514 22.84 11.50 13.97 509 683 504 567 794 11.75 4620 14.32 19.35 11.81 16.68 607 805 519 567 794 11.75 4620 11.32 19.39 11.44 451 608 3.83 451 35.33 4620 35.33 11.47 14.17 14.18 12.28 515 7.12 440 507 440 3981 25.05 11.33 15.01 974 13.42 971 13.78 648 370 424 370 423 2140 12.29 14.59 10.22 12.23 1183 14.28 420 463 444 1379 11.71 16.09 7.86 11.26 21.99 22.24 396 453 144 1376 <td></td> <td>18.02</td> <td>26.48</td> <td>14.73</td> <td>19.60</td> <td>574</td> <td>7.76</td> <td>4 75</td> <td>5 29</td> <td>35.11</td> <td>41 12</td> <td>44 20</td> <td>37 61</td>		18.02	26.48	14.73	19.60	574	7.76	4 75	5 29	35.11	41 12	44 20	37 61
15.14 22.84 11.50 1397 509 683 504 567 794 11.75 4620 14.32 19.35 1381 16.68 607 805 519 584 578 730 35.23 10.77 16.46 939 11.44 451 608 383 451 730 35.23 11.47 14.47 10.88 12.28 515 7.12 440 507 440 459 25.05 11.33 15.01 974 13.48 482 6.64 3.70 424 370 423 21.05 12.29 14.59 10.22 13.42 971 13.78 618 698 618 698 23.15 12.29 14.59 10.22 12.23 1183 14.28 420 463 420 463 17.44 1379 11.71 16.09 7.86 11.26 21.99 22.24 397 444 397 <td< td=""><td></td><td>17 72</td><td>26 89</td><td>13.93</td><td>22.32</td><td>99 9</td><td>77.7</td><td>2 00</td><td>553</td><td>21.52</td><td>31 28</td><td>40.33</td><td>35.22</td></td<>		17 72	26 89	13.93	22.32	99 9	77.7	2 00	553	21.52	31 28	40.33	35.22
14.32 19.35 13.81 16.68 607 805 519 584 578 730 35.23 10.77 16.46 939 11.44 451 608 383 451 383 454 383 454 383 383 454 383 454 381 381 381 381 381 381 454 383 454 383 454 381 454 381 440 440 507 440	20,000 under \$25,000	15 14	22.84	11.50	13.97	5.09	6 83	5 04	29 67	7 94	11.75	46 20	46 05
10 77 16 46 9.39 11 44 451 6 08 383 451 383 454 3981 11 47 14 17 1088 12.28 515 7.12 440 507 440 498 25 05 11 33 15.01 974 13.46 482 664 3.70 424 370 423 21 40 18 67 16.41 14.82 13.70 424 3.70 423 21 40 12.29 14.59 10.22 12.23 11 83 14.28 420 463 618 698 618 23 15 12.07 13.65 872 891 16.90 22.24 397 444 3.97 444 13.79 11.71 16.09 7.86 11.26 21.89 2863 396 453 396 453 18.88 569 4.85 3.47 16.17 2.05 231 2.05 231 2.75 7.52 10	25,000 under \$30,000.	14.32	19.35	13.81	16.68	6 07	8 05	5 19	5 84	578	7 30	35 23	37.55
1147 1417 1088 1228 515 7.12 440 507 440 498 2505 2505 11.33 15.01 974 13.48 482 664 3.70 424 370 423 2140 1867 16.41 14.82 13.42 971 13.78 618 698 618 698 23.15 23.15 12.29 14.59 10.22 12.23 11.83 14.28 420 463 420 463 17.42 17.42 12.07 13.65 872 891 16.90 22.24 397 444 3.97 444 13.79 11.42 569 4.85 3.47 3.66 13.64 16.17 2.05 2.31 2.05 2.31 866 7.52 10.29 5.86 3.40 4.56 3.16 3.54 14.35 17.79 7.75	30,000 under \$40,000	10,77	16.46	9.39	11 44	4.51	6 08	3.83	451	3 83	4 54	39 81	36 79
11.33 15.01 974 13.46 4.82 6.64 3.70 424 370 423 21.40 18.67 16.41 14.82 13.42 971 13.78 618 698 618 698 23.15 2	10,000 under \$50,000	11 47	14 17	10.68	12.28	515	7.12	4 40	507	4 40	4 98	25 05	25 54
1867 16.41 14.82 13.42 971 13.78 618 698 618 698 618 698 23.15 23.25 23.15 23.25 23.15 23.25 23.15	50,000 under \$75,000	11.33	15.01	974	13.48	4.82	6.64	3.70	4 2 4	3.70	4 23	21 40	19.84
12.29 14.59 10.22 12.24 4.20 4.63 4.63 4.63 17.42 12.07 13.65 872 891 16.90 22.24 3.97 4.44 3.97 4.44 13.79 11.71 16.09 7.86 11.26 21.89 28.63 3.96 4.53 3.96 4.53 18.88 5.69 4.85 3.47 3.66 13.64 16.17 2.05 2.31 8.66 7.52 10.29 5.36 3.40 4.56 3.16 3.54 14.35 17.79 7.95	75,000 under \$100,000	18 67	16.41	14.82	13.42	971	13.78	6 18	6 98	6 18	6 98	23 15	23 92
12.07 13.65 872 8 91 16.90 22.24 3 97 444 3.97 444 13.79 13.79 11.71 16.09 7.86 11.26 21.99 28.63 3.96 453 3.96 453 18.88 18.88 5.59 4.85 3.47 3.66 13.64 16.17 2.05 2.31 2.05 2.31 866 7.52 10.29 5.36 3.40 4.56 3.16 3.54 14.35 17.79 7.95	100,000 under \$200,000.	12.29	14.59	10.22	12.23	11 83	14.28	4 20	4 63	4 20	4 63	17 42	16 34
11.71 16.09 7.86 11.26 21.99 28.63 3.96 453 3.96 453 18.88 1 569 4.85 3.47 3.66 13.64 16.17 2.05 2.31 2.05 2.31 8.66 7.52 10.29 5.36 3.40 4.56 3.16 3.54 14.35 17.79 7.95		12.07	13.65	8 72	891	16.90	22.24	3.97	4 44	3.97	4 44	13 79	14 55
569 4.85 3.47 3.68 13.64 16.17 2.05 2.31 2.05 2.31 866 7.52 10.29 5.36 3.40 4.56 3.16 3.54 14.35 17.79 7.95	500,000 under \$1,000,000	11.71	16 09	7.86	11.26	21.99	28.63	3 96	4 53	3 96	4 53	18.88	19 80
7.52 10.29 5.35 5.86 3.40 4.56 3.16 3.54 14.35 17.79 7.95	1,000,000 or more	5 69	4.85	3.47	366	13.64	16 17	2.05	231	2.05	2.31	998	9 04
	ntaxable returns, total	7.52	10.29	5.35	5.86	3.40	4.56	3.16	3.54	14.35	17.79	7.95	8.50

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

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

Size of adjusted gross income All returns, total	Net			Net loss		loce						
gross income		Net income	Ne		?	22	Total	taf	Primary IRA payments	A payments	Secondary IRA payments	A payments
returns, total	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
returns, total	(26)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
	1.87	2.87	10.49	7.05	4.55	1.57	0.78	1.30	2.30	2.39	2.98	3 18
No adjusted gross income	10 28	927	23 08	7 82	4 85	1 48	584	8 50	25 74	28 12	1896	19 72
\$1 under \$5,000	6 54	8 12	39 36	42 92	17 88	22 11	3 96	7 21	18 45	17 99	54 19	49 88
\$5,000 under \$10,000	6.75	8 54	49 52	44 31	22 16	31 33	311	5 64	12 45	13 84	21 53	22 68
\$10,000 under \$15,000	7 15	11 05	48 89	76 35	29 19	26 03	3 36	2 60	10 12	10 20	17.57	20 04
\$15,000 under \$20,000	7 34	11 25	46 69	57 10	31 56	27 38	3.45	5 31	8 14	8 64	13 07	1467
\$20,000 under \$25,000	8 15	14 95	68 65	52 48	42 60	51 65	3 78	5 48	7 00	7 38	11 37	11 78
\$25,000 under \$30,000	8 53	14 39	47 04	64 90	37 62	34 77	3 80	4 99	7 29	69 /	10.85	11 77
\$30,000 under \$40,000	5 90	9 58	32 40	58 42	40 91	30 34	273	4 15	5 43	2 90	66 9	7 7 2
\$40,000 under \$50,000	6 64	11 66	36 50	55 47	38 38	30 80	3 16	4 93	6 53	7 04	7 53	8 33
\$50,000 under \$75,000	5 0 2	9 48	30 77	31 31	30 20	27 39	2 62	4 39	6 80	691	8 18	8 63
\$75,000 under \$100,000	697	19 26	46 88	38 63	31.87	60 10	3.97	5 82	9 07	931	10 37	11 34
\$100,000 under \$200,000	4 85	8 43	1811	31 77	24 20	19 95	2 46	3 39	5 83	5 9 5	6 25	6 75
\$200,000 under \$500,000	3 70	875	15 83	19 97	19 80	13 25	2 17	3 20	5 44	551	5 80	6 40
\$500,000 under \$1,000,000	2 87	11 89	13.37	17 41	16 46	50 88	2 08	4 02	517	5 24	571	6.31
\$1,000,000 or more	131	2 54	5 68	6 49	7 03	3 55	1 07	2 84	3 06	3 09	364	4 1 4
Taxable returns, total	2.05	3.10	12.24	12.27	12.10	4.45	96 0	1.39	2.38	2.48	3.09	3.29
No adjusted gross income	30 52	17 11	65 08	23 12	17 14	2.58	22 52	18 79	53 74	55 93	46 08	41 40
\$1 under \$5,000	9 75	11 02	77.74	98 49	64 95	72 91	14 10	23 06	32 28	31 96	98 54	98 53
\$5,000 under \$10,000	10 58	12 75	72 74	76 56	40 04	36 72	5 59	9 38	17 00	19 16	77 86	98 76
\$10,000 under \$15,000	8 87	1435	09 59	96 49	34 25	40 21	4 92	8 14	11 60	11.63	23 97	27 59
\$15,000 under \$20,000	8 17	12 99	51 26	60 34	43 76	34 82	4 19	6 39	8 63	913	15 77	17.77
\$20,000 under \$25,000	8 47	16 08	80 45	90 09	52 97	39 21	3 93	5 59	7 08	7 44	11 67	11 99
\$25,000 under \$30,000	8 73	15 02	50 08	83 75	45 06	46 05	3.88	5 11	7.34	7.76	11 11	12 00
\$30,000 under \$40,000	5 9 5	9.47	32 42	58 79	44 24	36 54	2.76	4 21	5 45	2 90	7 03	7.76
\$40,000 under \$50,000	69 9	11 46	37 48	56 34	42 07	34 21	3 18	4 97	6 55	7 0 7	7 55	8 37
\$50,000 under \$75,000	5 04	957	29 61	31.51	30 60	29 56	2 63	4 42	6 82	6 92	8 20	8 66
\$75,000 under \$100,000	8 99	19 33	47 09	40 03	35 06	68 63	3 98	5 83	80 6	9 32	10 38	11 35
\$100,000 under \$200,000	4 85	8 45	18 12	32 42	24 77	20 63	2 46	3 39	5 83	5 95	6 25	675
\$200,000 under \$500,000	3.71	8 80	15.87	20 36	20 31	14 30	217	3 20	5 44	5.51	5 80	6 40
\$500,000 under \$1,000,000	2 88	11 92	13.41	17 58	17 04	52.29	2 08	4 03	517	5 25	571	631
\$1,000,000 or more	131	2.54	5 69	8 59	7 20	3 63	1 07	2 85	3 08	3 09	3.65	414
Nontaxable returns, total	4.71	6.40	20.33	8.07	4.87	1.68	1.91	3.45	90'6	9.31	10.66	11.58

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

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

Designation for the following plant Designation for the self-employment tax Amount Poyment to a periodic Amount Funding for the following plant Poyment tax Amount Number of the following plant Number o								ments				Statutory adjustments	
Number of Annount Number of Numb	Size of adjusted gross income	Dedu self-emp	ction for loyment tax	Paym Keo	ents to a gh plan	Forfeitec	d interest alty	Alın	ony bii	Self-emplo insurance	Self-employed health insurance deduction	Other adjustments	nerts
(1109)		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
6 45 1,15 3,10 2,52 4,57 5,81 5,38 5,27 6 45 777 4271 31,97 23,10 66.30 25,88 10,57 4 47 4271 31,97 23,10 66.30 25,88 10,57 3 19 3 22 65,28 72,39 15,86 30,02 24,22 26,71 3 56 4 47 30,72 25,62 16,56 30,02 24,22 26,71 4 22 6 60 25,62 27,46 17,29 40,04 24,62 30,61 4 22 6 60 25,62 27,46 17,29 16,52 24,22 26,71 4 22 6 60 25,62 27,46 30,53 27,16 30,69 30,69 3 07 4 22 26,24 27,40 27,05 27,05 30,69 30,69 3 07 4 24 4 27 14,77 14,73 14,73 11,74 11,74 11,74 11,74 11,74		(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(711)	(118)	(119)	(120)
407 4271 3197 2310 6630 2586 1957 11 407 469 5389 6282 2074 2730 6485 1957 319 322 6528 7238 1562 2002 2222 2071 355 447 3072 2562 14564 2002 2223 2311 422 606 2567 2749 1734 4004 2268 3065 422 606 2567 2749 1734 4004 2268 3065 307 423 1350 1717 1473 4004 2268 3065 283 375 1390 1717 1473 2436 1551 1186 284 473 914 1342 2240 2705 2623 2231 285 376 474 823 475 1668 1758 1758 286 474 475 483 475	All returns, total	0.75	1.15	3.10	2.52	4.97	9.81	5.38	5.27	1.90	2.29	15.94	21.45
4 07 4 88 5 3 8 8 6 2 8 2 20 7 4 27 30 64 85 63 44 1 3 19 3 12 65 28 72 36 16 35 30 02 24 22 36 71 3 65 4 47 30 72 2 8 62 14 54 30 02 27 16 30 98 4 22 6 66 2 5 67 2 7 49 17 39 40 04 2 6 8 30 65 4 22 6 62 2 5 67 3 0 84 2 2 40 2 7 05 3 0 6 3 0 65 4 22 6 60 2 5 67 3 0 84 17 77 14 73 40 04 18 68 30 65 3 52 4 64 13 57 17 77 14 73 40 04 18 68 18	No adjusted gross income	6 45	777	42.71	31 97	23 10	66.30	25 86	19 57	10 66	11 64	09 69	79 62
319 382 6528 77.36 1562 3002 2422 2671 368 447 3072 2562 1454 3053 27.16 3096 368 486 2562 2562 1454 3053 27.16 3096 422 606 2585 2749 1739 4004 2468 2595 307 423 1390 1777 1473 2240 1618 1908 352 484 1357 1571 1473 2304 1618 1618 352 484 1357 1571 1473 2304 1618 2151 263 375 807 1777 1473 2304 1618 2151 263 376 484 1357 1571 1473 2436 1618 2008 263 376 482 473 1619 2746 667 2756 268 2751 264 276	\$1 under \$5,000	4 07	4 93	53 93	62 82	20.74	27 30	64 85	63 44	14 25	17 49	99.80	06 66
355 447 3072 2963 1635 2679 2716 3098 422 606 2562 2562 1454 3053 2223 2311 422 606 2586 2749 1739 4004 2468 3065 307 484 1357 1571 1473 2706 1618 1846 307 484 1357 1571 1473 2706 1618 1184 283 375 484 1357 1571 1473 2706 1618 1184 286 474 1348 2240 1618 2151 1578 287 474 1348 2436 1618 1184 288 474 485 2044 1618 1184 289 478 1419 1549 2406 1618 1786 289 478 4875 264 1618 1786 1787 280 478	:	3 19	3 92	65.28	72.36	15.62	30.02	24 22	26 71	8 45	12 61	70.72	99 28
368 466 25 62 25 62 1454 30 53 22 23 23 11 422 608 25 62 27 49 17 39 40 04 24 68 30 65 423 608 25 47 30 64 27 40 17 7 14 73 27 05 26 38 25 95 307 423 13 90 17 7 16 06 27 30 16 16 16 16 27 50 16 16 27 55 25 95 283 375 424 15 71 16 06 27 30 16 16 27 30 16 16 27 30 16 16 27 30 16 46 27 30 16 46 27 30 17 30		3 55	4 47	30 72	29.63	16.35	26 29	27 16	30 99	7 36	6 97	72 51	74 06
422 608 25 95 27 49 17 39 4004 24 68 30 68 423 562 25 47 30 64 22 40 27 05 26 28 25 95 307 423 13 90 17 77 14 73 23 04 16 18 18 46 283 375 80 7 91 4 13 48 23 36 16 58 11 58 445 472 80 3 8 72 20 44 35 94 16 87 20 25 283 304 4 22 4 65 20 44 35 94 16 87 20 25 286 284 4 72 4 85 20 44 35 94 16 89 17 84 287 376 4 25 4 91 15 49 24 96 16 89 87 9 16 84 17 84 287 2 45 4 65 4 05 7 89 11 77 35 5 4 64 14 85 24 96 16 89 11 89 154 2 45 4 65 4 05 4 05 7	\$15,000 under \$20,000	3 68	4 86	25 62	25 62	14 54	30 53	22 23	23 11	7.76	8.71	79.36	72 64
423 562 2547 3084 2240 2705 2638 2596 307 423 1390 1777 1473 2204 1618 1846 352 484 1357 1571 1606 2436 1618 1846 283 375 807 914 1348 2435 1657 1578 283 474 883 872 2044 3584 1667 2025 283 304 426 2044 3589 1686 1186 287 376 426 421 1549 2214 879 287 376 426 421 1549 2214 879 287 376 426 405 789 1187 97 166 245 426 405 789 1466 879 1684 270 4878 8684 405 1406 879 1464 1684 270	\$20,000 under \$25,000	4 22	90 9	25 95	27 49	17 39	40.04	24 68	30 65	8 10	10 05	55 39	72.04
307 423 1390 1717 1473 2304 1618 1846 352 484 1357 1571 1606 2136 1908 2151 283 375 807 914 1348 2435 1575 1578 286 234 422 465 2044 3594 1667 2055 286 374 426 461 1549 2466 1158 1186 287 376 426 461 1549 2268 1058 1198 287 376 426 461 1549 2406 686 877 287 376 465 789 1374 335 464 287 465 254 566 3629 3672 4875 368 166 203 366 362 467 366 887 487 487 260 226 468 469 1725 4475	\$25,000 under \$30,000.	4 23	5 62	25 47	30 84	22 40	27.05	26 28	25 95	7 75	9 29	48 59	72 06
352 484 1357 1571 1606 21.36 1908 21.51 283 375 807 914 1348 2435 1257 1578 445 474 893 872 2044 3594 1667 2025 260 284 442 465 2047 2869 1066 1188 263 376 426 405 789 1066 877 930 263 376 426 405 789 1066 877 930 165 245 246 405 789 1374 335 464 260 376 426 405 789 1374 335 464 165 246 405 405 789 1444 355 551 260 256 266 405 789 1749 369 1765 189 260 256 267 268 1753 <td< td=""><td>\$30,000 under \$40,000</td><td>3 07</td><td>4 23</td><td>13 90</td><td>17 17</td><td>14.73</td><td>23.04</td><td>16 18</td><td>18 46</td><td>6 23</td><td>8 52</td><td>59 16</td><td>77 88</td></td<>	\$30,000 under \$40,000	3 07	4 23	13 90	17 17	14.73	23.04	16 18	18 46	6 23	8 52	59 16	77 88
283 375 807 914 1348 2435 1257 1578 445 474 893 872 2044 3594 1667 2025 263 304 442 442 485 2047 2969 1058 1198 263 304 426 413 1619 2214 877 930 263 376 426 401 1549 2214 877 930 287 376 426 401 1549 2214 877 930 165 2.45 376 464 356 878 1464 877 930 165 2.26 405 724 456 872 4875 3674 1465 374 1465 374 1465 374 1465 374 1465 374 1465 374 1465 374 1465 374 1465 374 1465 374 1465 374 1465 <td>\$40,000 under \$50,000</td> <td>3 52</td> <td>4 84</td> <td>13 57</td> <td>15.71</td> <td>16 06</td> <td>21.36</td> <td>19 08</td> <td>21.51</td> <td>99 9</td> <td>8 00</td> <td>62.07</td> <td>80 56</td>	\$40,000 under \$50,000	3 52	4 84	13 57	15.71	16 06	21.36	19 08	21.51	99 9	8 00	62.07	80 56
445 474 893 872 2044 35.94 1667 2025 263 394 442 442 485 2047 29.69 10.58 1198 263 304 386 413 1619 2214 877 930 287 376 426 491 1549 2214 877 930 165 2.45 426 491 1549 2214 877 930 165 2.45 2.66 495 724 876 879 879 1684 2.03 312 2.54 5672 4875 3674 1465 367 542 698 3566 3566 3672 4875 3674 1465 374 1465 3390 445 630 2566 3586 1766 3624 3621 3691 3691 3691 3691 3691 465 3691 464 2446 2446 2446	\$50,000 under \$75,000.	2 83	3.75	8.07	9 14	13 48	24 35	12.57	15.78	5 44	06 9	26 54	39 46
268 294 442 485 2047 2969 1058 1198 263 304 386 413 1619 2214 877 930 287 376 426 491 1549 2214 877 930 165 2.45 266 405 789 1374 335 464 0.97 1.29 312 2.54 566 1117 562 551 25 02 29.49 4528 66.24 5672 4875 386 551 15 84 20.36 - - - 5710 7747 - - 15 84 724 6624 5672 4875 3691 3831 1 16 40 724 4528 6624 5672 4875 3691 3691 16 40 724 4528 3588 1725 3692 3023 3390 16 40 1328 1725 1483 224	\$75,000 under \$100,000	4.45	4.74	8 93	8 72	20 44	35.94	16.67	20 25	66 9	8.50	96 09	7331
263 304 386 413 1619 2214 877 930 287 3.76 426 491 1549 2406 686 879 165 245 266 405 789 1374 3.35 464 0.97 1,29 3.12 2.54 5.66 11,17 5.62 5.51 25 02 29.49 452.8 66.24 56.70 77.47 7.71 15 84 7.24 82.14 62.16 28.26 48.75 36.74 14.65 5 42 6.30 25.69 35.86 19.66 36.29 36.23 33.90 4 67 6.30 25.69 28.86 17.25 34.34 24.44 24.85 4 67 6.30 25.69 28.86 17.25 34.34 24.44 24.85 4 67 6.30 25.69 28.86 17.25 34.34 24.44 24.85 2 64 4 90 14.22 </td <td>\$100,000 under \$200,000</td> <td>2 69</td> <td>294</td> <td>4 42</td> <td>4 85</td> <td>20 47</td> <td>29.69</td> <td>10 58</td> <td>11 98</td> <td>3 95</td> <td>5 23</td> <td>34 83</td> <td>48 45</td>	\$100,000 under \$200,000	2 69	294	4 42	4 85	20 47	29.69	10 58	11 98	3 95	5 23	34 83	48 45
287 376 426 491 1549 2406 686 879 165 245 266 405 789 13.74 3.35 464 0.97 1,29 3,12 2.54 5.66 11.17 5.62 5.51 25.02 29.49 45.28 66.24 56.72 48.75 36.74 1465 5.51 15.84 20.36		2 63	304	3 86	4 13	16 19	22 14	8 77	930	334	4.38	30 04	39.70
165 245 266 405 789 1374 335 464 037 1,29 312 2.54 5.66 11.17 5.62 551 25 02 29.49 45.28 66.24 5.67 4875 36.74 1465 371 15 84 7.24 45.28 66.24 56.72 4875 36.74 1465 33.90 4 67 6.36 35.66 35.88 19.86 36.29 36.91 38.31 1 4 46 6.30 25.69 28.88 17.25 34.34 24.44 24.95 4 45 6.48 29.10 32.88 17.25 34.34 24.44 24.95 3 10 4.30 14.22 17.53 14.93 23.55 16.46 18.84 3 10 4.30 14.22 17.53 14.93 23.55 16.46 18.84 4 46 4.75 81.1 92.2 13.51 24.37 12.59 16.01 </td <td></td> <td>2 87</td> <td>3.76</td> <td>4 26</td> <td>491</td> <td>15 49</td> <td>24 06</td> <td>6 86</td> <td>8 79</td> <td>3 44</td> <td>4 21</td> <td>31 30</td> <td>52 54</td>		2 87	3.76	4 26	491	15 49	24 06	6 86	8 79	3 44	4 21	31 30	52 54
0.97 1,29 3,12 2,54 5,66 11,17 5,62 5,51 25,02 29,49 45,28 66,24 56,72 48,75 36,74 14,65 36,11 15,84 20,36 .	\$1,000,000 or more.	1 65	2.45	2 66	4 05	7 89	13.74	3.35	4 64	171	3 20	28 22	47 09
25 02 29.49 45 28 66 24 56 72 48 75 36 74 14 65 3 15 84 20.36	axable returns, total	76:0	1.29	3.12	2.54	5.66	11.17	5.62	5.51	2.10	2.49	16.94	22.48
15 84 20.36 57 10 77 47 <th< td=""><td>No adjusted gross income</td><td>25 02</td><td>29.49</td><td>45 28</td><td>66 24</td><td>56 72</td><td>48 75</td><td>36 74</td><td>14 65</td><td>39 13</td><td>30 47</td><td>1</td><td>1</td></th<>	No adjusted gross income	25 02	29.49	45 28	66 24	56 72	48 75	36 74	14 65	39 13	30 47	1	1
5 84 724 8214 9218 2826 4736 3691 3831 1 5 42 6 98 35.66 35.88 19.66 36.29 30.23 33.90 1 4 67 6 30 25.69 25.88 17.25 34.34 24.44 24.95 1 4 45 6 48 29.10 32.88 17.25 34.34 24.44 24.95 1 4 32 5 82 25.51 30.91 23.22 27.76 26.15 32.90 3 10 4 30 14 22 17.53 14.93 23.55 16.46 18.84 3 55 4 90 13.62 15.81 16.07 21.38 19.99 21.60 2 84 3 77 8 11 9.22 13.51 24.37 12.59 16.01 4 46 4 75 8 93 8 72 20.45 29.75 10.58 11.99 2 64 3.04 3.64 4.95 20.45 20.45 20.75	\$1 under \$5,000	15 84	20.36	;	1	57 10	77 47	:	:	78 95	72 05	82 14	82 18
542 698 35.66 35.88 19.66 36.29 30.23 33.90 1 467 630 25.69 28.88 17.25 34.34 24.44 24.95 445 6.48 29.10 32.88 17.83 40.54 26.15 32.90 310 4.32 25.51 30.91 23.22 27.76 26.57 26.89 310 4.30 14.22 17.53 14.93 23.55 16.46 18.84 355 4.90 13.62 15.81 16.07 21.36 19.09 21.60 2.84 3.77 81.1 9.22 13.51 24.37 12.59 16.01 4.46 4.75 8.93 87.2 20.45 35.96 16.70 20.32 2.69 3.04 3.87 4.13 16.23 22.24 8.79 9.33 2.88 3.77 4.26 4.05 7.91 13.76 8.75 9.33 4.85	\$5,000 under \$10,000	5 84	7.24	82.14	82 18	28 26	47.36	36 91	38 31	15 60	17.17	70 72	99.28
467 630 25 69 28 88 17.25 34 34 24 44 24 95 445 648 29 10 32 88 17 83 40 54 26 15 32 90 432 582 25 51 30 91 23 22 27 76 26 15 32 90 310 4.30 14 22 17 53 14 93 23.55 16.46 18 84 355 4 90 13 62 15 81 16 07 21.38 19 09 21 60 2 84 3 77 8 11 9 22 13 51 24.37 12 59 16 01 4 46 4.75 8 93 8 72 20 45 35.96 16.70 20 32 2 69 3.04 3 87 4 13 16.23 22.24 8 79 9 33 2 88 3.77 4 26 4 91 15 51 24 08 8 79 9 33 1 65 2 45 2 66 4 05 7 91 13 76 16 87 9 65 1 65 2 45	\$10,000 under \$15,000.	5 42	86.98	35.66	35 88	19 66	36 29	30 23	33.90	10 72	16.28	77.40	74.07
445 648 2910 3288 1783 4054 2615 3290 432 582 2551 3091 2322 27.76 2657 2689 310 430 1422 1753 1493 23.55 16.46 18.84 355 490 1362 1751 1607 21.38 19.09 21.60 284 3.77 811 922 1351 24.37 12.59 16.01 269 4.75 8.93 872 20.45 35.96 16.70 20.32 269 2.95 442 4.85 20.48 29.75 10.58 11.99 284 3.77 4.26 4.95 7.91 15.51 24.08 8.87 881 1.65 2.45 2.66 4.05 7.91 13.76 3.35 4.65 1.65 2.45 2.66 4.05 7.91 13.74 16.89	\$15,000 under \$20,000	4 67	6.30	25 69	28 88	17.25	34.34	24 44	24 95	06 6	10.95	ı	1
432 582 2551 3091 2322 2776 2657 2689 310 4.30 1422 1753 1493 23.55 16.46 1884 355 4.90 1362 1581 1607 21.38 19.09 2160 2.84 3.77 8.11 9.22 1351 24.37 12.59 1601 2.69 4.75 8.83 8.72 20.45 35.96 16.70 20.32 2.64 3.04 3.87 4.13 16.23 22.24 879 9.33 2.88 3.77 4.26 4.91 15.51 24.08 8.87 881 1.65 2.45 2.66 4.05 7.91 13.76 3.35 4.65 1.65 2.45 2.66 4.05 7.91 13.76 3.35 4.65	\$20,000 under \$25,000	4 45	6.48	29 10	32 88	17 83	40 54	26 15	32 90	8 54	10 90	66 53	95 31
310 430 1422 1753 1493 2355 1646 1884 355 490 1362 1581 1607 2138 1909 2160 284 377 811 922 1351 24.37 12.59 1601 2.89 2.95 442 4.85 20.48 29.75 10.58 11.99 2.64 3.04 3.67 4.91 16.23 22.24 8.79 9.33 1.65 2.45 2.66 4.05 7.91 13.76 8.87 881 1.95 2.68 2.348 17.29 10.37 20.56 18.41 16.89	\$25,000 under \$30,000	4 32	5 82	25 51	30 91	23 22	27.76	26 57	26 89	2 96	9 54	52.93	73 32
355 490 1362 1581 1607 21.38 1909 2160 2 84 377 811 922 1351 24.37 12.59 1601 4 46 4.75 8.93 872 20.45 35.96 16.70 20.32 2.69 2.95 4.42 4.85 20.48 29.75 10.58 11.99 2.84 3.04 3.87 4.13 16.23 22.24 8.79 9.33 1.95 2.45 2.66 4.05 7.91 13.76 8.87 881 1.95 2.68 2.349 17.29 10.37 20.56 18.41 16.89	\$30,000 under \$40,000.	3 10	4.30	14 22	17 53	14 93	23.55	16.46	18.84	98 9	8.75	59 16	77 88
2 84 377 811 922 1351 24.37 12.59 1601 4 46 4.75 8.93 872 20.45 35.96 16.70 20.32 2 69 2.95 4.42 4.85 20.48 29.75 10.58 11.99 2 64 3.04 3.87 4.13 16.23 22.24 8.79 9.33 2 88 3.77 4.26 4.91 15.51 24.08 8.87 8.81 1 65 2.45 2.66 4.05 7.91 13.76 3.35 4.65 1 95 2.68 2.349 17.29 10.37 20.56 18.41 16.89	\$40,000 under \$50,000	3 55	4 90	13 62	15 81	16 07	21.38	19 09	21.60	6 73	8 0 8	62 07	80 26
446 4.75 8.93 872 20.45 35.96 16.70 20.32 2.69 2.95 4.42 4.85 20.48 29.75 10.58 11.99 2.64 3.04 3.87 4.13 16.23 22.24 8.79 9.33 2.88 3.77 4.26 4.91 15.51 24.08 8.87 8.81 1.65 2.45 2.66 4.05 7.91 13.76 3.35 4.65 1.95 2.68 23.49 17.29 10.37 20.56 18.41 16.89	\$50,000 under \$75,000	2 84	377	8 11	9 22	1351	24.37	12.59	16 01	5 48	694	26 54	39 46
2 69 2.95 4 42 4 65 20 48 29.75 10 58 11 99 2.64 3.04 3.87 4 13 16.23 22.24 8 79 9 33 2.88 3.77 4 26 4 91 1551 24 08 8.87 8 81 1.65 2.45 2 66 4 05 7 91 13 76 3.35 4 65 1.95 2.68 23.48 17.29 10.37 20.56 18.41 16.89	\$75,000 under \$100,000	4 46	4.75	8.93	8 72	20 45	35.96	16.70	20 32	2 00	8.52	63 81	73.37
2.64 3.04 3.87 413 16.23 22.24 879 933 2.88 3.77 4.26 4.91 15.51 24.08 6.87 881 1.65 2.45 2.66 4.05 7.91 13.76 3.35 4.65 1.95 2.68 23.48 17.29 10.37 20.56 18.41 16.89	\$100,000 under \$200,000	2.69	2.95	4 42	4.85	20 48	29.75	10.58	11 99	3 95	5.23	34.83	48 45
288 3.77 4.26 4.91 15.51 24.08 8.87 881 1.65 2.45 2.66 4.05 7.91 13.76 3.35 4.65 1.65 2.68 23.48 17.29 10.37 20.56 18.41 16.89		2.64	3.04	387	4 13	16.23	22.24	8 79	9 33	335	4.38	30 08	39.80
1.65 2.45 2.66 4.05 7.91 13.76 3.35 4.65 1.95 2.68 23.49 17.29 10.37 20.56 18.41 16.89	\$500,000 under \$1,000,000.	2 88	3.77	4.26	4.91	15.51	24 08	6.87	8 81	3 44	421	31.30	52.54
1.95 2.68 23.49 17.29 10.37 20.56 18.41 16.89	\$1,000,000 or more	1.65	2.45	2 66	4 05	7.91	13.76	3.35	4 65	171	3.20	28 22	47 09
	Nontaxable returns, total	1.95	2.68	23.49	17.29	10.37	20.56	18.41	16.89	4 90	6.12	47.15	55.43

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

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

Size of adjusted gross income	Number of returns	Imper of Amount	Number of	A sound	Number of	Amount	Number of	Amount	Number of	Amount	N	
ze of adjusted gross income	Number of returns	Amount	Number of	Amount	Number of	Amount	Number of	America	Number of	Amount	Mi	
			retums		retums		exemptions	Amount	returns	11001111	returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(121)	(128)	(129)	(130)	(131)	(132)
All returns, total	0.24	0.32	1.41	1,48	0.58	0.59	0.29	0.30	0.25	0 23	0.26	0 25
No adjusted gross income	;	1	;	ŧ	1	ı	2 91	2 90	1	1	38 74	93 55
\$1 under \$5,000	1 40	157	5 19	5 28	9 50	10 40	2 2 4	224	3 10	4 19	3 13	4 38
\$5,000 under \$10,000	1 42	141	3 27	3 35	5 83	717	1 65	1 65	2 09	2 53	2 09	254
\$10,000 under \$15,000	154	1 52	3 29	3.43	4.85	5 50	1 64	1 63	172	2 0 7	172	2 08
\$15,000 under \$20,000	174	172	4 04	422	3.96	4 65	177	177	1 65	1 92	1 65	1 92
\$20,000 under \$25,000	1.99	197	4 84	5 11	3 83	4 21	1 96	1 96	177	1 98	1.77	1 98
\$25,000 under \$30,000	2 41	2.38	6.41	6 7 9	3 44	3 88	2 18	2 18	1 98	2 14	1 98	2 15
\$30,000 under \$40.000	22	1 68	5 32	563	2 20	2 40	1 45	1 44	115	1 22	1 15	1 27
\$40,000 under \$50,000	2 47	2.50	6.45	6.93	2 11	2 28	172	172	1 47	151	1 47	157
\$50,000 under \$75,000	2 79	2 81	6 17	6.45	1 40	1 68	134	134	1 15	1 14	115	117
\$75,000 under \$100,000	671	6.81	12 97	13 66	2 05	2 29	2 14	2 14	1 90	1.93	1 90	197
\$100,000 under \$200,000	7 39	99 /	10 76	11.05	1.67	173	1 82	1 88	161	141	161	1 38
\$200,000 under \$500,000	12.96	1015	14 08	14.82	1.52	1 65	1 74	3 92	1 60	138	1 60	1 38
\$500,000 under \$1.000,000	5 76	583	12.37	12.99	116	1 60	1 32	38 48	1 08	111	1 08	1 12
\$1,000,000 or more	3.28	3 33	8.88	7 18	0.59	0.58	0 71	26 38	0 55	0.33	0 54	0 33
Taxable returns, total	05.0	0.54	89:-	1.76	09:0	0.56	0.38	0.38	0.27	0.23	0.27	0.26
No adjusted gross income	:	ı	ı		1	1	20 13	20 18	:	ı	45 78	94 58
\$1 under \$5,000	3 14	3 98	49.98	49 98	43 27	63 01	34 62	34 42	3 14	4 19	3 13	4 38
\$5,000 under \$10,000	2 15	216	5 28	5.33	12 72	13 28	2 45	2 45	2 12	2 55	2 12	2 55
\$10,000 under \$15,000	2 05	2.05	3.62	3 96	2 06	7.27	2 06	2.06	1 97	224	197	2 2 4
\$15,000 under \$20,000	197	1.96	4.06	424	4 86	5 01	1 96	1 95	1 82	2 0 2	1 82	2 02
\$20,000 under \$25,000	2.01	1.99	4.85	5 12	4 12	4 26	1 98	1 98	1 79	1 98	1 79	198
\$25,000 under \$30,000	2 41	2.39	6 41	6 7 9	3 56	3.70	2 20	2 20	1 98	2 15	1 98	2 16
\$30,000 under \$40,000	1 64	168	5 32	5 63	222	2 38	1 45	1 45	1 15	1 22	115	1 27
\$40,000 under \$50,000	2 47	2.50	8 45	6 93	212	2 29	172	1 72	1 47	151	1 47	157
\$50,000 under \$75,000	2.79	2.61	617	6 45	1 40	151	1 35	1 35	1 15	1 14	115	117
\$75,000 under \$100,000	6.71	6.61	12.97	13 66	2.05	2.30	2 14	2 14	1 90	1 93	1 90	197
\$100,000 under \$200,000	7 39	7 68	10 78	11 05	167	1 74	1 82	1 88	161	141	161	1 38
\$200,000 under \$500,000	12.97	10.15	14.06	14 82	1 52	1.66	1 74	3 92	1 60	1 38	1 60	1 38
\$500,000 under \$1,000,000	5 76	5.83	12.37	12 99	116	162	1 32	39 07	1 08	1.11	1 08	112
\$1,000,000 or more	3 28	3.33	6.88	7.18	0 29	0.58	0 71	27 07	0.55	0 33	0 55	0 33
Nontaxable returns, total	96.0	0.97	2.68	2.99	3.12	4.54	1.05	1.05	2.62	3.43	2.64	3.43

** CVs not available because data combined to avoid disclosure of information for specific taxpayers NOTE. 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)

	Number	Adjusted	Salaries a	and wages	Taxable	interest	Standard	deduction	Exemp	otions
Size of adjusted gross income	of	gross	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	income	returns		returns		returns		exemptions	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	18,965,496	215,231,308	18,919,545	214,799,266	6,020,181	432,043	18,965,496	62,352,895	13,459,474	30,936,476
Under \$5,000	6,506,609	16,367,209	6,460,658	16,256,319	1,688,707	110,890	6,506,609	17,516,138	2,307,895	5,298,000
\$5,000 under \$10,000	4,109,255	30,003,401	4,109,255	29,923,223	1,171,017	80,179	4.109,255	14,785,300	2,970,437	6,827,19
\$10,000 under \$15,000	2,743,740	33,750,071	2,743,740	33,703,915	725,014	46,156	2,743,740	9,873,455	2,590,568	5,955,36
\$15,000 under \$20,000	2,015,473	34,877,694	2,015,473	34,826,962	707,926	50,732	2,015,473	7,253,566	2,000,156	4,598,75
\$20,000 under \$25,000	1,487,332	33,278,762	1,487,332	33,225,850	651,763	52,912	1,487,332	5,354,394	1,487,332	3,420,86
\$25,000 under \$30,000	1,041,809	28,307,195	1,041,809	28,270,622	485,044	36,572	1,041,809	3,749,444	1,041,809	2,395,36
\$30,000 under \$40,000	834,337	28,428,021	834,337	28,390,376	457,217	37,645	834,337	3,003,615	834,337	1,918,97
\$40,000 or more	226,940	10,218,956	226,940	10,201,999	133,494	16,957	226,940	816,983	226,940	521,96
Taxable returns, total	13,570,935	201,161,053	13,570,935	200,762,803	5,378,389	398,250	13,570,935	47,515,927	10,598,919	24,367,35
Under \$5,000 .	1,664,708	5,322,553	1,664,708	5,242,347	1,133,713	80,206	1,664,708	4,668,747	1	
\$5,000 under \$10,000	3,556,595	26,977,801	3,556,595	26,900,732	1,084,219	77,069	3,556,595	12,795,722	2,417,777	5,556,07
\$10,000 under \$15,000	2,743,740	33,750,071	2,743,740	33,703,915	725,014	46,156	2,743,740	9,873,455	2,590,568	5,955,36
\$15,000 under \$20,000.	2,015,473	34,877,694	2,015,473	34,826,962	707.926	50,732	2,015,473	7,253,566	2,000,156	4,598.75
\$20,000 under \$25,000	1,487,332	33,278,762	1,487,332	33,225,850	651,763	52,912	1,487,332	5,354,394	1,487,332	3,420,86
\$25,000 under \$30,000	1,041,809	28,307,195	1,041,809	28,270,622	485,044	36,572	1,041,809	3,749,444	1,041,809	2,395,36
\$30,000 under \$40,000	834,337	28,428,021	834,337	28,390,376	457,217	37,645	834,337	3,003,615	834,337	1,918,97
\$40,000 or more	226,940	10,218,956	226,940	10,201,999	133,494	16,957	226,940	816,983	226,940	521,96
Nontaxable returns, total	5,394,561	14,070,256	5,348,610	14,036,463	641,792	33,793	5,394,561	14,836,969	2,860,555	6,569,11
	Taxable	income	Total ta	x liability	Income ta	x withheld	Overpayme	ent refunded	Tax due at t	ime of filing
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
								5,673,707	1,799,229	494,353
All returns, total	13,642,415	129,277,918	13,570,935	20,711,871	18,578,991	25,891,226	16,907,406			
Under \$5,000	1,731,083	653,933	1,664,708	98,349	6,181,373	1,060,808	6,084,364	967,866	178,701	5,407
\$5,000 under \$10,000	3,561,701	8,626,024	3,556,595	1,294,411	4,068,410	2,561,159	3,710,768	1,323,840	383,170	57,091
\$10,000 under \$15,000	2,743,740	17,921,250	2,743,740	2,688,507	2,733,529	3,553,649	2,447,367	929,364	296,373	64,221
\$15,000 under \$20,000	2,015,473	23,025,373	2,015,473	3,453,875	2,010,368	4,070,795	1,704,024	690,785	311,450	73,865
\$20,000 under \$25,000.	1,487,332	24,503,506	1,487,332	3,675,607	1,487,332	4,193,034	1,283,102	565,615	204,229	48,188
\$25,000 under \$30,000	1,041,809						893,503	607,383	148,307	83,373
		22,162,391	1,041,809	3,391,937	1,036,704	3,915,947		105 700	400.004	
\$30,000 under \$40,000	834,337	23,505,430	834,337	4,255,442	834,337	4,667,644	637,434	495,793	196,904	
\$30,000 under \$40,000 \$40,000 or more	834,337 226,940	23,505,430 8,880,011	834,337 226,940	4,255,442 1,853,744	834,337 226,940	4,667,644 1,868,188	637,434 146,843	93,062	80,096	78,618
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total	834,337 226,940 13,570,935	23,505,430 8,880,011 129,277,769	834,337 226,940 13,570,935	4,255,442 1,853,744 20,711,871	834,337 226,940 13,438,186	4,667,644 1,868,188 24,980,909	637,434 146,843 11,766,600	93,062 4, 763,390	80,096 1, 7 99,229	78,618 494,35 3
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total Under \$5,000	834,337 226,940 13,570,935 1,664,708	23,505,430 8,880,011 129,277,769 653,806	834,337 226,940 13,570,935 1,664,708	4,255,442 1,853,744 20,711,871 98,349	834,337 226,940 13,438,186 1,577,911	4,667,644 1,868,188 24,980,909 360,691	637,434 146,843 11,766,600 1,480,902	93,062 4,763,390 267,748	80,096 1, 7 99,229 178,701	83,591 78,618 494,353 5,407
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total Under \$5,000 \$5,000 under \$10,000	834,337 226,940 13,570,935 1,664,708 3,556,595	23,505,430 8,880,011 129,277,769 653,806 8,626,004	834,337 226,940 13,570,935 1,664,708 3,556,595	4,255,442 1,853,744 20,711,871 98,349 1,294,411	834,337 226,940 13,438,186 1,577,911 3,531,066	4,667,644 1,868,188 24,980,909 360,691 2,350,960	637,434 146,843 11,766,600 1,480,902 3,173,425	93,062 4,763,390 267,748 1,113,640	80,096 1,799,229 178,701 383,170	78,618 494,35 3 5,407 57,091
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740	23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740	4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507	834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529	4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649	637,434 146,843 11,766,600 1,480,902 3,173,425 2,447,367	93,062 4,763,390 267,748 1,113,640 929,364	80,096 1,799,229 178,701 383,170 296,373	78,618 494,353 5,407 57,091 64,221
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473	23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250 23,025,373	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473	4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507 3,453,875	834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529 2,010,368	4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649 4,070,795	637,434 148,843 11,766,600 1,480,902 3,173,425 2,447,367 1,704,024	93,062 4,763,390 267,748 1.113,640 929,364 690,785	80,096 1,799,229 178,701 383,170 296,373 311,450	78,618 494,353 5,407 57,091 64,221 73,865
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332	23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250 23,025,373 24,503,506	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332	4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607	834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529 2,010,368 1,487,332	4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649 4,070,795 4,193,034	637,434 148,843 11,766,600 1,480,902 3,173,425 2,447,367 1,704,024 1,283,102	93,062 4,763,390 267,748 1.113,640 929,364 690,785 565,615	80,096 1,799,229 178,701 383,170 296,373 311,450 204,229	78,618 494,353 5,407 57,091 64,221 73,865 48,188
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809	23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250 23,025,373 24,503,506 22,162,391	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809	4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937	834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529 2,010,368 1,487,332 1,036,704	4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649 4,070,795 4,193,034 3,915,947	637,434 146,843 11,766,600 1,480,902 3,173,425 2,447,367 1,704,024 1,283,102 893,503	93,062 4,763,390 267,748 1.113,640 929,364 690,785 565,615 607,383	80,096 1,799,229 178,701 383,170 296,373 311,450 204,229 148,307	78,618 494,353 5,407 57,09 64,221 73,865 48,188 83,373
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337	23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337	4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442	834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529 2,010,368 1,487,332 1,036,704 834,337	4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644	637,434 146,843 11,766,600 1,480,902 3,173,425 2,447,367 1,704,024 1,283,102 893,503 637,434	93,062 4,763,390 267,748 1.113,640 929,364 690,785 565,615 607,383 495,793	80,096 1,799,229 178,701 383,170 296,373 311,450 204,229 148,307 196,904	78,618 494,353 5,407 57,09 64,221 73,865 48,188 83,373 83,591
\$30,000 under \$40,000 \$40,000 or more Taxable returns, total	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809	23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250 23,025,373 24,503,506 22,162,391	834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809	4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937	834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529 2,010,368 1,487,332 1,036,704	4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649 4,070,795 4,193,034 3,915,947	637,434 146,843 11,766,600 1,480,902 3,173,425 2,447,367 1,704,024 1,283,102 893,503	93,062 4,763,390 267,748 1.113,640 929,364 690,785 565,615 607,383	80,096 1,799,229 178,701 383,170 296,373 311,450 204,229 148,307	78,618 494,353 5,407 57,091 64,221 73,865 48,188

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

NOTE Detail may not add to totals because of rounding

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income (All figures are estimates based on sample-money amounts are in thousands of dollars)

(All figures are estimates based on samplemoney amounts are in thousands of dollars)	затріетопеу ато	ounts are in thousand	is of dollars)							
	Number	Adjusted	Salaries	Salaries and wages	Taxable	Taxable interest	Тах-ехеш	Tax-exempt interest	Dividends	ends
Size of adjusted gross income	of	gross	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	псоте	returns		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(9)	ω	(8)	(6)	(10)
All returns, total	28,768,327	525,462,091	25,801,817	466,040,320	11,088,521	13,175,613	148,033	238,949	2,206,652	1,653,802
Under \$5,000	3,571,343	9,302,456	2.910,148	7,438,982	1,164,492	884,017	24,267	11,469	281,718	173,499
\$5,000 under \$10,000	5,183,588	39,595,160	4,358,372	30,143,115	1,435,921	2,317,171	*7,913	*4,196	270,790	214 031
\$10,000 under \$15,000	5,229,823	65,216,595	4,526,685	52,408,113	1,652,505	2,943,417	37,928	63,075	346,642	326 436
\$15,000 under \$20,000	4,297,655	74.764,796	3,915,093	64,023,487	1,549,034	2 342,907	*12,488	*19,368	278,334	249,367
\$20,000 under \$25,000	3,294,274	73,614,048	3,088,321	65,706,902	1,301,075	1,323,108	*27,337	*98.098	197,786	203,532
\$25,000 under \$30,000	2,041,975	55,981,923	1,958,551	51,246,388	971,320	949,465	-4.446	*8.958	224,860	174,494
\$30,000 under \$40,000	2,913,909	100,594,543	2,866,513	94,900,509	1,544,570	1,072,994	*14,486	*10,253	297,312	112,552
\$40,000 or more	2 235,760	106,392,570	2,178,134	100,172,824	1,469,603	1,342,534	*19,168	*23,532	309.208	199,891
Taxable returns, total	17,904,317	430,900,597	15,855,124	381,242,087	9,086,910	11,294,362	118,866	207,770	1,904,412	1,453,475
Under \$5,000	656,879	1,417,979	374,975	905,486	595,311	417,537	•11,776	*7.138	164,122	87,984
\$5,000 under \$10,000	1,552,162	12,363,313	1,151,581	7,718,481	710,115	1,254,136	*4,577	1,566	149,172	130,593
\$10,000 under \$15,000	2.251,726	28,596,675	1,658,644	18,497,594	1,184,673	2,634,169	•27 924	*39,177	300.291	296,053
\$15,000 under \$20.000	3,054,345	54,018,518	2,675,117	44,127,935	1,320,247	2.301,356	*9,153	*19,048	261,660	248,376
\$20,000 under \$25,000	3,207,566	71,795,543	3,001,613	63,916,026	1,291,070	1.322,171	*27,337	*98 098	197,786	203,532
\$25,000 under \$30,000	2,031,970	55,721,456	1,948,546	51.003,232	971,320	949,465	*4,446	*8,958	224,860	174,494
\$30,000 under \$40,000	2,913,909	100,594,543	2,866,513	94,900,509	1,544,570	1,072,994	.14,486	*10,253	297,312	112.552
\$40,000 or more	2,235,760	106,392,570	2,178,134	100.172,824	1,469,603	1,342,534	19,168	*23,532	309,208	199,891
Nontaxable returns, total	10,864,010	94,561,494	9,946,694	84,798,233	2,001,611	1,881,251	29,167	31,179	302,240	200,326
		IRA dist	IRA distributions			Pensions and annuities	nd annuities		Social Secu	Social Security benefits
Size of adjusted gross income	To	Total	r	In AGI	Total	tal	<u>e</u>	In AGI	To	Total
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		retums		returns		returns	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	749,918	3,917,825	612,605	1,930,517	3,734,051	34,109,646	3,622,566	31,370,718	2,071,978	19,016,067
Under \$5,000	24.976	34,629	*21,642	*32,962	201,011	607,634	176,077	392,456	239,826	1,875,656
\$5,000 under \$10,000	125,872	333,188	116,190	299,701	794,353	4,025,898	793,111	3,885,801	504,788	4,484,613
\$10,000 under \$15,000	144,103	451,066	125,534	356,952	887,120	7,292,232	872,538	6.897,017	462.091	4,565,932
\$15,000 under \$20,000	104,873	505,562	100,294	371,781	640,395	6,230,057	629,471	5,980,992	275 653	2,669,928
\$20,000 under \$25,000	123,727	540,424	93,962	256,933	410,467	4,875,774	392,477	4,709,451	175,221	1,726,580
\$25,000 under \$30,000	65,714	208,708	53,019	191,807	247,204	3,224,719	235,426	2,736,485	139,760	1,437,631
\$40,000 or more	84,628	1,202,341	52.387	313.974	269.478	4.117.131	256.129	3.475.427	123,895	994,935
Taxable returns, total	623,670	3,606,606	490,801	1,633,408	2,892,305	30,053,065	2,809,479	27,724,262	1,470,319	13,349,606
Under \$5 000	*3.335	.8 384	*3.335	*8.384	13 335	*8 724			22 032	137 183
\$5,000 under \$10,000	52.575	158,831	42.893	125,345	364.713	2.062.643	364 713	2.003.663	219.747	1,725,034
\$10,000 under \$15,000	112,795	340,449	95,334	258,777	698,570	5,953,128	688,566	5,675,315	378,875	3,544,644
\$15,000 under \$20,000	104,873	505,582	100,294	371,781	614,514	6.074,744	604.832	5,830,832	260,044	2,522,806
\$20,000 under \$25,000	123,727	540,424	93,962	256,933	410,467	4.875.774	392,477	4,709,451	175,221	1,726,580
\$25,000 under \$30,000	65,714	208,708	53,019	191,807	247,204	3,224,719	235,426	2,736,485	139,760	1,437,631
\$30,000 under \$40,000 \$40,000 or more	76,023	641,908	49,577 52,387	106,407	284.024	3,736,201	267,338	3,293,089	150,746	1,280,792
Nontaxable returns	136 348	344 220	131 904	307.400	244 746	000000	042.004	3 646 466	603,660	5 666 463
Montanable reterms, total	1,20,230	022,116	-00,121	801,762	041,140	4,056,382	813,087	3,646,436	000,100	2,666,462
Footnotes at end of table										

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

(All figures are estimates based on samplemoney amounts are in thousands of dollars)	samplemoney am	OUNIS are in mousain	ds or contains							
	Social securit	Social security benefitscont.		Unemployment	Total	lal		Statutory adjustments	Justments	
Size of adjusted	ll.	In AGI	edwoo	compensation	ıncome	me	Total	lai	Primary IRA payments	4 payments
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(56)	(27)	(28)	(29)	(30)
All returns, total.	445,208	1,096,717	4,388,050	11,351,302	28,753,441	526,618,989	745,150	1,156,898	689,125	924,732
Under \$5,000	:	:	244,968	395,409	3,556,457	9,317,327	•15 110	*14.872	*15,110	*14.872
\$5,000 under \$10,000	**5,819	**17,919	1,102,565	2,766,466	5,183,588	39,644,204	*32,911	*49,044	*32,911	*49,044
\$10,000 under \$15,000	*4,577	*24,108	939,339	2,385,100	5,229,823	65,341,143	90.849	124,548	85,882	94,682
\$15,000 under \$20,000	*11.116	99.096	704,654	1,985,710	4,297,655	74,963,338	118.504	198,542	113,803	188,001
\$20,000 under \$25,000 \$25,000 under \$30,000	106 301	31,373	329,116 247,417	736 790	2.294.274	56 177 669	123 864	195 747	113 207	145.851
\$30,000 under \$40,000.	150,746	385,624	364,326	963,019	2,913,909	100,834,194	128,119	239,650	114,530	175,635
\$40,000 or more	123,895	486,357	255,665	518,297	2,235,760	106,509,304	87,528	116,734	67,633	54,863
Taxable returns, total	443,965	1,094,318	2,821,744	7,569,891	17,904,317	432,011,803	708,398	1,111,206	654,856	887,759
Under \$5,000	٠	•	*11,246	*6,229	656,879	1,425,620	*6.670	-7,640	*6,670	*7,640
\$5,000 under \$10,000	*4,577	*15,519	430,583	1,163,811	1,552,162	12,411,547	*31,669	*48,234	*31,669	*48 234
\$10,000 under \$15,000.	*4,577	*24.108	498,810	1,310,895	2,251,726	28,696,912	70,449	100,236	996'29	79,089
\$15,000 under \$20,000	11,116	960'6*	501,255	1,314,344	3,054,345	54,203,720	111,834	185,202	107,133	174,662
\$20,000 under \$25,000	42,755	31,3/3	977,616	1,5/3,619	3,207,386	72,013,305	148,265	297,712	140,048	201 /65
\$25,000 under \$30,000	106,301	142,240	364,082	719,478	2,031,970	202 1 1 202	123,864	730.650	113,20/	175,635
\$40 000 or more	123,895	203,024 486 357	255,665	518 297	2.215,555	106 509 304	87 528	116 734	67,633	54.863
Nontaxable returns total	*1 243	*2 400	1 566 306	3 781 411	10 849 124	94 607 186	36.752	45 692	34.269	36.974
	Statutory adju	Statutory adjustmentscont	Basics	Basic standard	Additional standard	standard	Exemption	ption	Так	Taxable
Size of adjusted	Secondary	Secondary IRA payments	dedu	deduction	deduction	ction			IUCC	ıncorne
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		exemptions		returns	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(38)	(40)
All returns, total	179,232	232,166	28,731,661	141,464,871	3,234,205	3,370,401	66,817,692	153,515,406	20,667,411	262,435,525
Under \$5,000	•		3,556,457	13,679,015	256,437	253,854	5,614,643	12,884,784	665,320	382,671
\$5,000 under \$10,000	٠	,	5,175,148	24,351,274	904,199	896,945	10,679,948	24,543,094	1,662,605	3,223,436
\$10,000 under \$15,000	*17,851	*29,866	5,223,153	25,806,829	880,922	934,893	11,901,134	27,320,718	3,808,383	14,646,070
\$15,000 under \$20,000	5,942	*10,541	4,294,320	21,549,480	516,375	551,041	10,496,925	24,112,941	4,085,205	29,005,073
\$20,000 under \$23,000.	30,342	13,977	2.041.975	10.766.116	137 721	149 021	5.301.573	12 188 856	2,200,929	32,735,732
\$30 000 under \$40,000	43,601	64,016	2,913,909	15,735,917	129,910	129,239	7,988,231	18,360,443	2,913,909	66,368,944
\$40,000 or more	99'392	61,871	2,235,760	12,865,075	123,279	134,040	6,616,439	15,210,452	2,235,760	78,183,002
Taxable returns, total	173,414	223,447	17,882,537	109,691,98	2,283,010	2,347,582	37,934,693	87,186,155	17,904,317	255,197,259
Under \$5,000	,		656,879	1,027,713			3,335	7,670	656,879	382,596
\$5,000 under \$10,000	,	,	1,543,721	5,460,122	405,122	365,532	1,468,217	3,373,144	1,552,162	3,164,515
\$10,000 under \$15,000	*12,033	*21,147	2,245,056	9,546,756	696,878	209,606	3,088,802	7,098,502	2,251,726	11,241,812
\$15,000 under \$20,000	5,942	*10,541	3,051,010	14,604,499	504,738	538,777	5,829,574	13,387,605	3,054,345	25,487 637
\$20,000 under \$23,000	30.342	75,977	3,204,231	16,223,432	285,362	321,368	6.71895	11,751,241	3,207,386	37 869 250
\$30.000 under \$40.000.	43.601	64.016	2.913.909	15,735,917	129.910	129,239	7.988.231	18,360,443	2,913,909	66,368,944
\$40,000 or more	66,395	61,871	2,235,760	12,865,075	123,279	134,040	6,616,439	15,210,452	2,235,760	78,183,002
Nontaxable returns, total	-5,818	*8,719	10,849,124	55,295,270	951,195	1,022,819	28,882,999	66,329,251	2,763,094	7,238,266
Footnotes at end of table										

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

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

	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	1,933,466	872,068	4,236,596	1,503,550	17,904,317	38,582,810
Under \$5,000	٠	,	*5,106	*15	656,879	60,439
\$5,000 under \$10,000	0.6,670	.87	81,280	6,071	1,552,162	475.242
\$10,000 under \$15,000	263,662	87,457	1.424,256	427.152	2,251,726	1,672,863
\$15,000 under \$20,000	420,692	195,013	1,901,500	922,421	3.054,345	3,227,818
\$20,000 under \$25,000	415,725	215,589	824.454	147 891	3.207.566	5.298,917
\$25,000 under \$30,000	254,418	125,970			2.031,970	4.841,310
\$30,000 under \$40,000	266.735	115,998			2,913,909	10,354,567
34U,UUU or more	303,363	131,953			2,235,760	12,651,653
Taxable returns, total.	1,356,076	618,059	1,761,649	676,894	17,904,317	38,582,810
Under \$5,000			٠	٠	656,879	60,439
\$5,000 under \$10,000				,	1,552,162	475,242
\$10,000 under \$15,000	•6,670	1,174	*13,340	*5.199	2 251,726	1,672,863
\$15.000 under \$20,000	153,653	62,744	957,204	527,082	3,054,345	3,227,818
\$20,000 under \$25,000	372,371	183,407	791,105	144,613	3,207,566	5.298,917
\$25,000 under \$30,000	251,083	122,782			2,031,970	4.841,310
\$30,000 under \$40,000	266,735	115,998			2,913,909	10,354,567
\$40,000 or more	305,563	131,953			2.235,760	12 651 653
Nontaxable returns, total	577,390	254,009	2,474,947	826,657	,	•
	Income tax withheld	x withheld	Overpayme	Overpayment refunded	Tax due at	Tax due at time of filing
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns	
	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total	26,073,826	50,414,571	23,255,459	22,632,808	4,710,701	2,038,345
Under \$5,000	2,393,754	363,286	2.752,654	1,161,607	410,262	36,624
\$5,000 under \$10,000	4 333,936	1,800,524	4,494,944	4,828,542	460,958	96,936
\$10,000 under \$15,000	4.800,420	4,104,380	4,596,379	5,915,669	540,993	171,681
\$15,000 under \$20,000	4,142,860	6,007,035	3,702,295	3,796,970	567.439	199,348
\$20,000 under \$25,000	3,247,688	6.881,499	2,566,690	2,010,504	717,453	285,352
\$25,000 under \$30,000	2,028,953	5,805,843	1,532,438	1,226,066	504,958	223,564
\$30,000 under \$40,000	2.903,224	11,718,574	2,083,988	1,907,939	808,789	467,736
\$40,000 or more	2,222,993	13,733,428	1,526,071	1,785,512	699,849	557,106
Taxable returns, total	16,793,741	45,638,880	13,049,060	9,948,402	4,710,701	2,038,345
Under \$5,000	317,984	53,768	239,948	36,445	410,262	36,624
\$5,000 under \$10,000	1,240,314	701,918	1,079,428	397,844	460,958	96,936
\$10,000 under \$15,000	2,001,828	2.092.569	1,658,226	763,552	540,993	171,681
\$15,000 under \$20,000	2,927,471	4,750,827	2,458,985	1,938,567	567,439	199,346
\$20,000 under \$25,000.	3,160,978	6,797,029	2,479,982	1,909,556	717,453	285.352
\$25,000 under \$30,000	2.018,948	5,790,766	1,522,433	1,210,988	504,958	223,564
\$30,000 under \$40,000.	2,903,224	11,718,574	2,083,988	1,907,939	808,789	467.738
\$40,000 or more	2 222 993	13,733,428	1.526.071	1,785,512	699.849	557,106

strate should be used with caution due to the small number of sample returns on which it is base

NOTE Detail may not add to totals because of rounding

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income¹
(All figures are estumes based on samples-money amounts are in thousands of dollars)

	Nimber	Admitted	Salanes and wages	nd wages	Taxable interest	interest	Tax-exem	Tax-exempt interest	Dividends	ends
	Number	Adjusted								
Size of adjusted gross income	o	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums	less deficit	retums		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(6)	6)	(8)	(6)	(10)
Total	12,504,804	263,934,918	12,302,339	251,811,614	3,028,117	1,838,461	54,205	265,143	683,897	569,776
1 pales 65 000	1 109 657	3 429 081	1.087.599	3,750,929	92.026	36,619	٠		13,163	2,051
\$5,000 under \$10,000	2,457,472	18,811,193	2,410,755	17,774,218	194,864	86,680	*2,140	*64	31,556	33,539
\$10,000 under \$15,000	2,546,796	31,558,935	2,492,429	29,725,404	303,135	273,036	*5,818	.9,380 8,961	699'09	52,416
\$15,000 under \$20,000	1,749,082	30,340,290	1,727,405	0/6,612,82	304,390	141.400	0000	000'0	72,000	10,21
\$20,000 under \$25,000	1,134,080	25,296,706	1,111,709	24,263,900	267,135	178,669	*1,108	*6,712 *2,508	34,924	909'/
\$25,000 under \$30,000	785,249	21,506,583	780,802	19 650 260	253,293	134,523	980 8 225	18 423	68.802	73.884
\$30,000 under \$35,000	631,712	10 734 110	519.57	18 930 561	291 073	135 844	.6.675	*147	49.047	34,653
535,000 under \$45,000	395,184	16,838,357	394,046	16,099,818	195,381	58,608	**2,007	**28,006	53,364	27,820
6.45.000 under \$50.000	320.046	15 150 831	320.045	14.806.064	201.224	65,331	:	:	45,844	10,515
\$42,000 under \$55,000	226,942	11 935 493	226,610	11,720,815	135,340	66,883	*2,492	£96±	43,138	990'S
\$55,000 under \$60,000	144.065	8.256.145	139,081	7,764,082	105,660	72.828	*2,492	.57	25,534	8,151
\$60,000 under \$75,000	263,621	17,533,704	263,111	16,920,533	205,898	85,428	*2,973	*1,402	63,118	296'65
\$75,000 under \$100,000	149,710	12,549,719	148,556	11,714,522	135,626	136,102	*11,449	*75,890	68,163	73,279
\$100,000 under \$200,000	58,018	7,234,273	56,668	6,355,973	53,034	97,475	2,987	22,241	29,026	57,416
\$200,000 under \$500,000	4,148	1,266,936	4,011	976,187	3,991	23,579	269	33,318	3.100	14,720
\$500,000 under \$1,000,000	1,182	767,944	1,126	587,380	1,182	22,135	623	24,078	931	18,4/0
\$1,000,000 or more	208	1,218,219	458	571,189	492	50,952	787	32,989	400	147'17
Total taxable returns.	7,005,400	210,777,313	6,867,150	201,036,769	2,590,717	1,641,931	48,729	264,708	621,021	531,368
Total nontaxable returns	5,499,403	53,157,605	5,435,190	50,774,845	437,400	196,530	-5,475	.434	62,877	38,407
				Business or	Business or profession			Sale of ca	Sale of capital assets	
	State income	ncome		1			100		1	Not loce in AC!
Size of adjusted gross income	מא ובי	50100	Net in	Net income	Net	Net loss	lvet gar	Ivet gain in AGI	50100	500
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of returns	Amount
	etallis		Sill Park							
	(11)	(12)	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)
Total	1,135,547	493,422	493,966	2,205,082	269,913	996,661	335,227	1,006,107	112,316	184,436
000 58 5000	7 073	4348	31 509	53.328	12.581	92,955	*4,401	*13,918	7,650	18,989
\$5 000 under \$10 000	18,340	5,270	78,698	252,026	21,880	99,261	*9,387	*6,804	*7,629	*14,885
\$10,000 under \$15,000.	36,194	11,020	82,623	285,538	43,580	167,126	30,977	33,247	9,388	•7.709
\$15,000 under \$20,000	47,966	14,777	43,060	127.61	23,098	005,80	10/1	10,201	CF 7'	2
\$20,000 under \$25,000	81,800	27,587	44,000	129,024	30,593	124,497	19,886	36,858	361	1,082
\$25,000 under \$30,000	112,840	36,046	43.748	155 508	30,222	202,202	35.964	31,636	16.675	*29.704
\$30,000 under \$33,000.	104 104	52 521	36.772	108 031	*17.858	*43.023	37,930	62,971	*6,455	*16,148
\$40,000 under \$45,000	106,914	39,607	23,173	63,576	11,001	*35,560	19,230	33,672	•6,455	660'8
\$45 000 under \$50 000	96 481	35.880	16.360	75,523	*3,335	£3,309	*9,713	*12,818	*4,945	*7,515
\$50,000 under \$55,000	94,908	31,263	•15,120	*93,098	*9,352	*22,475	21,794	4,872	*12,388	*21,194
\$55,000 under \$60,000	61,271	34,470	*4,180	*50,193	*10,264	*23,721	*20,090	17,017	-6,922	•11,706
\$60,000 under \$75,000	127,136	68,027	23,626	177,986	23,827	117,152	35,049	23,982	10,827	19,001
\$75,000 under \$100,000	84,919	49,606	100,00	230,023	100'0	20.01	0 0	233 223	4 707	6300
\$100,000 under \$200,000.	24,905	23,667	7,332	159,122	2,058	17,527	17,852	44 960	1.340	2,032
\$200,000 under \$500,000.	2,653	9,0,0	S	01,330	. 40	- 20	204.	54 778	305	759
\$500,000 under \$1,000,000 \$1,000,000 or more	278	1,835	69	30,767	1.01	.238	341	297,755	100	269
Total taxable returns	1 055 555	463.666	298.451	1,617,232	205,136	701,557	302,544	668'996	94,489	158,752
	20 002	20.766	105 515	587 850	64 778	295 105	32 683	39.208	17,827	25,684
Deal House Addie Tetal III S	700.0	20.62	0.00							

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued1

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

Taxable IRA distribution
Amount Number of returns
(22) (23)
539,302 723,656 4,255,261
*4,906 19,389
_
*26,522 85,400
*33,669 55,035 *29,816 49,002
*49,755 37,477
*2,396 30,134 *74.400 29,129
*82,573 19,786
6
1,793
562
_
Estate and trust net income income less loss
Amount Number of returns
(32) (33)
7,977 61,027
. 2.946
_
*8.253 *1.057
- 12 239
. 4,528
2,631
0.200
. 1,066
*2,540
2,693
1,018
7. 45.
.283
7,723 47,953
1

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued¹
(All figures are estimites based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total	tal	Primary IRA	Primary IRA payments	Secondary IRA payments	A payments	Deduction for sel	Deduction for self-employment tax	Payments to a Keogh plan	a Keogh plan
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		sinnia					
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)
Total	643,912	827,062	126,697	146,295	51,921	62,815	426,180	157,615	8,499	69,691
Index \$5 000	26 965	4.670	•421	•421	•	٠	22,517	3.608	•421	•270
\$5 000 under \$10 000.	82,413	25,529	•1,242	•522	*1,112	*1,445	76,724	19,703	٠	,
\$10,000 under \$15,000.	91,317	65,964	•14,619	*18,413	•1,242	*2,235	73,400	21,904	,	•
\$15,000 under \$20,000	65,899	99,745	*17,103	*24,591	*2,492	*2,376	36,331	8,266		,
\$20,000 under \$25,000	45.872	54,518	•6,970	*3,841	*2,353	*4,124	35,701	9,032		•
\$25,000 under \$30,000	46,241	996'69	*23,340	-22.774	1,112	2,223	998,11	4.092	, ,	
\$30,000 under \$35,000	850'09	47,706	21,456	19,248	4.776	0,490	79,297	4,000	*042	21C,1
\$35,000 under \$40,000	59,979	75,305	8,898	14,628	10,084	10,371	22,780	7 290	315)
\$40,000 under \$45,000	36,242	35,733	760'0	OOC O	000	2	22,22	007.		
\$45,000 under \$50,000	29.262	25,125	98,696	*2,971	*8.457	3,403	17,468	9,135	, 0000	. 663
\$50,000 under \$55,000	21,527	88,912	.3,390	622'9	*3,718	7,435	/L/,LL	65°C.	333	1,000
\$55,000 under \$60,000	•5,077	*7,004	•		•		4.180	3,398		•
\$60,000 under \$75,000	37,802	84,682	*3,393	-6,785	*4,984	.7.476	22,458	11,597	, ;	
\$75,000 under \$100,000	19,028	65,693	•6,727	*13,453	*3,337	*6.674	14,044	18,050	3,244	20,914
\$100 000 under \$200 000	14.121	62.891	•1,327	*2,655	*501	*145	11,123	11,248	-2.072	•25,769
\$200 000 under \$500 000	1,435	10,635	•274	*548	.41	-81	1,080	2,967	•259	.e'088
\$500 000 under \$1 000 000	439	10,863	-81	*162	*81	•63	•169	*542	*84	*2,891
\$1,000,000 or more	235	2,098	69	123	•\$0	*74	120	327	8	1,090
Total taxable returne	446 748	767 842	115.020	136.149	49,558	59,118	247,064	114,670	8,078	69,421
Total nontaxable returns	197,164	59,219	11,677	*10,146	*2,362	*3,697	179,116	42,945	*421	-270
					Hamized deductions	eductions				
								Participant of the state of the	noith distance	Contributions doduction
Size of adjusted gross income	P	Total	Medical and denta	Medical and dental expense deduction	laxes paid	laxes paid deduction	interest pa	la deduction	Concinion	longon el
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		retums	
							!		1000	(00)
	(51)	(52)	(53)	(54)	(55)	(26)	(/c)	(9¢)	(28)	(00)
	2.136.382	25.650.280	293,230	872,252	2,104,629	6,810,273	1,831,395	12,061,915	1,893,091	2,691,385
	000	707 700	9079		*3 400	•7 580	*3 R23	*25.343	*3 823	*1.340
Under \$5,000	3,023	126,036	450	143 14 087	20,402	17 713	*14 391	*63.641	16.912	27,039
\$5,000 under \$10,000	74 574	584 083	2,232	-51 466	64 904	75 997	61 501	288.727	57,806	63,121
\$10,000 under \$15,000.	11.856	984,962	33.498	102 540	113 615	172.207	88,117	483,417	95,771	95,080
ייי מממימק פוות פו מימימייי	200	0000	20, 12	0,00	900,	000 000	100 003	5.40 3BB	110 815	134 199
\$20,000 under \$25,000	151,036	1,357,208	63,819	177,949	151,036	230,330	180 083	940,388	173.647	239 503
	205,693	2,003,370	10,707	99,300	244 860	554 337	212,000	1 152 525	220729	236 512
\$30,000 under \$35,000	249,630	2,370,207	34,797	149,700	241,030	500,043	103 280	1 190 186	200 234	263 770
\$35,000 under \$40,000 .	240,062	2,549,511	012,14	7/7'/	106.063	611 120	173 088	1 022 286	184.126	272 399
\$40,000 under \$45,000.	#00'881	2, 149,017	741 '01	000,00	000,001	000000	479 679	4 OGO 833	178 110	241 462
\$45,000 under \$50,000	188,131	2,204,130	C12,01°	21,298	104,794	303,000	144 745	883 189	147.261	169 779
\$50,000 under \$55,000	164,276	1,911,13/	29,162	15,750	104,270	415,003	80.411	637,022	98.555	130 381
\$55,000 under \$60,000.	106,141	1,547,750	10,300	700,00	100,141	024.00	100,260	1 583 674	200,000	353 678
\$60,000 under \$75,000	111,712	3,309,793	0,700	2,024	142 175	800 420	137,910	1,347,594	134,700	290,477
Social de la constante de la c	22,170	000,000		0000	56 196	578 530	53 203	683 490	55 274	121 364
\$100,000 under \$200,000	20,180	1,365,365	487	CRR	30,180	105 035	4 054	94 928	3 800	18.878
\$200,000 under \$500,000	4, TU/	20Z,014		•	00-1	000,001	220	18 406	1961	12 412
\$500,000 under \$1,000,000	1,00,1	108 182		•	- C	93 199	424	20.997	496	22,991
a L'unu, unu or mare	3	100,102			000 200 7	0 606 744	1730 366	44 200 494	1 786 949	2 580 916
Total taxable returns	2,014,081	24,150,641	252,501	708,872	1,387,328	6,535,744	402 039	771 422	106 141	110.469
lotal nontaxable returns						700	11/2 11/2	772.1		

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued1

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

Size of adjusted gross income Number of returns Number of Amounter \$5,000	4 theft loss Amount (62) '51,081 '3,589 '19,687 '5,610 '724,271 '26,811 '76,811 '76,811 '76,811 '76,811 '76,811	Moving expense deduction Number of Amoun returns (B3) (B4) 59,621 272,999 1,112 689 6,670 12,48 1,335 7,56 10,003 21,089 1,446 3,337 13,08 1,337 13,08 1,337 13,08 1,4446 53,87 1,4342 53,87 1,4446 53,87 1,4446 53,87 1,4446 53,87 1,4446 53,87 1,4446 53,87 1,4446 53,87 1,4446 53,87 1,4446 53,87 1,4444 7,56 1,	(64) (64) (64) (72,992 (64) (7567 (7567 (7567 (71,089	Number of Amount returns (65) (66) 749,117 2,998,698 1,2,609 12,761 25,252 136,058 39,462 136,058 70,440 271,343 70,440 271,343 70,440 271,343 70,440 271,343 70,440 271,343 70,482 392,69 66,689 347,294 69,687 221,742 65,265 289,269 69,689 347,294 69,87 221,742 67,529 227,595 13,196 61,067 794,523 2,744,726 44,594 203,973	Amount (66) (66) (66) (66) (66) (69) (72,761 93.189 13.271.343 30.347 224.2587 6221.742 227.587 6221.742 331.698 (6.445 6.445 8.3988 (6.445 6.445 2.3734.726 2.3734.726 2.3734.726 2.3734.726 2.3734.726 2.3734.726 2.3734.726 2.37331.09 2.7734.726 2.37331.09 2.7733.371.00 2.7733.371.00 2.7733.20 2.0033.371.00 2.7733.20 2.0033.371.00 2.7733.00 2.7733.00 2.7733.00 2.77333.371.00 2.77333.371.00 2.77333.371.00 2.77333.20 2.0033.371.00 2.77332.00 2.0033.371.00 2.77332.00 2.0033.371.00 2.77320 2.0033.371.00 2.77320 2.0033.371.00 2.77320 2.0033.371.00 2.77320 2.0033.20 2.0033.20 2.0033.20 2.0033.20 2.0000000000	ded Number of returns (67) 10,359,461 1,096,873 2,437,225 2,437,225 2,437,225 393,044 578,356 332,076 32,666 37,924 46,509 7,534 *1,831	deduction deduction (68) (68) (68) 4,984,769 225 11,794,507 12,443,185 8,429,402 226 8,429,402 16,110,1830 17,101,830	Mumber of Am returns status of Am returns (69) (7 (7 (69) (7 (7 (7 (7 (7 (7 (7 (7 (7 (7 (7 (7 (7	Amount (70) (70) (70) (70) (70) (70) (70) (70)
лооте	(62) (62) (62) (73,589 (73,589 (72,195) (72,195) (72,195) (72,195) (72,195) (72,195) (72,195) (72,195) (72,195)	Moving expens Number of returns (63) (63) (63) (63) (63) (63) (63) (63)	Amount Amount Amount (64) (64) 272,992 772,992 712,483 73,189 73,	Total miscellane Number of returns (65) 749,117 -1,248 -5,609 25,252 39,462 70,440 78,482 66,646 96,689 66,89 66,89 66,89 66,887 66,265 59,683 42,164 67,529 46,828 13,196 -541 -144 63 704,523	Amount Amount Amount (66) 2,998,698 12,761 93,189 136,058 177,294 201,145 225,881 347,294 201,145 225,745 31,09 2,744,726 2,744,746 2,74	Number of returns (67) (67) 10,359,461 1,096,873 2,437,225 2,475,223 1,634,226 93,044 578,356 382,076 287,269 195,620 131,914 62,666 37,924 46,509 7,534 1831 1121 1121 1121 1121 1121 1121 1121	Amount (68) (68) 51,875,399 4,984,69 11,794,507 12,443,185 8,429,402 5,055,731 2,916,298 1,512,917 1,101,830 744,115 360,476 223,805 273,157 *42,471 *10,887 *243 *243 *243 *243 *243 *243 *243 *243	Number of returns (69) (222,042 (22,042 (27,965 (27,96	
Number of returns (61) (61) (77,783 77,783 77,783 73,337 74,286 1,1386 1,189,3802 60,740 61,589,3802 61,789,332 1,118,731 1,118,731 1,118,731		Number of returns (63) (63) (63) (63) (63) (63) (63) (6,67) (6,67) (7,335) (7,446) (7,337) (7,337) (7,446) (7,446) (7,446)	(64) (64) 272,992 12,483 12,483 12,089 3,189 13,036 53,875 28,644 61,891 225,414 225,414 225,414	(65) (65) 749,117 -1,248 -5,609 25,252 39,462 70,440 78,482 66,646 96,689 69,689 69,689 69,689 69,689 13,196 -541 -144 67,529 44,594	(66) 2,998,698 12,761 93,189 136,058 271,343 303,471 242,581 347,294 201,742 31.09 2,744,726 2,744,726 2,744,726 2,744,726 2,744,726	Number of returns (67) (67) 10,359,461 1,096,873 2,437,225 2,475,223 1,634,226 983,044 578,356 382,076 287,269 195,620 131,914 62,666 37,924 46,509 7,534 1831 1121 1121 1121 1121 1121 1121 1121	(68) 51.875,399 4.984,69 11,794,507 12,443,185 8,429,402 5,055,731 2,916,298 1,512,917 1,101,830 744,115 360,476 222,886 223,886 223,886 223,886 223,886 233,677 *42,471 *10,987 *243 *244 *244 *245 *245 *245 *245 *245 *245 *245 *245 *246 *247 *247 *247 *247 *247 *247 *247 *247 *247 *247 *247 *247 *247 *247 *258 *268 *273 *274 *275 *	Number of returns (69) (222,042 (22,04	(70) (70) 1222.779 14.204 47.204 65.645 28.811 30.464 12.099 19.996 10.401 11.554 3.020 3.020 3.233 4.117 1.554
(61) (12,353 (12,353 (12,353 (12,353 (13,337 (13) (11) (11) (11) (139,332 (1,		(63) 59,621 1,112 6,670 13,335 10,003 4,446 3,337 6,675 5,032 4,342	(64) 272,992 -696 -12,483 -3,4552 -21,089 -3,189 -3,189 -53,189 -53,875 -58,644 -61,891 -25,414 -25,414 -25,64	(65) 749,117 11,248 5,609 25,252 39,462 70,440 78,482 66,689 66,689 66,689 66,689 66,689 66,689 66,689 67,529 46,828 13,196 13,196 14,44,594	(66) 2,988,698 10,000 10,00	(67) 10,359,461 1,096,873 2,437,225 2,437,225 1,634,226 983,044 578,356 382,076 387,269 195,620 131,914 62,666 37,924 46,509 7,534 1831 183	(68) 51.875,399 4,984,769 11,794,507 12,443,185 8,429,402 5,055,731 2,916,298 1,512,917 1,101,830 744,115 360,476 223,805 223,805 223,805 23,607 42,471 *10,987 *24,319 *24,31	(69) 222,042 12,526 53,919 62,057 30,664 27,965 11,1097 11,108 9,869 2,220 2,890 2,890 2,890 3,665 3,665 3,665 1,108	(70) 222,279 14,201 47,204 47,204 47,204 65,645 28,811 30,464 12,998 10,404 11,554 23,020 3,233 4,117 4,117
12.353 12.353 12.334 17.783 19.337 19.337 19.337 10.00me Number of returns returns (7.1)		59,621 1,112 6,670 10,003 4,446 13,337 13,337 16,675 16,675 16,675 16,675 16,675 16,675 16,675	272,992 "696" "12,483 "3,189 "3,189 "3,189 "3,189 "3,189 "3,189 "3,189 "3,189 "2,183 "1,199 "2,5414 "2,264	1.248 25.252 39,462 70,440 78,482 66,646 96,648 96,689 96,689 96,689 96,689 96,689 96,689 13,196 75,228 13,196 13,196 13,196 14,528 44,594	2,938,698 *12.761 93,189 136,058 271,343 303,471 242,581 347,294 201,145 225,876 221,742 351,698 6,445 6,445 3,109 2,784,726 2,784,726 2,784,726 2,784,726	10,359,461 1,096,873 2,437,225 2,475,223 1,634,226 382,076 382,076 382,076 1131,914 62,666 37,269 1131,914 62,666 37,534 46,509 77,534 1831 1831 1831 1831 1831 1831 1831 18	51,875,399 4,984,769 11,794,507 12,443,185 8,429,402 5,055,731 2,916,298 1,512,917 1,101,830 74,115 360,476 222,886 273,157 *4,717 *10,987 *23,803,246 23,803,246 23,803,246 23,803,246 23,803,246 23,803,246 23,803,246 23,803,246 23,803,246 23,803,246 24,72	222,042 1,2,526 53,919 62,057 30,664 27,965 11,097 11,097 11,097 2,220 2,220 2,3665 3,390 3,665	222.279 14.201 47.264 65.645 28.811 30.464 12.099 19.998 19.554 3.020 3.020 3.020 1.1564 1.177 1.1564
"-334" "-7,783" "-3,337" "-8,117" "-4,236" "-6,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,740" "-7,7		1,112 6,670 3,335 6,675 10,003 4,446 3,337 6,675 5,032 4,342	.696 .12,483 .34,557 .31,189 .3,189 .3,189 .61,891 .25,414 .25,414 .2,264	*1.248 *5.609 25.252 39,462 70,440 78,482 66,646 96,689 69,689 69,867	12.761 93.189 136.058 136.058 271.343 303.471 242.581 347.294 201.145 225.876 221.742 351.688 225.876 221.742 351.688 227.742 351.688 227.742 351.688 227.742 37.948 6.445 8.6445 8.6445	1,096,873 2,437,225 2,45,223 1,634,226 983,044 579,356 382,076 287,269 113,814 62,666 37,924 46,509 7,534 1831 1831 84,991,315 5,368,146	4,984,769 11,734,507 12,443,185 8,429,402 5,055,731 2,916,298 1,512,917 1,101,330 744,115 360,476 222,886 273,157 *2,471 *10,987 *243 *728 *243 *243 *728 *728 *728 *728 *728 *728 *728 *728	12,526 53,919 62,057 30,664 27,965 11,097 11,097 2,280 2,220 2,280 3,665 3,390 -673	1.4.201 47.264 65.645 28.811 30.464 112.098 11.554 3.020 3.233 4.117 4.117
**************************************		1,112 6,670 3,335 10,003 4,446 3,337 6,675 5,032 4,342	.696 .12,483 .3,189 .3,189 .3,189 .3,189 .9,183 .13,036 .53,875 .78,644 .61,891 .25,414 .25,414	5,609 25,252 39,462 70,440 78,482 66,646 96,689 96,689 96,689 96,689 40,526 13,196 13,196 13,196 14,523 44,594	12,761 93,189 136,058 271,343 303,471 242,581 347,284 201,145 228,876 228,876 221,742 33,168 6,445 3,109 2,784,726 203,973	2,437,225 2,447,225 1,634,226 983,044 579,356 382,076 131,914 62,666 37,924 46,509 77,534 1831 1831 1831 1831 1831 1831 1831 18	11,794,507 12,443,185 8,429,402 5,055,731 2,916,298 1,981,649 1,512,917 1,101,830 744,115 360,476 222,886 222,886 273,157 *42,471 *10,987 *23,803,246 223,803,246 223,803,246 223,803,246 224,71 *10,987 *24,71 *23,803,246	53.919 62.057 30.664 27.965 11.097 11.098 2.220 2.220 2.3665 3.390 67.3	47.264 65.645 28.811 30.464 12.099 19.998 11.554 3.020 3.020 3.020 3.020 4.117 4.117
"334" "7,783" "3,337" "8,117" "4,236" "60,740" "60,740" "1,1189,332" "		6.670 3.335 6.675 10.003 4.446 3.337 3.337 6.675 5.032 4.342	7.5.67 7.5.67 7.4.552 21.089 7.189 7.189 7.189 7.189 7.189 7.2.644 61.891 7.2.64	25,252 39,462 70,440 76,482 66,689 96,689 69,867 65,265 59,683 42,164 67,529 46,828 13,196 13,196 14,44	93,189 116 058 271,343 303,471 242,581 347,294 201,145 225,876 225,876 227,742 33,168 227,595 61,067 3,109 3,109 2,744,726 2,744,726 2,744,726	2.475.223 1,634.226 983.044 578.356 382.076 287.269 195.620 113.914 62.666 37.924 46.509 7,534 *1.831 *1.831 *1.22 *4.991,315 5,368,146	12,443,185 8,429,402 5,055,731 2,916,298 1,512,917 1,101,830 744,115 360,476 222,886 273,157 *42,471 *10,987 *243 *47 23,803,246 223,804 273,157 *42,471 *728 *47	62,057 30,664 27,965 11,097 11,097 2,220 2,890 3,865 3,390 673	65,645 28,811 30,464 12,099 10,998 11,554 13,020 13,233 14,117 159,762
77.783 77.783 77.783 73.337 93.337 4.236 Number of returns (71) (71) (71) 8.693.802 60.740 61.789.332 1,789.332 1,1113,328		3,335 6,675 10,003 4,446 3,337 5,337 6,675 6,675 4,342	7,567 34,552 21,089 3,189 13,086 13,086 13,036 13,036 13,036 12,644 161,891 22,644 111	39,462 70,440 70,440 66,646 96,689 69,867 69,867 69,867 69,867 69,867 46,828 13,196 13,196 13,196 14,534 44,534	136 058 271,343 303,471 242,581 347,284 201,145 289,289 225,876 227,742 351,698 227,595 61 067 73,988 6445 3,109 2,794,726 203,973	1,634,226 983,044 579,356 382,076 287,269 195,620 131,914 62,666 37,924 46,509 77,534 1831 1831 143 122 84,991,315 5,368,146	8,429,402 5,055,731 2,916,298 1,512,917 1,101,830 744,115 390,476 222,886 223,866 223,866 233,67 *42,471 *10,987 *243 *243 *243 *243 *243 *243 *243 *243	30,664 27,965 11,1097 1,108 9,869 2,220 2,890 3,665 3,966 673	28.811 30.464 12.099 10.998 11.554 15.54 13.233 14.117 159.762
*334 *7,783 *3,337 *9,337 *4,236 Number of returns (71) (71) 8,693,802 6,074 6,074 6,1789,332 1,1189,332 1,1189,332 1,1189,332		3,335 6,675 10,003 4,446 3,337 6,675 5,032 4,342	7,567 24,552 21,089 3,189 8,183 13,036 53,875 28,844 61,891 22,444 22,264	70,440 78,482 66,646 96,689 69,667 69,667 65,265 59,683 46,828 13,196 13,196 13,196 14,523 44,534	271,343 303,471 242,581 347,284 201,145 203,742 225,876 227,742 351,698 227,695 61,067 73,988 76,445 3,109 2,794,726 203,973	983,044 983,076 287,269 195,620 131,914 62,666 37,924 46,509 77,534 1 831 122 41,991,315 5,368,146	5.055,731 2,916,298 1,981,649 1,512,917 1,101,830 744,115 360,476 222,886 272,886 273,157 *42,471 *10,887 *243 *243 *243 *243 *243 *243 *243 *243	27,965 11,097 1,108 9,869 12,220 12,890 13,665 13,390 17,007 17,0	30,464 12,099 10,998 11,554 13,020 13,233 14,117 159,762
"334 "7,783 "3,337 "8,117 "6,117 "4,286 "100me Number of returns (71) (71) (71) (71) (71) (71) (71) (71)		13,335 10,003 14,446 13,337 16,675 16,675 16,675 16,675	7,567 34,552 21,089 3,189 61,891 61,891 25,414 72,264 111	78,482 66,646 99,689 99,867 65,265 59,693 42,164 67,529 46,828 13,196 13,196 14,464 67,529 46,828 14,44	303,471 242,581 347,294 201,145 225,876 221,742 351,688 227,595 61,067 73,988 6445 3,109 2,794,726 203,973	578,356 382,076 287,269 195,620 131,914 62,666 37,924 46,509 77,534 1831 1831 1831 84,991,315 5,368,146	2.916.298 1.981.649 1.512.917 1.101.330 744.115 360.476 222.886 273,157 *2.471 *10.987 *243 *728 *243 *728 *243 *728 *728 *728 *728 *728 *728 *728 *728	11,1097 1,108 1,108 1,108 1,109 1,10 1,10	12 099 998 10 401 11.554 3 03 02 3 23 33 4 117 471
77,783 77,783 77,783 79,337 8,117 74,236 77 700me Number of returns (71) (71) (71) (71) (71) (71) (71) (71)		6,675 10,003 4,446 3,337 6,675 5,032 4,342	.34,552 .21,089 .3,189 .13,036 .53,875 .78,644 .61,891 .25,414 .2,264 .111	66,646 96,689 69,867 69,867 59,693 42,164 67,529 46,828 13,196 74,623 44,594	242,581 347,294 201,145 289,269 221,742 331,698 227,595 61,067 3,109 3,109 2,744,726 203,973	382,076 287,269 195,620 131,914 62,666 37,924 46,509 7,534 1831 1831 122 4,991,315 5,368,146	1 981,649 1,512,917 1,101,830 744,115 360,476 273,157 *24,771 *10,987 *243 *728 *729 *729 *729 *729 *729 *729 *729 *729	9,869 2,220 2,220 3,869 3,365 3,390 673	.10 401 .10 401 .3 020 .3 020 .3 123 .4 117 .4 711
77,783 73,337 7,783 8,117 1,118,328 1,118,328 1,118,338 1,118,338 1,118,338 1,118,338 1,118,338 1,118,338 1,118,338		10,003 4,446 3,337 5,337 6,675 6,675 4,342	21,089 3,189 8,183 13,036 53,875 22,644 61,891 22,244 22,264	96,689 69,867 65,265 59,683 46,828 13,196 13,196 14,44,533 44,594	347.294 347.294 201.145 289.269 225.876 227.595 61.067 3.988 64.5 3.109 2,734,726 203,973	287.289 287.289 195.620 111.914 67.504 46.509 7.534 1831 122 122 4.991.315 5.368,146	1,512,917 1,101,830 744,115 360,476 222,886 273,157 *2,471 *10,987 *728 *47 23,803,246 28,072,153	9,869 2,220 2,280 3,365 3,390 673	10 401 1.554 3.020 3.233 4,117 -471
"3,337" "8,117" "8,117" "4,236 "100me Number of returns (71) (71) (71) (73) (73) (73) (74) (74) (74) (75) (75) (74) (75) (74) (75) (75) (77) (789,332	' I	4,446 3,337 9,337 6,675 4,342 4,494	.3.189 .8.183 .13.036 .53.875 .28.644 .61.891 .25.414 .2.264	69,867 65,265 59,693 42,164 67,529 46,828 13,196 13,196 144,54 44,534	201 145 201 145 289 269 225 876 221 742 351 698 227 695 61 067 3,988 6445 3,109 2,794,726 2,794,726	195,620 131,914 62,666 97,924 46,509 77,534 1831 122 122 4,991,315 5,368,146	1,101.800 744.115 360.476 222.886 273.157 *42.471 *10.887 *243 *243 *243 *243 *243 *243 *243 *243	2,220 2,2890 3,665 3,390 673	.1554 .3 020 .3.233 .4,117 .471
1000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		3,337 3,337 6,675 5,032 4,342 4,494	. 8.183 .13,036 .53,875 .28,844 .61,891 .25,414 .2,264 .111	65,265 59,683 42,164 67,529 46,828 13,196 13,196 1444 63 44,523 44,594	289 269 225 876 221 742 351 688 227 595 61 067 7.3 988 6.445 3.109 2.794,726 2.794,726	131,000 131,014 62,666 37,924 46,509 77,534 1831 1831 122 84,991,315 5,368,146	74115 360.476 222.886 273,157 •42,471 •10,987 •243 •728 •728 •728 •728 •728 •728 •728 •728	3,9665	3.020 3.233 4,117 -471 -471
**************************************		3,337 3,337 6,675 5,032 4,342	.8.183 .13.036 .53.875 .28.644 .61.891 .2.264 .111 .263.929	65.265 59.683 42.164 67.529 46.828 13.196 -541 14.4 63 44,594	289 269 225,876 221,742 351,698 227,595 61,067 *3,988 *6,445 3,109 2,794,726 203,973	131,914 62,666 37,924 46,509 7,534 1831 122 122 4,991,315 5,368,146	744 115 360.476 223.886 273.57 •42.471 °243 °243 °728 729 23,803,246 28,072,153	. 2 890 . 3 665 . 3 390 . 673	.3.020 .3.233 .4.117
		3,337 6,675 5,032 4,342	13.036 -53.875 -28.644 -61.891 -25.414 -2.264 -111 -263.929	59,693 42,164 67,529 46,828 13,196 744 704,523 44,594	225.876 221,742 331,688 227,595 61,067 "3,988 "6,445 3,109 2,794,726 203,973	7,534 46,509 7,534 1831 122 122 4,991,315 5,368,146	360,476 222,886 273,157 •42,471 °10,987 °243 °729 °729 °729 °47 23,803,246 28,072,153	.3.965	.3.233 .4,117
1000		6,675 5,032 4,342 4,494	25.875 28.644 61.891 25.414 2.264 1111 263.929	42,164 67,529 66,828 13,196 541 144 63 704,523 44,594	221,742 351,688 227,695 61,067 *3,988 *6,445 3,109 2,794,726 203,973	37,924 46,509 7,534 1 831 1 22 1 22 8 4,991,315 5,368,146	222.886 273,157 •22,471 10,987 247 23,803,246 28,072,153	.3390	4717
Te,117 Te,117 Te,117 Tetums (71)		*5,032 *4,342 *4,494	28,644 61,891 22,264 2,264 111 263,929	67,529 46,828 13,196 -1541 -144 63 704,523 44,594	351.698 227.595 61.067 *3.988 *6.445 3.109 2,794,726 203,973	46509 -7,534 -1831 -122 -122 -8 4,991,315 5,368,146	273,157 •42,471 •10,987 •243 •729 •47 23,803,246 28,072,153	. 673	. 471
1000me		*4,342	61,891 25,414 2,264 - 111 263,929	46,828 13,196 541 144 63 704,523 44,594	227.595 61.067 *3.988 *6.445 3.109 2,794,726 203,973	7,534 1831 *41 "122 8 4,991,315 5,368,146	.42,471 .10,987 .243 .729 .47 .23,803,246 .28,072,153	. 673	159.762
100me Number of returns (71) (71) (71) (8,693,802 60,746 61,789,332 1,1189,332 7,111 7,1189,332 7,111 7,118,731 7,18		*4,494	25,414 2,264 111 263,929	13,196 *541 *144 63 704,523 44,594	61,067 *3,988 *6,445 3,109 2,794,726 203,973	.1831 .41 .122 .8 4.991,315 5,368,146	.10,987 .243 .729 .47 .23,803,246 .28,072,153	•673	
171) 14,236 170me Number of returns (71) 8,633,802 60,740 618,506 1,789,332 1,613,326 1,1789,332 1,1189,332 1,1189,332		0.44	2,264	. 541 . 144 63 704,523 44,594	*3,988 *6,445 3,109 2,794,726 203,973	. 122 . 122 . 8 4.991,315 5,368,146	.243 .729 .47 23,803,246 28,072,153		159,762
100me Number of returns (71) 8,639,802 60 740 618,506 1,789,332 1,613,326 7,780,533 7,780,530 7,780,530 7,780,530 7,780,530 7,		32	263,929	-144 63 704,523 44,594	*6.445 3.109 2,794,726 203,973	*8 4.991,315 5,368,146	. 729 . 47 23,803,246 28,072,153		159,762
14,236 14,236 Number of returns (71) (71) (71) (71) (71) (71) (71) (71)		•	263,929	63 704,523 44,594	3,109 2,794,726 203,973	*8 4,991,315 5,368,146	23,803,246	760 674	159,762
1,17 (71) 1,189,332 1,111,111 1,111 1,111,111 1,1		*12	263,929	704,523	2,794,726 203,973	4,991,315 5,368,146	23,803,246	150.574	159,762
4,236 4,236 Number of returns (71) (71) 8,633,802 60,740 618,506 1,789,332 1,613,326 1,118,731			263,929	/04,523 44,594	2,794,726	5,368,146	28,072,153		79//651
ed gross income Number of returns (71) (71) (71) (71) (71) (71) (71) (71)	ble	-4,446	590'6					62,369	62,517
ed gross income Number of returns (71) (71) (71) (71) (71) (71) (71) (71)	me				Taxc	Tax credits			
10,000 \$15,000 \$20,000 \$30,000		Total		Child care credit	e credit	Credit for the e	Credit for the elderly or disabled	Foreign tax credit	tax credit
10,000 \$15,000 \$20,000 \$20,000									
10,000 \$15,000 \$20,000 1,1	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
10,000 \$15,000 1,1 1,0 1,1 1,1 1,1 1,1 1,1 1,1 1,1	(72)	(73)	(74)	(75)	(76)	(7.7)	(78)	(62)	(80)
10,000 \$15,000 1,1 \$20,000 1,0	425 COT 9C4	2 117 34E	1 355 888	4 154 450	KA4 2K7	900 7.	776 1.	5.020	1 700
\$10,000 1515,000 17520,000 167325,000 167325,000 17525,000 17525,000 17525,000 17525,000 17525,000	176,761,021	0,111,0	000,000,	004,101,1	700,190	BCN'/	117.1	0,020	,, ,
₩ ₩ ₩ 	27,000	•	•	•		•			
₩ ₩ ₩ ₩	1,301,037	49,210	2,165	.8,670	-87	•1,279	*324		•
	6,040,252	1,008,924	312,898	151,213	49,278	1,242	\$305		
-	10,180,313	1,002,039	170,080	677'067	000,801	1/0.4	040		
	11,928,611	429,108	183,679	214,362	122,260	٠			,
_	11,881,862	117,003	61,039	117,003	61,039		,	•	
\$30,000 under \$35,000 628,375	12,310,276	91,787	35,844	89,116	35,606	•		-2,671	*238
\$35,000 under \$40,000 528,213	12,357,718	61,175	32,331	61,175	32,331				
\$40,000 under \$45,000 395,184	10,754,758	77,859	34,926	77,859	34,926		٠		
\$45,000 under \$50,000	9 851 261	64.670	33.343	64 870	33 343		•	•	
	7 987 814	28.131	10.301	28.131	10.301	•			
	5,332,920	28.841	20.556	28 841	20,556		•		
	11 842 701	39.973	17.610	39 973	17.610				٠
0	8,690,935	27,988	11 023	27.835	10,982			*152	-41
	000	0.000						10E 90	0000
_	5,457,083	9,612	/90%	7,848	3,029			60/ [.22B
_	000,000,	2 3	400	150	342			C G	74
000,000	689,530	75	239	• :	* :			222	79.
_	1,10/,990	28	2,063	ф Ф	.5			crr	8c/
Total taxable returns7,005,395	124,561,708	1,438,944	721,187	795,236	385,375	-5,856	*972	5,020	1,700
Total nontaxable returns 1,688,406	4,230,813	1,678,402	634,701	356,223	155,981	*1,242	302	,	•

Table 1.7.-Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued¹
(All figures are estimites based on samples-money amounts are in thousands of dollars)

	Income tax after credits	fter credits	- Alternative	Alternative minimum tax	total earlied Illcolne cledit	licome clean	i oral ille	i ordi ilicoline vax	Surger ve l	and a
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(04)	(00)	(88)	(84)	(85)	(86)	(87)	(88)	(88)	(06)
	(01)	(20)	(00)	(50)			(10)			
Total	7,005,395	20,401,775	10,812	12,582	5,576,848	5,745,564	7,005,400	20,414,357	7,072,602	20,746,752
Under \$5,000.	60,740	4,040	٠.	464	670,995	429,531	60,744	4,138	77,471	7,578
\$5,000 under \$10,000	906'899	193,058	٠		1,629,427	2,121,835	563,906	193,058	587,739	208,671
\$10,000 under \$15,000.	781,650	593,253	•		1,723,301	2,272,039	781,650	593,253	790,200	613,485
\$15,000 under \$20,000	1,032,920	934,711			1,202,325	850,056	1,032,920	934,711	1.044,028	948,253
\$20 000 under \$25 000	1 076 350	1.606.476			350,800	72,103	1,076,350	1,606,476	1,082,047	1,629,421
\$25,000 under \$30,000	776.058	1,732,852	*1.242	•627	٠		776,058	1,733,479	777,337	1,746,769
\$30 000 under \$35,000	628,375	1,897,283	•	•			628,375	1,897,283	628,375	1,930,235
\$35,000 under \$40,000	522,876	1,950,968			•		522,876	1,950,968	522,882	1,976,800
\$40,000 under \$45,000.	395,184	1.679,185	٠	,			395,184	1,679,185	395,184	1.702,362
\$45 000 under \$50 000	320.045	1,572,188	*1,108	*1,155	٠		320,045	1,573,343	320,046	1,597,274
\$50,000 under \$55,000.	226.942	1,289,848		•	,		226,942	1,289,846	226,942	1,305,521
\$55,000 under \$60,000	143,167	875,472	1,112	*1,329	,		143,167	876,801	143,167	885,034
\$60 000 under \$75,000	263,621	2,211,822					263,621	2.211.822	263,621	2,240,551
\$75,000 under \$100,000	149,710	1,745,044	.4,086	*4,226			149,710	1,749,270	149,710	1,794,810
\$100 000 under \$200 000	58.018	1,283,073	*3,189	*3,302	•		58.018	1 286,374	58,018	1,314,927
\$200 000 under \$500 000	4.145	297,496	•42	*84	•		4,146	297,580	4,146	306,529
\$500,000 under \$1,000,000	1,182	204,239	:	*448			1,182	204,687	1,182	205 772
\$1,000,000 or more	208	330,769	61.	1,313	•	•	200	332,003	000	505,130
Total taxable returns	7,005,395	20,401,775	10,812	12,582	802,484	331,637	7,005,400	20,414,357	7,005,400	20,718,449
Total nontaxable returns		,	•	,	4,774,364	5,413,927	٠	,	67,202	28,303
			Total tax	Total tax payments			Overp	Overpayment	⊢ τ	Tax
Size of adjusted gross income	Total	le:	Taxw	Tax withheld	Estimated t	Estimated tax payments	retu	rerunded	7	an
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(91)	(92)	(63)	(94)	(36)	(96)	(97)	(98)	(66)	(100)
	40 407 000	24 004 644	10 135 301	31 128 775	151 950	721 380	12 200 393	16.617.369	297.011	644,981
lotal	506,181,21	1,004,004	12,133,30	01.120,110	0000	000,00	4 007 564	878 208	308.00	3 201
Under \$5,000.	998,300	259,015	995,461	255,041	. 680 8 6 48	-7.483	7 476 030	3.084.451	28,330	15.231
\$5,000 under \$10,000	2,330,039	1,100,914	C14, 720, 2	7 350 408	34 207	33.153	2 521 917	3 781 050	24.879	27,876
\$10,000 under \$10,000. \$15,000 under \$20,000	1,740,876	2,809,554	1,729,959	2,772,845	20,382	36,547	1,723,375	2,226,003	25,707	9,983
000000000000000000000000000000000000000	4 434 070	2 842 EAD	1 128 380	2 771 235	20 383	39 876	1,111,306	1,203,579	22,774	11,700
\$20,000 under \$23,000	785,249	2,637,606	783 805	2,624,396	*5,717	*13,209	761,954	901,842	23,295	11,435
\$25,000 under \$35,000	634 712	2,237,335	627.268	2,696,373	13,333	39,703	602,605	844,905	29.108	40,764
\$35,000 under \$40,000	527,331	2.760,942	526,216	2,741,508	*5,355	*19,434	517,405	801,042	*8,811	*19,404
\$40,000 under \$45,000	394,944	2,287,942	394,944	2,266,341	*9,372	*21,448	385,156	602,253	10,028	18,049
\$45 000 under \$50 000	320.046	2.137.969	319.897	2,121,312	*2,843	*15,932	302,320	563,247	17,726	22,819
\$50,000 under \$55,000	226,942	1,767,919	226,610	1,760,714	1,577	*7,018	218,045	471,844	*8,897	*9,529
\$55,000 under \$60,000.	144,065	1,170,976	144,065	1,134,959	•3,736	*35,525	131,451	304,540	*12,614	18,846
\$60,000 under \$75,000.	263,821	2,651,737	263,621	2,636,714	*4.672	11,295	238,776	1241	23,570	80 300
\$75,000 under \$100,000	149,710	2,150,676	148,884	2,047,844	10,495	88,499	133,953	421,573	15,084	080,80
\$100,000 under \$200,000.	58,018	1,373,351	56,674	1,252,184	11,485	116,775	35,691	164,381	22.175	016,901
\$200,000 under \$500,000.	4,139	284,926	3,634	226,699	1,248	52,243	1,651	19,432	2.434	33 461
\$500,000 under \$1,000,000	1,182	176,746	1,126	140,587	502	36,046	775	3.082	969 426	49.610
\$1,000,000 or more.	onc	267,033	0	067.141	000	100,44		0 540 407	260 105	628 811
Total taxable returns	6,978,054	28,651,624	966,828,3	701,916,12	194'/01	210,507	10,000,00	int'ato'o	0 1	
Transfer of the contract of the Transfer of the Transfer of the Contract of th	8 040 088	0000000	5 206 904	2 212 623	14 470	18 365	5 467 315	8.076.882	27.907	16,1/0

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

^{*} Electronically filed returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A, and 1040EZ) NOTE Detail may not add to totals because of rounding

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross

Number Adjusted of gross income	Adjusted gross incon	Je J	Salaries and wages	nd wages	Taxable interest	Taxable interest	Tax-exempt interest	ot interest	Dividends	11 1
less deficit	- 1	Numbe	r of	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
(1) (2) (3)		(3)		(4)	(5)	(9)	W	(8)	(6)	(10)
4,770,221 127,512,206 3,936,376		3,936,37	9	104,447,168	2,948,182	4,078,619	84,369	448,645	799,553	1,126,138
480,515 1,186,877 351,039 679,452 5,288,652 426,704		351,039	0	986.026	165,297 373,914	182,101 577,821	*1 242	.67 .2,986	41,037	37,417
535,997 6,672,300 372,581 548,846 9,567,273 413,053		372,581		3,927,695 6,375,013	321,692 293,311	599,136	*9,153	*10,164	95,723	130,416
9,724,514	_	400,291		1,901,071	213,278	252,815	*2,483	*2,589	45,231	29,868
397,926 10,945,448 360,353 396,379 12,845,741 368,108		360,35 368,10	E 80	9,101,015	242,007	359,101 403,850	*9,052	*9,820 *81,959	48,103 80,861	82,591 188,264
290,153 10,865,032 277,300 205,165 8,703,940 200,907		277,30	00	9,474,056	201,756	134,955	*6,831 *5,506	*3,525	45.784	31,352 48,703
8,895,324		180,25	6.1	7,720,828	153,808	108,267	*2.492	•145	39,503	92,656
5,020,522	_	132,45	3.5	6,378,666	126,756 78,185	125,197 62,876	*11,188	.23,360	28,041 18,041	36,882 8,496
231,213 15,442,949 224,079 95,463 8,091,503 94,982	_	224.07	G 2	13,664,681 7,275,539	206,064	315,101 106,981	.5,665 .7,858	.58,755 .995	53,212 29,467	52,712 14,892
49,280 5,884,240 47,968		47,968	~ C	5,069,030	46,788	107,346	•4,060	23,066	26,599	74,909
*51,942	_		· - ·	*46,972	-82	.91	-41	23	88.	*402
3 860 644		2 220 36	- 0	226.77	9 626 244	4,566	26	890	.28	*682
6,304,219		616,022		3,931,888	411,841	744,425	1,242	2,986	92,857	103,178
State income	ncome			Business or profession	. profession			Sale of capital assets	stal assets	
tax refunds Ne		Ne	i i	Net income	Net loss	loss	Net gain in AGI	ın AGI	Net loss in AGI	ın AGI
Number of Amount Number of returns		Number of returns		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11) (12) (13)		(13)		(14)	(15)	(16)	(17)	(18)	(19)	(20)
606,655 207,274 427,123		427,123		2,869,233	104,815	355,328	361,990	997,239	119,412	209,355
*4.455 *1.206 58.623 *19,623 *4,478 59,876 *11,059 2,579 43,625 18,871 4.027 42,938		58,623 59,876 43,625 42,938		140,218 280,256 267,065 231,126	16,640 *4,990 *4,949 *3,651	127,236 *31,756 *17,627 *17,455	18,123 41,956 34,709 33,797	17,411 56,738 77,620 70,641	9.387 *10.071 *12.102 *13.990	22,114 *26,771 *33,901 *17,576
32,065 8,747 29,289 40,994 11,095 41,931		29.289		180,243	*4,782	*5,237	21,771	39,843	•7.058	*11,241
58,493 16,052 30,654 64,673 17,717 206 84,140 17,717 24,650		30,654 17,206 24,650		178,511 127,176	11,332	39,338 18,752	47,660 23,044	90,282 69,210	13,199	19,156
12,683		11,065		98,835	9.941	22,276	•10,468	9.576	-7,783	*6.931
27,624 10,033 *9,590		75,65/ •9,590		254,427	10,264	15,725	12,196	83,593 *40,231	.4,560 .4,583	*4 182
36,413		16,858		145,129	*9,462	*9,929 *1,679	32,718	138,009	13,514	26,724
22.641 19,180 10,300 *1,201 *153		10,300		284,648	*333	919	11,570	79,731	*2.837	*3,317
		: .		*3 143			32	*4,323	.41	•75
567,931 199,755 309,088	_	309,088		2,344,741	80,478	207,201	329,165	936,008	102,367	165,651
38,723 7,519 118,035		118,035		524,492	24,337	148,127	32,825	61,231	17,046	43,704
			1							

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued¹
(All figures are estimtes based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Taxab	Taxable IRA distribution	Pensic	Pensions and annuities in AGI	Rent and royalty ne income less loss	Rent and royalty net income less loss	Farm rental income less loss	rental income less loss	Partnership and S corporation net income less loss	d S corporation e less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	211,887	924,837	1,209,524	11,227,535	244,349	-154,033	18,034	46,186	53,616	124,984
Under \$5,000	*8.308	*22,729	29,318	71,916	21,830	-44,421	•1,242	.*137	•4.892	•5,101
\$5,000 under \$10,000	33,353	64,070	199,977	1,009,028	28,605	-12,185	5,004	18,692	-3,803	16,666
\$15,000 under \$20,000	36,945	118,686	182,696	1,848,246	26,568	-29,432	*4,577	*5,721	3,600	-14,778
\$20 000 under \$25 000	12.376	49.523	100.269	1,026,466	11,185	6,881			*2,483	*31,407
\$25,000 under \$30,000	20,908	70,859	85,273	824,111	13,623	11,176	٠	•	•1,108	*10,012
\$30,000 under \$35,000	18.886	65,028	83,750	940,150	34,507	2,905	•2.220	.14,290	*8,895	*8,950
\$35,000 under \$40,000	6.669	15,103	74,877	823,341	13,595	7.754	. 108		• 4 704	511. 550 01.
\$40,000 under \$43,000.	100.0	000'00	יייי ייייי	001.100	3	1011	3	70.		
\$45,000 under \$50,000	15,886	104,796	55,633	559,216	9,223	9,019	•	•	. 233	• • • • • • • • • • • • • • • • • • • •
\$50,000 under \$55,000	129'6	46,405	18.651	131 920	2, 13 8, 203	- 22,412			,	: '
	• • • • • •	• 477 343	63.138	837.232	13.006	.30 552	•		*6 788	•40 103
\$75 000 under \$100,000	*3,462	*36,042	24,437	348,059	11,498	-35,677	*2,492	•932	*1,379	449.
\$100 000 under \$200 000	*1 625	•22 011	7 825	259 785	5.258	-1 706	•149	28	8.322	-2.516
\$200,000 under \$500,000		,			*153	•12,324			*458	*46,719
\$500,000 under \$1,000,000	•	•	•	٠	*41	•65			,	•
\$1,000,000 or more		٠	å	•1,427	*15	*3,833	:	:	•32	166,7*
Total taxable returns	176,895	858,309	1,015,749	10,173,229	189,835	-115,436	15,551	46,354	46,161	106,703
Total nontaxable returns	34,992	66,528	193,775	1,054,306	54,514	-38,598	-2,483	-168	7,454	18,281
	Estate an	Estate and trust net	Farm ne	Farm net income	Unemp	Unemployment	Social	Social Security	Other incor	Other income
Size of adjusted gross income	Incorne	ess loss	SSA	SSO	edillos	ISANOII				
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(31)	(32)	(EE)	(34)	(35)	(36)	(37)	(38)	(38)	(40)
Total	*12,069	*23,325	51,132	125,239	491,733	1,538,407	214,857	740,276	209,394	356,740
Under \$5 000	•2.374	*2.412	8.439	-3,819	.8.920	*20,823	,		*8,225	*9,304
\$5,000 under \$10,000.	*1,242	*4,358		,	63,257	226,293	•7,098	•23,973	18,734	17,838
\$10,000 under \$15,000	-3 335	- 187	•7,789	-*45,280 -41,354	49,605 66 156	142,025	-2.492	*21,734	21,241	31,181
000	1 400	000	*7 130	109	85.798	185 317	\$ 0.16	9.6 236	20 798	30 500
\$20,000 under \$23,000	. 108	000,01	*5.522	-5.199	42,329	169,317	41,707	66,675	696'2-	•10,170
\$30,000 under \$35,000	*3,337	*2,463	*2,281	-7,037	38,907	126,190	54,212	167,268	40,307	34,866
		•	*1,596	*10,383	56,661	146,120	25,529	89,626	*16,465	*26,086 *5 116
\$40,000 under \$43,000.	•	•	900,0	0000	04.15	20,000	1000	7E 417	11 100	000 000
\$45,000 under \$50,000	,		7,049	-3/2	27,980	119,041	71 122	110.950	•15.359	*25.007
\$55,000 under \$60,000.			*2,540	*144,019	9,499	17,106	1,436	*5,255	•41	•102
\$60,000 under \$75,000		•	6	-567	16,723	80,905	13,752	60,229	*3,227	*4,814
\$75,000 under \$100,000	•			•	•10,899	*14,304	1,796	13,501	13,465	42,224
\$100,000 under \$200,000.	•673	•525	*1,426	-*11,681	*340	•728	*3,157	*26,032	*3,181	*35,137
\$200,000 under \$500,000.	,			•		•	٠		826	901,1
\$500,000 under \$1,000,000			• ლ	. 6,					9.	*1,518
Total faxable refurns	285.0*	*16.836	39.234	133.591	438.246	1.398.710	207,890	724,664	191,977	340,812
	2001	00000			100	000 007	7.00.00	416 613	17 /17	45 028
Total nontaxable returns	7 483	6,483	2000,11	205,55	22,467	000,001	100'0	710,01		27,0

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income-Continued1

Total Number of Amount returns (41) (42) 575,323 578,182 63,110 13,719 69,846 28,302 69,846 44,080 69,846 44,080 69,846 44,080 69,846 44,080 69,846 44,080 61,134 65,1348 22,090 41,601 14,719 11,873 14,546 20,527 14,546 20,527 14,246 20,527 14,246 20,527 14,246 20,527 14,246 20,527 14,246 20,699 11,77,77 13,448,215 11,246 20,527 14,246 20,699 11,77,77 13,448,215 11,246 36,899 11,246 36,899 11,246 36,899 11,246 36,899 11,246 36,899 11,246 36,899 11,246 36,899 11,246 36,899 11,246 11,105,540 11,09,489 11,105,540 11,105,489 11,105,489 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381 11,104,381	Primary IRA payments ber of Amount turns (43) (44) 5,890 154,193 7,239 7,624 9,619 7,22,362 7,554 27,554 8,470 7,754 8,470 7,754 8,470 7,754 8,470 7,754 8,470 7,744 7,333 7,899 7,540 7,727 7,333 7,899 7,240 7,727 7,360 7,574 8,893 1,50,979 7,198 7,214	Secondary IRA payments returns (45) (46) (46) 31,992 35,146 31,992 35,146 31,992 35,146 31,992 35,146 31,992 35,146 31,992 35,146 31,889 31,392 32,540 32,540 32,590 32,590 32,590 32,590 32,590 32,590 32,590 32,590	Amount (46) (46) 35,149 72,559 75,086 11,040 73,770 74,818 7582 7635 732,590 72,559 72,559 72,559	Number of returns (47) 417,822 60,722 58,599 38,394 47,554 47,554 27,955 39,649 32,512 17,885 11,065 11,065 11,399 17,764 9,600 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399	Deduction for self-employment tax Number of Amount returns (47) (48) 417,822 219,389 60,722 219,389 60,722 219,389 60,722 219,389 72,955 12,045 38,394 25,186 27,955 14,723 39,649 19,100 47,554 25,186 27,955 14,723 39,649 19,709 11,065 17,694 11,065 17,694 11,065 17,694 11,065 17,694 11,399 9,842 ***154 11,399	Payments to a Keogh plan returns (49) (50) (50) (69) (50) (697 °2.036 °2.546 °16.146 °5.396 °5.396 °5.158 °2.758 °5.158 °5.158 °5.158 °5.396 °5.158 °5.158 °5.158 °5.396 °5.158 °5.158 °5.158 °5.396 °5.158 °5.158 °5.158 °5.158 °5.158 °5.158 °5.158 °5.158 °5.396 °5.158 °	(50) (50) (50) 80,478 *5,396 *5,396 *16,147 *2,758 *8,631 *8,631 *3,499
Mumber of Amount returns (41) (42) (42) (42) (41) (42) (42) (42) (41) (42) (43) (42) (43) (43) (43) (43) (43) (43) (43) (43		Number of returns (45) 31,992 31,992 71,279 72,388 71,580 73,328 71,585	(46) 35,149 2,559 5,086 1,040 7,229 6,116 13,770 13,770 13,770 13,770 13,770 13,770 13,770 13,770 13,770 13,770 13,770 13,770 14,818 15,820 16,635 16,635 17,820 18,635 18	(47) 417,822 60,722 58,599 38,394 47,554 27,955 39,649 32,512 11,065 11,065 11,065 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399	(48) 219,989 12,045 20,115 19,100 25,186 14,723 20,487 14,723 14,098 9,878 15,774 6,982 17,694 11,694 17,694 17,694 17,694 17,733 9,842 9,842	Number of returns (49) (10,795 10,795 10,795 10,795 10,795 10,795 10,795	(50) 80,478 80,478 .2,396 .16,147 .2,758 .2,758 .2,758 .3,499 .3,499
575,323 578,182 63,110 69,846 63,846 63,826 63,409 69,846 53,326 44,080 68,409 44,080 68,409 44,080 68,409 44,080 69,836 41,383 52,090 41,601 11,873 11,259 22,090 41,363 22,090 41,363 22,090 41,363 22,090 41,363 22,090 41,363 22,090 41,363 22,090 41,363 22,090 41,363 22,090 42,365 42,365 42,365 42,365 42,363 42,363 42,363 42,363 42,363 42,363 42,363 42,363 42,363 42,363 42,363 42,363 400,891 16,450 11,09,48 110,948 110,948 110,948 110,948 110,948 110,948 110,948 110,448		31,992 31,992 71,279 73,629 71,580 71,580 71,580 71,580 71,585 71,585 71,585 71,585 71,585 71,585 71,585 71,585 71,585 71,585 71,586 71	(46) 35,149 (5,086 (1,040 (7,106 (1,16) (1,1370 (1,137	(47) 417,822 60,722 58,599 38,394 47,554 47,554 47,554 17,885 11,065 11,065 11,1359 17,764 9,600 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399	(48) 219.989 12.045 20.115 19.100 25.186 14.723 20.487 14.098 9.878 15.774 6.982 17,694 11,084 7,733 9.842 11,733 9.842	(49) 10,795 -912 -2,546 -333 -998 -5,158 -153	(50) 80,478 -2,036 -5,396 -16,147 -2,758 -2,758 -8,631 -8,631 -3,499
575,323 578,182 63,110 69,846 28,302 69,846 28,302 68,409 49,450 49,652 45,912 64,084 51,256 64,084 41,601 14,719 11,873 14,546 20,527 14,546 41,601 12,146 20,527 14,396 11,259 21,348 22,090 11,873 14,345 22,335 11,259 22,335 11,259 22,335 11,259 22,335 11,259 22,335 11,259 22,335 11,259 22,335 11,259 22,335 11,259 22,335 11,259 32,528 11,2405 13,448,215 11,2405 13,448,215 11,2405 13,989 11,2405 13,989 11,2591 139,893 11,171,957 110,948 91,644 109,495 11,105,540 11,57,626 11,58,626 11,58,		31,992 1,279 1,3629 1,388 11,580 11,580 1,585 1,585 1,585 1,585 1,585 1,1,279 1,279	35,149 12,559 10,040 10,040 11,040 13,770 18,18 18,282 19,333 19,32,590 2,559 2,559	417,822 60,722 58,599 38,394 47,554 27,955 39,649 32,512 17,885 11,065 11,065 11,065 11,259 17,764 9,600 11,399 17,764 9,600	219,989 12,045 20,115 19,100 25,186 14,723 20,487 14,098 9,878 15,774 6,982 17,694 11,084 7,733 9,842 11,084 7,733	10,795 '697 '2,546 '333 '998 '5,158	80,478 2,036 -5,396 -16,147 -2,758 -2,758 -3,499 -3,499
69.846 53.326 69.846 53.326 69.846 53.326 64.094 43.652 44.080 43.652 44.080 43.652 44.080 43.652 44.080 41.259 41.259 41.259 41.259 42.363 43.45 43.45 43.45 43.45 43.45 43.45 43.45 43.45 43.45 43.45 43.45 43.45 43.56 43.56 687.000 47.780 47.780 47.780		11.279 3.629 2.2.388 917 4.582 11.580 3.328 1,585 1,585 1,585 1,585 1,1580 33,713 11.279	2,559 5,086 1,040 6,116 13,770 4,818 582 635 1333 132,590 2,559	60,722 58,599 38,394 47,554 47,554 27,955 39,649 32,512 11,785 11,764 9,600 11,399 17,764 9,600 11,399 17,754 11,399	12.045 20.115 19.100 25.186 14.723 20.487 14.098 9,878 15.774 17.694 11.084 7,733 9,842 11.084	. 2,546 . 2,546 . 333 . 998 . 5,158	.2.036 .5.396 .16.147 .2.758 .2.758 .3.499 .3.499
53.326 68.409 68.409 68.409 69.636 68.409 69.636 68.636 69		11.279 23.629 23.88 11.580 33.28 11.585	.2.559 .5.086 .1.040 .229 .6.116 .4.818 .582 .582 .935 .303 .1	38.394 47.554 47.554 27.955 39.649 32.512 17.885 11.065 11.259 17.764 9,600 11.399 **154	19.1100 25.186 25.186 14.098 9.878 15.774 17.694 11.694 11.694 17.733 9.842 9.842	.997 .912 .2.546 .333 .998 .5.158	.2.036 .5.396 .16,147 .2.758 .2.758 .3.499 .3.499
68.409 49.450 43.652 45.912 64.094 51.256 51.540 63.636 41.333 22.090 41.601 14.719 11.873 114.749 22.335 11.259 29.040 12.146 20.527 14.363 29.040 12.146 20.527 132.960 50.555 132.960 50.555 110.948 919.644 109.495 11.05.40 11.17.957 110.948 919.644 109.495 11.05.40 11.67.801 114.691 11.105.40 115.0481 11.105.40 115.0481 11.105.40 115.0481 11.105.40 11.6148 11.105.40 11.6148 11.105.40 11.6148 11.105.40 11.6148 11.105.40 11.6148 11.105.40 11.6161 11.105.41 11.6161 11.105.41 11.6161 11.105.41 11.617.901 11.935.670 11.6161 11.105.41 11.6161 11.105.41 11.6161 11.105.41 11.6161 11.105.41 11.6161 11.105.41 11.6161 11.105.41 11.6161 11.105.41 11.6161 11.105.41		"3.629 "2.388 "11.580 "3.328 "1.585 "1.585 "2.540 "151 "8 "1.279	5,086 1,040 6,116 13,770 4,818 582 1635 1635 170 11 13,590 11 13,590	47,554 27,955 39,649 32,512 17,885 11,065 11,065 11,259 17,764 9,600 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399 11,399	25,186 14,723 20,487 14,098 9,878 15,774 11,694 11,694 11,084 7,733 9,842 9,842	.997 .912 .933 .998 .5,158	.2.036 .5.396 .16,147 .2.758 .2.758 .3.499 .3.499
43,652 45,912 64,912 64,094 51,256 63,636 41,333 22,090 41,601 11,873 11,973 11,973 11,973 11,973 11,973 11,974 11		2.388 11,580 13,328 1,585 1,585 2,540 151 8 1,279	1,040 1,229 16,116 13,770 1,818 1635 1635 1635 17 19 19 19 19 19 19 19 19 19 19	27.955 39.649 32.512 17.885 11.065 11.259 17.764 9.600 11.399 11.399 11.399 11.399 11.399 11.399	14.723 20.487 14.098 9.878 15.774 6.982 17,694 11.084 7.733 9.842	. 997 . 912 . 933 . 998 . 5,158 . 153	.2.036 .16,147 .2,758 .8,631 .42,011 .3,499
51,230 51,230 51,230 51,230 71,259 71,256 71,259 71,259 71,259 72,335 74,366 74,766		*4,582 *11,580 *3,328 *1,585 *1,585 *1,51 *8 *3 30,713 *1,279	.6,116 11,177 2,818 .582 .635 .303 .303 .1	32,049 32,049 17,885 11,065 11,065 17,764 9,600 11,399 11,399 11,399 11,399 11,399	14,987 14,988 9,878 15,774 6,982 11,084 11,084 7,733 9,842	. *912 2.546 *333 . *998 . *5,158 . *153	.5,396 .16,147 .2,758 .8,631 .42,011 .3,499
41,383 55,773 22,090 11,873 14,546 22,335 11,259 29,040 12,146 20,527 16,598 74,396 12,146 20,527 16,598 74,396 132,363 527,628 132,363 527,628 132,363 527,628 132,363 527,628 132,363 50,555 11,177,772 13,448,215 11,177,772 13,448,215 11,177,772 13,448,215 11,177,772 13,448,215 11,177,772 13,448,215 11,177,772 13,448,215 11,177,772 13,448,215 11,177,772 13,48,215 11,177,772 13,48,215 11,177,772 13,48,215 11,177,973 11,177,957 110,489 11,105,448 11	•	*3.328 *1,585 *2,540 *151 *8 *3 33,713 *1,279	*4,818 *582 *635 *303 *303 *2590 *2,559	17,885 18,764 11,065 11,259 17,764 9,600 11,399 11,399 11,399	9,878 15,774 6,982 17,694 11,084 7,733 9,842	. 912 . 2,546 . 933 	.5,396 .16,147 .2,758 .8,631 .42,011 .3,499
22,090 41,601 14,719 11,873 11,2546 22,335 28,408 29,040 12,146 20,527 16,598 74,345 3,4345 3,4345 3,4345 3,4345 132,363 527,628 132,363 50,555 132,363 50,555 11,177,772 13,448,215 11,477,772 13,448,215 11,405 110,948 919,644 109,495 1105,408 110,948 919,644 109,495 1105,40 1106,495 1105,40 1106,495 1105,505 110,481 1105,505 1117,957 1105,505 114,601 1,57,626 117,601 1,333,670 117,601 1,333,670		*3.328 *1.585 *2.540 *151 *8 *3 30,713 *1,279	*4,818 *582 .635 .303 .9 .9 .7 .7 .7 .7 .7 .7 .7 .7 .7 .7	18,764 11,065 11,259 17,764 9,600 11,399 **154	15.774 6.982 17.694 *14.334 11.084 7,733 9.842 **815	. 2,546 . 333 . 9998 . 5,158 . 153	. 16,147 . 2,758 . 8,631 . 42,011 . 3,499
14,719 11,873 11,873 11,259 22,335 21,348 28,408 29,040 12,146 20,527 14,345 29,345 12,346 20,527 14,345 13,346 20,527 13,348 29,343 29		*1,585 *2,540 *151 *8 *3 33,713 *1,279	*582 *635 *303 *303 *1 *1 *2,559	11,065 11,259 17,764 9,600 11,399 11,399 11,399 115,318	6.982 17.694 11.084 7,733 9.842 **815	. 333 . 998 . 5,158 . 153 	. 2,758
14,256 22,335 28,408 29,040 12,146 20,527 16,598 74,396 13,360 50,525 132,360 50,525 132,360 50,525 132,360 50,525 132,360 50,525 132,360 50,525 132,360 50,525 142,591 142,591 142,591 142,591 142,591 142,591 1439,893 1439,893 153,958 423,975 110,948 999,644 110,948 999,644 110,948 1105,400 110,489 1105,400 114,601 115,526 116,148 1117,957 110,481 1105,400 114,601 1133,670 114,601 1333,670 114,601 1333,670 114,601 1333,670 114,601 1333,670 1150,401 1133,670		*2.540 *151 *8 *3 33,713 *1,279	. 635 . 303 . 9 . 9 . 1 . 32,590 . 2,559	14.546 17.764 9,600 11.399 11.399 11.399 115.318	17,694 11,694 11,084 7,733 9,842 **815		.2.758
28,408 29,040 12,146 20,527 14,396 74,396 12,363 74,345 132,960 74,345 132,960 50,555 132,960 50,555 113,960 714,591 11,177,772 13,448,215 110,948 919,644 109,495 110,948 919,644 109,495 110,948 919,644 109,495 110,948 919,644 109,495 110,948 919,644 109,495 110,948 919,644 109,495 110,948 919,644 109,495 110,948 919,644 109,495 110,948 919,644 109,495 1100,548 919,644		-,5340 -,151 -,8 -,3 30,713 -,1,279 Itemized de	*303 *303 *9 *1 *2,590 *2,559	17.764 9.600 11.399 **154 302,504	14,434 11,084 7,733 9,842 ***	. 998 . 5,158 . 153 	. *8.631 -42.011 -3.499
12,146 20,527 15,588 74,396 15,383 527,628 132,960 50,555 132,960 50,555 1,177,772 13,448,215 112,405 142,591 35,853 400,891 16,450 139,893 53,958 423,975 110,948 994,059 110,948 994,059 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 110,948 1105,948 11		*8 *3 30,713 *1,279	32,590 *2.559	9,600 11,399 **154 302,504 115,318	9,842	. 5,158 . 153 	*8.631 *42.011 *3.499 ***
16.598 74.396 *42 *42 *42 *43 *43.45 *43.45 *43.45 *527.628 *43.45 *527.628 *132.960 \$0.555 *527.628 *132.960 \$0.555 *527.628 *52.958 *147.772 \$134.8215 \$110.948 \$199.644 \$109.495 \$1.00.481 \$110.948 \$109.495 \$1.00.4	-	*8 		11,399 **154 **302,504 115,318	9,842	.5,158 .153	.42.011 .3.499
132,960 527,628 132,960 50,555 132,960 50,555 132,960 50,555 1,177,772 13,448,215 112,405 142,591 35,853 400,891 16,450 142,591 10,948 999,644 109,48 999,644 109,48 999,644 109,48 110,548 110,948 1105,540 110,948 1105,540 110,948 1105,540 110,448		*3 30,713 *1,279 Itemized de	32,590 2,559	302,504 115,318	*815	-153 - - 10,795	*3,499
742	-	*3 30,713 *1,279 Itemized de	32,590 "2,559 ductions	302,504 115,318	•	10,795	80,478
132,960 50,555 132,960 50,555 Number of Amount returns (51) (52) 1,177,772 13,448,215 112,405 109,891 16,450 139,893 53,958 423,975 110,948 999,899 53,958 423,975 110,948 999,899 53,958 423,975 110,948 109,999 53,958 423,975 110,948 109,999 53,958 423,975 110,948 109,999 53,958 423,975 110,948 109,999 53,958 423,975 110,948 109,999 53,958 423,975 110,489 1105,240 114,601 1,335,670 174,601 1,335,670 174,601 1,335,670 174,601 1,335,670 175,00 1,104,214		30,713 *1,279 Itemized de	32,590 '2,559	302,504 115,318		10,795	80,478
132,960 50,555 132,960 50,555 Number of Amount returns (51) (52) 1,177,772 13,448,215 112,405 142,591 35,853 400,891 16,450 4129,893 53,958 423,975 110,948 999,999 53,958 423,975 110,948 999,999 53,958 1105,40 110,4698 1105,506 53,754 687,000 174,601 1,335,670 174,601 1,335,670 174,601 1,335,670 174,601 1,335,670 174,601 1,335,670 175,00 57,142		1,279	*2,559 ductions	115,318	, 60	051,01	,
Total Number of Amount returns (51) (51) (51) (52) 1,177,72 13,448.215 12,405 13,5853 400,891 16,450 139,893 53,958 423,975 110,948 110,948 110,948 110,948 110,948 110,948 110,948 110,948 110,948 110,540 110,540 1147,957 114,601		Itemized de	ductions	115,318	101,661		
sted gross income Total Number of returns Amount returns (51) (52) 1,177,772 13,448,215 12,000 35,853 400,891 16,450 139,893 15,000 51,877 490,893 16,450 139,893 175,000 51,377 490,893 18,500 110,948 919,644 135,000 110,948 916,644 135,000 110,481 1,171,957 144,000 116,148 1,177,957 155,000 116,148 1,177,957 155,000 116,148 1,177,957 155,000 115,7626 687,000 1575,000 174,601 2,224,892 1575,000 174,601 2,224,892 1576,000 174,601 2,324,892 1500,000 174,601 1,335,670 1500,000 1500 1,104,214 1500 11,04,214 1500 11,04,214 1500 11,0		Itemized de	ductions		38,108	,	
ted gross income Number of Amount returns (52) (51) (52) (52) (51) (52) (52) (51) (52) (52) (52) (52) (52) (52) (52) (52		-					
Number of returns Number of returns (51) (52) (51) (52) (51) (52) (51) (52) (51) (52) (51) (52) (51) (52) (51) (52) (5	Medical and dental expense deduction	Taxes paid deduction	feduction	interest par	interest paid deduction	Contributions deduction	is deduction
(51) (52) (52) (51) (52) (52) (51) (52) (52) (52) (53) (54) (54) (54) (55) (54) (55) (55) (56) (56) (56) (56) (56) (56	Amount	Number of	Amount	Number of	Amount	Number of	Amount
(51) (52) 1,177,772 13,448,215 112,405 35,853 400,891 1515,000 35,853 400,891 1520,000 51,377 490,999 1530,000 110,948 919,644 1530,000 110,948 117,1957 1540,000 110,481 1,171,957 1550,000 110,468 1,171,957 1550,000 110,600 1157,626 1550,000 1174,601 2,224,892 15100,000 174,601 1,335,670 1500,000 176,011 1,335,670 1500,000 176,011 1,335,670		returns		returns		returns	
\$10,000	(54)	(55)	(56)	(57)	(58)	(65)	(09)
12,405 15,853 16,450 16,450 16,450 19,893 10,989 10,948 10,948 10,948 110,148 110,148 110,540 110,540 110,540 110,540 114,601 114,601 114,601 114,601 114,601 114,601 114,601 114,601 114,601 114,601 114,601 114,601 114,601 115,626 114,601 114,	965,823	1,154,930	3,836,276	1,009,434	6,531,712	1,029,985	1,342,190
35.853 400.891 16.450 139.893 51.377 420.999 53.958 423.975 110.948 919.644 109.495 919.644 116.148 1.071.957 104.698 1.175.705 91.509 687.000 174.601 2.224.892 78.611 1.335.670 47.785 1.104.214	*93,431	.9,994	*8,623	*5,577	.24,686	.7,781	*4,450
16,450 139,893 19,893 19,999 53,958 110,948 109,495 1100,448 110,948 110,1957 110,469 11,105,540 91,509 11,4601 2,224,892 78,611 11,335,670 47,785 11,509 15,99 15		27,942	47 776	19,993	110,293	27,904	9'0'6
53.958 423.975 110.948 919.644 120.481 1.091.392 110.489 1.171.957 104.698 1.105.540 91.509 1.157.626 53.754 687.000 174.601 2.224.892 78.611 1.335.670 47.785 1.108.214	81,596	15,171	14,443	*8,111 45,559	.28,601 180,627	15,208	12,665 35,915
110.948 919,644 109,495 984,059 120,481 1,771,957 116,148 1,171,957 104,698 1,105,540 91,509 1,157,626 53,754 687,000 174,601 2,224,892 78,611 1,335,670 47,785 1,109,000		53,958	125,951	44,736	203,159	39,331	30,984
120,481 1.091,392 1.120,481 1.091,392 1.001,392 1.001,392 1.101,695 1.105,540 91,509 1.157,626 53,754 601 2.224,892 786,611 1.335,670 47,785 1.1094,214 91,599		106,502	210,819	91,145	405,248	87,410	71,946
120,481 1,091,392 116,148 1,107,957 110,489 1,105,540 1,157,626 53,754 687,000 174,601 1,335,670 47,785 1,104,214 47,785 1,150,	_	109,495	217,049	88,154	454,167	101,724	117,644
104.698 1,105,540 1,105,540 1,157.626 53,754 687.000 1,74.601 1,335,670 47,785 1,104.214 47,785 1,590 45,242	*31,264	120,481	295,234	101.769	538,561	97,063	182,778
91,509 91,509 174,601 174,601 1,335,670 47,785 1,104,214 1,500,000,000,000,000,000,000,000,000,00		00 144	25.0.20	07.834	640 564	88 016	00 88 00
53,754 687,000 174,601 2,224,882 78,611 1,335,670 47,785 1,104,214		91,509	347 965	85,347	617.201	84,685	136,569
174.601 2.224.882 78.611 1,335.670 47.785 1,104.214		53,754	241,611	46,168	343,650	46,817	31,079
47.785 1,104.214 *1.590 *52.142	.5.134	174,601	767.848	159,907	1,160,015	167,125	227,701
1.104,214		10.01	110,424	502,10	0.4,910	13,180	210,44
	5.436	1.590	415,547	44,030	-20,893	43,940	97,278
	•	.82	*4,084	*41	665.6	*41	107
\$1,000,000 or more •6,774 •	•	.27	.4.290	.50	*354	•21	*3,801
Total taxable returns 1,083,819 12,118,588 102,017	270,446	1,071,300	3,701,475	943,855	6,167,611	958,754	1,293,251
Total nontaxable returns 93,953 1,329,627 70,418	695,377	83,629	134,801	65,579	364,101	71,231	48,938

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued¹

s of dollars)
in thousand
amounts are
(All figures are estimites based on samples-money amounts are in thousands of dollars)
based on sam
re estimtes b
(All figures a

	Casualty and theft loss Number of Amot returns (61) (62 *5,685	I theft loss Amount	Moving expense deduction	se deduction Amount	Total miscellaneous deductions Number of Amount	ous deductions	Basic standard deduction	ction Amount	Additional standard deduction Number of Am	standard thon Amount
110,000 141,000	Casualty and imber of eturns (61)	theft loss Amount	Moving expen	se deduction Amount	Total miscellane	ous deductions Amount			Number of	
110.000 115	eturns (61)	Amount		Amount	Number of	Amount	100000	Amount	Number of	Amount
110,000 \$115,000 \$20,000 \$25,000 \$35,000 \$45,000 \$55,000 \$55,000 \$55,000	(61)		Number of returns		returns		Number of returns		returns	
110,000 \$15,000 \$20,000. \$25,000 \$35,000 \$40,000 \$45,000	5,685	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(70)
\$15,000 \$25,000 \$25,000 \$35,000 \$35,000 \$40,000 \$55,000 \$55,000 \$55,000		.40,396	33,100	115,768	221,727	648,965	3,573,726	16,441,150	803,597	838,594
1 - 1					*2,361 *1,279 *1,279	*11,401 *464 *2,588	449,388 643,598 519,547	1,535,760 2,648,280 2,416,041	45,507 241,227 178,429	43,207 229,539 191,816
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	*4,577	•17,287	*4,614	•7,860	866'6•	•18,698	497,469	2,270,264	137,636	159,820
	. ,		.1,108	906'9•	*6,246 29,129	*17,152 68,981	381,606 286,978	1,818,879	52,305 35,245	58,208 41,120
. :			*8,747	*31,710	*18,824	•72,983	286,884	1,476,804	41,440	40,564
		, ,	3,403 •1,108	*3,604	15,5/3 •9,343	35,081	89,016	498,476	*4,442	3,115
\$50,000 under \$55,000 \$55,000 under \$60,000	•1,108	*23,109	•1,108	*6,787	*14,240	-89,350	82,783	462,860	*9,212	*9,561
000 000 000 000	, ,		*4,511	-21,068	21,238	26,919	33,369	311,830	2.540	19,7,9
\$60,000 under \$75,000	,	•	*4,391	-2,269	33,175	62,954	56,613	323,911	*12,877	*14,452
\$/5,000 under \$100,000			2,546	008.6	26,018	74.606	19,932	111,043	. 030	755
\$100,000 under \$200,000 \$200,000 under \$500,000		, ,	1,370	12,729	152	•799	101	67-0	3 '	414
\$500,000 under \$1,000,000			*41	*1,270	•42	*1.216	- 11.	-102	, ზ	. ზ
	.5,685	.40,396	29,765	108,981	205,526	569,327	2,776,825	12,862,709	586,496	617,199
Total nontaxable returns		,	*3,335	*6,787	16,201	79,638	796,901	3,578,442	217,101	221,395
	Taxable	ol.				Tax credits	redits			
Size of adjusted gross income	income	ne .	Total	tal	Child care credit	re credit	Credit for the elc	Credit for the elderly or disabled	Foreign tax credit	ax credit
_	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(71)	(72)	(73)	(74)	(75)	(76)	, (π)	(78)	(67)	(80)
Total : 3.0	3,975,728	78,305,338	440,457	153,496	239,031	86,255	35,049	7,725	13,206	670
	79,173	67,434	*1,132	•10	,	,		, 00	1,132	•10
: -	417,381	2,024,726	-19,158 59,487	7,503 18,386	*12,488	*4,453	7,912	2,290	1,132	. 77.
	537.264	4,586,919	88,979	43,840	13,340	4,000	3,222	*,020	301.	<u> </u>
\$20,000 under \$25,000 \$25,000 under \$30,000	425,250 391,223	5,511,800	/5,169 29,568	21,229 8,060	26,977 26,744	7,655	5,550		2,671	66.
\$30,000 under \$35,000	395,271	8,344,547	23,637	10,180	22,245	9,203			1,049	7.
*	205,165	5,887,057	*18,838	*4,711	-17,789	•4,709		,	1,049	.5
	187,481	6,137,876	*23,418	9,629	*23,418	*9,629	1			
\$50,000 under \$55,000	87,123	3,571,829	*11,456	•4,028	*11,456	*4,028		,	٠	• !
\$60,000 under \$75,000 \$75,000 under \$100,000.	231,213	11,315,852 5,969,958	32,783	10,122 *6,919	29,288	9,961 *6,919			-3,493	
\$100,000 under \$200,000	49,280	4,419,865	*4,652	*3,097	*4,309	*3,076			*342	12.
\$500,000 under \$1,000,000	*81	•43,003 103,072	3 , %	- 44	3				, ش	•
	3,857,309	78.016.679	322.038	110.092	212,089	75,956	-17,133	.5,272	13,206	670
	118,419	288,659	118,419	43,405	26,942	10,299	*17,916	-2,453	,	•

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross

Income--Continued¹ (All figures are estimtes based on samples--money amounts are in thousands of dollars)

	Income tax after credits	STIPP CIPPLE	100							
	וווכסונום ופא	מונפו רופחונא	Alternative Illiminali tax	V81					Amoni va	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)
Total	3,860,644	13,336,145	1,051	.635	377.882	297,880	3,860,644	13,336,780	3,956,533	13,867,576
Under \$5,000	82,508	13,383			58,291	25,615	82,508	13,383	134,709	33,484
\$5 000 under \$10,000	399,465	140,573			79,615	92,454	399,465	140,573	420,392	173,816
\$10,000 under \$15,000	384,182	290,325			95,038	116,985	384,182	290,325	393,722	321.978 700 458
	COP. COP.	100,000	,		0.00.00	40.400	420,004	000,000	904 404	044 200
\$25,000 under \$25,000	391 070	900,027			228,60	77401	391.070	997 369	391 223	1 045 629
\$30,000 under \$35,000	391,590	1,319,997			٠		391,590	1,319,997	391,593	1,355,980
\$35,000 under \$40,000	290,153	1,122,029	•		•	٠	290,153	1,122,029	290,153	1,149,363
\$40,000 under \$45,000	205,165	951,641					205 165	951,641	205,165	990,525
\$45,000 under \$50,000	187,481	036'666					187,481	096,950	187,481	1,029,770
\$50,000 under \$55,000	147,948	884,356					147,948	884,356	147,948	927,802
\$55,000 under \$60,000	87,123	615,647	•				87,123	615,647	87,123	649,257
\$60,000 under \$75,000	231,213	2,145,680					231,213	2,145,680	231,213	2,187,379
\$75,000 under \$100,000	95,463	1,227,330	*898	.71		,	95,463	1,227 400	95,463	1,255,380
\$100,000 under \$200,000	49 280	1,026,771	*153	*564	•		49,280	1,027,334	49,280	1,053,611
\$200,000 under \$500,000	1,590	*106,204		,	,		1,590	*106,204	1,590	*107,833
\$500,000 under \$1,000,000	.81	*12,614			•	•	.81	*12.614	.82	*12,614
\$1,000,000 or more	44	31 297					44	31,297	44	31,297
Total taxable returns	3,860,644	13,336,145	1,051	.635	96,283	28.147	3,860,644	13,336,780	3,860,644	13,814,269
Total nontaxable returns	,	•	٠	٠	281,598	269,733	•	٠	95,889	53,307
			i otal tax	i otal tax payments			Overp	Overpayment	Tax	× :
Size of adjusted gross income	To	Total	Taxw	Tax withheld	Estimated t	Estimated tax payments	rei	refund	ane	e
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(91)	(92)	(63)	(94)	(36)	(96)	(97)	(98)	(66)	(100)
Total	4,424,422	14,918,055	4,220,624	14,040,424	374,835	854,543	3,167,871	2,588,030	1,454,986	1,372,912
Under \$5 000	339.102	81,309	319,331	65.077	*17.648	*15.612	344,902	89,197	69,679	21,604
\$5,000 under \$10,000	550,654	316,431	489,271	259,877	70,573	56,555	479,116	267,885	152,627	47,945
\$10,000 under \$15,000	497,230	491,688	446,514	415,849	65,719	75,758	412,256	310,184	104,181	53,346
\$15,000 under \$20,000	538,770	831,590	509,409	/65,613	55,583	65,399	372,001	240.737	1/6,845	97,189
\$20,000 under \$25,000	423,240	941,003	418,570	883,464	29,210	57,363	286,680	176,311	141,091	77,321
\$25,000 under \$30,000	390,750	1,149,152	381,689	1,084,750	31 544	88.459	240,789	240,402	153 493	117,958
\$35,000 under \$40,000	282,304	1 268 772	287 903	1 225 752	10.556	42 779	199 318	193,294	90,835	75,117
\$40,000 under \$45,000	205,165	1,093,833	200,915	1,044,613	*12,543	*48.248	139,775	165,349	60,941	71,737
\$45,000 under \$50,000	187,481	1,096,609	186,089	1,061,544	.9,445	•35,065	105,833	156,610	81,649	91,034
\$50,000 under \$55,000	147,948	609'566	143,838	945,274	16,808	50,334	95,229	130,617	52,386	65,763
\$55,000 under \$60,000	84,583	641,466	84,583	638,084	*2,064	*3,068	49,260	77,240	37,864	85,438
\$60,000 under \$75,000	231,205	2,153,553	229,063	2,057,458	14,845	94,139	123,798	178,673	107,083	218,461
\$75,000 under \$100,000	95,463	1,216,790	94,982	1,181,295	1,233	-31.274	48,110	92,339	47,333	132,480
\$100,000 under \$200,000	49.272	1,020,092	47,295	916,548	4,863	91,934	27,247	54,719	21,691	90,234
\$200,000 under \$300,000	086,1	100 7/5	066,1	13,869	1,437	29,37,3	-42	*240	•41	9,5,6
\$1,000,000 or more	44	26,887	44	20,644	.20	•4,739	.20	*471	*24	*4,935
Total taxable returns	3,730,171	14,563,409	3,593,782	13,758,861	304,795	782,177	2,448,572	2,048,514	1,389,471	1,343,472
Total a constant of the consta	604 964	264 646	606 640							
Al noncaxable returns	107 980	The same of the sa	7000	204 46.5	70.030	72 267	719 209	539 516	65.515	29 440

^{*} 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

^{*}Form 1040PC returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e., Form 1040, 1040A, and 1040EZ) NOTE. Detail may not add to totals because of rounding

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

Adjusted Gross Income

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

Size of adjusted gross income												
	ð	gross income	Mimber of	Amount	Number of	Amount	Mumberof	Amount	Mumber of	Amount	Nemboroe	A
	retums	less deficit	retums		retums		retums	Tipo III	retums		retums	Junoquic
	(1)	(2)	(3)	(4)	(5)	(9)	ω	(8)	(6)	(10)	(11)	(12)
All returns, total	32,540,614	2,183,969,384	28,567,498	1,619,016,419	27,890,337	87,437,842	2,727,239	36,169,500	12,466,270	54,827,532	15,114,507	9,433,546
Under \$5,000	189,972	504,873	73,994	779,279	163,260	289,419	7,574	226,943	47,196	72,472	34,784	13,837
\$5,000 under \$10,000	966'909	4,869,731	258,817	2,130,458	475,364	1,339,467	31,732	338,128	191,801	358,565	163,049	62.233
\$15,000 under \$20,000	1,473,222	25,999,401	995,461	5,023,298	1,091,470	2,563,903	51,849	342,916	389,476	630,173 1.015,544	209,115	71,181
500 000 mader \$25 000	1 635 001	36 848 318	1 202 621	25 243 204	1 187 645	2 588 043	78 546	700 007	440 562	4 1 4 1 BOB	836 038	222.347
\$25 000 under \$30,000	2.070.014	57.072 492	1.782.884	44.046.296	1,603,604	2.847.939	104 670	683.513	509,902	1 097 007	861 972	321 905
\$30,000 under \$35,000	2,193,656	71,499,077	1,965,801	57,472,092	1,715,789	2,303,986	103,547	1,031,503	640,954	1,070,395	1,061,693	391,124
\$35,000 under \$40,000	2,414,046	90,656,045	2,205,812	75,479,844	1,961,394	3,041,566	124,706	944,334	628,274	1,379,019	1,119,009	493,792
\$40,000 under \$45,000	2,447,369	103,951,715	2,286,853	88,907,474	1,991,381	2,965,642	109,418	654,821	733,216	1,069,308	1,191,385	453,829
\$45,000 under \$50,000	2,609,316	123,698,684	2,429,428	104,777,997	2,224,637	3,111,035	148,745	1,167,897	857,845	1,420,628	1,317,235	516,477
\$50,000 under \$55,000	2,267,829	119,215,879	2,109,187	100,756,142	1,962,344	2,720,136	161,802	1,268,903	828,637	1,835,460	1,147,643	528,486
\$55,000 under \$60,000	2,066,425	118,682,643	1,935,888	100,275,965	1,848,240	2,804,354	122,069	960,332	771,919	1,666,942	1,017,234	478,966
\$60,000 under \$75,000	4,491,395	300,846,139	4,246,042	258,253,524	4.087,043	7,616,798	316,829	2,519,225	1,829,734	4,464,805	2,361,265	1,161,265
\$75,000 under \$100,000.	3,582,404	306,761,388	3,345,055	254,651,645	3,400,340	8,944,427	409,641	3,923,530	1,840,395	5,439,062	1,818,196	1,176,543
\$100,000 under \$200,000	2,662,621	349,450,365	2,405,118	254,473,522	2,574,889	13,289,145	544,144	6,091,893	1,762,181	9,360,901	1,263,521	1,410,792
\$200,000 under \$500,000	124 166	205,595,007	599,241	120,776,465	689,344	10,726,984	253,823	6,588,969	563,718	8,113,619	339,007	884,121
\$300,000 under \$1,000,000	131,103	467 007 587	112,341	40,000,0UD	130,069	0,013,070	07,630	3,113,233	114,439	4,286,906	205,00	394,604
Total taxable returns	30 564 529	2 153 000 322	27.511 926	1 601 990 196	26.318.012	82 060 353	36,483	34 527 268	37,606	10,404,920	32,086	979,079
Total nontaxable returns	1,976,085	30,969,062	1,055,572	17,026,224	1,572,325	5,377,489	109,382	1,642,232	567,083	1,817,879	589,142	335,676
Size of adjusted	Alimony	Alimony received	Business on net incom	Business or profession net income less loss	Sale of capital assernet pain less loss	Sale of capital assets net gain less loss	Sale of property othe than capital assets	Sale of property other than capital assets	Taxab	Taxable IRA distributions	Pensions and annuities	ns and ities
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		retums		retums		retums		retums		retums	
	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	228,409	3,090,437	7,055,579	113,240,699	9,187,857	91,403,259	933,029	-808,333	1,713,539	14,886,144	6,016,440	79,844,669
Under \$5,000	*2,473	*6.921	79,007	-38.154	50,927	36,899	10.294	-7.529	8,616	40.061	26.988	103,203
\$5,000 under \$10,000	12,397	67,278	186,870	821,201	193,180	48,771	24,337	.103,716	37,924	129,080	153,715	770,972
\$10,000 under \$15,000	17,025	97,757	269,565	1,701,783	231,818	186,761	26,062	-92,028	62,460	215,363	280,545	1,889,076
STOOM OF THE STOOM STOOMS	10,170	000,000	348, 142	700,785,7	515,304	4/4,043	000'10	30,745	64,045	343,433	290,093	5,300,323
\$20,000 under \$25,000	19,359	171,454	409,331	3,269,758	351,248	404,119	35,870	-94,174	113,964	679,539	329,464	3,233,163
\$30,000 under \$35,000	34,558	463.732	513,140	3,866,039	451,624	655.095	45 242	-104,160	114 784	603 425	361,350	4 178 897
\$35,000 under \$40,000	19,908	176,622	448,898	3,476,703	450,404	799,402	44,336	-153,902	115,963	648,432	440,794	4,543,124
\$40,000 under \$45,000	14,696	224,835	463,316	3,607,912	432,086	946,458	46,444	-37,889	125,368	643,649	353,658	4,360,245
\$45,000 under \$50,000	14,221	303,313	520,862	5,147,109	533,722	1,010,108	51,197	-64,329	143,509	902,127	465,064	5,239,512
\$50,000 under \$55,000 \$55,000 under \$60,000	5,332	160 441	459,005	4,161,118	564,494	804,343	37,901	44,972	96,617	770,425	383,608	6,033,876
\$50,000 under \$75,000	7,896	152.606	840.282	9,737,625	1 234 453	3 764 181	93.624	53 535	723 540	2 015 954	774 667	10.354.923
\$75,000 under \$100,000	16,900	402,434	687,509	12,973,350	1,353,063	5,315,475	109,100	-18,371	169 449	2,008,455	681,902	11,165,903
\$100,000 under \$200,000.	6,322	303,263	720,659	27,941,139	1,441,856	13,404,619	164,437	-105,315	143,123	2,563,467	472,393	9,670,832
\$200,000 under \$500,000	2,413	122,022	207,505	17,133,769	529,075	15,732,113	91,177	-58,462	42,508	1,279,053	115,769	3,486,635
\$1,000,000 or more	106	22,001	17.182	4 822 717	57.789	36,003,165	18.485	42.903	3 043	384.761	10.864	965,657
Total taxable returns	207,186	2,938,675	6,370,279	108,626,734	8,654,314	89,816,598	849,602	-553,157	1,607,467	14,243,375	5,568,978	76,852,519
Total nontaxable returns	21 223	151 763	685 300	4 613 965	533 543	1586661	83.427	255 176	106 072	642 769	447 463	2 992 150

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)

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 taxable income taxable income specification to the specific to t	Num Num 1 1 2 2 4 69 69 69 69 69 69 69 69 69 69 69 69 69	temized deductions limitation ber of Amount urns (49) (49) (49) (49) (49) (49) (49) (49)	Medical a expenses expenses (50) (50) (50) (50) (50) (50) (50) (50)	Int 444 444 444 444 444 444 444 444 444 4	Americal and dental expense dental expense (52) (52) (52) (52) (52) (52) (52) (52)	Medical and dental expenses et of Amount ns (53) (63) 781 39,659,813 502 600,886 264 264 2,316,319 980 3,629,422 607 3,439 2,802,257 713 3,618,892 713 3,618,892 2,802,267 713 3,618,892 2,802,267 2,304,010 2,811 1,830,755 687 1,830,755 685 680 690 2,7,635,136 1,600 12,024,677 1091 11,830,755 1160 2,7,635,136 1160 2,7,635,136 1160 2,7,635,136 1160 2,7,635,136 1160 2,7,635,136 1160 2,7,635,136 1160 2,7,635,136 1160 2,7,635,136 1160 2,7,635,136 2,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7,7	Ž u	expenses imitation Number of Amcretums (54) (55) (54) (57) (57) (58) (58) (58) (58) (58) (58) (58) (58	(55) (55) (55) (3,912,347 24,442 223,454 893,378 1,141,564 1,141,564 1,162,230 1,162,230 1,162,612 1,049,672 1,162,428 833,300 1,508,365 1,162,428 830,390 1,508,365 1,162,428 830,390 1,508,365 1,162,428 830,390 1,508,365 1,162,428 830,390 1,508,365 1,162,428 1,162,428 1,162,428 1,162,603 1,260,609 1,304,737	Total Number of American Amer	(57) (57) (57) (57) (57) (57) (57) (57)
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481,94; 1844,94; 1000. 9 02; 9 02; 1000. 15,88; 1000. 21,76; 1000. 25,88; 1000. 26,91; 1000. 26,91; 1000. 64,909 11,37; 11,04; 1	3,22 68 61 11 3,22		5,507,781 114,502 371,284 565,980 676,595 676,595 573,713 476,439 476,439 476,439 330,366 337,581 196,687 196,687 196,687 196,687 197,911 87,911 87,911 87,911 87,911 87,911 87,911 87,911 87,913,160	444 444 444 444 444 444 668 668 668 663 663 663 663 663 663 663	5,507,781 114,502 371,264 565,980 675,980 676,980 773,713 476,439 413,243 330,581 196,687 198,677 198,677 198,677 178,687 178,	39,659,8 600,8 2,316,3 3,629,4 3,942,5 3,942,5 2,890,2 2,890,2 2,890,2 2,890,2 2,890,2 2,890,4 1,591,6	20 44		3,912,347 24,442 223,454 293,215 893,215 893,215 11,141,564 11,162,230 11,167,074 11,167	31,988,848 163,880 525,888 837,970 1,378,101 1,592,065 2,023,448 2,160,096 2,381,456 2,418,370 2,255,479 2,025,624 4,466,255 3,561,182 2,655,278 867,643 1,306,556 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 87,643 1,306 1,3	160,452,525 303,224 836,552 1,374,014 2,508,640 3,385,309 4,508,840 5,413,682 6,432,633 7,429,539 7,429,539 8,450,190 22,098,893 22,098,893 7,399,653 11,095,209 156,358,418 4,094,107
1,845 000 5,572 000 19,990 000 19,990 000 25,117 000 25,117 000 25,891 000 000 64,00 000,000 64,00 000,000 64,80 000,000 64,80 000	2.2.2 60 61 11 11 13.2.2		114,502 371,284 565,980 675,607 676,596 573,713 476,439 413,43 330,356 337,581 196,687 196,687 196,687 176,817 87,911 7,855 890 178,844,620 1,193,160	444 444 444 444 444 444 444 444	114,502 371,264 56,960 675,670 676,596 673,713 473,73 473,73 330,336 337,581 196,687 196,687 196,687 176,817 87,911 87,911 178,414,620 1,193,160	600,8 3,629,4 4,799,6 4,799,6 3,942,2 3,618,8 3,618,6 1,410,0 1,591,6	4.		24,442 533,454 533,215 893,376 1,141,564 1,182,230 1,162,129 1,162,129 1,197,074 789,952 853,330 1,508,365 1,162,426 830,390 1,508,365 1,166,688 31,921 20,416	163,880 525,888 837,970 1,378,101 1,592,065 2,100,096 2,314,456 2,418,370 2,255,479 2,255,479 2,255,479 2,255,479 2,255,479 2,055,624 4,466,255 3,561,182 2,655,278 697,643 1,307,766 1,737,766	303,224 836,552 1374,0661 3,385,309 4,508,840 5,413,682 6,482,533 7,429,519 8,450,190 8,450,190 8,450,190 8,450,190 17,062 15,399,653 6,339,421 11,095,209 156,358,418
5.573 9.027 14.399 19.90 19.90 25.116 25.818 25.818 25.818 26.01 25.818 30.48 64.00 11.04 17.27 443.09 32.85 17.27	2.2.2 68 61 11 11 11 13.2.2		371,284 567,567 675,697 675,697 675,393 413,439 330,356 337,581 196,687 196,687 196,687 196,687 196,687 196,687 196,687 196,687 196,687 178,911 87,91	865 207 219 219 219 668 668 663 673 878 7316 974 744 33 85 940	37,289 55,800 675,600 675,600 476,439 413,430 337,581 196,667 196,667 198,677 198,677 178,817 87,911 7,655 7,655 7,655 1,193,160	2,515,3 3,629,4 4,799,5 3,642,2 3,642,2 3,642,2 3,642,2 2,690,2 2,717,1 1,541,6 1,5	4.4		5.2.3,454 5.3.454 893,378 1.141,564 1.162,230 1.162,124 1.162,124 1.197,074 769,952 853,330 1.508,365 1.162,428 830,390 1.508,365 1.166,688 31,921 20,416 1.504,737	2.5.,065 1.378.101 1.582.065 2.023.448 2.160.096 2.381.456 2.418.370 2.255.479 2.055.274 4.466.255 3.561.182 2.655.278 697.643 190.656 62.310 30.221.081 1,737.766	1,374,014 2,508,661 3,385,309 4,508,840 5,418,562 6,482,533 7,429,519 8,450,191 8,700,629 8,450,191 8,501,909 22,098,893 22,098,893 22,098,893 17,399,653 17,399,653 17,095,209 156,358,418
19.90 19.90 19.90 19.90 19.90 25.81 25.81 25.81 30.48 66.56 64.00 11.04 17.27 17.28 19.30 11.04 17.27 17.28 19.30	2.2.2 69 61 11 11 13.2.8		675.607 675.607 676.596 573.713 413.43 330.356 337.581 196.687 196.687 178.817 87.911 7.655 690 178.4620 1,193.160	6688 663 668 668 668 668 668 668 668 668	675.607 676.596 573.713 476.439 473.581 330.356 337.581 196.687 198.677 301.8817 87.911 87.911 87.911 178.414.620 11.193.160	2,747,95,5 3,942,2 3,942,2 3,948,2 2,747,1 2,017,5 2,747,1 1,5416,0 1,5416,	4.4		893,378 1,141,564 1,1182,230 1,162,1249 1,162,1249 1,162,672 1,197,074 769,952 853,330 1,508,365 1,162,428 830,3390 1,508,365 1,166,688 31,921 20,416 1,504,737	1,378.101 1,582.065 2,023.448 2,160.096 2,381.456 2,418.370 2,255.479 2,052.5479 2,052.5479 2,052.5479 3,561.182 3,561.182 897,643 190.556 92.1081 1,737.766	2,508,661 3,385,309 4,508,840 5,413,682 6,482,533 7,429,519 8,450,191 8,501,909 22,098,893 22,098,893 22,098,893 15,399,653 17,095,209 156,358,418 4,094,107
15,814 19,909 11,76 25,188 26,914 26,914 27,26 65,59 64,00 31,37 443,03 32,85 11,04 17,27	2.2.2 68 61 11 11 12 3.2.2		676,596 573,713 473,243 330,356 337,581 196,687 196,687 178,817 87,911 7,655 685 4,314,620 1,193,160	668 663 0118 570 570 570 592 974 974 443 365 976 978 978 978 978 978 978 978 978 978 978	676.596 573.713 473.439 473.433 330.356 337.581 196.687 198.677 301.884 301.884 301.884 37.855 7.655 7.655 7.453 178.714.620	3,942.2 3,618.8 3,618.8 3,618.6 2,717.1 2,717.1 1,591.6 2,853.1 2,853.1 1,830.7 1,830.	4.		1,141,564 1,162,230 1,162,612 1,049,672 1,197,074 769,952 853,330 1,508,365 1,162,428 830,330 1,508,365 1,166,688 31,921 20,416 1,504,737	1,592,065 2,023,448 2,160,096 2,381,456 2,418,370 2,525,479 2,055,479 2,055,274 4,466,255 3,561,182 2,655,278 697,643 190,656 62,310 30,221,081 1,737,766	3,385,309 4,508,840 5,4108,840 5,482,533 7,429,519 8,450,191 8,501,999 22,098,893 22,098,893 22,098,893 15,399,653 11,095,209 156,358,418
19.990 27.176 25.188 30,48; 26.91 27.26 65.59 64.00 66.56 65.56 11.04 17.27 17	2.2.2 68 68 11 11 12 3,2.2		573.713 476.439 413.4243 330.356 337.581 196.687 196.687 178.817 87.911 7.655 690 4,314,620 1,193,160	550 570 570 878 878 878 392 397 443 395 974 974 974 976	573.713 476.439 4176.439 4176.439 330.356 337.581 196.687 176.817 87.911 87.911 1,193.160	3,618,8 3,618,8 2,590,2 2,717,1 2,017,5 2,578,6 1,591,6 1,591,6 1,830,7 1,830,	4.7		1,182,230 1,161,249 1,162,672 1,049,672 1,197,074 769,952 853,330 1,508,365 1,162,428 830,390 1,508,688 31,921 20,416 1,504,737	2,023,448 2,160,096 2,381,456 2,418,370 2,055,479 2,055,624 4,466,255 3,561,182 2,655,278 697,643 100,656 62,310 30,221,081 1,737,766	4,508,840 5,408,840 5,482,563 6,482,519 8,450,191 8,501,999 22,098,893 22,098,893 22,098,893 25,098,893 15,399,653 11,095,209 156,358,418
25.175 25.113 25.891 26.911 27.26 64.00 64.00 11.04 17.24 443.09 32.85 Numbe	2.2.2 68 61 11 11 3.2.2 3.2.2		476.439 476.439 47.581 330.366 337.581 196.687 198.877 87.911 7.655 690 1785 4.314.620	550 878 878 878 3316 974 974 974 974 976 976 977 978 978 978 978 978 978 978 978 978	476,439 410,439 411,439,416 4,314,620 1,193,160	2,780,7 2,017,5 2,017,5 2,017,5 1,591,6 1,591,	4.		1.162.612 1.049.672 1.197.074 789.952 853.300 1.508.365 1.162.428 830.390 166.688 31.921 20.416 12.607,609	2,311,456 2,418,370 2,256,145 2,052,479 2,052,624 4,466,255 3,561,182 2,655,278 697,643 190,656 62,310 30,221,081 1,737,766	6.482,533 6.482,513 7.429,519 8.450,190 8.450,190 22,088,893 22,088,893 26,086,875 15,399,653 6,739,653 15,399,653 17,095,209 156,358,418
25.91.4 25.91.2 26.91.2 27.26 64.00 11.04	2.2.2 68 11 11 3.2.2 3.2.2		39.366 337.581 196.687 198.677 301.884 178.817 87,911 7,655 690 178 4,314,620	878 878 878 316 974 974 974 974 976 978 978 978 978 978 978 978	330,326 337,581 196,687 198,677 301,6817 87,911 87,911 178,620 4,314,620 1,193,160	2.0175 2.578.6 1.40.0 1.591.6 2.853.1 2.340.4 1.830.7 1.830.7 1.830.7 1.830.7 1.20.24.8 35.6 35.1 12.024.8	4-		1,049,672 1,197,074 769,952 853,300 1,508,365 1,162,428 830,390 166,688 31,921 20,416 12,607,609 1,304,737	2.418.370 2.555.479 2.052.624 4.466.255 3.561.182 2.655.278 697.643 130.656 62.310 30.221.081 1,737,766	7, 429,519 8,770,629 8,450,190 8,501,909 22,098,893 26,086,675 15,399,653 6,739,653 15,399,653 11,095,209 156,358,418 4,094,107
30.48 20.91 20.91 20.91 20.91 31.37 449.09 32.85 Numbe	2.2.2 66 11 3.2.2 3.2.2		337.581 196.687 198.677 301.884 176.817 87,911 7,655 690 178 4,314,620 1,193.160	592 069 316 787 787 787 787 787 974 976 976 976 976 976 976	337,581 196,687 198,677 301,884 178,874 87,911 7,655 690 178 4,314,620 1,193,160	2.578.6 1.410.0 1.691.6 2.340.4 1.830.7 418.0 8.8.9 35.8 35.8 35.8 12.024.8	4-		769.952 769.952 769.952 769.953 1.508.365 1.162.428 830.390 166.688 31.921 20.416 1.507,609 1.304,737	2,586,145 2,055,479 2,052,624 4,466,255 3,561,182 2,655,278 897,643 130,655 82,310 30,221,081 1,737,766	8.770,629 8.450,191 8.620,909 21,087,609 22,098,893 26,066,675 15,399,653 15,399,653 15,66,358,418 4,094,107
27.26 27.26 65.59 66.50 66.50 00 11.04 443.09 11.04 11	3,22,8		196,687 198,677 301,884 178,817 87,911 7,655 690 178 4,314,620 1,193,160	316 316 316 365 365 365 365 365 365 365 365 365 36	196.687 198.677 301.884 178.817 695 699 178 4.314.620 1,193,160	1,410.0 1,591.6 2,863.1 2,340.4 418.0 8,9 8,9 35.8 27,635.1 12,024.6 continued	4-		769,952 853,300 1,508,365 1,162,428 830,390 166,688 31,921 20,416 2,2607,609 1,304,737	2.255.479 2.025.624 4.466.255 3.561.182 2.655.278 897.643 130.656 62.310 30.221,081 1,737,766	8,450.191 8,501,909 22,098,893 22,098,893 26,066,675 15,399,653 6,739,421 11,095,209 156,388,418 4,094,107
27.26 66.59 66.59 66.50 110.4 17.27 449.09 32.85 32.85	3,27 3,27 3,27		198.677 301.884 178.817 87,911 7.655 690 176 4,314,620 1,193,160	316 316 974 974 338 338 338 940 940	198.677 301.884 178.817 87.911 7.655 690 178 4,314.620 1,193,166	1,591,6 2,853,1 2,340,4 4180,7 1,830,7 68,9 27,685,1 12,024,6 12,024,6	4.5		853,300 1,508,365 1,162,428 330,390 166,688 31,921 20,416 2,607,609 1,904,737	2,052,624 4,466,255 3,561,182 2,655,278 897,643 130,656 62,310 30,221,081 1,731,766	8,501,909 21,087,609 22,098,893 26,066,675 15,399,653 6,739,421 11,095,209 156,388,418 4,094,107
65.59 64.00 68.50 0. 31.37 00 11.024 17.274 449.09 32.85	3,22 3,23		301,884 178,817 87,911 7,655 690 176 4,314,620 1,193,160	787 974 974 3365 338 052 443 526 940	301,884 178,817 87,911 7,655 690 178 4,314,620 1,193,160	2.853.1 2.340.4 1.830.7 1.830.7 1.830.7 1.830.1 27.635.1 12,024.6	4		1,508,365 1,162,428 830,390 166,688 31,921 20,416 1,304,737	4,466,255 3,561,182 2,655,278 695,243 190,656 62,310 30,221,081 1,731,766	21,087,609 22,088,893 26,086,675 15,399,653 6,739,421 11,095,209 156,388,418 4,094,107
64,00 88,56 31,37 00 11,04 443,09 32,85 Numbe	3,22 66 61 11 3,23	-	178.817 87,911 7,655 690 1,78 4,314,620 1,193,160	974 365 338 338 052 443 443 526	178,817 87,911 7,655 690 1,14,620 1,193,160	2.340.4 1,830.7 418.0 88.9 98.9 12,635.1 12,024,6	4-		1,162,428 830,390 166,688 31,921 20,416 12,607,609 1,304,737	3.561,182 2,655,278 697,643 130,656 62,310 30,221,081 1,737,766	22,098,893 26,066,675 15,399,653 6,739,421 11,095,209 156,358,418 4,094,107
68.56 31.37 00 17.04 17.04 444.09 32.85 Numbe	3,23 3,23 3,23	-	87,911 7,655 690 178 4,314,620 1,193,160	365 338 0052 443 940	87,911 7,655 690 1,184,620 1,193,160	1,830.7 418.0 88.9 88.9 35.8 12,635.1 12,024.6	4 -		830,390 166,688 31,921 20,416 12,607,609 1,304,737	2,655,278 697,643 130,656 62,310 30,221,081 1,737,766	26,066,675 15,399,653 6,739,421 11,095,209 156,358,418 4,094,107
31.37 00 11.04 17.24 449.09 32.65 Numbe	3,22, 11,10,20 3,22,60 3,23,20 3,20	-	7,655 690 178 4,314,620 1,193,160	338 052 443 526 940	7,655 690 178 4,314,620 1,193,160 mize deductions	418,0 88,9 35,8 27,635,1 12,024,6			166,688 31,921 20,416 1,304,737	697,643 130,656 62,310 30,221,081 1,737,766	15,389,653 6,739,421 11,095,209 156,358,418 4,094,107
00 11.04 17.27 449.09 32.85 32.85	3,2; 9,2; and local		690 178 4,314,620 1,193,160	052 443 526 940	690 178 4,314,620 1,193,160 mize deductions	27,635,1 12,024,6			31,921 20,416 12,607,609 1,304,737	130,656 62,310 30,221,081 1,737,766	6,739,421 11,095,209 156,358,418 4,094,107
17.27 4443.09 32.85 Numbe	3,2;		4,314,620 1,193,160	8526	1,193,160 1,193,160 mize deductions	27,635,1 12,024,6 continued		_	20,416 12,607,609 1,304,737	30,221,081 1,737,766	1,095,209 156,358,418 4,094,107
92,85	3,2;		4,314,620	8 28	4,314,620 1,193,160 mize deductions	27,635,1 12,024,6 continued		-	1,304,737	1,737,766	4,094,107
Numbe	and local	1			mize deductions	continued					
Numbs	and local	1									
Numbe	and local		axes paid deductioncontinued	continued					Interest	Interest paid deduction	
Numbe	ariu local	Dool octobe	-	Derconal property	- Apple	Ste	_		Total	Home mo	Home mortgage interest
Numbe	income taxes	taxes	}	taxes		taxes	· s				Total
Number of returns		All and Assessed	+	A see all	10000	Nimborof	Amount	Number of	Amount	Number of	Amount
	Amount	returns		returns		returns		returns		returns	
(28)	(59)	(09)	(61)	(62)	(63)	(64)	(69)	(99)	(67)	(89)	(69)
!	00 044 004	20 744 403	ET 400 044	41 204 440	2 662 902	6 377 794	2 522 64R	27 347 034	208 655 776	6 26 984.174	196,946,384
7'/7	100,44,00	200, 704			12 506	11 123	20.423	128 934	821 948	_	799.861
Under \$5,000	47,396	137,036	679 978	147 698	29,477	57 778	13,105	388,135	1,976,711	_	1,939,823
	247 614	718 939	1.057.558	269,906	54,004	69,200	14,838	574,954	3,077,259	_	2,963,109
-	735,013	1,124,515	1,635,941	438,659	81,594	220.217	56,113	988,332	5,328,982	2 980,041	5,175,075
	1 112 926	1.355.267	2.099.535	495,878	109,424	285,048	63,424	1,223,926	6,574,998	_	6,443,048
	1,886,661	1,754,852	2,378,220	677,954	138,542	384,582	105,417	1,664,793	8,961,224		8,717,989
	2,475,391	1,896,666	2,655,295	751,150	158,258	470,745	124,738	1,858,441	10,033,262		9,861,350
	3,314,654	2,087,597	2,838,756	844,609	190,878	399,920	138,245	2,032,453	11,558,946	_	11,293,767
	3,786,681	2,136,574	3,248,062	834,173	206,973	545,036	187,804	2,092,237	12,230,559	_	0//,020,21
\$45,000 under \$50,000	4,618,331	2,286,176	3,726,921	865,148	244,957	545,998	180,421	2,293,055	14,212,443		13,959,422
\$50,000 under \$55,000 1,979,044	4,498,098	2,075,171	3,545,875	798,949	222,422	530,110	183,796	2,032,480	12,883,897	_	12,306,001
\$55,000 under \$60,000 1,827,069	4,758,134	1,897,904	3,374,842	734,101	219,838	420,308	149,095	1,867,066	12,802,760		12,421,496
	12,194,224	4,163,452	7,994,644	1,591,605	522,655	932,355	378,087	3,969,363	28,901,974	3,930,40/ 0 3,136,586	22,095,213
\$75,000 under \$100,000 3,149,895	13,272,109	3,318,302	7,892,146	1,335,833	817,126	004,993	401,420	0,172,020	20,202,02		
\$100,000 under \$200,000 2,344,097	16,815,301	2,503,646	8,484,882	1,005,501	465,801	537,904	300,691	2,302,292	29,598,655	- 2	27,789,275
\$200,000 under \$500,000. 614,424	11,412,936	659,228	3,663,193	282,888	218,866	126,384	104,658	598,313	12,553,035	000,740	0,020,427
000,000	5,555,817	123,433	1,075,767	50,935	66,456	24,548	241,362	51 214	_		1.357.252
	802'880'0L	99,414		_	92,034	0.040	2445 909	75 923 522	-	25	184 882 409
Total taxable returns	96,126,025	27,207,285	3.035.135	10,637,080	3,399,405	220,281	76.808	1,423,513	13,076,897	-	12,063,975

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				Section of the second	potrestaco acto					Contributions deduction	addington a	
Size of adjusted gross income gross income returns, total				Interest paid deductioncontinued	CHOLLCOHMING						מבתתכנוכנו	
gross income			Home mortgage interestcontinued	nterestcontinued			Investmen	Investment interest	oT To	Total	Cash	sh
returns, total	Paid to financial institutions	al institutions	Paid to individuals	dividuals	Deductib	Deductible points	exbense	expense deduction			contributions	utions
returns, 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
returns, total.	(20)	(71)	(72)	(73)	(74)	(75)	(92)	(77)	(78)	(79)	(80)	(81)
	26,189,906	188,763,279	2,730,944	8,183,105	2,941,956	2.617,112	1,548,769	9,066,382	29,603,408	63,843,281	28,992,459	53,647,642
Under \$5,000	120,112	780,233	6,751	19,628	2,051	1,768	7,575	19,351	118,633	58,433	110.476	90,320
\$3,000 under \$15,000	543.678	2 852 354	32.048	110.755	29,033	37,751	28,387	76,369	730,543	784,168	710 598	677,767
\$15,000 under \$20,000	933,027	4,936,387	87,251	238,688	44,452	72,017	32,871	81,824	1,191,104	1,596,659	1,153,831	1,396,328
\$20,000 under \$25,000	1,162,372	6,101,787	93,765	341,261	65,082	46,955	42.282	79,345	1,365,624	1,574,698	1,333,144	1,378,993
\$25,000 under \$30,000	1,583,370	8,340,566	164,308	377,423	132,370	107,550	46,341	133,886	1,798,658	2,378,472	1,751,961	2,063,060
\$30,000 under \$35,000	1,786,846	9,446,145	151,156	415,205	117,104	129,048	39,628	42,863	1 967,128	2,712,553	1,912,229	2,384,125
\$35,000 under \$40,000 \$40,000 under \$45,000	1,958,729	11,819,650	705 419	582 722	174,107	128.416	57.967	81 200	2 228.085	3,151,198	2,112,323	2,778,633
\$45 000 upder \$50 000	2 199 595	13 331 201	219 681	628 221	235,445	163 847	64 050	86,503	2,420,270	3.589 670	2.350.745	3,301,854
\$50,000 under \$55,000	1,956,156	11,956,475	217,223	611,586	215,969	152,493	72,388	162,718	2,095,454	3,242,060	2,057,392	2,875,214
\$55,000 under \$60,000	1,804,664	12,024,976	174.887	396,520	198,476	179,134	75 103	199,631	1,935,247	3,361,345	1,898,467	2,934 178
\$60,000 under \$75,000	3,824,588	27,760,739	482,866	1,334,474	521,767	409,822	155,161	396,679	4.276,687	8,046,592	4,206,315	6.825.081
\$75,000 under \$100,000	3 065,266	26,472,615	354,260	929.442	454,747	401,448	216,339	451,752	3,441,848	7,986,635	3,394,299	6,899,034
\$100,000 under \$200,000	2.193,660	26,679,219	256,496	1,110,056	395,327	428,316	358,603	1,378,471	2,576,289	8,986,105	2,552,950	7,662,239
\$200,000 under \$500,000	552,206	10,254,948	59,298	370,479	119,400	177,634	192,926	1,748,677	674,277	5,134,344	670,277	4,221,754
\$500,000 under \$1,000,000	93,246	2,394,803	10,213	118,586	17,946	33,807	52,725	1,015,975	127.895	2,336,192	127 229	1,798,801
\$1,000,000 or more	40.412	1,286,175	3,603	71,077	6,341	16,994	32 164	2.944,839	61,013	5,296,237	60,818	3,220,241
Total taxable returns Total nontaxable returns	1,346,635	177,338,344	2,601,936	7,544,065	2,839,444	160,863	1,466,124	8,217,488 848,893	1,406,661	1,828,871	1,350,031	1,641,748
						Itemized deductionscontinued	ionscontinued					
		Contributions deductioncontinued	uctioncontinued						Miscellan	Miscellaneous deductions subject to 2% AGI limitation	subject to 2% AGI	Irmitation
200	4 0 0 de 0	400000000000000000000000000000000000000	the contract of	or fearm	Moving	Moving expenses	Casualty	Casually or theft loss	1	Total	eevolome bearingmissel	advoluce be
gross income	contributions	utions	prior years	rears							business expense	expense
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(82)	(83)	(84)	(88)	(86)	(87)	(88)	(88)	(06)	(91)	(92)	(63)
All returns, total.	13,344,279	9,632,779	227,285	4,148,594	815,172	4,261,351	121,699	2,206,679	7,593,159	27,118,104	8,703,338	25,239,881
Under \$5,000	30.213	9,828	9,506	43,989	.891	*31	•1,279	.6,253	50,028	78,877	9.470	17,550
\$5,000 under \$10,000	137,748	61,161	9,169	25,692	11,4/8	31,309	2,350	1,957	125,189	175,708	130 008	345 337
\$15,000 under \$20,000	406 562	156 521	24 059	69 779	20,348	45,439	12.821	49.543	343,437	891,574	270,257	734,454
\$20 000 under \$25 000	490 318	175 120	18.324	24 474	28 214	70 903	*6110	.50,969	432 223	1,250,017	372,581	1,031,442
\$25,000 under \$30,000	768,094	290,901	16,339	40,939	44,274	104,347	11,688	46,358	531,916	1,412,197	505,135	1,144,695
\$30,000 under \$35,000	773,481	305,417	12,831	109,917	46,709	156,102	*8,612	191,790	513,577	1,464,357	571,282	1,318,339
\$35,000 under \$40,000	935,625	370,627	17,900	115,657	59,750	162,978	22,988	325,410	645 669	1,744,480	734,364	1,700,782
\$40,000 under \$45,000	1,030,139	373,613	8,800	7,941	33,033	100,260	8,901	.26,688	504.898	1,891,739	820,704	1.992,627
\$45,000 under \$50,000	1,077,472	431.547	14,900	55.428	58,972	265.877	*2,670	*38,209	651.598	2,066,218	812,907	2,161,567
\$50,000 under \$55,000	906 111	350,470	12,880	9,889	41,000	181,329	2,920	06,784	480,674	1,342,300	572,716	1 504 894
\$30,000 under \$75,000	2 101 515	1 1 1 8 376	30,863	33,012	131 760	671.430	14 271	961,977	980.712	3 237 613	1 315 321	3 342 522
\$75,000 under \$100,000	1,802 375	1,085,448	15,330	74,592	118,452	754,974	12,354	191,895	868,472	3,416,543	1,088,916	3,560,257
\$100,000 under \$200,000	1,346,971	1,208,331	11,861	397,565	134,927	1,155,511	2,293	41,042	553,448	3,563,874	678,242	3,502,222
\$200,000 under \$500,000	300,473	882,075	5,781	1,160,615	21,360	245,380	735	74,073	115,529	1,444,821	142,419	1 173,263
\$500,000 under \$1,000,000	50,281	468,984	1,883	321,091	2,602	38,059	.51	7,557	15.824	453,978	14,513	150,413
Total taxable returns.	12.897.914	9.424.047	185,656	3,777,898	793,966	4,203,162	96,239	717,770	7,150,394	25,786,257	8,464,830	24,409,717
Total nontaxable returns	446,365	208,733	41,629	370,696	21,206	58,189	25,459	1,488,910	442,766	1,331,847	238,508	830,164

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)

	Miscellaneous de	Miscellaneous deductions subject			Miscel	Miscellaneous	Exem	Exemptions	Тах	Taxable
Size of adjusted	to 2% AGI limit	to 2% AGI limitation-continued	Gambling lo	Gambling loss deduction	deductiv	deductions other			OU.	псоте
gross income	Tax prepa	Tax preparation fees			than g	than gambling				
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		retums		retums		exemptions		retums	
	(94)	(92)	(96)	(76)	(86)	(66)	(100)	(101)	(102)	(103)
All returns, total	9,940,224	2,412,152	606,995	2,157,237	123,118	254,484	86,722,157	193,275,884	30,787,751	1,523,021,964
Under \$5,000	50,858	44,091	.6,683	*9,493	•860	*151	320,209	731,575	•7,393	•5.278
\$5,000 under \$10,000	177,933	31,520	10,520	34,581	*248	£37	951,990	2,177,897	157,574	224,280
\$10,000 under \$15,000	278.012	43,964	29,976	72,903	2,841	*4,280	1,595,849	3,659,167	508,628	1,859,923
	CO'60	000,17	011,01	32,123	20 10	076'+1	2,117,470	0,232,230	1,142,031	CO#'601''
\$20,000 under \$23,000	514 017	90,028	39,048	103,654	11,000	28,028	3,435,482	10.686.535	1,478,640	14,253,35/
\$30,000 under \$35,000	682,370	99,055	47,483	58.213	-5.876	2,952	5.148.116	11,823,685	2.183.212	38 175 468
\$35,000 under \$40,000	814,766	120,968	46,658	92,716	.5,602	-1,497	6,103,726	14,016,142	2,384,583	51,763,327
\$40,000 under \$45,000	727,599	107,040	38,066	85,020	1.793	*3,220	6,418,633	14,747,777	2,436,575	63,377,248
\$45,000 under \$50,000	733,761	127,540	37,097	132,637	*6,501	*24,784	7,297,097	16,763,373	2,601,274	76,517,885
\$50,000 under \$55,000	622,887	102,131	47,113	94,215	•14,870	*18,245	6,635,757	15,240,430	2,261,245	77,119,937
\$55,000 under \$60,000	571,190	129,839	43,100	106,987	4,593	768	6,300,568	14,469,540	2,058,300	76,992,442
\$75,000 under \$100,000	1,184,274	295,789	64.491	135,592	8.479	16.047	10,724,907	24.640.054	3,576,390	218,310,063
5100 000 upder \$200 000	038 260	301 753	47.060	207.270	14 819	20.482	7 944 038	17 537 182	2 850 R16	263.452.369
5200,000 under \$500,000	278,350	239,785	15,135	175,285	3,999	39.819	2.124.741	987.218	700,155	173,357,424
\$500,000 under \$1,000,000	49,737	91,585	3,859	84,182	1,284	10,532	382,529	2,026	130,984	77,525,178
\$1,000,000 or more	22,539	92,562	1,937	218,950	613	10,289	176,053	553	62,474	150,789,167
Total taxable returns	9,370,286	2,250,144	564,811	1,906,564	111,511	243,206	81,829,929	182,066,629	30,550,740	1,522,160,503
Total nontaxable returns	569,938	162,007	42,184	250,672	11,606	11,278	4,892,228	11,209,255	237,011	861,460
	Income tax before credits	efore credits	Total ta	Total tax credits	Income tax	Income tax after credits	Altemative	Alternative minimum tax	Total in	Total income tax
Size of adjusted gross income	Mumber of	Amount	Nimber of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		retums		retums	NIPOLIC	retums		retums	
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	30,788,165	334,649,467	4,115,540	3,507,985	30,556,030	331,141,482	246,065	1,260,561	30,564,529	332,402,043
000	*4 074				A 0.7A	030	•4 730	1 450	5 903	2.400
\$5 000 under \$10,000.	157,545	33.738	•7 829	-1 933	149.716	31 805	*3.142	2079	150.374	33.884
\$10,000 under \$15,000	509,773	310,522	41,660	7,571	472,561	302,951	1,635	2,381	472,584	305,331
\$15,000 under \$20,000	1,143,893	1,176,472	204,135	76,459	1,037,412	1,100,012	*342	*392	1,037,754	1,100,404
\$20,000 under \$25,000	1,477,818	2,151,676	196,474	54,547	1,449,047	2,097,129	*183	•2,398	1,449,095	2,099,527
\$25,000 under \$30,000	1,975,714	4,109,578	156,331	17,008	1,954,884	4,032,571	2,355	2,981	1,954,907	4,035,552
\$30,000 under \$35,000	2,162,101	5,972,708	190,440	75,371	2,153,303	5,897,337	1,195	921	2,153,318	5,898,258
\$33,000 under \$40,000	2,384,583	8,324,951	265,169	108,171	2,3/7,616	9,216,780	2,514	1,/4/	2,377,619	8,218,527
000 05 July 000 573	2,503,374	12 546 040	205 205	169 247	2 600 363	12 362 722	2,000	11 245	2 600 388	12 373 037
\$50 000 under \$55 000	2.261.249	12.701.343	328 958	142 541	2 257 221	12 558 802	6.947	18 992	2,257,894	12.577.794
\$55,000 under \$60,000	2,058,300	12,998,518	271,505	137,577	2,057,379	12,860,940	8,530	19,729	2,058,084	12,880,669
\$50,000 under \$75,000	4,482,889	37,908,907	650,195	285,007	4,481,086	37,623,899	27,252	45,009	4,481,724	37,668,909
ava, oud under a rou, oud.	3,76,938	45,504,606	343,841	316,411	5,077,448	45, 166, 195	40,307	64,003	020,876,6	000,272,04
\$100,000 under \$200,000	2,659,817	63,533,549	441,629	515,021	2,658,887	63,018,528	80,794	306,458	2,659,701	63,324,986
\$500,000 under \$1,000,000	130,991	22 904 531	42.456	248 708	130.928	22 655 822	8,064	167.488	131.054	22,823,310
\$1,000,000 or more	62,476	45,466,455	27,427	806,408	62,446	44,660,047	3,432	253,971	62,507	44,914,018
Total taxable returns	30,557,482	334,514,171	3,884,856	3,372,688	30,556,030	331,141,482	246,065	1,260,561	30,564,529	332,402,043

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

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

ltem		All turns	ľ	eturns of d persons		returns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	32,540,614	2,183,969,384	22,469,647	1,732,096,731	841,336	42,921,063
Salaries and wages	28,567,498	1,619,016,419	20,551,428	1,306,645,935	744,828	29,998,22
Faxable interest	27,890,337 2,727,239	87,437,842	19,781,092	57,924,600	599,536	2,201,533
Fax-exempt interest Dividends	12.466,270	36,169,500	1,834,885	22,763,400	43,446	877,05
State income tax refunds	15,114,507	54,827,532 9,433,546	8,930,050 10,973,646	36,081,198	227,671	1,454,773
Alimony received	228,409	3,090,437	29,882	7,170,822 147,751	359,902 *3,325	192,66
Business or profession	220,409	3,090,437	29,002	147,751	3,325	*81,78
Net income	5,282,227	122,572,060	4,299,387	101,269,183	86,491	2,505,48
Net loss	1,773,352	9,331,361	1,413,703	7,337,239	32,790	
Sales of capital assets	1,773,332	9,337,307	1,413,703	1,331,239	32,790	132,30
Net gain in AGI	6,440,475	96,843,657	4,550,965	73,464,194	105 248	2 045 65
Net loss in AGI	2,747,382	5,440,398	1,928,643	3,869,062	105,246 55,220	3,015,655 56,693
Sales of property other than capital assets	933,029	-808,333	749,294	-703,284	21,350	13,01
axable IRA distribution	1,713,539	14,886,144	1,267,095	11,786,224	18,777	
Pensions and annuities in AGI	6,016,440	79.844.669	4,203,341	58,287,871	82,130	178,43 768,11
Rent and royalty	0,010,440	75,044,005	4,203,341	30,207,071	62,130	/00,11
Net income	2,744,253	27,888,031	2,097,503	21,825,388	43,272	604 95
Net loss	3,406,549	22,269,103	2,559,414	17,255,225	41,366	601,85
Farm rental income less loss	201,780	995,204	142,221	651,616	2,801	244,50
Partnership and S corporation net income less loss	3,637,231	94,054,765	2,895,107			
Estate and trust net income less loss	260,614	3,303,834	157,619	78,406,439 1,505,224	50,194 2,131	2,581,33
arm net income less loss	660,052	-2,160,589	555,743	-1,618,117	8,765	144,23 -129,73
Inemployment compensation	2,967,402	10.800,102	2,310,019	8,556,561	51,394	141,45
Social Security benefits in AGI	2,641,432	12,660,386	1,743,530	9,120,271	34,832	179,79
Other income less loss	2,788,678	15,999,693	2,083,632	12,498,143	48,535	352,42
otal statutory adjustments	7,809,736	24,442,265	5,949,356	18,650,469	119,262	477,31
Primary 1RA payments	1,894,059	3,048,940	1,229,083	1,956,204	14,340	22,48
Secondary IRA payments	1,026,407	1,426,101	1,026,407	1,426,101	14,540	22,40
Payments to a Keogh plan	773,494	6,966,361	636,263	5,950,502	8,581	69,24
Deduction for self-employment tax	5,508,071	7,365,194	4,485,314	6,046,501	83,745	117,31
otal itemized deductions	32,540,614	481,945,631	22,469,647	368,186,168	841,336	8,796,000
Itemized deductions limitation	3,241,969	12,751,272	2,756,520	10,793,191	142,523	405,53
Medical and dental expense deduction	5,507,781	25,747,466	3,497,867	13,846,717	115,116	353,44
Taxes paid deduction	31,958,848	160,452,525	22,268,779	125,308,712	813,094	3,127,88
Interest paid deduction	27,347,034	208,655,776	20,258,055	165,539,072	626,598	3,624,46
Contributions deduction	29,603,408	63,843,281	21,019,571	49,665,087	695,399	1,188,99
Casualty or theft loss	121,699	2,206,679	81,332	1,950,831	4,026	6,70
Moving expense deduction	815,172	4,261,351	586,677	3,419,536	14,907	48,10
Total miscellaneous deductions	8,098,935	29,529,825	5,195,617	19,249,405	211,768	851,95
axable income	30,787,751	1,523,021,964	21,489,597	1,210,107,431	806,702	31,571,22
otal tax credits	4,115,540	3,507,985	3,346,688	2,751,771	26,761	86,683
Child care credit	2,885,699	1,199,878	2,519,020	1,039,751	10,696	4,28
Credit for the elderly and disabled	*11,396	*4,411	*4,577	*2,170	70,000	7,20
Foreign tax credit	719,489	1,372,805	528,507	1,012,743	14,600	68,14
Earned income credit used to offset income		1,012,000	020,007	1,012,140	74,000	00,14
tax before credits	317,918	82,104	140,321	29,859		
Minimum tax credits	56,360	277,682	43,921	220,557	1,171	7,71;
General business credit.	157,082	417,015	132,329	350,476	683	5,944
come tax after credits	30,556,030	331,141,482	21,382,028	263,211,497	800,935	7,485,583
Iternative minimum tax	246,065	1,260,561	167,941	928,975	19,301	60,10
otal income tax	30,564,529	332,402,043	21,386,591	264,140,472	801,402	7,545,69
otal tax liability	31,100,972	348,040,352	21,782,598	276,946,672	809,642	7,808,27
otal tax payments	31,514,644	363,634,451	21,993,425	285,276,475	797,026	7,711,30
Income tax withheld	29,079,540	263,133,839	20,728,825	208,640,093	749,062	5,038,608
Estimated tax payments	5,774,672	90,687,751	3,910,436	89.013.418	90,998	2,339,770
Overpayment refunded	19,933,575	35,885,812	13,177,714	24,865,837	466,960	817,94
ax due at time of filing	10,629,676	31,286,761	8,159,886	24,748,319	330,825	985,136

Footnotes at end of table

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

ltem	Returns of house			rns of spouses		rns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	1,997,808	84,396,424	30,605	1,402,972	7,201,218	323,152,193
Salaries and wages	1,859,260	69,894,397	23,097	727,191	5,388,884	211,750,670
Taxable interest.	1,424,374	1,788,988	26,159	234.623	6,059,177	25,288,099
Tax-exempt interest	65,005	742,870	4,668	114,918	779,235	11,671,254
Dividends	438,607	1,109.422	10,238	59,316 .	2,859,704	16,122,823
State income tax refunds	931,948	482.213	12,892	5,319	2,836,119	1,582,532
Alimony received Business or profession	103,998	1,405,404		•	91,202	1,475,500
Net income.	159,035	3,157,241	*1,474	*90,876	735,840	15,549,274
Net loss	75 145	353,929		30,070	251,714	1,507,884
Sales of capital assets						.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Net gain in AGI	193,669	2,089,639	5,443	36,000	1,585,152	18,238,169
Net loss in AGI	96,775	173,608	6,146	10,763	660,598	1,330,272
Sales of property other than capital assets	24,082	54,892	*1,466	*7,991	136,837	-180,942
Taxable IRA distribution	57,053	391,606	*3,608	*59,425	367,005	2,470,457
Pensions and annuities in AGI	257,587	2,514,228	13,468	205,736	1,459,914	18,070,717
Rent and royalty	00.400	700 404	0.500	4.050	540 547	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Net loss	88,432 179,716	760,164 1,112,103	2,529 5,553	1,850 36,093	512,517 620,500	4,698,774 3,621,176
Farm rental income less loss	*6,460	*18,325	*3	*4	50,295	304,484
Partnership and S corporation net income less loss	89,838	2,256,377	4,113	12,931	597,979	10,797,685
Estate and trust net income less loss	4,403	111,375	3,518	21,939	92,943	1,521,060
Farm net income less loss	10,554	-71,321	*1,418	*-36,722	83,571	-304,697
Unemployment compensation	147,571	505,184	*3,665	*5,432	454,751	1,591,467
Social Security benefits in AGI.	44,097	152,025	9,737	32,723	809,236	3,175,577
Other income less loss	126,723	521,467	*2,222	*9,416	527,566	2,618,247
Total statutory adjustments	320,191	930,457	5,026	9,494	1,415,901	4,374,528
Primary IRA payments	105,832	169,345	*1,485	*2,969	543,318	897,938
Secondary IRA payments				-		
Payments to a Keogh plan. Deduction for self-employment tax	27,606 170,923	166,296	*230	*3,922	100,814	776,400
Total itemized deductions	1,997,808	196,259 23,739,526	2,62 4 30.605	2,070 326,475	765,465 7,201,218	1,003,050 80,897,462
Itemized deductions limitation	64,285	212,573	685	3,831	277,956	1,336,147
Medical and dental expense deduction	387,202	1,084,351	*7,241	*22,064	1,500,355	10,440,884
Taxes paid deduction	1,977,526	6,881,565	30,605	146,081	6,868,843	24,988,301
Interest paid deduction	1,687,095	11,382,843	25,995	119,456	4,749,292	27,989,943
Contributions deduction	1,834,004	2,593,158	28,106	27,689	6,026,327	10,368,353
Casualty or theft loss	12,426	45,206	-		23,914	203,941
Moving expense deduction.	38,678	191,591			174,910	602,122
Total miscellaneous deductions	639,504	1,773,384	8,249	15,015	2,043,798	7,640,064
Taxable income	1,860,561	50,878.461	28,720	935,502	6,602,170	229,529,344
Total tax credits Child care credit	493,777 331,056	250,852 146,056	5,475 *381	2,663 *287	242,839	416,017 9,521
Credit for the elderly and disabled	331,036	140,030	361	267	24,546 *6,819	*2,241
Foreign tax credit.	12,521	28,819	*3,511	*1,646	160,350	261,451
Earned income credit used to offset income	,	21,111	-,		,	
tax before credits	173,682	51,289	*1,242	*319	*2,672	*636
Minimum tax credits	3,206	7,596	*333	*405	7,730	41,412
General business credit	2,742	7,522	*12	*26	21,317	53,048
Income tax after credits	1,762,851	9,671,459	27,478	170,773	6,582,738	50,602,170
Alternative minimum tax	11,504	39,443	*8	*107	47,310	231,927
Total tay kahilib	1,763,224	9,710,903	27,478	170,880	6,585,832	50,834,097
Total tax liability Total tax payments	1,796,190	10,133,386	27,478	175,328	6,685,063	52,976,689
Income tax withheld	1,932,545 1,854,280	12,458,647 10,450,543	29,355 24,498	221,437 132,846	6,762,293 5,722,876	57,966,583 38,871,750
Estimated tax payments	152,601	1,795,094	9,072	87,046	1,611,566	17,452,423
Overpayment refunded	1,641,996	3,031,745	21,011	44,761	4,625,895	7,325,522
Tax due at time of filing	310,098	837,615	9,167	12,636	1,819,900	4,703,060

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

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

			Number of		E	remptions for depende	ents	
Size of adjusted gross income	Number of	Number of	exemptions			Total		
	returns	exemptions	for	Number of	Number of	Adjusted gross	Total inc	ome tax
			taxpayers	returns	exemptions	income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	113,604,503	230,547,002	152,351,968	42,643,645	78,195,034	1,755,697,492	29,854,995	213,197,819
Under \$5,000 .	15,972,529	14,417,527	10,261,367	2,459,174	4,158,160	-12,948,640	7,172	28,814
\$5,000 under \$10,000	14,874,759	22,067,228	15,425,978	3,978,100	6,641,250	30,703,226	82,065	9,602
\$10,000 under \$15,000	13,240,069	24,103,901	16,466,853	4,462,833	7,637,048	55,528,305	461,317	204,700
\$15,000 under \$20,000	11,490,171	22,475,572	15,100,108	4,044,140	7,375,464	70,587,425	2,034,348	1,181,771
\$20,000 under \$25,000	9,553,310	19,650,018	13 109,646	3,560,238	6,540,372	79,790,867	3,319,924	4,074,257
\$25,000 under \$30,000	7,590,154	16,490,670	10,967,416	2,933,833	5,523,254	80,688,009	2,844,534	5,295,195
\$30,000 under \$35,000	6,630,554	15,381,787	10,101,985	2,816,728	5,279,802	91,443,612	2,786,182	6,985,474
\$35,000 under \$40,000	5,694,436	14 091,810	9,155,692	2,618,515	4,936,118	98,330,337	2,586,032	8,101,315
\$40,000 under \$45,000	4,744,920	12,369,092	7,988,805	2,328,249	4,380,287	98,738,701	2,317 511	8,762,035
\$45,000 under \$50,000	4.263.727	11.734.644	7,457,276	2,275,944	4,277,368	107,793,857	2,268,740	9,992,734
\$50,000 under \$55,000	3,455,327	9,836,660	6,211,761	1,910,433	3,624,899	100,285,338	1,904,303	9,900,582
\$55,000 under \$60,000	2,776,902	8,307,424	5,117,237	1,633,517	3,190,187	93,807,833	1,628,656	9,627,034
\$60,000 under \$75,000	5,564,120	16,755,877	10,406,960	3,282,025	6,348,917	219,678,386	3,275,882	25,952,888
\$75,000 under \$100,000	3,988,202	11,723,678	7,518,565	2,257,977	4,205,114	192,443,895	2,256,348	26,798,457
\$100,000 under \$200,000	2,810,579	8,314,379	5,289,052	1,583.110	3,025,327	207,510,977	1,581,530	35,850,753
\$200,000 under \$500,000	746,344	2,229,904	1,388,198	399,930	841,706	116,309,356	399,604	27,125,090
\$500,000 under \$1,000,000	141,159	408,842	261,924	70,306	146,917	47,391,198	70,266	12,351,837
\$1,000,000 or more	67,243	187,990	123,146	30,596	64,845	77,614,809	30,581	20,955,281
Taxable returns, total	86,731,946	175,774,607	121,246,241	29,854,995	54,528,365	1,641,648,595	29,854,995	213,197,819
Nontaxable returns, total	26,872,557	54,772,395	31,105,727	12,788,650	23,666,668	114,048,896		

Homakable feturns, total	20,072,337	34,77	2,555	03,727	12,700,030	23,000,000					
				Ex	emptions for dep	endents-contin	ued				
		Exemp	tions for children a	t home			Exemption	s for children awa	y from home		
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total in	come tax	
	of	of	gross income	Number of	Amount	of	of	gross income	Number of	Amount	
	returns	exemptions	less deficit	returns		returns	exemptions	less deficit	returns		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	40,144,295	71,951,265	1,675,468,334	27,907,631	203,438,806	881,996	1,234,155	44,326,040	819,501	6,352,970	
Under \$5,000	2,335,515	3,916,466	-12,326,029	7,152	28,437	16,202	28,721	-480,143	*18	*268	
\$5,000 under \$10,000	3,734,523	6,148,293	28,723,898	54,407	6,146	28,657	34,895	203,535	*4,958	*1,234	
\$10,000 under \$15,000	4,057,392	6,751,948	50,496,069	211,558	100,932	44,605	66,455	587,774	40,635	23,629	
\$15,000 under \$20,000	3,692,544	6,421,073	64,384,460	1,724,269	882,314	82,030	124,425	1,443,536	65,731	73,171	
\$20,000 under \$25,000	3,314,226	5,834,055	74,289,380	3,078,492	3,661,344	83,919	126,154	1,899,198	82,811	143,292	
\$25,000 under \$30,000	2,722,833	44 6,421,073 64,384,460 1,724,269 882,314 82,030 26 5,834,055 74,289,380 3,078,492 3,661,344 83,919 33 5,029,535 74,868,028 2,638,265 4,824,392 54,818				54,818	80,123	1,532,304	54,666	134,782	
\$30,000 under \$35,000	2,597,948	4,813,987	84,285,102	2,567,778	6,291,556	74,669	106,995	2,447,721	74,628	249,590	
\$35,000 under \$40,000	2,452,468	4,564,483	92,171,596	2,425,470	7,506,960	83,988	98,844	3,149,951	83,988	332,153	
\$40,000 under \$45,000	2,224,540	4,096,612	94,364,257	2,214,180	8,282,092	67,440	84,458	2,881,504	67,440	285,657	
\$45,000 under \$50,000	2,189,688	4,066,211	103,718,305	2,182,486	9,501,677	40.711	58,758	1,930,029	40,711	236,361	
\$50,000 under \$55,000	1,834,461	3,398,259	96,278,189	1,828,332	9,395,437	56,182	71,243	2,959,701	56,182	378,307	
\$55,000 under \$60,000	1,590,674	3,027,029	91,352,347	1,586,714	9,315,648	38,565	51,694	2,205,431	38,232	251,280	
\$60,000 under \$75,000	3,197,071	6,042,175	213,987,944	3,190,938	25,156,790	88,301	122,753	5,867,217	88,294	769,037	
\$75,000 under \$100,000	2,191,479	3,987,715	186,716,732	2,189,900	25,884,630	59,685	84.788	5,007,352	59,678	743,895	
\$100,000 under \$200,000	1,528,375	2,855,555	200,320,731	1,527,491	34,532,437	48,135	73,202	6,452,223	47,458	1,183,323	
\$200,000 under \$500,000	383,309	795,293	111,808,933	383,004	26,076,785	11,986	17,279	3,285,497	11,971	774,238	
\$500,000 under \$1,000,000	67,846	140,674	45,686,751	67,808	11,907,008	1,372	2,286	940,824	1,371	251,380	
\$1,000,000 or more	29,402	61,904	74,341,642	29,388	20,084,221	733	1,082	2,012,386	731	521,375	
Taxable returns, total	27,907,631	50,164,561	1,565,735,954	27,907,631	203,438,806	819,501	1,132,788	44,131,564	819,501	6,352,970	
Nontaxable returns, total	12,236,664	21,786,705	109,732,380	-		62,496	101,367	194,476		-	

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

(All figures are estimates based o	n samplesmon	ey amounts are ii	n thousands of doll	ars)						
				Ex	emptions for dep	endentscontini	ued			
		Ex	emptions for paren	ts			Exemp	tions for other dep	endents	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	ome tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,833,296	2,152,425	65,547,100	1,284,627	7,028,054	2,042,563	2,857,188	56,383,097	1,283,754	4,872,953
Under \$5.000	40,940	49,317	-509,496	*11	*407	116,165	161,657	21,308	*8	*201
\$5,000 under \$10,000	177,831	222,424	1,412,303	*6,670	*140	201,009	235,638	1,621,755	*16,030	*2,082
\$10,000 under \$15,000	256,580	298,211	3,135,440	110,743	35,302	393,706	520,434	4,891,998	111,577	47,636
\$15,000 under \$20,000.	251,037	280,237	4,389,886	121,529	113,063	352,673	549,729	6,203,600	216,238	152,918
\$20,000 under \$25,000.	207.810	241,302 4,621,370 171,022 233,496 233,160 338,862 5				5,214,640	210,681	265,097		
\$25,000 under \$30,000	148,892		11 4,085,423 131,953 252,038 146,800 229,185		4,050,350	350 138,888	257,882			
\$30,000 under \$35,000	148,413	168,425	4,807,504	147,166	372,179	125,126	190,395	4,095,137	37 124,013	323,745
\$35,000 under \$40,000.	99,184	115,531	3,743,298	95,417	257,861	120,997	157,261	4,552,336	115,650	328,496
\$40,000 under \$45,000.	102,649	118,613	4,266,143	102,272	365,343	68,850	80,604	2,923,056	67,939	253,846
\$45,000 under \$50,000	73,070	82,008	3,468,325	72,158	306,609		306,609 46,631 70,391	2,184,732		206,030
\$50,000 under \$55,000	60,784	76,482	3,159,605	60,784	312,232		78,915		57,602	293,600
\$55,000 under \$60,000	52,128	60,035	2,990,884	51,212	309,823	30,396	51,429	1,714,367	30,395	162,581
\$60,000 under \$75,000.	84,007	102,072	5,707,879	83,999	645,461	72,423	81,917	4,855,014	72,081	519,394
\$75,000 under \$100,000	61,824	75,500	5,244,996	61,591	658,355	37,748	57,111	3,206,573	37,706	452,036
\$100,000 under \$200,000	49,393	54,966	6,604,862	49,367	1,117,756	30,877	41,604	3,825,756	30,872	621,622
\$200,000 under \$500,000	15,618	19,358	4,442,656	15,599	984,074	6,844	9,775	1,973,134	6,834	471,368
\$500,000 under \$1,000,000	2,175	2,394	1,503,457	2,174	387,342	1,086	1,564	731,432	1,085	195,178
\$1,000,000 or more	961	1,140	2,472,567	960	676,574	438	719	1,279,491	436	319,242
Taxable returns, total	1,284,627	1,477,779	59,163,844	1,284,627	7,028,054	1,283,754	1,753,237	47,988,838	1,283,754	4,872,953
Nontaxable returns, total	548,669	674,646	6,383,257	•		758,809	1,103,9 5 0	8,394,258	-	•

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

NOTE: Detail may not add to totals because of rounding

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

					Exe	emptions for depende	nts	
	Number	Number	Number of			Total		
Size of adjusted gross income	of	of	exemptions	Number	Number	Adjusted	Total inc	come tax
	returns	exemptions	for taxpayers	of	of	gross income	Number of	Amount
				retums	exemptions	less deficit	returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	113,604,503	230,547,002	152,351,968	42,643,645	78,195,034	1,755,697,492	29,854,995	213,197,819
Joint returns of married persons	48,020,923	149,588,722	96,033,406	27,341,181	53,555,316	1,456,326,691	22,595,534	189,758,851
Separate returns of married								
persons, total	2,457,692	3,527,336	2,473,789	664,259	1,053,547	18,527,822	569,101	2,597,204
Spouse filing	2,425,793	3,441,254	2,409,991	656,478	1,031,263	18,304,001	565,706	2,565,766
Spouse not filing	31,899	86,082	63,798	7,781	22,284	223,820	*3,395	*31,439
Returns of heads of household	14,450,518	36,148,217	14,450,518	13,342,062	21,697,701	249,872,968	5,850,920	17,106,763
Returns of surviving spouses	92,898	270,028	92,898	92,898	177,130	2,253,189	42,070	215,814
Returns of single persons	48,582,473	41,012,698	39,301,358	1,203,264	1,711,340	28,716,822	797,370	3,519,187

				Ex	emptions for dep	endentscontini	Jed			
		Exempt	tions for children	at home			Exemptions	for children awa	y from home	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total in	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	40,144,295	71,951,265	1,675,468,334	27,907,631	203,438,806	881,996	1,234,155	44,326,040	819,501	6,352,970
Joint returns of married persons Separate returns of married	26,731,536	51,191,944	1,422,487,873	22,064,991	184,836,499	383,654	515,058	27,118,533	374,570	3,957,783
persons, total	604,930	930,062	16,859,958	513,123	2,370,718	28,284	40,604	1,052,301	28,272	167,698
Spouse filing	597,148	907,777	16,636,138	509,728	2,339,279	28,284	40,604	1,052,301	28,272	167,698
Spouse not filing	7,781	22,284	223,820	*3,395	*31,439	-	-			
Returns of heads of household	12,102,691	18,835,243	223,219,245	5,007,510	14,895,779	**77,242	**117,873	2,484,309	**61,632	**287,194
Returns of surviving spouses	92,898	176,019	2,253,189	42,070	215,814	••	••	11,045		-
Returns of single persons	612,239	817,998	10,648,069	279,937	1,119,997	392,817	560,620	13,659,853	355,026	1,940,295

				Ex	emptions for dep	endentscontinu	ued			
		Ex	emptions for pare	ents			Exempt	ons for other dep	endents	
Size of adjusted gross income	Number	Number	Adjusted	Total inc	come tax	Number	Number	Adjusted	Total inc	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,833,296	2,152,425	65,547,100	1,284,627	7,028,054	2,042,563	2,857,188	56,383,097	1,283,754	4,872,953
Joint returns of married persons	834,441	1,003,037	43,184,285	657,189	5,206,042	609,997	845,277	27,553,305	455,064	2,992,700
Separate returns of married										
persons, total.	16,543	17,211	574,017	16,537	93,136	41,596	65,671	753,461	38.249	56,736
Spouse filing	16,543	17,211	574,017	16,537	93,136	41,596	65,671	753,461	38,249	56,736
Spouse not filing										
Returns of heads of household	903,987	1,037,143	19,913,986	555,914	1.517,987	1,226,418	1,707,444	24,458,005	659,675	1,490,699
Returns of surviving spouses			- :	-		*1,108	*1,108	40,702	*1,108	*3,188
Returns of single persons	78,325	95,034	1,874,813	54,987	210,888	163,446	237,688	3,577,624	129,658	329,630

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

NOTE Detail may not add to totals because of rounding

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

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

size of adjusted gross income	TO INCIDENT	Adjusted	Taxable	Modified	regular tax o	regular tax computation	generated	rated	before credits	credits
	returns	gross income	псоте	taxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(2)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
Returns with regular tax computation only Total	88.916.192	3 138 536,159	2.045.706.535	2.046.128.969	88.916.192	384.798.390	88.916.192	384,835,549	88,916,192	385,305,230
000	3 661 20E	0 745 572	2008 308	2 026 402	3 664 206	000 000	3 661 306	304 602	3 661 206	304 602
55 000 under \$10.000	7 901 078	61,412,812	17,553,173	17,553,494	7,901,078	2 629 444	7,901,078	2.633.610	7,901,078	2.636.143
\$10 000 under \$15 000	10,407,482	131,147,203	50,349,780	50,351,522	10,407,482	7,548,319	10,407,482	7,553,578	10,407,482	7,587,784
\$15,000 under \$20,000	10,829,259	188,919,329	88,765,838	88,768,035	10,829,259	13,310,717	10,829,259	13,316,252	10,829,259	13,339,210
\$20,000 under \$25,000	9,353,882	209,687,846	115,488,318	115,490,656	9,353,882	17,326,453	9,353,882	17,331,374	9,353,882	17,360,117
\$25,000 under \$30,000	7,484,044	205,344,084	123,555,002	123,585,946	7,484,044	18,735,822	7,484,044	18,738,944	7,484,044	18,749,612
\$30,000 under \$40,000	12,259,525	426,204,074	273,859,355	273,916,783	12,259,525	44,082,396	12,259,525	44,086,689	12,259,525	44,128,882
\$40,000 under \$50,000	8,988,898	402.219,473	269,211,742	269,278,289	8,988,898	44.066,814	8,988,898	44,070,758	8,988,898	44,106,648
\$50,000 under \$75,000	11,642,973	702,075,083	488,401,869	488,529,402	11,642,973	87,197,009	11,642,973	87.198,154	11,642,973	87,359,415
\$75,000 under \$100,000.	3,853,114	328,596,427	238,026,816	238,087,641	3,853,114	49,516,574	3,853,114	49,517,648	3,853,114	49,558,947
\$100,000 under \$200,000	2,062,542	263,218,669	195,828,945	195,900,741	2,062,542	46,687,823	2,062,542	46,689,020	2.062,542	46,717,487
\$200,000 under \$500,000	387,035	111,894,171	94,694,333	94,716,632	387,035	26,719,153	387,035	26,719,319	387,035	26,764,721
\$500,000 under \$1,000,000	60,415	40,506,092	35,880,173	35,872,053	60,415	10,705,593	60,415	10,705,618	60,415	10,709,906
a l'ouvinno ar more	24,043	7/6'606'76	22,004,007	797,150,26	24,049	700'606'61	240,42	0.505,505	24,042	106.0
Returns with Form 8615										
tax computation										1
Total	207,539	1,176,423	1,029,248	1,055,522	207,539	199,658	207,539	275,461	207,539	275,461
Under \$5,000	166,029	401,933	302,432	316,214	166,029	45,307	166,029	65,573	166,029	65,573
\$5,000 under \$10,000.	22,594	144,128	127,636	140,128	22,594	19,122	22,594	32,477	22,594	32,477
\$10,000 under \$15,000.	-7,314	*92,299	*84,751	84,751	*7,314	12,700	7.314	21,111	4,314	21.//
\$15,000 under \$20,000	4.967	79,335	74,046	74,046 •25 408	4,967	11,099	4.90/	127,232	796.45	• 7 850
\$20,000 under \$25,000	747'1	20,243	72,430	064.07	747	2,0,0	747'	600' <i>'</i>	2#2.1	600.7
\$30 000 under \$40 000	*4.446	*157.848	*151.654	*151,654	*4.446	*30.091	•4,446	*46,394	*4,446	*46,394
\$40,000 under \$50,000		•	,					•	•	
\$50,000 under \$75,000	*328	*16,740	*15,912	*15,912	*328	*3,542	.328	*4,883	*328	*4,883
\$75,000 under \$100,000	•	•	•	•		•	•	•	•	
\$100,000 under \$200,000	.481	*72,212	•70,523	*70,523	.481	*19,772	*481	*20,761	481	*20,761
\$200,000 under \$500,000	' ;		. 070	, 070	' 07.	. 000	, 6	. 07	, ç	. 07 07.
\$500,000 under \$1,000,000	0 60	151 677	142,951	142.951	98	10,320	98	43,013	66	43,013
						-				
Returns with Schedule D										
tax computation	404.044	406 450 004	240 050 077	340 000 466	1 404 044	00 691 347	1 404 014	96 787 561	1 484 914	97 017 778
lotal.	1,404,1	400,130,004	10,606,040	200,000,000	t 10'tot'	240,100,00	10.00	20120		
Under \$5,000.	•	•	•		•	•	•	• 1		
\$10,000 under \$15,000.		•	•		,	•			•	•
\$15,000 under \$20,000	•	•	•			٠	٠	,	٠	•
	•	•	•	•	•	,		٠	•	•
	•	•	•	,		•		•	•	•
\$30,000 under \$40,000	•	•	•	•		•		•	•	•
	, 907	. 000 101 0	, 200 402 7	7 505 430	, 007.004	- 200 077 1	120 708	1 780 520	120 708	1 760 520
\$50,000 under \$75,000	129,796	11 51 124	0,304,900	0.405,438	129,790	7 332 300	129,730	2304005	129,730	2328 754
_	744.751	104 684 661	84 775 334	84 785 158	744.751	21 232 638	744 751	20,998,135	744.751	21,087,452
	358.350	106,429,914	91.371.020	91.377.636	358,350	25.854.646	358,350	25,461,370	358,350	25,530,932
\$500,000 under \$1,000,000	80,523	54 705 209	48,408,036	48,409,807	80,523	14,455,891	80,523	14,186,827	80,523	14,198,330
	42,418	119,018,457	107,495,951	107,496,945	42,418	33,035,633	42,418	32,076,703	42,418	32,111,789

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

Figs of the companion by Notice N		21 - 610 -	TOTAL TRACTICS									
Column	Type of tax computation by	Number		Number		Number		Number		Asapen	centage of	Average
(11) (17) (17) (17) (17) (17) (17) (17)	size of adjusted gross income	Jo ,	Amount	jo	Amount	ol	Amount	jo	Amount	Modified	Adjusted	income tax
1,19		Suma		suma		returns		returns		taxable income	gross income	(dollars)
with Fighted that substitution of the state		(LD)	(12)	(13)	(14)	(41)	(16)	(17)	(18)	(19)	(20)	(21)
1,000,000 1,00	Returns with regular tax computation only											
1,10,000 2,10,000	Ţ.	12,387,771	6,487,908	84,999,066	378,817,322	205,207	657,718	85,009,750	379,475,040	18.5	12.1	4,268
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Under \$5,000	32,689	318	3,655,872	304,374	2,484	127	3,655,872	304,500	150	. S	83
## 175000 1988 375 6 1987 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10 000 under \$15 000	200,500	704 413	8 377 675 8 377 675	6,883,371	3,386	77.	7,731,969 8.377,675	2,609,817	149	2 4 2	330
### 1988 375 588573 938625 16792844 1188 1188 375 685020 1888 375 685020 1887 48 128 275 685020 1887 58 275 685	15,000 under \$20,000	3,036,345	1,558,976	9,302,711	11,780,233	*48	152	9,302,711	11,780,385	13.3	62	1 088
### ### ### ### ### ### ### ### ### ##	\$20,000 under \$25,000	1,698,315	566,173	9,246,635	16.793,944	189	*2,820	9,246,635	16,796,764	14.5	80	1,796
## \$40,000 1,005,113	25,000 under \$30,000	582,581	272,532	7,455,921	18,477,080	3,441	4,684	7,455,921	18,481,764	15.0	06	2,469
### \$1,000 1	330,000 under \$40,000	1,062,113	447 738	12,234,470	43,681,143	4,247	2,752	12,234,812	43,683,895	15.9	10.2	3,563
est String Control	40,000 under \$30,000	1,016,934	752,065	44 625 282	43,602,081	14,103	18,695	8,981,830	43,620,776	16.2	108	4,853
### 15800000	75 000 under \$10,000	573.257	132,303	3 850 000	40 147 219	41,366	708,267	3 852 298	40.218.044	7 700	123	4444
### Form ### 15 895 19 10 10 1 277 59 19 10 10 10 10 10 10 10 10 10 10 10 10 10	100 000 under \$200 000	316.384	427.264	2,630,004	46,747,213	67 296	243 434	2,632,230	49,210,044	23.8	17.7	22 561
15,000 15,500 15,500 15,500 15,500 15,500 15,000 1	200,000 under \$500,000	78,366	285,928	386,707	26,478,793	21,977	143,614	386,938	26,622,408	28 1	23.8	68.786
1.5 1.5	500,000 under \$1,000,000	15,460	155,527	60,385	10,554,379	2,512	51,290	60,401	10,605,669	29 6	262	175,547
rition (15.901 1,001 207.539 274.460 20.044 5.639 207.539 280.099 2.23 2.28 2.28 2.28 2.28 2.28 2.28 2.28	1,000,000 or more	8.859	373,431	24,625	15,608,236	856	52,107	24,643	15,660,344	30.1	27.2	635,334
15,901 1,001 207,559 27,4460 2,0044 5,659 207,559 265,529 27,549 2,0099 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,233 2,234	Returns with Form 8615											
15.801 1,001 207,359 224,460 2,0044 5,639 207,539 207,539 207,539 20,539	tax computation											
11965 1286 1281 186023 65312 14749 12029 166029 67341 213 168 68 68 68 68 68 68 68 68 68 68 68 68 6		15 901	1 001	207 539	274 460	20 044	5 639	207 539	280 099	28.5	23.8	1 350
1, 24	10 der 65 000	*11 065	1900	166 000	65.342	14 749	2000	166,039	67,241	2 6	0.04	900
7.134 7.27 7.34 7.27 7.34 7.27 7.34 7.27 7.34 7.34 7.34 7.34 7.37 7.34 7.34 7.3	5 000 under \$10 000	.2 265	.52	22,594	32,425	3725	1 104	22 594	33.529	23.9	73.3	1 484
1,124	10,000 under \$15,000		,	*7,314	21,777	*1,242	1,042	7,314	22,819	-269	*247	*3.120
### School	15,000 under \$20,000	1,242	*474	*4,967	*21,758	,		4,967	*21,758	*29.4	*27.4	*4,381
## 550000 ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1446** ***1444**	20,000 under \$25,000			*1,242	.7,859	,	٠	*1,242	.7,859	*308	6 62.	.6,328
### 1738	25,000 under \$30,000	,	٠	. 444	. 46.00.			. 4 4 4 0		. 000		- 401.010
1,100 1,10	40 000 under \$50 000		, ,	1	10,01			1	460,04	5 '	1 67	
1,100,000 1,20 1,100,000 1,20 1,100,000 1,20 1,100,000 1,20 1,20 1,100,000 1,2	50,000 under \$75,000	٠	,	*328	*4.883	*328	*1,464	*328	•6,347	• 36 6	*37.9	19,351
### School	75,000 under \$100,000		•		•	,		•	• !			•
rimore 162 1185 99 42,828 -10,489 110,	100,000 under \$200,000	328	.26	*481	*20,735			.481	•20,735	*29 4	*28.7	*43,108
with schedule D solution 321,067 1,259,169 1,464,754 95,758,609 48,912 552,948 1,484,657 96,311,567 27.6 28.2 1 \$10,000 ref \$20,000 ref \$20,	500,000 under \$1,000,000	.40	. t.	.40	•10.489	, ,	, ,	.40	•10 489	*310	*30.8	*262 225
omputation 321,067 1,259,169 1,484,754 95,758,609 48,912 552,948 1,484,857 96,311,557 27.6 23.8 1,5000 1,5000 1,5000 1,5000 1,59,000 1,59,000 1,59,000 1,49,000 1,59,000 1,49,000 1,59,000 1,49,	1,000,000 or more	.62	*185	66	42,828	•		66	42,828	30.0	28 2	432,606
1,259,169 1,484,754 95,758,609 48,912 552,946 1,484,857 27.6 23.8 23.8 25.000	C observed of the state of the											
321,067 1,259,169 1,484,754 95,758,609 48,912 552,948 1,484,467 96,311,557 27.6 23.8	returns with schedule D											
\$10,000 \$15	le l	321 067	1 259 169	1 484 754	95 758 609	48 912	552 948	1 484 857	96 311 557	27.6	23.8	64 BED
\$10,000 \$1515,000 \$1	Inder \$5,000	٠					,			! '		,
77,117 *615 129,786 1,759,905 1,1464 24,813 129,786 1,759,918 23.4 20.0 1,159,918 129,074 2,315,350 1,44,929 26,172 294,835 358,282 25,286,297 24,399 182,131 358,322 25,418,428 278 229 25,991 2,992 25,991 2,992 25,991 2,992 25,991 2,992 2,9	5,000 under \$10,000	,		,		٠	•	٠	•		,	٠
77.117 *615 129.786 1,759.905 **3 **14.929 11759.918 23.4 20.0 19.921 13,404 129.074 2.315,350 14,679 18.234 2.320,163 24.7 20.2 19.921 13,404 129.074 2.315,350 14,679 61,162 744,734 20.886,705 24.399 18.2,31 358,322 25,418,428 278 229.92 29.932 15,477 80,473 14,674 54 5,726 114,697 80,515 14,158,951 2.92 2.5.9 1	10,000 under \$15,000	,	,	,		٠	•	•	•			•
7,117 *615 129,796 1,759,905 *1,464 24,813 129,798 1,759,918 23.4 20.0 1,759,918 13,404 129,074 20.835,829 182,131 29,074 20.835,829 25,296,297 24,399 182,131 358,322 25,418,428 278 23.9 14,697 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,4597 80,515 14,458,951 2.9 2	15,000 under \$20,000	٠		,		,	٠					٠
-7,117 -615 129,796 1,759,905 -3 -13 129,798 1,759,918 23.4 20.0 1,759,918 129,074 2,325,918 23.4 20.0 1,759,918 129,074 2,320,163 24.7 20.0 1,759,918 129,074 2,320,163 24.7 20.0 1,759,918 14,679 61,162 2,320,163 24.7 20.0 1,759,918 25,318,32	20,000 under \$25,000	٠	,		•	٠		•	٠	*	,	٠
7,117	25,000 under \$30,000		,	,	,	,		•	•		,	•
77.17 *615 129.788 1,759,905 *3 *13 129,798 1,759,918 23.4 20.0 19,921 13,404 129,074 2,315,350 *1,464 9.1 129,074 2,320,163 247 20.0 144,929 261,910 744,734 20,825,543 14,679 61,162 744,734 20,886,705 24.6 20.0 99,172 294,835 358,202 25,236,297 24,399 182,131 358,322 25,418,428 27.8 23.9 29,172 154,077 80,473 14,044,254 5,726 114,697 80,515 14,158,951 29.2 25.9 1	40 000 under \$50 000		,		•		•		•			• 1
19.921 13.404 129.074 2.315.350 1464 4813 129.074 2.320.163 247 20.2 19.921 13.404 129.074 2.315.350 14.679 4.813 129.074 2.320.163 247 20.2 144.929 261.910 744.734 20.825.543 14.679 61,162 744.734 20.886.705 24.6 20.0 99.172 294.835 358.202 25.236.297 24.399 182.131 358.322 25.418.428 27.8 23.9 29.932 154.077 80.475 14.044.254 5.726 114.697 80.515 14.158.951 29.2 25.9 1	50 000 under \$75 000	*7117	*615	129 798	1 759 905	ŗ	13	129 798	1 759 918	23.4	2000	13 550
144,929 261,910 744,734 20,825,543 14,679 61,162 744,734 20,886,705 246 200 99,172 294,835 358,282 25,236,297 24,399 182,131 358,322 25,418,428 27,8 23,9 29,932 154,077 80,413 14,044,254 5,726 114,697 80,515 14,158,951 29,2 25,9	75,000 under \$100,000	19,921	13.404	129 074	2315350	*1 464	*4813	129 074	2 320 163	247	20.2	17.975
99,172 294,835 358,282 25,236,297 24,399 182,131 358,322 25,418,428 27 8 23 9 29,32 154,077 80,413 14,044,254 5,726 114,697 80,515 14,158,951 29 2 25 9	100,000 under \$200,000	144,929	261,910	744,734	20,825,543	14,679	61,162	744,734	20,886,705	246	200	28,045
29.32 154.077 80.473 14,044.254 5.726 114,697 80,515 14,156,951 29.2 25.9	200,000 under \$500,000	99,172	294,835	358,282	25,236,297	24,399	182,131	358,322	25,418,428	278	23.9	70,932
	500,000 under \$1,000,000	29,932	154,077	80,473	14,044,254	5,726	114,697	80,515	14,158,951	29 2	25.9	175 837

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

Table 3.2--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)

				Total income tax as a percentage of adjusted gross income	s a percentage of adju	sted gross income			
		Total			Under 5 percent			5 under 7 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(9)	6	(8)	(6)
All returns							000		
Total	86,731,946	3,483,882,438	476,238,785	15,337,524	212,392,050	6,244,841	10,325,111	219,054,504	13,399,755
1	3,837,183	6,168,403	452,409	2,863,992	8,259,542	164,913	281,034	397,050	23,195
\$5,000 under \$10,000	7,756,584	60,038,286	2,644,693	4,786,112	35,783,600	1,027,581	2,131,138	17,629,381	1,012,677
\$10,000 under \$15,000	8,389,032	105,380,335	11 802 535	7,971,307	73,342,560	1 101 620	1,734,102	19,645,150	1,251,739
\$13,000 under \$20,000	9,306,020	207.463.633	16,814,783	1 599 341	35,248,839	1 151 733	1.569.066	34 924 571	2 133 363
\$25,000 under \$30,000	7.456.837	204,602,290	18,482,005	645.190	17,477,164	588,265	1,000,241	27,387,023	1,675,138
\$30,000 under \$40,000	12,239,277	425,473,953	43,730,622	574,751	19,721,645	648,463	1,100,763	37,550,556	2,324,086
\$40,000 under \$50,000	8,981,884	401,920,374	43,621,782	244,431	10,945,544	371,759	507,410	22,629,037	1,416,968
\$50,000 under \$75,000	11,768,056	710,601,577	88,455,492	118,751	6,874,028	218,902	428,164	25,344,518	1,565,335
\$75,000 under \$100,000	3,985,370	340,379,255	51,552,937	38,033	3,228,303	83,775	48,089	4,033,776	247,138
\$100,000 under \$200,000	2,807,611	367,991,936	67,445,248	28,032	3,536,135	112,001	9,147	1,225,191	74,196
\$200,000 or more	953,838	490,521,351	124,322,404	5,598	2,866,541	860'11	2,480	1,114,273	926'99
Joint returns									
	40 467 449	2 302 673 330	320 254 847	6 140 203	110 561 000	3 582 973	4 691 651	145 056 858	8 884 929
Odd:	11 423	2,533,07,530	64 749	-4 780	*14 936	336	-10	31	2.
10.00	683	•4 206	-599	176.	*2 048	96.	٠		
\$10 000 under \$15 000	1 319 894	17.465.523	376.162	1,318,293	17,445,284	370,342	•		
\$15,000 under \$20,000	2,451,680	43,571,297	1,899,367	1,400,420	24,242,272	731,071	1,016,806	18,654,220	1,101,558
\$20,000 under \$25,000.	3,370,667	75,887,360	4,426,306	1,092,991	24,199,456	772,455	1,051,774	23,438,110	1,431,574
\$25,000 under \$30,000	3,274,354	90,224,067	6,489,696	487,408	13,225,084	439,605	769,017	21,114,582	1,291,972
\$30,000 under \$40,000	6,870,102	240,562,371	20,367,394	471,062	16,149,929	532,628	954,506	32,613,264	2,013,141
\$40,000 under \$50,000	6,416,915	288,004,334	27,264,766	209,158	9,393,493	317,980	446,987	19,908,926	1,244,178
\$50,000 under \$75,000	9,917,331	601,359,079	70,525,524	101,581	5,846,153	190,007	398,790	23,677,101	1,458,983
\$75,000 under \$100,000	3,527,979	301,035,857	44,209,530	34,831	2,960,160	74,052	43,151	3,615,782	221,218
\$100,000 under \$200,000	2,477,311	324,162,421	58,038,825	24,111	3,037,028	97,634	8,456	1,125,230	96,79
\$200,000 or more	818,856	413,883,385	104,591,900	4,320	2,046,054	26,768	2,154	909,613	54,338
Single returns									
Total	37,423,460	816,908,965	107,490,424	7,957,025	53,342,657	1,504,778	4,405,950	46,786,950	2,850,275
Under \$5,000	3,814,341	9,276,614	378,952	2,851,013	8,214,032	164,122	281,025	397,019	23,193
\$5,000 under \$10,000	7,368,937	56,980,441	2,532,508	4,500,658	33,619,599	975,118	2,054,115	16,932,478	899'696
\$10,000 under \$15,000	6,433,246	79,888,446	6,095,742	340,256	4,006,263	135,333	1,672,093	18,589,694	1,186,817
\$15,000 under \$20,000	5,150,845	89,280,661	8,426,342	124,653	2,135,021	67,833	156,439	2,774,450	168,558
\$20,000 under \$25,000	3,946,464	88,272,277	9,302,032	52,802	1,152,965	33,824	77,553	1,780,273	107,934
\$25,000 under \$30,000	3,008,312	82,234,520	9,306,114	31,404	851,221	28,840	60,813	1,665,538	102,835
\$30,000 under \$40,000	3,871,422	133,217,728	18,070,879	23,473	802,911	26,393	54,955	1,865,012	117,884
\$40,000 under \$50,000.	1,803,311	80,126,263	12,430,615	14,952	687,762	20,983	31,077	1,407,425	87,857
\$50,000 under \$75,000	1,317,728	77,896,755	13,482,405	11,396	715,113	20,667	12,327	718,172	44,792
\$75,000 under \$100,000	357,831	30,767,568	5,834,772	2,490	207,923	8,069	4,606	388,292	24,259
\$100,000 under \$200,000	247,458	32,805,009	7,146,633	3,123	414,901	10,862	•636	*93,646	.5,829
\$200,000 or more	103,565	56,162,663	14,483,428	805	534,946	12,734	313	174,950	10,648
Contractor of and of table									

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

				Total income tax as a percentage of adjusted gross incomecontinued	ercentage of adjusted g	gross incomecontinued			
		7 under 10 percent			10 under 12 percent			12 under 15 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(71)	(18)
All returns									
Total	24,727,384	719,899,526	62,498,406	16,447,487	591,683,364	64,656,564	9,427,812	519,266,376	69,923,970
Under \$5,000	272.788	466,339	38,969	242,623	558,951	61,321	80,634	252,567	31,595
\$5,000 under \$10,000	126,627	5,798,311	480,891	22,646	166,086	18.216	64,869	496,361	67 498
\$10,000 under \$15,000	4,413,194	57,333,453	6 429 006	200.486	2,439,467	257.857	30,584	3/4,422	50,810
\$ 15,000 under \$20,000 \$20,000 under \$25,000	3,514,622	56,692 128	5,429,005	3 557 959	29,/11,/92	3,485,855	19.860	340,458	45,153
\$25,000 under \$30,000	2.953.261	81,562,727	7,009,585	1 967.790	52 683 009	5 983 794	879.012	25 173 677	3 173 660
\$30,000 under \$40,000	4,653,164	161 211,109	14,111,647	2,632,833	93,649,627	9,966,379	2,004,211	66,626,227	9 160 778
\$40,000 under \$50,000	3,093,101	138,241,865	12,193,347	3,032,929	135,549,246	14 778.037	789.654	35,984,432	4,770,062
\$50,000 under \$75,000	2,435,361	140,988,819	12,306,343	2,468,249	146.262,376	16 118,459	3,986,550	243,170,012	32,552,727
\$75,000 under \$100,000	150,165	12,542,687	1,107,624	424,302	35,289,497	3,947,912	1,171,319	99,018,748	13,468,224
\$100,000 under \$200.000	40,717	5,044,020	433,479	84,093	9,925,149	1 093,302	349,816	41,403,214	5,731,565
\$200,000 or more	2 849	1 484 231	129.065	2,667	1,648,535	183,680	11,910	5,518,168	755,890
Joint returns									
Total	12,429,361	497.024.104	43.107.069	7.186.820	364 220 246	39 712 897	5 349 406	373 932 505	50 293 990
Under \$5,000	*42	•12							
\$5,000 under \$10,000	•	٠		,	٠	٠	•239	1,677	.210
\$10,000 under \$15,000	စ္	*78	L.			,			
\$15,000 under \$20,000	31,204	615,602	43,588	•	,	,	*1,242	*24,131	*3 159
\$20,000 under \$25,000	1,222,227	28,167,799	2,194,109		•	٠	င့	•62	80
\$25,000 under \$30,000	2,013,157	55,753,721	4,741,019	*2,489	*66,615	*7,193	*1,155	*33,981	*4,601
\$30,000 under \$40,000	3,781,160	131,390,393	11,465,995	1,654,698	60,102,310	6,297,395	*2,105	*80,376	*10,048
\$40,000 under \$50,000	2,851,643	127,509,179	11,242,503	2,703,021	121,168,564	13,188,056	204,030	9,930,211	1 226 145
\$50,000 under \$75,000	2,345,209	135,824,443	11,859,856	2,344,482	139,197,060	15,346,909	3,670,435	225, 193, 944	30,098,643
\$75,000 under \$100,000	146,728	12,240,706	1,080,677	401,906	33,323,848	3,733,235	1,126,521	95,173,668	12,933,590
\$100,000 under \$200,000	35,567	4,347,752	375,977	78,245	9,216,514	1,013,328	333,976	39,313,411	5,445,446
\$200,000 or more	2.420	1,174,418	103,337	1,977	1,145,334	126,481	669'6	4,181,045	572,141
Single returns									
Total	9,628,796	151,852,346	13,243,225	7,813,219	179,711,423	19,764,019	3,451,252	117,503,399	15,894,992
Under \$5,000	270,074	453,365	37,905	242,623	558,951	61,321	80,634	252,587	31,595
\$5,000 under \$10,000	702,880	5,613,506	465,895	21,535	156,108	17,104	64,630	494,684	67.288
\$10,000 under \$15,000	4,186,843	54,455,310	4,432,753	196,856	2,390,326	252,709	22,769	267,754	37,272
\$15,000 under \$20,000	3,213,067	53,452,322	4,979,796	1,638,422	30,574,865	3,152,561	*15,283	*264,433	*35,678
\$20,000 under \$25,000	474,749	10,478,130	916,957	3,324,946	74,507,490	8,181,428	*10,214	*212,770	*27.091
\$25,000 under \$30,000	277.982	7,654,646	672,856	1,829,521	48,811,376	5,573,931	805,011	23,149,279	2,909,752
\$30,000 under \$40,000	378,531	12,940,947	1,143,482	378.984	12,812,780	1,431,336	1,903,295	63,049,605	8,680,261
\$40,000 under \$50,000.	77,340	3,512,839	315,469	127,875	5,595,187	624,222	321,220	14,130,611	1,947,596
\$50,000 under \$75,000	40,813	2,335,180	197,001	29,835	1,685,232	181,379	183,542	10,460,811	1,439,342
\$75,000 under \$100,000	2,958	262,667	23,364	19,100	1,708,696	185,549	31,043	2,620,564	364,423
\$ 100,000 under \$200,000	3,192	467,292	38,865	5.027	609,493	68,590	11,543	1,528,882	207,536
200,000,000	5	226,143	18,882	493	300,919	33,889	2,066	1,071,440	147.159

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

		15 under 17 percent			17 under 25 percent			25 under 30 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	4,569,644	305,897,120	48,851,450	5,337,323	606,045,128	123,459,832	508,039	282,315,918	77,063,713
Under \$5,000	*12,027	*33,724	*5,517	886'89	213,270	43,093	-5,775	*22,660	+5,800
\$5,000 under \$10,000	*2,483	*21,027	*3,344	14,514	87,424	18,869	*8,083	*55,283	*14,592
\$10,000 under \$15,000	•	•	٠	•11,899	•153,230	*34,279	*2,353	*31,142	*8,566
\$15,000 under \$20,000	•	•	٠	F	187	66.	*4,967	*79,335	*21,758
\$20,000 under \$25,000	*4,585	*106,416	16,261	*2,394	*51,004	\$0£'6.	*2,483	*51,472	*14,303
\$25,000 under \$30,000	*8,985	252,622	*39,331	2,220	*62,186	•11,172	*125	*3,548	*902
\$30,000 under \$40,000	1,202,574	44,095,202	7,011,559	63,509	2,348,173	424,977	*2,015	*71,531	•20,050
\$40,000 under \$50,000	518,943	22,932,830	3,673,890	792,998	35,527,284	6,363,946	•480	*21,777	*8.082
\$50,000 under \$75,000	1,288,090	83,577,465	13,258,443	1,037,073	64,004,730	12,237,991	-1,108	*59,812	•17,303
\$75,000 under \$100,000	1,010,641	86,938,397	13,918,045	1,137,057	98,857,101	18,627,519	1,388	112,191	29.792
\$100,000 under \$200,000	506,393	62,229,669	10,004,883	1,727.406	234,768,489	47,283,109	29,057	9,423,919	2,464,994
\$200,000 or more	14,923	5,709,768	920,178	479,255	169,972,050	38,405,531	420,203	272,383,247	74,459,572
Joint returns									
	2 404 467	240 606 222	22 606 470	7 967 007	304 TOO ACA	200 404 000	000	207 064 706	***************************************
Under \$5 000	4,401,107	200,000,012	718'ana'cc	190,100,7	Cot. 106, 154	966'491'69	510,100	907'196'777	190,103,001
\$5 000 under \$10 000	•	•		ř.	1.0.	ů			. ,
\$10 000 under \$15 000		•	•	1.108	*13 582	*2 481	ţ	44	.13
\$15,000 under \$20,000	•	•	•	,	'	•		•	. •
\$20,000 under \$25,000	80	•173	2,28	2,394	*51,004	808'6.		•	•
\$25,000 under \$30,000	•	•	٠	111,11	-29,666	*5,124	ę	*83	*24
\$30,000 under \$40,000	•	•		•5,570	*187,425	*36,189	406•	*35,510	*10,488
\$40,000 under \$50,000	•	•	•	07.	*3,211	•602	151	*6,293	*1,599
\$50,000 under \$75,000	936,587	62,976,194	9,948,838	114,985	8,295,636	1,437,179	1,100	*59,264	-17,163
\$75,000 under \$100,000	957,865	82,332,400	13,175,567	814,421	71,182,826	12,922,869	0.60	*75,363	-20,101
\$100,000 under \$200,000	492,870	60,477,630	9,719,134	1,494,110	204,951,132	40,824,670	8,182	1,396,663	363,226
\$200,000 or more	14,056	4.718,936	762,906	433,314	150,192,975	33,926,590	340,497	226,388,487	61,776,448
Single returns									
Total	1,869,070	79,248,483	12,658,301	2,152,537	143,142,557	28,613,584	126,441	40,868,013	11,172,397
Under \$5,000	*12.027	*33,724	5.517	68.988	213.270	43.093	•5.775	*22.660	.5,800
\$5,000 under \$10,000	*2,483	721,027	*3.344	14,510	87,397	18.864	*8.083	*55,283	*14,592
\$10,000 under \$15,000		•	•	•7,456	*93,739	*21,643	*2,350	*31,098	*8,554
\$15,000 under \$20,000.	,	•		1.	•187	6F.	4.967	*79,335	*21,758
\$20,000 under \$25,000	*4,577	*106,243	*16,233				*1,242	*26,243	•7,859
\$25,000 under \$30,000	2,350	*68,474	•10,975	•1,108	*32,520	*6,048	.122	*3,465	*878
\$30,000 under \$40,000	1,119,160	41,275,050	6,558,804	.6,563	-239,057	*42,245	•1,108	*36,022	*9.563
\$40,000 under \$50,000	464,835	20,478,536	3,286,143	765,601	34,296,519	6,139,874	*329	*15,484	*4,483
\$50,000 under \$75,000	227,891	13,319,710	2,141,058	811,541	48,642,338	9,449,530	æ	*549	-140
\$75,000 under \$100,000.	30,020	2,632,987	422,943	264,743	711,917	4,729,514	-86	*7,157	*2,008
\$100,000 under \$200,000	5,153	090'289	112,277	178,087	22,537,294	4,933,461	39,938	6,359,827	1,663,918

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

Size of adjusted goos income Bounder 50 percent Bounder 50 percent 50							
1,000,000,000,000,000,000,000,000,000,0	30 under 50 percent	5	50 under 100 percent			100 percent or more	
(29) (29) (29) (31) (31) (31) (32,243 30,522,867 9,447,899 7,458 7,458 7,159		Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
35.24 30.522.867 9,447.899 7,458 7,1242 1,242 1,123 7,123 7,123 7,123 7,123 7,1475 1,1778 7,17782 1,17		(31)	(32)	(33)	(34)	(35)	(36)
1,242 30,522.667 9,447,899 7,456 1,242 1,1242 1,124 1,124 1,124 1,124 1,242 1,124 1,124 1,124 1,124 1,124 1,106 1,17,782 1,127 1,127 1,206 1,20,01 1,16,629 1,120,01 1,731 2,9,452.70 9,069.951 9,90 1,106 1,17,782 1,106 1,109 1,106 1,17,782 1,106 1,109 1,106 1,17,782 1,106 1,109 1,106 1,17,782 1,106 1,109 1,106 1,17,782 1,106 1,109 1,106 1,17,782 1,106 1,109 1,106 1,107,740 1,106 1,109 1,106 1,107,740 1,106 1,109 1,106 1,107,740 1,106 1,109 1,106 1,107,740 1,106 1,109 1,106 1,107,740 1,106 1,109 1,106 1,107,740 1,106 1,109 1,106 1,107,740 1,106 1,109 1,107 1,108 1,109 1,109 1,108 1,107,740 1,109 1,109 1,108 1,107,740 1,109 1,109 1,108 1,108 1,109 1,109 1,108 1,109 1,109 1,109 1,108 1,109 1,109 1,109 1,108 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109 1,109							
1,242 1,1539 1,558 1,44 1,108	9,447	7,458	777,473	499,339	8,921	-3,971,989	193,015
-16	_	ફ	*15	*14	8,045	-4,037,354	77,435
15,094 17,08 7,3273		-41	*381	•260	*34	*303	*613
1,103	-			•	*14	161	*745
1-167 1-157 1-157 1-157 1-157 1-157 1-157 1-157 1-158	_	006.	•17,290	*12,516	e,	*47	•119
1.5404 1.99,140 1.616.26 4.49 1.506 1.30.28 2.21.73 6.884 1.920 118.629 122.173 6.884 1.920 118.629 122.173 6.884 1.1731 2.94.52.70 9.069.951 9.35 1.1741 2.94.52.70 9.069.951 9.35 1.108 1.17.782 1.7475 9.00 1.108 1.17.782 1.7475 9.00 1.14.35 1.26.34 1.106 1.109 1.14.35 1.27.740 45.367 1.509.914 1.14.36 22.858.874 7.038.746 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		*1,157	*28,315	*18,375	.369	-7,681	*12,048
1,206 1,5,404 1,50,140 1,50,140 1,50,140 1,50,000 1,18,629 44,157 2,735 4,334 1,531 261,539 44,157 2,735 1,030 1,030 1,00,000 1,13010 261,539 355,106 1,00,010 1,108 1,1,108 1					ů,	.75	94.
1,206	_	-49	1,624	*892	ņ	•118	164
1,920 118,629 44,157 7,2735 7,234 891 1,731 26,1559 97,384 891 935 13,010 29,452,270 9,069,951 935 935 13,010 29,452,270 9,069,951 935 935 13,010 29,452,270 9,069,951 935 935 1,108		-684	*33,042	*21,602	.48	*2,288	*3,916
4.334 355,106 170,010 33 1,731 29,452,270 9,069,951 935 11,010 29,452,270 9,069,951 935 1,108 17,7382 7,475 90 1,108 17,7382 7,475 90 1,108 17,7382 7,475 90 1,108 17,7382 7,475 90 1,108 17,7382 7,475 90 1,108 17,7382 7,475 90 1,108 17,7382 7,475 90 1,109 17,109 1,109 1,109 1,1436 21,103 21,439 664 1,435 127,440 45,367 32 1,435 127,40 45,367 32 1,439 21,864 80,019 1 1,439 21,864 7,038,746 1 1,1,242 1,939 1,639 1 1,27 1,60,914 70 1 1,1,242 1,1,839 1,646 1 1,2,344 1,925 1,646		*2,735	*198,212	*127,862	.55	*2,977	*7.972
1724 29,452.70 9,069,951 995 1724 29,452.70 9,069,951 995 1		33	2,734	1,630	80	*715	1,268
17,241 23,468,153 7,231,894 6,654 7,108 7,1408 7,1418 7,1418 7,14782 7,475 9900 1,108 7,1408		891	136,299	85,431	.328	*38,293	*64,905
17,241 23,368,153 7,231,894 6,654 6,654 7,108 7,108 7,17,82 7,17,82 7,17,82 7,17,82 7,17,82 7,109 7,10		935	359,561	230,758	.10	•12,708	*23,755
17,241 23,368,153 7,231,894 6,654 3.34 4.1							
1,108		6,654	621,215	393,401	6,651	-2,486,173	87,435
1,108		.34	*15	14	6,557	-2,501,564	64,395
1,108	+	*41	*381	•260	+	+	+-
1,108	+				+	+	+
1.106		006•	•17,290	*12,516			
1.10		•1,109	*27,122	*17,718		•	•
1,166			•		ů	•75	94.
1,166 '51,103 '21,439 '684 1,435 '9,0773 '34,172 '2,692 1,436 '22,858,874 7,038,746 † 1,436 '22,858,874 7,038,746 † 1,436 '1,242 '1,839 '558 † 1,542 '1,839 '558 † 1,542 '1,939 '558 † 1,542 '1,939 '558 † 1,544 '1,925 '735 '8439 '43 2,789 '22,7366 '74,643 † 1,1055 '74,643 † 1,1056 '71,218 '8,395 '74,643 † 1,1056 '718 '8,395 '74,643 † 1,1056 '718 '8,395 '74,643 † 1,1056 '718 '8,395 '74,643 † 1,1056 '718 '8,395 '74,643 † 1,1056 '718 '735 '735 '735 '735 '735 '735 '735 '735		.41	*1,312	-701		•	•
1,435 127,740 45,367 32 11,438 127,740 45,367 32 11,438 22,858,874 7,038,746 † † † † † † † † † † † † † † † † † † †	_	.684	*33,042	*21,602	9.	*314	.662
1,545 127,740 45,367 32 11,438 221,864 80,019		*2,692	*195,532	*125,804	*55	*2,977	•7,972
1,438		32	2,649	1,587	ထ	*715	1,268
16,702 5,124,822 1,590,914 7791 1 1,242 1,639 5,124,822 1,590,914 7791 1 1,1242 1,639 5,124,822 1,590,914 7791 1 1,1242 1,1399 1,139		+	+-	-	+	-	+
16,702 5,124,822 1,590,914 791 1 1,242		+	+	+	-	-	-
1,242 1,390,914 791 1,242 1,639 758 1,242 1,639 791 1,242 1,639 791 1,242 1,639 1 1,242 1,930,914 791 1,242 1,96,031 60,718 8 1,244 1,925 735 8 1,244 1,925 74,643 1 1,245 1,246,33 1 1 1,2789 17,218 16,335 1					_		
1,242 1,839 558		791	149,937	101,781	1.677	-821.621	96.158
. 5,344195,03160,7188332192519258,399432,789227,36817,2188,385					941	-870,612	5,849
	+-	,		٠	+	•	-
.6 .145 .51 .48 .8 .8 .8 .8 .8 .8 .8 .8 .8 .8 .8 .8 .8	+-				+	+	-
.5,344 .196,031 .60,718 .8 .332 .227,368 .74,643 .17,218 .6,385 .1 .9,48			,		£.	.47	•119
.5,344 .196,031 .60,718 .8 .8 .73532 .27,368 .74,3 .17,218 .6,38517,218 .6,385		*48	1,192	*657	*328	•6,826	26'6
.5,344 .196,031 .60,718 .8 .8 .735 .32 .18,972 .96,439 .43 .227,366 .74,643 .17,218 .6,385 .1		•				,	٠
*41 *1.925 *735 *43 *332 *18.972 *8,439 *43 *2.789 *227,368 *74,643 *** *98 *17,218 *6,385 †	_	భ	*312	*192			
*332 *18.972 *8,439 *43 *2,789 *227,368 *74,643		,	٠		*42	-1,975	*3,254
•227.368 •98 •17.218		*43	.2,680	*2,058	٠	•	
*98 *17,218	-					•	,
		+	+	+	+	+-	+-
\$200,000 or more	_	+	+-	+-	+	- -	+

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

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

Total 7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,					i	
(1) (2) (3) (4) 113,604,503 89,0064 500,020,225 12,733,252 7, 80,00,174 146,055 302,856 146,820 15,200,786 13,200,084 146,055 302,856 146,820 14,874,759 8,286,648 3,469,883 206,376 14,874,759 12,234,990 12,226,376 17,750,02 280,479 17,750,02 280,479 17,750,02 280,479 17,750,02 280,479 17,750,02 280,479 17,750,02 280,479 17,750,02 280,479 141,159 1		Child care credit	Credit for the elderly or disabled	elderly	Earned income credit used to offset income tax before credits	credit used to
(1) (2) (3) (4) (1) (2) (3) (4) (1) (2) (3) (4) (13,604,503) 68,030,064 500,020,225 12,733,252 7,733,252 (15,020,785) 4610,942 687,096 46,620 600,376 (14,804,759) 8,296,648 3,469,883 206,376 1,44448 (17,480,171) 9,589,232 13,177,866 3,037,587 1,698,315 (17,234,990) 12,263,175 46,793,584 1,016,934 1,016,934 (17,786,346) 17,75,002 22,774,765 1,609,680 363,477 (17,96,346) 17,775,002 22,017,476 1,016,934 1,016,934 (17,786,346) 17,775,002 22,017,476 1,609,680 363,477 (17,96,346) 17,75,002 25,011,68 363,177 363,477 363,477 (17,96,346) 17,75,002 25,011,68 363,477 363,472 363,472 363,472 (17,41,59 17,45 27,474,765 1,609,	Number of Amount returns	Number of Amount returns	Number of returns	Amount	Number of returns	Amount
113,604,503 89,030,064 500,020,225 12,733,252 7, 30,20,744 146,055 30,20,656 146,020 46,820 15,020,785 4,610,942 697,096 46,820 14,874,759 8,296,648 3,469,883 206,376 11,490,171 9,589,232 13,177,866 3,037,587 11,290,153 1,2324,990 12,283,175 12,324,990 12,283,175 12,324,990 12,283,175 12,324,990 12,283,175 12,324,990 12,283,175 12,324,990 12,283,175 12,324,990 12,233,175 12,324,990 12,233,175 12,324,990 12,233,175 12,324,990 12,233,175 12,324,990 12,233,175 12,324,990 12,233,175 12,324,990 12,233,175 12,324,990 12,233,175 12,324,990 12,233,175 14,1070 12,300,163 14,1070 14,10	(4) (5)	() (9)	(8)	(6)	(10)	(11)
951,744 146,055 302,856 800 15,020,785 4,610,942 697,096 46,820 14,874,759 8,296,648 3,469,893 206,376 13,240,069 8,733,775 7,890,419 2,164,448 11,490,171 9,589,232 13,177,866 3,037,587 12,324,990 12,263,175 46,375,294 1,062,113 9,008,646 11,775,002 12,63,175 46,375,294 1,016,934 11,796,348 11,775,002 32,774,765 1,609,680 3,988,202 3,986,353 53,892,318 593,177 2,810,579 2,803,479 71,002,325 461,642 7,456,344 74,176 17,539 141,159 141,070 25,001,632 46,448 6,734,344 74,610,512 28,916 14,159 14,176 17,65,844 133,684 1,3829,707 3,829,707 399,784 133,691 1,239,277 456,837 19,889,830 556,349 1,239,277 46,309,595 11,009,866 11,768,056 11,768,058 11,769,068 1,766,058 11,768,058 11,769,068 1,766,058 11,769,058 11,769,058 1,280,301 2,807,611 70,999,831 460,069 1,746,059 11,749,09		5,980,219 2,527,188	240,144	51,120	5,974,099	2,058,859
15,020,785 14,874,759 18,296,648 13,240,069 11,240,171 19,589,232 11,17,866 11,490,171 19,589,232 11,17,866,343 11,1796,344 11,799 11,741,399 1			e. *	F	.262	\$5
14,874,759 8,296,648 3,469,883 206,376 13,240,069 8,733,775 7,890,419 2,164,448 11,490,171 9,589,232 13,177,666 3,037,587 1,520,153 7,497,825 16,98,315 1,698,315 1,200,153 7,497,825 16,98,315 1,006,2113 9,008,646 8,993,361 46,775,294 1,016,934 11,796,348 11,775,002 92,774,765 461,642 2,810,579 2,803,479 71,002,325 461,642 3,888,202 3,898,303 53,892,316 461,642 7,456,344 745,820 71,002,325 461,642 7,456,344 7,476 476,10,512 28,916 67,206 47,610,512 28,916 716 7,476 7,476 476,10,512 28,916 7,476 3,829,032 7,590,48 1511,039 9,309,032 12,781,228 1,511,039 1,223,243 7,456,837 18,989,830 1,591,068 7,456,837 7,456,837		•	*1,242	ુસ	.6,347	•169
13.240,069 113.240,069 114.490,171 19.589,232 13.177,686 11.580,153 17.590,153 17.497,825 19.958,843 10.62,113 9.008,646 11.796,348 11.775,002 19.958,843 10.602,113 9.008,646 11.796,344 17.75,002 19.968,353 19.968,353 19.968,354 11.775,002 19.968,439 11.775,002 19.968,439 11.775,002 19.968,439 11.776,032 19.968,439 11.776,032 19.968,439 11.776,032 19.968,439 11.776,032 19.968,439 11.776,339 11.776,339 11.776,339 11.776,339 12.807,747 12.239,777 12.239,277 12.230,277 12.239,277 12.239,277 12.239,277 12.230,277 12.230,277 12.230,277 12.230,277 12.230,277 12.230,277 12.230,277 12.230,277 12	206,376		75,487	15,040	104,816	8,701
9.553,310 7.497,825 7.590,153 7.497,825 12,324,990 12,263,175 9.508,646 9.903,361 11,796,348 11,776,002 9.277,4,765 1,002,325 1,008,680 3.986,202 3.986,323 7.407,323 7.407,325 141,070 8.903,381 141,070 8.903,381 141,070 8.903,381 141,070 8.903,381 141,070 8.903,381 141,070 8.903,381 141,070 8.903,381 141,070 8.903,381 141,039 141,039 141,039 141,039 141,039 141,039 141,039 141,039 153,440 169,683 169,683 169,683 169,884 169,986,887 1766,987 1774,988 1774,131 1774,131 141,039		327,435 105,142 566,875 245,384	88,712 63,306	21.036	1,850,657	552,230
7,590,153 7,497,825 19,958,843 583,472 12,324,990 12,263,175 9,008,646 11,796,348 11,775,002 3,986,353 5,389,2316 5,341,176 141,159 67,243 67,243 67,208 6,734 7,476 86,731,946 86,731,946 86,731,946 86,731,946 8,389,032 7,456,847 7,756,844 8,389,032 12,389,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,77 12,392,74 13,966 11,768,056 11,768,056 11,768,056 11,768,056 11,768,056 11,768,056 11,768,056 11,768,056 11,768,056 11,768,056 11,768,057 141,039 141,039 141,039 141,039 141,039 15,302,015 15,302,015 15,302,015 16,02,963 16,02,963 16,02,963 16,02,963 16,02,963 16,02,963 16,02,963 16,02,963 16,02,963 16,02,963 16,02,963 16,03,965 16,03,	1,698,315		*11,395	-1.952	1,261,008	216.306
12,324,990 12,263,175 46,375,294 1,062,113 9,008,646 8,993,361 46,079,358 1,016,934 11,796,348 11,775,002 3,986,353 5,3892,318 5,93,177 2,810,579 2,803,479 71,002,325 461,642 745,840 741,159 141,141,159 141,141,159 141,141,141,141,141,141,141,141,141,141	583,472					,
9,008,646 8,993,361 46,079,358 1,016,934 1,796,348 1,775,002 3,2774,765 1,609,680 1,886,202 3,986,353 5,3892,318 5,93,177 2,810,579 2,803,479 71,002,325 461,642 147,539 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,759 141,756,740 141,759 1	-	914,693 334,307			•	
11,796,348 11,775,002 3,986,353 3,892,318 2,810,579 2,808,479 7,002,325 7,002,325 7,406,344 7,459 141,159 141,159 141,159 141,070 2,808,420 14,145 141,159 141,070 2,808,420 14,145 141,159 141,039 1,746,837 1,243,44 1,746,84 1,846,940 1,243,44 1,746,84 1,846,94 1,8	1,016.934				•	•
3.988.202 3.986.353 53.892,318 593,177 2.810,579 2.808,479 71,002,325 461,642 741,176 177,539 141,159 141,159 177,039 141,030 25,001,632 28,916 86,731,946 86,731,946 498,058,420 8,819,248 8,731,946 7,465,844 7,756,884 7,756,884 7,756,884 7,756,884 7,756,884 7,756,884 7,756,884 7,756,884 7,756,884 7,756,884 7,589,784 133,591 9,308,020 9,308,020 12,781,228 1,511,039 9,248,253 9,248,253 18,143,247 1,591,068 7,456,837 7,456,931 7,441,337 7,441,33	_	1,390,799 597,820		•		•
2.810,579 2.808,479 71,002,325 461,642 746,344 745,820 53,471,176 177,539 147,159 147,177 147,	593,177	_		,	•	•
746,344 745,820 53,471,176 177,539 141,159 141	461,642				٠	•
67,243	177,539			,	ı	•
86,731,946 86,731,946 498,058,420 8,819,248 6,81,64 7,476 3,829,707 3,829,707 3,829,707 398,406 39,231 7,756,584 7,756,584 3,101,341 33,664 8,389,032 8,389,032 12,781,228 1,511,039 9,248,253 9,248,253 18,143,247 1,591,068 7,456,837 7,456,837 19,889,830 555,349 12,239,277 12,239,277 46,305,540 1,002,400 8,981,884 8,981,884 46,035,740 1,002,963 11,768,056 11,768,056 92,749,882 1,602,963 2,807,611 2,807,611 70,998,831 460,869 745,601 745,601 77,413 47,413 744,039 744,039 25,001,509 45,411		1,396 823	•			
7,476 3,829,707 399,406 39,231 7,56,584 7,756,584 3,101,341 33,664 8,389,032 7,589,784 133,591 9,308,020 9,308,020 12,781,228 1,511,039 9,248,253 9,248,253 18,143,247 1,591,068 7,456,837 12,239,277 44,309,595 1,007,400 8,981,884 46,035,740 1,009,866 11,768,056 11,768,056 3,495,310 2,807,611 70,989,831 460,869 147,413 141,039	8.819.248 6	5.163.587 2.189.493	155.025	31,289	2.607.224	946.955
3,629,707 3,629,707 3,629,707 3,629,707 3,629,707 3,629,704 3,01,341 3,364 8,389,032 9,248,253 9,248,253 9,248,253 18,143,247 1,591,089 12,239,277 12,239,277 12,239,277 12,239,277 11,768,056 11,768,056 11,768,056 11,768,056 11,768,057 12,896,370 2,807,611	•116	-	,			•
7,756,584 7,756,584 3,101,341 33,684 8,389,032 8,389,032 7,589,784 133,581 9,308,020 9,308,020 12,781,228 1,511,039 9,248,253 9,248,253 18,143,247 1,591,088 7,456,837 7,456,837 19,889,830 555,349 1,2239,277 12,239,277 46,309,595 1,003,400 1,77,88,056 11,788,056 17,788,087 1,602,983 100 2,807,611 2,807,611 70,998,831 46,086 1,000 141,039 141,039 144,103 46,1411			,			•
8,389,032 8,389,032 7,589,784 133,591 9,308,020 9,308,020 12,781,228 1,511,039 9,248,253 9,248,253 18,143,247 1,591,088 7,456,837 7,456,837 19,889,830 555,349 12,239,277 12,239,277 46,309,595 1,003,400 8,991,864 8,981,884 46,035,740 1,009,866 11,768,056 11,768,056 3,985,370 53,887,887 598,361 745,601 2,807,611 70,998,331 46,089 745,601 745,601 77,413 141,039 141,039 25,001,509 67,107 27,477	33,664	1,279	25,372	3,144	*1,242	•200
9,308,020 9,308,020 12,781,228 1,511,039 9,248,253 9,248,253 18,143,247 1,591,088 7,456,837 7,456,837 19,889,830 555,349 1,02,239,277 46,309,595 1,037,400 8,981,884 8,981,884 46,035,740 1,009,866 11,768,056 11,768,056 3,249,892 1,602,963 3,985,370 3,985,370 53,887,887 592,361 2,807,611 2,807,611 70,998,831 460,869 141,039 141,039 141,039 25,001,509 4371	133,591	•7,949	61,622	15,187	24,790	8,150
9,248,253 9,248,253 18,143,247 1,591,088 7,456,837 7,456,837 19,899,830 555,349 12,239,277 46,309,595 1,037,400 8,991,864 8,981,884 46,035,740 1,009,866 11,768,056 3,985,370 3,985,370 5,381,887,887 592,361 2,807,611 2,807,611 70,998,831 460,869 177,413 141,039 141,039 25,001,509 45,411		186,457 73,778	56,636	11,006	1,376,575	728,829
7,456,837 7,456,837 19,889,830 555,349 12,239,277 46,309,595 1,037,400 8,991,884 8,991,884 46,305,740 1,009,866 1,1,768,056 11,768,056 92,749,892 1,602,963 3,985,370 3,985,370 53,887,887 592,361 2,807,611 7,0,998,831 460,869 141,039 141,039 25,001,509 45,411 67,413	_	603,171 280,747	•11,395	1,952	1,204,617	209,777
12,239,277 12,239,277 46,309,595 1,037,400 8,991,884 8,991,884 46,035,740 1,009,866 1,009,866 1,1,768,056 1,1,768,056 22,749,892 1,602,963 2,965,370 2,967,611 7,0,998,831 460,869 177,413 141,039 141,039 25,001,509 45,411 67,413 67,413	555,349			,		•
8,991,884 8,991,884 46,035,740 1,009,866 1,009,866 1,7749,892 1,602,963 2,965,370 5,587,897 592,361 2,807,611 70,998,831 460,869 177,413 141,039 141,039 25,001,509 45,411 67,413	1,037,400	_		,		•
3.985,370 3.985,370 53,887,887 592,381 2.807,611 2.807,611 70,998,831 460,889 141,039 141,039 25,001,509 25,001,509 45,411 67,473 67,47		4 206 074	•		•	•
3.985,370 3.985,370 55,887,887 592,381 2.807,611 2.807,611 70,998,831 460,889 177,413 141,039 141,039 25,001,509 45,411 67,413 67,477 6	206,200,1				•	•
2.807.611 2.807.611 7.0.998.831 460.869 745.601 745.601 53.469.868 177.413 0 141.039 25.001.509 45.411 67.107 67.107 7.7410	592,361	_	,			•
0 141,039 141,039 25,001,509 45,411 cs.107 25,001,509 45,411	460,869		•		•	•
77 77 77 70 CO 7 CO 7 CO 7 CO 7 CO 7 CO		37,692 21,069			, ,	
105.02	28.907				٠	٠
3,914,004	3,914,004	816,632 337,695	85,120	19,831	3,366,875	1,111,904

Footnotes at end of table

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

									× 2000	וואכסווופ נפא פונפו כובקונס		
Size of adjusted	Minimum	Minimum tax credit	Foreign t	Foreign tax credit	General bus	General business credit	Other ta	Other tax credits	Number		Number	
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	jo ja	Amount	of	Amount
			Comme				SHIPPO		Simple			
	(12)	(13)	(14)	(15)	(16)	(71)	(18)	(19)	(20)	(21)	(3)	(23)
All returns, total	63,316	283,960	1,068,776	2,047,275	252,151	574,633	65,693	129,457	86,708,399	474,881,734	86,731,946	476,238,785
No adjusted gross income	359	23	•127	စ္	S	101	۲.		2,922	13,613	7,476	78,028
\$1 under \$5,000	*3,335	.13	35,896	542	,	,		٠	3,827,937	372,778	3,829,707	376,381
\$5,000 under \$10,000	•	,	*9,842	*1,188	*333	*98			7,755,918	2,642,356	7,756,584	2,644,693
\$10,000 under \$15,000	.357	•72	46,813	19,238	12,852	6,462	,	٠	8,387,900	6,908,978	8,389,032	6,913,874
\$15,000 under \$20,000	.1 250	114.	49,522	8,719	11,242	10,271	-1,444	-141	9,307,679	11,801,991	9,308,020	11,802,535
\$20,000 under \$25,000	*156	-244	35,938	4,245	17,299	16,697	•		9,248,205	16,811,800	9,248,253	16,814,783
\$25,000 under \$30,000	114	F	45,977	6,269	16,735	17,849	*10,720	.6,608	7,456,814	18,477,156	7,456,837	18,482,005
\$30,000 under \$40,000	1,529	1,301	95,273	27,535	27,485	60,483	•5,499	3,350	12,238,916	43,727 537	12,239,277	43,730,622
\$40,000 under \$50,000	892	934	87,143	69,449	21,386	40,006	*6.422	*5,846	8,975,128	43,602,081	8,981 884	43,621,782
\$50,000 under \$75,000	9,535	13,001	161,717	47,512	39,725	65,150	10,720	10,444	11,765,546	88,371,247	11,768,056	88,455,492
\$75,000 under \$100,000	5,788	8,125	123,428	149,817	26,224	53,165	11,201	18,204	3,981,624	51,463,139	3,985,370	51 552,937
\$100,000 under \$200,000	14,080	30,793	208,641	412,769	46,407	106,845	8,938	41,732	2,806,796	67,136.500	2,807,611	67,445,248
\$200,000 under \$500,000	18,922	61,310	112,975	423.477	21,869	64,780	6,134	806'6	744,989	51,715,090	745,601	52,053,401
\$500,000 under \$1,000,000	5,060	49,053	33,212	215,543	5,892	32,526	2,845	9.671	140,904	24,609,123	141,039	24,779,821
\$1,000,000 or more	3,960	120,606	22,270	660,963	4,652	100,201	1,761	25,551	67,120	47,228,344	67,197	47,489,182
Taxable returns, total	59,130	273,182	1,043,581	2,005,054	208,632	496,679	61,524	125,724	86,708,399	474,881,734	86,731,946	476,238,785
No adjusted gross income	,	٠	:	\$	*	:		٠	2,922	13,613	7,476	76.028
\$1 under \$5,000	*3,336	*13	35,896	542	,	٠	,	٠	3,827,937	372,778	3,829,707	376,381
\$5,000 under \$10,000	•	٠	*5,771	*85	•	٠			7,755,918	2,642,356	7,756,584	2,644,693
\$10,000 under \$15,000		,	*38,793	**15,752	*3,888	540		٠	8,387,900	6,908,978	8,389,032	6,913,874
\$15,000 under \$20,000	*1,242	*474	48,500	6,759	*3,598	*3,026	1,112	•21	9,307,679	11,601,991	9,308,020	11,802,535
\$20,000 under \$25,000	*158	-244	34,799	2,668	*8,081	*6,392	•		9,248,205	16,811,800	9,248,253	16,814,783
\$25,000 under \$30,000	*114	F	44,400	2,713	12,678	12,493	*7,053	*3,280	7,456,814	18,477,156	7,456,837	18,482,005
\$30,000 under \$40,000	-565	.320	91,565	15,752	17,378	26,890	*5,497	*3,347	12,238,916	43,727,537	12,239,277	43,730,622
\$40,000 under \$50,000	*733	*887	85,018	65,054	20,164	34,701	*6,267	.5,619	8,975,128	43,602,081	8,981,884	43,621,782
\$50,000 under \$75,000	8,508	11,513	160,875	45,499	37,864	55,622	10,720	10,444	11,765,546	88,371,247	11,768,056	88,455,492
\$75,000 under \$100,000	5,253	5,825	123,018	148,007	26,199	53,064	11,201	16,204	3,981,624	51,483,139	3,985,370	51,552,937
\$100,000 under \$200,000	13,353	28,963	208,585	411,365	46,390	106,729	8,938	41,732	2,806,796	67,136,500	2,807,611	67,445,248
\$200,000 under \$500,000	18,865	59,418	112,911	419,607	21,850	64,612	6,133	9,856	744,989	51,715,090	745.601	52,053,401
\$300,000 ander \$1,000,000.	3,955	119 417	33,19/	213,407	5,891 4 651	32,513	1.761	9,670	140,904	47 228 344	141,039	47 489 182
			22,200	700,100	r.	200		20,00	27, 120	100000		70.
Nontaxable returns, total	4 186	40.778	204 404	40.000	40 640		* 1 00	000				

Footnotes at end of table

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

Size of adjusted gross income	Number	Amount	Total	[ca]	Tax from re pnor-year inv	Tax from recomputing pnor-year investment credit	Penalty tax retireme	Penalty tax on qualfied retirement plans	Self-emp ta	Self-employment tax	Social sec	Social security taxes on tip income
	of returns		Number of retums	Amount	Number of retums	Amount	Number of retums	Amount	Number of retums	Amount	Number of retums	Amount
	(24)	(52)	(56)	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(36)
All returns, total	287,183	1,357,063	15,158,290	24,781,953	4,433	27,583	3,045,980	1,524,638	12,243,336	23,154,833	306,218	67,478
No adjusted gross income	4,808	62,427	165,575	250,100	36	1,871	22,850	22,130	148,954	225,815	m	80
\$1 under \$5,000	19,002	3,603	1,023,478	381,075			51,217	9,176	943,661	369,916	34,080	1,983
\$5,000 under \$10,000	4,399	2,337	1,575,818	1,185,956		٠	94,576	22,726	1,418,570	1,149,305	82,239	13,924
\$10,000 under \$15,000	2,760	4.896	1,335,733	1,402,181	\$.	•15	**541,935	*215,592	1,196,950	1,371,726	35,315	7,759
\$15,000 under \$20,000.	686.	-544	1,325,489	1,502,011		٠	225,391	52,295	1,076,943	1,436,189	62'883	13,476
\$20,000 under \$25,000.	238	2,983	1,115,961	1,504,899			252,913	55,231	875,895	1,439,325	22,101	10.343
\$25,000 under \$30,000.	3,464	4,849	1,053,754	1,476,838			241,570	78,825	833,770	1,397,700	8.202	313
\$30,000 under \$40,000	4,266	3,085	1,859,056	2,644,672		٠	494,052	160,694	1,409,558	2,446,369	25,766	17,570
\$40,000 under \$50,000.	14,157	19,701	1,496,981	2,457,576	:	:	:	:	1,134,020	2,264,346	7,786	296
\$50,000 under \$75,000	43,337	84,245	2,220,228	4,319,273	*915	.53	700,972	396,751	1,579,459	3,920,819	20,071	1,448
\$75,000 under \$100,000	49,208	89,798	869,620	2,339,381	*194	•14	257,522	213,165	631,475	2,125,823	3,733	256
\$100,000 under \$200,000.	82,583	308,748	823,547	3,557,077	•1,303	.643	132,856	173,451	725,785	3,382,809	1,033	5
\$200,000 under \$500,000	46,717	338,311	240,409	1,417,775	793	708	25,925	75,020	219,848	1,341,316	•	•
\$500,000 under \$1,000,000	8,321	170.698	36,372	221,812	537	1,200	3,028	15,267	33,648	205,050	٠	•
\$1,000,000 or more	3,535	260,839	16,272	121,330	650	23,080	1,173	14,314	14,799	78,326	٠	٠
Taxable returns, total	286,936	1,357,051	11,835,705	21,819,636	4,398	26,916	2,785,996	1,439,099	9,231,835	20,295,234	190,840	51,354
No adjusted gross income.	4,560	62,415	2,948	13,759	80	1,222	261	1,426	2,700	11,104		•
\$1 under \$5,000.	19,002	3,603	88,078	23,024	•		•7,060	*164	79,887	22,698	1,131	183
\$5,000 under \$10,000	4,399	2,337	589,728	456,648	٠		47,638	13,591	517,628	435,740	37,500	7,317
\$10,000 under \$15,000	2,760	4,896	652,815	675,910	,	•	60,264	10,818	582,805	660,844	16,067	4,248
\$15,000 under \$20,000	*389	•544	934,317	978,693	•		170,624	37,804	735,862	929,133	52,084	11,705
\$20,000 under \$25,000	238	2,983	1,037,004	1,328,464	•		241,421	50,670	808,706	1,268,889	18,624	8,906
\$25,000 under \$30,000	3,464	4,849	1,012.765	1,407,825		,	238,702	76,631	794,223	1,330,881	8,162	312
\$30,000 under \$40,000	4,266	3,085	1,835,158	2,578,973		,	489,322	173,561	1,388,849	2,388,770	24,654	18,603
\$40,000 under \$50,000	14,157	19,701	1,485,503	2,413,958			411,700	189,498	1,124,058	2,224,140	7,786	296
\$50,000 under \$75,000.	43,337	84,245	2,213,282	4,294,399	*915	.53	698,972	394,399	1,573,602	3,898,298	20,070	1,448
\$75,000 under \$100,000.	49,208	89,798	868,637	2,334,950	194	*14	257,510	213,130	630,492	2,121,429	3,730	254
\$100,000 under \$200,000	82,583	308,748	822,679	3,553,583	•1,303	.643	132,422	173,103	724,968	3,379,663	1,032	183
\$200,000 under \$500,000.	46,717	338,311	240,190	1,416,467	783	708	25,902	74,722	219,645	1,340,426	•	•
\$500,000 under \$1,000,000	8,321	170,698	36,341	221,688	536	1,200	3,026	15,267	33,620	204,927		•
\$1,000,000 or more	3,535	260,839	16,261	121,295	649	23,077	1,172	14,314	14,790	78,294		•
Manda continue and training darket	0,00	5	2020 606	200000			,000	6 6 6				

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

						Ya.	annount and car.		
Size of adjusted	to offset	to offset other taxes	of returns	To	Total	Income ta	Income tax withheld	Estimated to	Estimated tax payments
gross income	Number of	Amount	without fax	Number of	Amount	Number of	Amount	Number of	Amount
	returns		liability	returns		returns		returns	
	(36)	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)
All returns, total	534	163,004	24,574,439	104,316,013	532,285,114	97,535,602	407,463,612	12,783,008	113,747,377
No adjusted gross income			805,689	364,594	1,031,494	255,157	545,722	92,106	385,947
\$1 under \$5,000			10,409,843	11,091,594	2,248,481	10,679,649	1,920,261	387,931	289,929
\$5,000 under \$10,000	•		6,578,111	12,423,316	6,840,894	11,503,472	5,820,084	1,029,020	944,994
\$10,000 under \$15,000	•	,	4,456,294	12.016,261	12,385,088	10,914,138	10,647,234	1,355,641	1,657,641
\$15,000 under \$20,000		•	1,900,939	11,091,329	18,321,809	10,124,865	15,812,209	1,368,298	2,432,966
\$20,000 under \$25,000	•		228,191	9,375,787	21,897,182	8,714,174	19,052,993	1,175,891	2,726,913
\$25,000 under \$30,000			92,328	7,429,217	22,930,330	7.049,388	20,583,373	808,216	2,261,186
\$30,000 under \$40,000	153	1,239	61,815	12,187,958	51,533,026	11,585,860	46,152,913	1,445,730	5,160,630
\$40,000 under \$50,000	•		15,285	8,922,977	50,858,716	8,507,007	45,673,174	1,117 704	4,969,109
\$50,000 under \$75,000		•	21,346	11,715,964	97,312,827	11,163,471	85,154,978	1,717,196	11,472,810
\$75,000 under \$100,000		•	1,850	3,965,488	53,772,959	3,719,666	44,584,938	829,049	8,442,988
\$100,000 under \$200,000	154	15,425	2,101	2,783,867	69,096,137	2,514,554	49,251,171	941,194	18,152,819
\$200,000 under \$500,000.	161	125,191	524	740,185	51,269,647	626,995	30,077,173	381,638	19,093,319
\$500,000 under \$1,000,000	14	5,331	88	140,514	24,695,847	119,891	13,620,739	84,699	9 944,901
\$1,000,000 or more	83	15,818	32	66,961	48,090,677	57,314	18,566,651	48,693	25,811,226
faxable returns, total	534	163,004	•	83,382,538	520,714,414	77,788,049	398,162,821	11,557,337	111,708,182
No adjusted gross income			,	5,918	92.662	4,279	40,128	1,771	29,641
\$1 under \$5,000		,	•	2,653,425	613,785	2,498,194	516,443	157,479	85,661
\$5,000 under \$10,000				6,989,334	4,507,942	6,469,447	3,930,829	618,371	541,345
\$10,000 under \$15,000				7,837,155	9,277,202	6,979,387	7 878,940	1,097,057	1,348,615
\$15,000 under \$20,000	,		•	9,060,279	16,027,933	8,195,869	13,846,791	1,229,379	2,122,919
\$20,000 under \$25,000			•	9,109,001	21,443,787	8,480,294	18,761,355	1,137,582	2,578,322
\$25,000 under \$30,000.	•		•	7,320,629	22,685,193	6,954,361	20,432,094	787,702	2,172,076
\$30,000 under \$40,000	153	1,239		12,115,241	51,299,283	11,528,063	45,990,752	1,427,641	5,089,777
\$40,000 under \$50,000		•		8,902,907	50,766,449	8,493,725	45,633,552	1,106,761	4,919,588
\$50,000 under \$75,000		٠		11,697,233	97,175,251	11,149,112	85,062,827	1,711,461	11,431,097
\$75,000 under \$100,000			•	3,962,924	53,746,339	3,717,877	44,572,103	828,086	8,432,374
\$100,000 under \$200,000	154	15,425	•	2,781,524	69,060,317	2,513,684	49,242,236	939,415	18,127,522
\$200,000 under \$500,000	161	125,191	•	739,618	51,247,532	626,630	30,069,778	381,319	19,079,969
\$500,000 under \$1,000,000	14	5,331	٠	140,424	24,689,945	119,837	13,619,107	84,643	9,941,094
\$1,000,000 or more	£3	15,818	•	66,928	48,086,793	57,290	18.565,887	48,670	25,808,184
Nontaxable returns, total									

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

				Tax paymentscontinued						
J	Pavments v	Payments with request	Excess social secunity	al secunty	Credit for Fe	Credit for Federal tax on	Credit from	Credit from regulated	refundable portion	refundable portion
Size of adjusted gross income	for extension	for extension of filing time	taxes w	taxes withheld	gasoline and	gasoline and special fuels	investment	nvestment companies	Number	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(54)
All returns, total.	1,152,117	9,947,890	932,687	846,175	638,306	171,046	33,198	109,013	10,934,238	9,958,792
No adjusted gross income	21,028	74,170	3,107	4,702	42,016	20,884	928	99	42,473	26,582
\$1 under \$5,000	63,486	30,696	•19	.53	34,117	6,949	*5,539	.625	2,034,626	1,016,921
\$5,000 under \$10,000	**119,707	110,125	**252	**158	68,494	23,532	*1,589	•1,195	3,455,574	4,061,318
\$10,000 under \$15,000.		**	:	:	90,426	19,902	*3,783	1,116	3,576,214	3,990,500
\$15,000 under \$20,000	47,089	63,938	•	•	9/0.10	12,490	-2,434	002	100.780,1	000,33
\$20,000 under \$25,000	55,781	102,897	,	•	53,209	14.278	629.	101	127,469	25.140
\$25,000 under \$30,000.	56,508	78,710	•376	œ	38,488	6,884	2,163	*169		•
\$30,000 under \$40,000	99,580	195,480	*3,272	1,551	80,392	21,723	1.244	729	•	•
\$40,000 under \$50,000	87,920	201,098	13,224	4.211	72,137	11,003	*423	121	•	•
\$50,000 under \$75,000.	184,752	588,368	236,280	850,18	810,17	15,584	1,455	48		•
\$75,000 under \$100,000	113,025	546,126	305,911	190,574	20,027	7,552	*1,351	•782	•	•
\$100,000 under \$200,000	164,986	1,386,174	263,626	298,581	10,747	4.058	7,190	3.335	•	•
\$200,000 under \$500,000	94,860	1,907,295	79,974	178,958	3,881	3,750	2,836	9,152	•	•
\$500,000 under \$1,000,000	24,694	1,075,422	17,324	49,253	1,583	1,156	782	4,376	•	•
\$1,000,000 or more	18,191	3,587,392	9,321	37,118	692	1,294	1	966'98	•	•
Taxable returns, total	1,027,346	9,793,214	926.824	840,994	428,683	102,456	26,145	106,748	•	•
No adjusted gross income	1,140	21,777	**308	**549	229	995	:	:		
\$1 under \$5 000	29.311	11 671	:	:	•	•	••1.050	۲۰۰		•
\$5,000 under \$10,000	42,186	33,425		•	*6,954	*2,343		,	•	•
\$10,000 under \$15,000.	35,397	37,898			48,281	10,634	*3,782	1,114	•	•
\$15,000 under \$20,000.	35,464	50,408	•	•	34,437	7,615	*2,494	•200	,	•
\$20,000 under \$25,000	52,161	91,392			46,877	12,623	*678	96.	,	•
\$25,000 under \$30,000.	52,473	74,439	*336	F	36,621	6,420	*2,161	*164	•	•
\$30,000 under \$40,000	96,603	192,309	*3,232	1,551	75,680	18,165	*1,244	*729		•
\$40,000 under \$50,000	85,168	198,225	13,211	4,207	71,875	10,820	•421	.26	•	•
\$50,000 under \$75,000	182,084	585,482	233,650	80,332	70,817	15,464	*1,455	*48	•	•
\$75,000 under \$100,000.	112,776	542,957	305,910	190,574	20,027	7,552	*1,349	622.	•	,
\$100,000 under \$200,000	164,930	1,384,601	263,605	298,567	10,736	4.057	7,187	3,334	•	•
\$200,000 under \$500,000	94,787	1,906,319	79,937	178,871	3,878	3.749	2,831	8,847	•	•
\$500,000 under \$1,000,000	24,678	1,074,982	17,319	49,236	1,580	1,150	782	4,376	•	,
\$1,000,000 or more.	18,188	3,587,327	9,317	37,106	692	1.294	711	966'98	•	•
Nontaxable returns, total,	124,771	154,677	5,363	5,181	209,623	68,591	7,052	2,265	10,934,238	9,958,792

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

							ו מא מחב שו	מחב שו	Liedeleimin	Predetermined estimated
Size of adjusted	Total	tal	Refu	Refunded	Credited to 199	Credited to 1993 estimated tax	time	time of filing	taxp	tax penalty
gross income	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount
	(55)	(99)	(57)	(58)	(29)	(09)	(61)	(62)	(63)	(64)
All returns, total	80,991,052	92,047,931	77,840,969	78,879,540	4,863,373	13,168,391	29,035,574	50,411,381	4,555,184	581,476
No adjusted gross income	346.158	904.824	312,701	708,961	47,598	195,863	97,038	151,209	21,586	1,605
\$1 under \$5,000	11,157,057	2,982,638	11,030,220	2.896,557	183,471	86,081	2,199,134	416,729	82,370	2,397
\$5,000 under \$10,000	11,631,740	8,351,522	11,453,143	8,178,782	342,015	172,739	2,313,425	927,782	247,349	8,583
\$10,000 under \$15,000	10,556,012	9,844,920	10,198,185	9,560.935	567,120	283,985	2,391,394	1,373,250	280,325	13,499
\$15,000 under \$20,000	8,963,147	7.698,099	8,633,665	7.399.782	478,297	298,317	2,471,588	1,733,896	344,120	17,942
\$20,000 under \$25,000	7,104,013	5,510,797	6,846,718	5,141,062	433,633	369,736	2,415,412	1,925,398	332,555	21,040
\$25,000 under \$30,000	5,496,490	5,116,127	5,302,817	4,753,764	302,199	362,363	2,074,621	2,183,933	371,089	33,773
\$30,000 under \$40,000	8,360,857	9.511,729	8,014,488	8,881,464	548,357	630,265	3,934,010	4,396,402	626.841	42.406
\$40,000 under \$50,000	6,160,839	8,549,879	5.926,375	7,999,736	374 498	550,143	2,834,413	3,808,734	455,450	38,212
\$50,000 under \$75,000	7,292,390	12,962,108	6,841,481	11,606,936	662.779	1,355,171	4,483,020	8,496,491	793,068	72,445
\$75,000 under \$100,000	2,071,499	5,350,256	1,858,721	4,365,242	287,193	985,015	1,915,425	5,524,601	422.076	54,985
\$100,000 under \$200,000	1,378,554	6,164,503	1,115,744	4 220,098	387,558	1,944,405	1,428,140	8,176,830	389,862	106,138
\$200,000 under \$500,000	358,857	3,674,709	242,620	1,649,286	174,180	2,025,423	383,721	5.970,932	147,244	94,694
\$500,000 under \$1 000,000	74,391	1,811,394	43,913	664,309	45,922	1,147,085	66,239	2,150,086	27,585	32,907
\$1,000,000 or more	39,048	3,614,428	20,180	852,627	28.554	2,761,799	27,994	3,175,110	13,664	40.850
Faxable returns, total	59,138,003	71,456,461	56,248,574	58,857,796	4,416,376	12,598,665	27,485,360	49,371,058	4,239,553	564,942
No adjusted gross income	2,300	38,835	1,359	17,506	1,014	21,329	5,121	36,191	1,616	232
\$1 under \$5,000	2.228,798	412,808	2,160,658	393,496	89,975	19,312	1,582,997	199,250	35,982	821
\$5,000 under \$10,000	5,784,361	2,121,668	5,673,038	2,032,205	222,931	89,463	1,954,423	720,102	143,075	5.035
\$10,000 under \$15,000	6,251,733	2,892,303	5,940,915	2,680,497	475,348	211,806	2,133,957	1,215,629	223,484	10,743
\$15,000 under \$20,000	6,978,599	4.791,032	6,682,235	4,543,615	420,329	247.417	2,325,826	1,559,460	297,395	15,005
\$20,000 under \$25,000	6,858,825	5,140,365	6,610,874	4,796,834	418,339	343,531	2,378,635	1.859,237	313,517	19.412
\$25,000 under \$30,000	5,397,688	4,894,414	5,207,375	4.547,012	297,073	347,403	2,054,573	2,137,246	362,840	32,676
\$30,000 under \$40,000	8,295,809	9,309,247	7,954,318	8,704,771	538,068	604,477	3,922,227	4,367,126	618,986	41,567
\$40,000 under \$50,000	8,146,692	8,488,021	5,914,624	7,947,555	370,710	540,466	2,826,716	3,795,180	451,561	37,868
\$50,000 under \$75,000	7,275,849	12,840,276	6,826,192	11,501,660	060,930	1,338,615	4,480,197	8,487.007	791,157	72,090
\$75,000 under \$100,000	2,069,330	5,326,210	1,857,038	4,347,460	286,666	978.751	1,914,879	5,522.705	421,871	54,947
\$100,000 under \$200,000	1,376,373	6,131,532	1,113,685	4,197,447	386,637	1,934,085	1,427,926	8,176,156	389,620	106,110
\$200,000 under \$500,000	358,327	3,653,573	242,245	1,636,593	173,944	2,016,980	383,862	5,970,589	147,205	94,680
\$500,000 under \$1,000,000	74,306	1,805,602	43,855	660,464	45,879	1,145,139	66,232	2,150,073	27.579	32,906
\$1,000,000 or more	39,016	3,610,575	20.162	850,682	28,533	2,759,892	27,991	3,175,108	13,663	40,850
	_									

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 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

			Class	afied by the highes	marginal rate at	which tax was com	puted		
Tax rate classes			Modified tax	rable income	Тәх де	enerated	Inc	come tax after cre	dits
	Number of	Adjusted						As a per	centage of
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	90,623,988	3,544,883,925	2,396,178,563	1,445,658,164	481,858,592	313,815,727	474,851,568	13.4	19.8
15 percent (Form 8814)	15,343	21,339	13,605	13,605	2,040	2,040	1,177	5.5	87
15 percent	65,415,652	1,478,943,926	782,295,947	782,275,416	117,313,349	117,341,312	113,348,678	7.7	14.5
28 percent	21,338,580	1,248,012,000	918,527,517	277,415,519	173,837,152	77,676,345	172,929,376	13.9	18.8
28 percent (capital gains)	278,650	50,616,758	41,626,611	27,511,243	10,550,448	7,703,148	10,464,223	20 7	25 1
31 percent	3,368,224	766,113,478	652,659,361	357,536,216	179,876,205	110,836,227	177,833,654	23 2	27.2
Form 8615 .	207,539	1,176,423	1,055,522	906,164	279,399	256,655	274,460	23.3	26 0
Joint returns and returns of surviving spouses									
All tax rates	41,577,964	2,416,498,664	1,653,210,099	969,565,904	341,427,393	219,177,657	337,451,064	14.0	20,4
15 percent (Form 8814)	10,553	-53	9,719	9,719	1,459	1,459	897	(Z)	92
15 percent	26,710,641	888,424,248	468,305,556	468,287,262	70,233,106	70,243,089	68,650,739	7.7	14.7
28 percent	12,435,469	888,144,633	641,020,748	195,806,211	121,601,963	54,825,739	120,810,179	13.6	18.8
28 percent (capital gains).	174,227	36,741,827	30,115,452	19,535,695	7,621,853	5,469,995	7,550,387	20.5	25 1
31 percent.	2,247,074	603,188,008	513,758,624	285,927,017	141,969,012	88,637,375	140,438,862	23.3	27.3
Form 8615	•		•		•		•	(Z)	(Z)
Separate retuns of married persons									
All tax rates	2,130,347	65,791,849	46,849,800	28,563,588	10,199,049	6,802,911	10,041,458	15.3	21.4
15 percent (Form 8814)	**	••	••	••	••	••	••	(Z)	(Z)
15 percent	**1,389,918	**21,776,442	**11,744,316	**11,744,315	**1,760,986	**1,761,648	**1,736,083	8.6	14.8
28 percent	605,781	21,687,102	15,989,675	5,146,011	3,087,134	1,440,883	3,059,445	14.1	19.1
28 percent (capital gains)	3,414	894,152	721,081	811,053	193,961	171,095	192,112	21.5	26.6
31 percent	131,223	21,434,154	18,394,728	11,062,209	5,176,989	3,429,285	5,053,819	23.6	27.5
Form 8615								(Z)	(Z)
Returns of heads of households									
All tax rates	9,345,655	243,325,227	130,909,152	96,985,622	22,502,735	16,917,351	20,126,985	8.3	15.4
15 percent (Form 8814)	*4,782	*29,537	*3,882	*3,882	*581	581	*280	0.9	7.2
15 percent	8,295,043	178,435,812	80,260,012	80,258,134	12,035,087	12,038,720	9,785,321	5.5	12.2
28 percent	969,105	51,080,587	37,367,288	9,503,691	6,840,552	2,661,033	6,789,249	13.3	18.2
28 percent (capital gains)	5,566	1,060,578	928,096	705,224	239,093	197,463	234,030	22.1	25.2
31 percent	71,158	14,718,933	12,349,874	6,514,691	3,387,442	2,018,554	3,318,105	22.5	26 9
Form 8615	•		•					(Z)	(Z)
Returns of single persons									
All tax rates	37,570,022	819,268,186	565,209,512	350,543,051	107,729,415	70,917,810	107,232,061	13.1	19.0
15 percent (Form 8814)	••	••	**	**	**	••	**	(Z)	(Z)
15 percent	**29,020,057	**392,299,482	**221,986,068	**221,985,711	**33,284,190	**33,297,856	**33,176,537	8.5	14.9
28 percent	7,328,214	287,099,698	224,149,806	66,959,606	42,327,503	18,748,690	42,270,502	14.7	18.9
28 percent (capital gains)	95,443	11,920,200	9,861,981	6,659,271	2,495,542	1,864,596	2,487,694	20.9	25.2
31 percent	918,769	126,772,383	108,156,135	54,032,299	29,342,781	16,750,013	29,022,868	22.9	26.8
Form 8615	207,539	1,176,423	1,055,522	906,164	279,399	256,655	274,460	23.3	26 0

Z Percentage not computed

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

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

NOTE. Detail may not add to total because of rounding

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

	Number of						Tax generate	ed at specific rate	e	
	returns with	Taxable	Modified	Tax	15 per	cent (from Form	8814)		15 percent	
Size of adjusted gross income	modified taxable income	income	taxable income	generated at all rates	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	90,623,988	2,395,695,661	2,396,178,563	481,858,592	141,678	79,945	11,988	90,604,369	1,536,560,958	230,484,144
Under \$2,000	1,468,310	484,394	486,597	74,660	3,390	2,035	305	1,465,239	462,631	69,395
\$2,000 under \$4,000	1,452,574	904,491	906,719	147,657	*2,483	*2,275	*340	1,450,091	781,390	117,208
\$4,000 under \$6,000	1,716,164	2,252,945	2,266,835	350,738	*402	*108	*16	1,715,761	2,154,640	323,196
\$6,000 under \$8,000	3,489,970	5,424,963	5,440,997	819,164	*3,603	*3,277	*492	3,486,367	5,396,742	809,511
\$8,000 under \$10,000	3,634,780	10,942,753	10,943,445	1,642,539	1,242	*621	•93	3,633,538	10.925,129	1,638,769
\$10,000 under \$12,000	3 784,737	15,504 998	15,506,307	2,325,658	*1,056	*986	*147	3,783,681	15,482,750	2,322,412
\$12,000 under \$14,000	4,463,691	21,907,067	21,908,514	3,287,149	**3,789	**719	**108	4,463,691	21,882,391	3,282,359
\$14,000 under \$16,000	4,411,116	28,284,994	28,284,877	4,250,237	-	-		4 409,875	28,217,432	4,232,615
\$16,000 under \$18,000	4 500,113	35,260,324	35,260,928	5,293,076	**	**	**	4,498,870	35,223,407	5,283,511
\$18,000 under \$20,000	4 090,421	38,317,032	38,318,713	5,745,881	*1,394	*697	*105	4,090 421	38,318,016	5,747,702
\$20,000 under \$25,000	9,355,123	115,513,816	115,516,154	17,333 884	*3,335	*390	*60	9,355,123	115,438,245	17,315,737
\$25,000 under \$30,000	7.484,937	123,555,002	123,586,489	18,735,549	*6,664	*3,382	*507	7,484,044	122,040,311	18,306,047
\$30,000 under \$40,000	12,263,971	274,011,009	274 068,437	44,127,018	8,004	3,087	463	12,262,863	250,860,804	37,629,121
\$40,000 under \$50,000	8 988,898	269,211,742	269,278,289	44.065,350	16,533	10,667	1,599	8,988,898	240,984 856	36,147,728
\$50,000 under \$75,000	11,773,136	495,922,686	496,050,755	88,959,098	17,235	10,034	1,507	11,772,771	384,567.657	57,685,149
\$75,000 under \$100,000	3,984,735	247,431,448	247.496,923	51,820,774	32.749	18,039	2,701	3,982,189	135 709,060	20,358,359
\$100,000 under \$200,000	2,807,774	280,674,802	280,756,422	67,707,118	20,760	12,606	1,891	2,807,446	95,850,518	14,377,578
\$200,000 under \$500,000	745,385	186,065,353	186,094,268	52,180,527	14 713	8,308	1,246	745,385	25,255,291	3,788,294
\$500,000 under \$1,000,000	140,985	84,322,055	84,315,715	24,902,913	3,039	1,786	268	140,978	4,766,896	715,034
\$1,000,000 or more	67,168	159,703,788	159,691,179	48,089,598	1,286	929	139	67,139	2,242,793	338,41

\$1,000,000 or more	67,168	159,703	159,6	91,179	18,089,598	1,286	929	139	67,1	139 2,	242,793	338,419
					T:	ax generated a	at specific rate	•				
		28 percent		28 p	arcent (capital	gains)		31 percent			Form 8615	
Size of adjusted gross income	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	24,904,092	431,486,266	120,816,154	1,484,914	69,609,014	19,490,537	3,368,224	357,536,216	110,836,227	207,539	906,164	256,655
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000 \$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$18,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000	66,264 1,194,805 3,836,268	52,766 1,542,796 23,054,895	14,774 431,983 6 455,371		-	-	-		-	69,421 80,199 29,286 *7,450 *2,265 *2,350 *2,480 *4,967 *2,483 - *1,242	21,931 123,054 112,086 *40,978 *17,695 *22,572 *25,406 *67,445 *37,520 - *24,753	5,531 30,615 28,265 *10,793 *5,382 *4,901 *6,762 *19,715 *11,737 *7,745
\$40,000 under \$50,000	2,840,018	28,282,748	7,919,169			-	*1,514	*20	*6			
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	9,382,119 3,904,555 2,749,063 728,774	108,478,306 104,531,859 121,246,608 34,674,189	30,373,926 29,268,921 33,949,050 9,708,773	129,798 129,074 744,751 358,350	837,859 1,646,359 11,667,196 14,202,924	234,598 460,985 3,266,822 3,976,823	377,497 335,053 1,742,708 711,699	2,140,987 5,591,607 51,909,064 111,953,557	663,706 1,733,398 16,091,810 34,705,603	*328 - *481	*15,912 - *70,431	*4,883
\$500,000 under \$1,000,000 \$1,000,000 or more	137,710 64,518	6,569,264 3,052,837	1,839,394 854,794	80,523 42,418	9,161,953	2,565,346 8,985,962	135,779	63,781,993 122,158,989	19.772,418 37.869.287	*40 99	*33,823 142,908	*10,489 43,006

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

NOTE Detail may not add to totals because of rounding

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

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

				All returns				Join	t returns and surv	iving spouses	
Tax rate classes	Numbe of returns			Income tax at rate	Income to generate at rate	d		Number of returns	income tax at rate		Income tax generated at rate
	(1)		-	(2)	(3)			(4)	(5)		(6)
All tax rates	90,623,9	88	2,3	396,178,563	481,895,6	92	4	11,577,964	1,653,210,0	99	341,446,825
15 percent (Form 8814)	141,6	78		79,945	11,9	88		124,233	71,7	37	10,757
15 percent	90,604,3	69	1,5	536,560,958	230,484,1	44	4	11,567,411	1,000,157,5	72	150,023,636
28 percent	24,904,0	92		431,486.266	120,816,1	55	1	14,811,825	314,075,6	98	87,941,195
28 percent (capital gains)	1,484,9	114		69,609,014	19,490,5	24		1,043,953	52,978,0	75	14,833,861
31 percent	3,368,2	24	;	357,536,216	110,836,2	27		2,247,074	285,927,0	17	88,637,375
Form 8615	207,5	39		906,164	256,6	55				- 1	**
	Separate	returns of r	marrie	d persons	Return	s of head	s of hou	seholds	Ret	urns of single pe	rsons
Tax rate classes	Number of returns	Incom tax at rate	t	Income tax generated at rate	Number of returns	Inco tax ra	at	Income tax generated at rate	Number of returns	Income tax ət rate	Income tax generated at rate
	(7)	(8)		(9)	(10)	(1	1)	(12)	(13)	(14)	(15)
All tax rates	2,130,347	46,849,8	800	10,200,058	9,345,655	130,90	9,152	22,506,660	37,570,022	565,209,512	107,742,150
15 percent (Form 8814)	264	} -	119	18	16,043		7,698	1,155	1,138	389	58
15 percent	2,130,340	24,997,9	973	3,749,696	9,340,873	110,32	25,715	16,548,857	37,565,745	401,079,698	60,161,955
28 percent	740,082	8,521,4	454	2,386,007	1,042,573	12,79	7,104	3,583,189	8,309,613	96,092,011	26,905,763
28 percent (capital gains)	35,420	2,268,0	045	635,053	26,611	1,26	3,943	353,904	378,930	13,098,950	3,667,706
31 percent	131,223	11,062,2	209	3,429,285	71,158	6,51	14,691	2,019,554	918,769	54,032,299	16,750,013
Form 8615								-	207,539	906,164	256,655
MOTE D								·			

NOTE: Detail may not add to total because of rounding

		•	

Section 4

Explanation of Terms

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

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1992 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1992 Forms and Instructions.

Additional Standard Deduction

See "Standard Deduction."

Additional Taxes

(line 39, Form 1040)

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

Adjusted Gross Income Less Deficit

(line 31, Form 1040)

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

- Compensation for services, including wages, salaries, fees, commissions, tips, fringe benefits, 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 payments;
- Prizes, awards, and gambling winnings;

- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1991. The following is a list of such items:

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

From total income, the following statutory adjustments (lines 24 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- One-half of self-employment tax
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 22, Form 1040, that was re-paid to employer.

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 52, Form 1040)

Taxpayers who believe 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 Paid

(line 29, Form 1040)

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

Alimony Received

(line 11, Form 1040)

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

All Other Taxes

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

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and medicare taxes on tip income, penalty tax on qualified retirement plans, 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 mini-

mum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of the return. 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 48, Form 1040)

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

Alternative minimum taxable income (line 11, 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 certain 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 24 percent and then reduced by the recalculated alternative minimum tax foreign tax credit. This amount was then reduced 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.

Basic Standard Deduction

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a 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 the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were madeon 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 fall issue of the *Statistics of Income Bulletin*.

Capital Assets

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

Capital Gains 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 trusts. Taxpayers also

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 17, Schedule A)

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

Child Care Credit

(line 41, Form 1040)

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

The maximum amount of care-related expenses on which the credit could be based was the smaller of earned income or \$2,400, if one qualifying child or dependent was involved, and the smaller if earned income or \$4,800 if more than one dependent was involved. For return 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 over \$28,000.

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

Contributions Deduction

(line 16, Schedule A)

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

Credit for Federal Tax on Gasoline and Special Fuels

(line 59, 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. The credit was \$102 for a car, and \$198 for a light truck or van.

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 provisions of the law.

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

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

Credit from Regulated Investment Companies

(line 59, Form 1040)

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

Credit to 1993 Estimated Tax

(line 63, Form 1040)

This amount was the part of the overpayment of 1992 tax which taxpayers specifically requested to be credited to their estimated tax for 1993. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25. From 1040)

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

Dividends

(line 9, Form 1040)

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

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude 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 A

(line 56, Form 1040)

The earned income credit for 1992 was made up of three credits: the basic credit with a maximum of \$1,324 for one qualifying child and \$1,384 for two or more qualifying children; the health insurance credit with a maximum of \$451 for health insurance that covered a qualifying child; and the extra credit for a qualifying child born in 1992 with a maximum of \$376. 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 each less than \$22,370. The credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married

filing separately, or they claimed the foreign income exclusion

For this report, the earned income credit 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.")

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items, described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually 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 or 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 55, Form 1040)

This figure represents the total of the tax payments made for 1992 using Form 1040ES, and any overpayment from the taxpayer's 1991 return that was applied to the 1992 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 1992, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1991.

Excess Social Security TaxesWithheld

(line 58, Form 1040)

If a taxpayer earned more than \$55,500 (\$53,400 for 1991) in total wages from two or more employers in 1992, too much social security (FICA) or Railroad Retirement Act (RRTA) 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 \$2,300 deduction (\$2,150 for 1991) was allowed for each exemption claimed if adjusted gross income was less

than \$78,950. 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 1992:

- 1) The individual received more than half of his or her support for 1992 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 \$2,300. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been limited. For single taxpayers, the phaseout began at \$105,250 and was completed at \$227,750; for married persons filing jointly and qualifying widow(er)s, the phaseout began at \$157,900 and was completed at \$280,400; for heads of household, the phaseout began at \$131,550 and was completed at \$254,050; and for married persons filing separately, the phaseout began at \$78,950 and was completed at \$140,200.

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 the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35,

Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

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

Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage nor 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. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

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

Foreign Housing Deduction

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

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction was limited to the total amount of foreign earned income for 1992.

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 1992 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. Variations of the three basic forms included 1040PC, 1040TEL, 1040EZ, and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return were filed

as a 1040PC and its characteristics dictated that it otherwise would have been filed as a Form 1040, it would have been classified as such for statistical purposes. Likewise, if a return were filed electronically that would have been a Form 1040EZ had it been filed manually, it would have been considered a Form 1040EZ in the statistics.

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 than \$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, 1992 Forms and Instructions.)

Gambling Loss Deduction

(line 25, Schedule A)

See "Miscellaneous Itemized Deductions" and "Total Itemized Deductions."

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, the research credit, the enhanced oil recovery credit, the disabled access credit, and the renewable electricity production credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

(lines 9c+9b, Schedule A)

See "Interest Paid Deduction."

Income Subject to Tax

See"Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 46) minus part or all of line 56, 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 54, 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 1099-R and W-2G. Amounts withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts 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 Account Deductible Contributions

(lines 24a and 24b, Form 1040)

An individual retirement account (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 employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

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

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

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

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

Individual Retirement Account 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

(line 12, Schedule A)

The rules for deducting home mortgage interest for 1992 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 is allocable to property held for investment) was fully deductible up to the amount of net investment income. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 11, Schedule A)

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

Itemized Deductions

See "Total Itemized Deductions" and specific types.

Itemized Deduction Limitation

See "Total Itemized Deductions"

Keogh Retirement Plan

Keogh retirement plans, or H.R.10 plans, are set up by sole proprietorships or partnerships to cover self-employed persons, as well as regular employees. Distributions from these plans are usually fully taxable.

Long-Term Capital Gain or Loss

(line 8. Schedule D)

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

Long-Term Loss Carryover

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

Long-Term Gain or Loss from Like-Kind Exchanges

(line 12, Schedule D)

A like-kind exchange occurs when business or investment property is exchanged for property of the same nature or quality, even if the properties differ in grade or quality. (See also "Sales of Capital Assets, Net Gain or Loss.")

Long-Term Installment Gain

(line 11, Schedule D)

The installment method is used to report gains for property (other than publicly traded stocks or securities) for which the payment is received in a tax year following the year in which the property was sold. (See also "Sales of Capital Assets, Net Gain or Loss.")

Long-Term Residence Gain

(line 10, Schedule D)

Gain reported from the sale or exchange of the taxpayer's main home (whether or not another home was purchased). (See also "Sales of Capital Assets, Net Gain or Loss.")

Marginal Tax Rates

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

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

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

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year.

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. (See also "Total Itemized Deductions.")

Minimum Tax Credit

(line 44, Form 1040)

A minimum tax credit could be taken for 1992 by certain taxpayers who paid alternative minimum tax for 1991. The credit was part of the 1991 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 1992, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 19-25, Schedule A)

Miscellaneous itemized deductions were divided into three 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 other types 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.

Gambling Loss Deductions: Gambling losses (to the extent of gambling winnings) were fully deductible. (See also "Total Itemized Deductions.")

Miscellaneous Deductions Other Than Gambling: Other, fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds.

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on

which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1992 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 18, 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 househunting trips, and the cost of selling a residence or breaking a lease.

Net Capital Gain in AGI less loss

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

Net Operating Loss

(line 22, Form 1040)

See "Other Income."

Nondeductible Passive Losses

(calculated on Form 8582)

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

Other Adjustments

(included in 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 there return form. Any foreign earned income exclusions or "net operating loss" in an earlier year that was carried forward and deducted for 1992 were entered as negative amounts on this line by the taxpayer but edited into separate fields during service center processing.

Other Payments

(line 59, Form 1040)

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

Other Tax Credits

(included in line 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It included "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 61, Form 1040)

An overpayment of tax occurred when the "total tax payments" exceeded "total tax." Total payments included the amount of any "refundable portion of the earned income tax credit." Overpayment could

be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1993 Estimated Tax" and "Refund.")

Overpayment Refunded

See "Overpayment" 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, 1993;
- had income only from interest and dividends;
- had gross income for 1992 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1992;
- did not have any overpayment of tax shown on his or her 1991 return applied to the 1992 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 partner-

ship 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 57, 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 not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

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

Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement 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 plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and 17b. 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 portionwas computed on a separate worksheet and entered on line 17b.

Predetermined Estimated Tax Penalty

(included in line 65, Form 1040)

If a return showed taxes of \$500 or more owed on line 64 (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 1992 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

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

Primary IRA Payment

See "Individual Retirement Account Deductible Contributions."

Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 62, Form 1040)

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

Refund Credited to Next Year

(line 63, Form 1040)

See "Credit to 1993 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generation," 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

(line 26, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This does not include passive losses that were not deductible, but includes carryover of previous years' passive losses.

Rent Net Income or Loss

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

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

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

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" 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 invest-

ment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss".)

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

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

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

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

(line 15, Form 1040)

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

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amount 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.

Secondary IRA Payment

See "Individual Retirement Account Deductible Contributions."

Self-Employed Health Insurance Deduction Λ

(line 26, Form 1040)

Self-employed persons could deduct, when calculating AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. The provision that allowed this deduction expired on July 1, 1992; therefore, only the amounts paid prior to that date could be deducted on 1992 returns. The Omnibus Budget Reconciliations Act

of 1993 extended the provision retroactively for the period July 1, 1992 through December 31, 1993. Taxpayers had to file an amended return if they wished to take advantage of the extension, but amended returns were not reflected in the statistics for 1992.

Self-Employment Tax A

(line 47, Form 1040)

The ceilings on taxable "self-employment income" for 1992 were \$55,500 for self-employment tax, and \$130,200 for Medicare tax.(The limits for 1991 were \$53,400 and \$125,000, respectively.)(See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 18, Schedule D)

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

Short-Term Loss Carryover

(line 38, Schedule D)

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

Short-Term Gain or Loss from Like- Kind Exchanges

(line 4, Schedule D)

See "Long-Term Gain or Loss from Like-Kind Exchanges" and "Sales of Capital Assets, Net Gain or Loss."

Size of Adjusted Gross Income

(line 31, Form 1040)

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

Social Security Benefits

(lines 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 and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax and social security tax (or the equivalent railroad retirement tax) and medicare tax. If the employer was unable to withhold the social security and medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the 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 and medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(line 34, Form 1040)

For 1992, the basic standard deduction was increased. Taxpayers who were age 65 or over or

blind could claim an additional standard deduction amount of \$700 or \$900. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$3,600;

Each taxpayer 65 or over or blind was allowed an additional \$900 deduction each for age and blindness.

Married filing jointly or qualifying widow(er) Basic deduction of \$6,000:

Each taxpayer 65 or over or blind was allowed an additional \$700 deduction each for age and blindness

Married, filing separately

Basic deduction of \$3,000;

Each taxpayer 65 or over or blind was allowed an additional \$700 deduction each for age and blindness.

Head of Household

Basic deduction of \$5,250;

Each taxpayer 65 or over or blind was allowed an additional \$900 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 1992 that was paid or deducted before 1992, 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

(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 1992, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, 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 64, Form 1040)

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

Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law include a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated A

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. (See also "Modified Taxable Income.") For 1992, there were three basic tax rates, 15. 28. and 31 percent. Long-term capital gains were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$21,450 for single filers; \$35,800 for joint filers or qualifying widow(er)s; \$17,900 for married persons filing separately; and \$28,750 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$51,900 for single filers; \$86,500 for joint filers or qualifying widow(er)s: \$43.250 for married persons filing separately; and \$74,150 for heads of household. The 31 percent tax rate applied to taxable income in excess of the upper boundary for the 28 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$600, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,200 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 54, 55, 57-60, 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 (line 56, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount (See also "Earned Income Credit.")

Tax Penalty

(included in line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation

See "Miscellaneous Itemized Deductions."

Tax Rates

See "Tax Generated."

Tax Withheld

(line 54, Form 1040)

Tax withheld includes Federal income tax withheld and backup withholding on dividends, interest income and other income.

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest includes interest on certain State and municipal bonds, as well as any taxexempt interest dividends from a mutual fund or other regulated investment company. This is an information reporting requirement and does not convert tax-exempt interest into 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 accounts. 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 the 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 first as an amount which 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 filed and does not reflect any changes resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

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

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings accounts, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. For 1992, 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 tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

See "Individual Retirement Account Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

See "Social Security Benefits."

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 taxes were not deductible.

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

Total Income

(line 23, Form 1040)

Total income is the sum of the individual income items (lines 7 through 22) before adjustments.

Total Income Tax

(line 46 minus line 56 + line 48 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 spouse 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.

If a taxpayer had AGI in excess of \$105,250 (\$52,625 if married filing separately) his or her itemized deductions may have been limited. The

limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$105,250 (\$52,625). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

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, including 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.

Total Tax Credits

(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) earned income credit (EIC) used to offset income tax before credits;
- 7) mortgage interest credit; and
- 8) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount 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 53 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 accounts, 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

(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.
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital lossed.)

Unemployment Compensation

(line 20, Form 1040)

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

Unreimbursed Employee Business Expenses

(line 19, Schedule A)

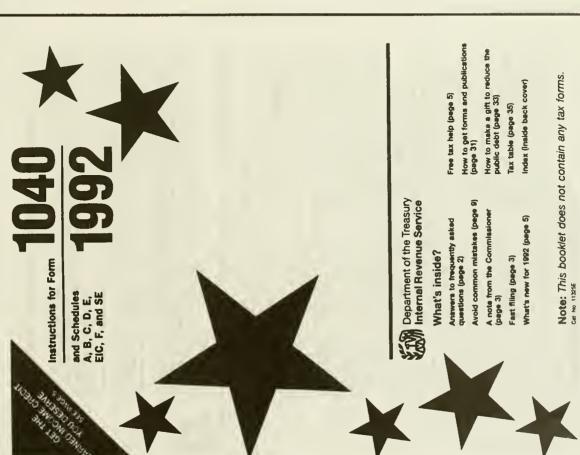
This item, added together with most other miscellaneous itemized deductions, was subject to a minimum threshold 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs while away from home in the performance of job duties. Eighty percent 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. (See also, "Miscellaneous Itemized Deductions.")

Section 5

1991 Forms and Instructions

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	The four permit (or someone asia) can claim you as a dependent, check here P \$2b or it you are minred thing bepartistly along your spouse inerties deductions or you are a dual-trituta sient, see page 22 and check here a dual-trituta sient, see page 22 and check here A be 2b. The first and deductions from Schoolae A line 2b. OR Emire Benderd deductions shown below for your filing status But if you checked see any box on thing status. Sut if you checked the same and the properties of the propert	9 Single—\$3.800 e Head of household—\$5.250 you le Marrad filing pointy or Quarhyng wcowier—\$6.000 e Marrad filing separately—\$3.000 Subtract line 34 from line 32 li line 32 o \$78.850 or leas, multiply \$2,300 by the local number of axemptions claimed on	Interfer Files 24 a over \$78,850, see the worksheet on page 23 for the amount to enter Taxable income. Subtract live 36 from live 38.1 files 35 a more stan inve 35, enter -0. Enter tax. Check if from a Tax Table, b Tax Rate Schedules, c Schedule	or d	Credit for child and dependent care expenses. Attach Form 2441. Credit for the elderty or the disabled Attach Schadule R. Foreign tax credit. Attach Form 1116.	Other credits (see page 24). Check if from a C form 3800 b T form 8300 c T form 8801 d T form (specify) 4 dothers it through 44 from 1801 d form than the 40, enter 40.	Self-employment tax. Attach Schedule SE. Also, see Inne 25 Alternative minimum tax. Attach form \$251	Recapture taxes (see page 25) Chack if from e ☐ Form 4255 to ☐ Form 8611 to ☐ Form 8628 Social security and Medicare tax on top recome, not reported to employer Attach Form 4137.	Tax on qualified retrement plans, including IRAs. Attach Form 5329 Advance earned income credit perments from Form W-2 Add lines 46 timous, 52. This is your botel tax.	Federal income tax withheid if any is from Form(s) 1099 check ▶ ☐ 1992 estimated tax perments and emount applied from 1991 return	Earned Income credit. Attach Schedule EIC Amount pad with Form 4888 (arthration request) Eucss social security Medican, and RRI tax withhed (see page 26) Form removant less and 2011 (page 410)	b Form 4136 Add lines 54 through 59 These ere your total payments	If we do a more than we 3,1 actoric line 33 from line 60 That is the amount you OVEDPAID. Amount of line 61 you went REFUNDED TO YOU. Amount of line 61 you want APPLED TO YOUR 1910 ESTBAITED TAX P. [62]	If the 53 is more than the 60, subtract the 60 from line 53. This is the AMOUNT YOU OWE. Attach check or money order for full smount payable to "internal Reverue Service" Witts your name, address, social security number, deytime phone number, and "1952 Form 1040" on it.	Similation but perlany (see plags 2/) Also include on mit See 86 186	Spouse's Agretine if a portineum, BOTH must sign Date	Precare s Forester s F
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nstructions for Form 1040

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A Note from the Commissioner	What Free Tax Help is Avaisable? Do You Need Adoldonal forms of Publishors? Can I Use Substitute Tax Forms? Section 2—Filing Requirements Do I Have 10 File? Which Form Should I Lies? When Should I File? When Should I File?	Section 3—Steps for Preparing Form 1040 9 Avad Common Missakes 6 Section 4—Lihe Instructions for Form 1040 Name, Address and Social Security Number 10	Presidential Election Cempalgn Fund. 10 Filing Status Exemptions. 11 Income Adjustments to Income 18 Adjusted Gross Income 21 Tax Correstation. 22	if You Ove

Frequently Asked Questions Answers to

How long well it take to get my refund? About 4 to 8 weeks after you may your return. If you fine electronically, it should take about 3 weeks. The electronically, it should take about 3 weeks. The electronically, it should take about 3 weeks. The darks of the status of your velturd, it of the first of the status of your velturd, call Tele-Tall. See page 28 for the number.

Can I get the element income credit? If you earn less that better that of the first of the number stapy. For details, call Tele-Tall, should be supported our unmarried, 16-year-old daughtine, the sport mountaintied, 18-year-old daughtine, the sport mountainties. Afterough we supported our unmarried, 18-year-old daughtine, the sport and print your child spends at school or or vectorio courts as three hour of lagger areay from home at achool. Can we claim her am a despendently we along wall have not observed at school or or vectorio courts as three hour of observed at school or or vectorio courts as three hour or dependentle.

Can I file as head of household? No. To use this fing status, you must have paid over half the cost of keeping up a home for a child or betty qualifying person.

How can I get forms and publications? Call 1-800-829-3676 (see page 5 for the times to call); or visit your local IRS office, participating library, bank, or post office; or use the order blank on page.

I saked my employer several times for my W-2 form, but i set don't have it. When it should I do? If you don't get it by February 16, call the buil-hee number fested on page 30 for you area. We will ask you for cetaun information. For datals, see Sleep 1 on page 9.

I received an IRS notice. I've contacted the IRS at least three times about it, but the problem set like heart been fared. What can I do? Call you local IRS office and ask for Problem Resolution assistance. The number is isted in your phone

Can I take an IRA deduction for the emount I confidented to a 401th pain in 1982? No. A confidented to a 401th pain in 1982? No. A 401th pain in 1982. No. A 401th pain in 1982 in an included in box 10 of your W-2 form at you don't pay tax on it this year. We I have to report the hadrens fung exer. Do I have to report the hourses fung exer. Do I have to report the money I made in 1982 fulling care? Yes. That is self-employment norms. You must report if on Schadule C or C-EZ. You may also have to fine Schadule SE and pay self-employment tax.

A Note From the Commissioner

Dear Taxpever

we could not defend ourselves; we could not fund scientific and health care research. Thank you for paying your taxes. As the Commissioner of Internal Revenue, I want to thank you on behalf of the government of the United States and every American citizen. Without your taxes, we could not provide essential social services;

You are among the millions of Americans who comply with the tax law voluntanly. As a taxpayer and as a customer of the Internal Revenue Service, you deserve excellence in the services we provide; you deserve to be the services we provide; you deserve to be treated fairly, countecusty and with respect; and you deserve to know that the IRS will ensure that others pay their tair share.

2000, we are reaching out to provide education and assistance to tatgetyers who need our help. One program is dedicated to bringing non-filers back into the system. We will work with every Amencan who waits to "get right" with the government. At the same time, we will direct our enforcement efforts making major changes in the way we conduct our business. Under our new philosophy of tax edministration, known as Compliance To fuffil our responsibilities to you, we are toward those who willfully fail to report and pay the proper amount of tax. All must pay their tair share, just as you are doing.

We realize that the tax law is complex and sometimes flustrating. We went to do what we can to make tax time easier for you. To that and, we are simplifying our forms and

arthmetic. Also, if you have a small business, check to see whether you can file new Schedule C-EZ, where taxable profit is procedures to reduce the burden on taxpayers. This year, we revised the tax table so that more taxpayers can simply look up the tax they owe instead of doing the computed in only three lines.

return electronically. Electronic ratums are more accurate and you can get a faster refund. Don't forget the option to file your tax

are interally "reinventing" the internal Revenue Service, making our internal organization more efficient and less bureaucratic. As we improve our organizational structure, we also Our goal is to transform the tax system by the end of this decade. To achieve the will do a better job of serving our customers, the taxpayers. We believe in accountability. suggestions for ways to improve our service excellence in service that you deserve, we Please let us know if you have any

Thank you again for your dedication to our to you.

Ship D. Peter

Shirley D. Peterson

Privacy Act and Paperwork Reduction Act Notice

The Phreaty Act of 1974 and Paparworth Re-addoon Act of 1980 say that when we salk you be intermetion; we must frest task you our begin night for the shortmoon, why we are solving for it, and hove it will be used. We not married so the you wints could happen if we do not recover it and windher your response and could be act of the solving ones and winter the solving of the solving of the mandatory under the law.

This notice applies to tax returns and any papers fied with them. It also applies to any questions we need to sak you so we can complete, connect, or process your returningure your tax, and collect tax, interest, or

Our legal right to sak for information or information and information (2011) and 6012(a) and for informations. They say that you must fix a return or statement with the spores or amplication of the spores or mandatory under flesses sections. Occesses on surfactory under flesses sections and your man and they wish you must find in a high section say that you must show your access section 8109 and its regulations say that you must find in regulations say that you must find in all parts of the last form that apply to you. But you do not be a feet to must find in all parts of the last form that apply to you. But you do not be 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

agenciaes, as provided by law. We may also by one in Lodden its size behavior of Column in and in Carlo for the fact when the fa

Pease keep the notice with your records if may help you if we set, you for other mfor-mation. If you have quastions about his nues for fling and gung information, please call or visit any internal Revenue Service office

The Time It Takes To Prepare Your Return

are accurate and can be easily understood.

Often thes a circular to docume some of the tax laws entired by Congress are very complex. For some people with rocome mostly from wages, filling in the forms at easy. For others who have businesses, permeans, somes, spocks, a more, spocks, a must now officer. We by to create forms and instructions that

If you have comments concerning the accu-nacy of the time estimates abount below or auggestions for making these forms more stress, we would be habby to hear from you. You can write to both the lithernal Revenue. Before, we have appropried to 2022s, Attention IRS Reports Clearnote Officer. I FP, and the Office of Management and Budget, Paper-ington, LC 20503. We Welcome Comments on Forms

Estimated Preparation Time

We may give the information to the De-partment of Justice and to other Federal

		Darrier Po well are	Buyandan	Copying, seembling, and sending the form
Form 1040	The Same	2 by 42 mm	3 br 37 mm	49 mm
Sch. A (1040)	2 hr. 32 mm.	24 mm.	1 hr., 9 mm.	27 mm.
Sch. B (1040)	33 min.	10 mm.	17 mm.	20 mm.
Sch C (1040)	6 hr., 13 mm.	1 hr., 5 mm.	1 hr., 57 mm.	25 min.
Sch C-EZ (1040)	45 mm.	4 mm.	20 min.	20 mm
Sch. D (1040)	51 mm.	55 mm.	1 hr., 8 mm.	42 mm.
Sch D-1 (1040)	13 mm.	1 mm.	13 mm	35 min
Sch. E (1040)	2 hr., 52 mm.	1 hr., 6 mm.	1 hr., 16 mm	35 mm
Sch. EIC (1040)	39 mm	16 mm	48 mm.	54 min
Sch. F (1040)				
Cash Method	4 hr., 2 mm.	34 mm.	1 hr., 14 min	20 min
Accrual Method	4 hr., 22 mm.	25 mm	1 hr., 19 min	20 min
Sch. R (1040)	20 mm.	15 mm	22 min	35 min
Sch. SE (1040)				
Short	20 mm.	13 mm.	10 mm	14 mm.
1000	26 mm	22 min	38 mm	20 min

DO NOT send your return to either of these offices instead, see Where Should I File? on page 8

Fast Filing

Last year, over 10 million people filed their tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are accepting the will be issued within 5 weeks from the time the IRS accepts your return. If you have your refund directly deposited mit your savings or checking account, you could receive your money even fasted. Even if you are not expecting a refund, electronic filing is still a fast and eccurate way to file your return.

Electronic filing is evalable whether you propare your own return or use a preparer in edition to many tax preparers, other firms are approved by the IRS to offer electronic filing services. An approved transmitter must sign your Form 8453, U.S. Individual income Tax Declaration for approved fransmitter must sign your Form 8453, U.S. Individual income Tax Declaration for Electronic filing, For more details on electronic filing, see Tele-Tax (topic no. 112) on page 28.

Another way to file your return with the IRS is to file an "answer sheet" return. This return, called form 1040PC, can be created only by using a personal computer, it can be processed faster and more accurately than the regular tax return. A paid tax preparer may give you Form 1040PC to sign and life instead of the tax return you are used to seening if you prepare your own return on a computer, you can produce Form 1040PC using one of the many tax preparation software programs sold in computer stores. The form is not available from the IRS. For more details, see Tele-Tax (topic no 106) on page 28.

Section 1.

Form 1040 **Before You**

Operation Desert Storm. If you were a participant in Operation Desert Storm, the deadline for taking care of tax matters such as filing returns, making contributions to an IRA, or paying taxes, may be extended. For details, see Tele-Tax (topic no. 468) on page 28 or get Pub. 946, Tax information for Those Affected by Operation Desert Storm.

What's New for 19927

extremed Earned Income Credit. If you survived less than \$22.370 and a qualifying from the annual result of the survived survived in the annual result of the survived survive

Bhould You femilias or Take the Standard To Beduchton has no creased. Because of this increase, if may be to you benefit to lake the standard deduction that year even though you femiliated deductions in the past. Read the instructions you fine 34 on page 22.

Hennised Deductions, it hope assists grows a microne is more than \$10,0,2,50 (more than \$10,2,50 (more than \$10,2,50 (more than not be able to deduct all of your femiliated deductions. Read the Schedule A instructions for the 26 on page 4.5 in this browlet.

Expanded Form 1040 Tall Table. The cell-in fine is the table has been raised to the 310,000.

Tax Law Changes, For more information about tax law changes for 1992, get Pub 563, Highlights of 1992 Tax Changes.

What Free Tax Help **Avallable?** S

Tax Forms and Publications. Most of your tax destines can be answered by reading the tax form instructions of one of our many the tax publications. So along 31.

Recorded Tax Information by Teaphone. Our Tiel-Tax service has accorded tax information by Teaphone. Formation covering about 140 topics. See page 28 for the number to all pices. See page 28 for the number to tail pices. See page 28 for the number to religious. Rehard information. Tele-Tax can tell you status of your refund. For details, see page 28.

Telephone Help. IRS representatives are

Telephone Help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and policitations, by use and such the how to fill in your return, or have a question about a notice you received from us, please call us. Use the number for your area on page 30.

Band the IRS Written Questions. You may be send the light of your written that questions to your IRS of creat.

The send of th

Volunteer Income Tax Assistance (VITA) and Tax Counseing for the Edderly (T.C.).
These programs help oder, disabled, fownorone, and non-English-speaking people fill in their returns. For details, call the toll five number for your area on page 30. If you received a Federal income tax package in the mail take it with you when you go for the mail take it with you when you go for

Videotaped Instructions for completing your return are evalable in English and Span-

Large-Print Forms and instructions. Pub. 1847 As large-print open of the 1952 Form 1040, Schedules A, B, D, E, EC, and R, and 1040, Schedules A, B, D, E, EC, and R, and copes of the form and schedules as work. Some state to figure your fax: You can norder Pub. 1614 by calling the IRS toli-free at 1-800-the order bank on page 31. Telephone bank on page 31. Telephone bank on page 31. Telephone bank of the Hearths-Impaired People as available See page 30 for the number to call. Breits Meterstate for the bind and the disables an equal by the page 31 for the number to call. Breits Meterstate for the bind and the disables.

Unreached Tax Problems. The Problem Beautiful at our Wassawa. The Residence Program at for people who have a been unable to reache their problems with the RS. If you have a tax problem you cannot deau up through normal channels, what to be all ISS office and ask for Problem Resident ISS office and ask for Problem Resident ISS office and ask for Problem Resident States and ask for Problem Resident ISS office and ask for Problem Resident ISS office and ask for Problem Resident ISS office and ask for Problem Recident ISS office are not promit the tax is ask for the tax is the or technical decisions. But it can be you used to problems that it resulted from previous contacts.

mai you a statement of your social security earnings and your estimated future benefits. To get this statement, complete a request from and return it to the SSA. You may get the form by writing to Consumer Informa-

Pueblo, CO Center, Department 72,

Additional Forms or Publications? Do You Need

Use Chart A on this page to see if you must file a return. But our must use Chart B on the return layou must use that B on the return. Ado, use a chart C on the next page if your parent if or someone sees an clean you as a dependent on his page for other studions when you must file. Most: Even if you do not have to file a return of any Most: Even if you do not have to file a return of any you should file on the set to get a return of any the seal income as withhelf. You should sign file on the set form Toddus I you are writhed you are page and file only to get a return of the winthelf, you may be able to use Form Toddus I you are young the only to get a return of the winthelf, you may be able to use Form Todguz.

Exception to Children United Age of the 1993, and all three of the following apply, your child was under age at 4 on Jerusal 1993, and all three of the following apply on your return. But you must use Form Form your return. But you must use Form and all three of the following apply and return But you must use Form and all three of the following active standards, to do so it you make this electron, your child does not have to file a return. if you do not have any tax questions and you only need tax forms and publications, you can-

Visit your local IRS office.

a Visit 9 participating bank or post office for Forms 1040, 1040x, 1040EZ. Schedules A. B. and ElG. Schedules 1 and 2, and their restructions.

e stouctures.

e staticularies of forms and publications.

e Use the order blank on page 31. You and and arrived and every forms and publications.

List the order blank on page 31. You and of the statins of your order or notification of the statins of your order within 7-15 work days after wa receive your request.

Auxi-FORM (1-800-R25-36/6). The hours of posterion during the finite associate at 800 AM. to 200 PM. (Returbaries): For callers in Alaska and Hawaii, the hours are Pacific stander of the For callers in Petric Rec., the hours are Eastern Standard Time You stander and Heaves, the hours are Pacific stander of the receive your order or notification of the statins of your order or notification of the statins of your order or notification of the statins of your order or notification.

Substitute Tax Forms?

Your chid had no Federal income tax with-held from his or her income (backup with-holding) and did not make estimated tax payments for 1992.

Your child had income only from interest and dividends (including Alaska Permanent Fund dividends), and
 Your child is gross income was more than \$500 but less than \$5,000, and

If you and the child's other parent are not fing a joint return, special nies apply to determine which parent may make the election. See Form 8314 for defails.

Yes, but only if they meet the requirements in Pub. 1187. You can gat Pub. 1187 by willing to the Distribution Center for your stats. See page 31 for the address.

Section 2.

Requirements Filing

The nules under Do I Meve To File? apply to all U.S. citzens and resident aleas. They also apply to nonnesident aleas and dual-status aleas who were mamed to U.S. citzens or residents at the end of 1992 and who have elected to be treated as maddert aleas.

Ercaption, if you were a U.S. citzen who lived in a U.S. possession or had moone from a U.S. possession, different rules apply. Get Pub. 570, Tax Guide for Indinduals With Income From U.S. Possessions.

If you were a nonvasident alien at any time during 1992, except as mentioned above, different lutes apply. You may have to file Form 1940NR, U.S. Nonvasident Allen income Tax Return. Specific rules apply to determine if you are a resident or nonvasient. Get Plab. 819, U.S. Tax Guide for Allens.

Chart A-For Most People

Do I Have To File?

To use the chart, first find your manual status at the and of 1992. Then, read across to find your fing status and oge at the and of 1992 vor mars file a return if your gross broome was it least the amount above in the last column. Gross broome manual air income you meaved to the first of more of money, pools, properly, and services that is not assempt from tax, including any gain on the sale of your main home (even if you may exclude or postpore part or all of the gain). See page 13 to find out what types of

income to include.			
Marital status	Filling statue	Age"	Groes income
Single (including dyorded	Single	under 65 65 or older	\$5,900
and legally separated)	Head of household	under 65 65 or older	\$7,550
Marned with a child and invite apparer from your apouse during the last 6 months of 1992.	Head of household (see page 11)	under 65 65 or older	\$7,550
Married and living with your spouse at and of 1992 (or on the date your spouse deed)	Manned, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$11,300
	Mamed, separate return	any age	\$2,300
Married, not living with your spouse at and of 1992 (or on the data your shouse	Marmed, joint or separata retum	erry age	\$2,300

If you furned age 65 on January 1, 1993, you are considered to be age 65 at the end of 1992 \$9,000 under 65 65 or older under 65 65 or older Qualifying with dependent child (see page 11) Head of household Midowed before 1992 and not remarked in 1992

\$7,550

under 65 65 or older

Use this address:

Chart B—For Children and Other Dependents (See the instructions for line &c on page 12 to find out if someone can claim you as a dependent.)

Ceation: if your gross income was \$2,300 or more, you usually cannot be claimed as a Opportunity was you were under 19 or under 24 and a student. For deltails, see Test if your parent (or someone else) can claim you as a dependent on his or her return and any of the four conditions listed below applies to you, you must file a return. In this chart, unsamed income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants.

The total of that income plus your earned income was: more than \$600 1. Single dependents under 65, You must file a return if— Pue \$1 or more

more than \$3,600 2. Single dependents 65 or older or blind. You must file a return ri-

 Your unsamed income was more than \$1,500 (\$2,400 it 65 or older and blind), or Your earned income was more than \$4,500 (\$5,400 if 65 or older and blind), or

 Your gross income was more than the total of your earned income (up to \$3,600) or \$600, whichever is larger, olds \$900 (\$1,800 it 65 or older and blind). 3. Married dependents under 65. You must file a return ri-

a You had any uneamed income and your gross income was more than \$600, or Your earned income was more than \$3,000, or

Your gross income was at least \$5 and your spouse files a separate raturn on Form 1040 and itemizes deductions.

 Your earned income was more than \$3,700 (\$4,400 it 65 or older and blind), or 4. Married dependents 65 or older or blind. You must file a return if-

 Your gross income was more than the total of your earned income (up to \$3,000) or \$600, whichever is larger, plus \$700 (\$1,400 it 65 or older and blind), or Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemates deductions. Your uneamed income was more than \$1,300 (\$2,000 it 65 or older and blind), or

Chart C-Other Situations When You Must File

If any of the four conditions below applied to you for 1992, you must file a return. 1. You owe any special taxes, such as

 Uncollected social security and Medicare or RRTA tax on tips you reported to your Social security and Medicare tax on tips you did not report to your employer.

Uncollected social security and Medicare or RRTA tax on group-term life insurance.
 Attentative minimum tax.

Tax on a qualified retirement plan, including an individual retirement arrangement

Tax from recapture of investment credit, low-income housing credit, or recapture tax on the disposition of a horner purchased with a federally subsidized mortgage (Sea the instructions for line 48 on page 25)

2. You received any advance earned income credit (AEIC) payments from your employer. These payments should be shown in box 8 of your W-2 form 3. You had not earnings from self-employment of at least \$400

You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes

Which Form Should I Use?

You May Be Able To Use Form 1040EZ It:

 You were single and do not claim any dependents 2. You were not 65 or older OR blind

You had only wages, salanes, tips, taxable scholarship and fellowship grants, and not more than \$400 of taxable interest income 5. You did not receive any advance semed income credit (AEIC) payments Your taxable income is less than \$50,000

S. You do not itemus deductions or claim any edustiments to income or tax cradits
 7. Your total wages were not over \$55,500 if you had more than one employer.

You May Be Able To Use Form 1040A It:

Y Vot had accord early frow vegds; sub-nes, their tauthe schouering and leicovating grants, persons or annutes tauthe social scarnty bewinds, permenting through your rid-vidual inferioristic approach (PA), unemploy-valual inferioristic, inferioristic of findedists 2. Your tauthe income is less their \$50,000

You file any of these forms.
 Form 2119, Sale of Your Home, for the year your home.

You can also use from 1040, to caum the area from 1040, to certain the community of the caum the came to the caum 3. You do not nemize deductions

Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa

Form 8271, Investor Reporting of Tax Shel-ter Registration Number

Form 2565-EZ, Foreign Earned Income Ex-

Form 2565, Foreign Earned Income

Form 6614, Parents' Election To Report Child's Interest and Dividends

to you.

You Must Use Form 1040 It:

 You remize deductions. Read the instruc-tions for line 34 on page 22 to see if it would benefit you to itemize. 1. Your taxable moome is \$50,000 or more

If you know that you cannot file your 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, 1993

You should file as soon es you can after January 1, but not later than April 15, 1993 if you file late, you may have to pay penalties and interest. See Penalties and Interest. When Should | File?

net on page 34

You received or paid accrued interest on securities transferred between interest pay-ment dates.

You received any nontaxable dividends capital gain distributions, or Alaska Perma-nent Fund dividends

5. You are required to fill in Part III of Schedule B for foreign accounts and foreign trusts (see page B-1).

You received taxable refunds (including credits or offsets) of state and local income taxes, almony, or any of the types of income isted in the instructions for line 22 on page

7. You were self-employed, a partner in a partnerling, a shuerholder in an S corporation, a beneficiary of an estete or trust. Nad reemtal or royalty income and expenses, or had farm income and expenses.

8. You sold or exchanged capital assets or business property

9. You paid alimony or a penalty on the early windmared to savings, or you can take any of the adjustments listed in the instructions (in ins 30 on page 21.

10. You claim the foreign tax credit, any of the general business credit is ear tentrictions for the rest in the wind the mortgage interest credit, the credit for prior year minimum tax, or the credit for hole produced from a non-conventional source.

 a. Tax on accumulation distribution of trusts or lump-sum distributions. 11. You owe any of the following taxes-

b. Attemative minimum tax. c. Recapture taxes.

d. Social security and Medicare tax on tip income not reported to your employer. e. Witter it taxes included on tine 53 (see page 25 for details).

Where To File It Is no qualified reterrance plans, excluding 184s. It you are fing only because you only have to like Form \$529.

12 Voo Laim from regulated measurement combany credit, the credit for Foderal tax paid not have, or the credit for overpland windfall profit lax.

If you live in:

ii you mae m:	Cor One south see.
Flonda. Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nessau, Rockland, Suffolk, and Westchester)	Hottsville, NY 00501
New York (all other counties), Connecticut, Marie. Massachusetts, New Hampshire, Phode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesote, Missoun, Wisconsin	Kansas Crty. MO 64999
Delawara, District of Columbia, Manyand. Pentsylvania, Virginia	Philadelphia PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oldehoma, Texas	Austin, TX 73301
Aleaka, Azzora, Caldonia (countes of Alprie, Amador, Blatti, Calaveras, Coulas, Corras Corras, Del Norie El Derado, Géen, Hombodi, Lake, Tassen, Marim, Mendonio, Modor, Mazo, Nevadi, Pierre, Purras, Saramento, San Osbalan, Sisata, Serra, Saramento, San Osbalan, Sisata, Timin, Yolo, and Vitali, Colorado, Idano, Montava, Neorasa, Hewata, Neor Dauda, Oragon, South Bacin, Usan, Washington, Wyomng	Ogden, UT 64201
California (all other counties), Hawaii	Fresno, CA 93888
Alabema, Arkansas, Lousiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
Amencan Samoa	Philadelphia, PA 19255
Guan	Commissioner of Revenue and Tazation 855 West Manne Dr Agana, GU 96910
Puerto Rico (or it excluding income under section 933) Virgin islands. Nonpermanent residents	Philadelphia, PA 19255
Virgin Islands. Permanent residents	V.I. Bureau of Internal Revenue Lockhars Garden No. 14 Charlotte Amalie. St. Thomas, VI 00802

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

if you are a U.S. critzen or resident, you may quality than automatic antersion of time to fine if on the doed date of your return. You where to not the following conditions:

Tou live outside the United States and Puerto Ricc, AND your man place of bost-ness or bost of dury is outside the United States and States and Dearn Picto.

You are in military or naval service on dufy outside the United States and Pearto Rico.
 This extension gives you an artie 2.
 Thin states on gives you an artie 2.
 Indicate you will never you are active 2.
 Indicate you are active 3.
 Indicate you will never a congrad due date of the return on any unpaid tax You must aften a statement to your return showing that you meet the requirements.

Where Should I File?

Philadelphia, PA 19255 Philadelphia, PA 19255

Foreign country U.S. critizens and those fling Form 2555. Form 2555-EZ, or Form 4563

All A.P.O and F.P.O addresses

If an addressed envelope came with your booket, please use if if you did not receive an envelope, or if you moved carry the receive an envelope, or if you moved carry the year.

Service Center for the place where you live See the chart on this page where you live See the chart on this page No street address as needed Envelopes with the sufficient post-age will be returned by the post office.

Section 3.

Form 1040 Preparing Steps for

Follow the six steps below to help you prepare your return. If you follow these sistings and need the instructions, we feel that you can fill in your return quackly and recurriely. before filing a return for 1992, see Death of Texperier on page 33.

Step 4—Check Your

Read Avoid Common Missakes below Emora may delay your refund. Avoid Common Mistakes

1. If a child lived with you and your adjusted gross income on Form 1040, line 31, is under \$22,370, read the instructions for Schedule EIC that begin on page EIC-1 to see if you can take the semed income credit.

2. If you are taking the standard deduction and you check any box on line 33a or 33b, be sure you see page 22 to find the amount to enter on line 34. hecome Records. These include any forms 42, W-25, and 1998 that you may have. If you don't gat a form W-2 by Farbuary I 1993, or if the one you get san't correct, please contact your employer can give you a possible. Only your employer can give you a possible. Only your employer can give you a Form W-2 to correct in Hour cannot get a Form W-2 to correct in Hour cannot get a Form W-2 by February 18, call the toll-free February 18, call the toll-free february 18, call the toll-free area. You will be asked for your employer's man. address, tesphone number, and, if known, deemfictation furmer. You will also asked for your address, accust security number, daytime telephone number, dates of employment, and your best estimate of withhead.

3. If you (or your spouse if you can check the box on line 8b) were age 65 or older or blind, check the appropriate boxes on line 33a.

tentized Deductions and Tax Credita. Pages 23, 24, 26, and A-1 through A-5 of these instructions tell you what credits and itemized deductions you can take. Some of the records you may need are

 Medical and dental payment records
 Real estate and personal property tax re- Interest payment records for your home mortgage. Records of payments for child care so you

6. Make sure your name, address, and social social social social numbers are correct on the label. If not, enter the cornect information.

5. If you are manned filing a point return and defoil get a label. or you are manned filing a supparate return, enter your social social social social numbers.

Days 1 of from 1040, 8 sure you stock your social Check your computations (additions, sub-tractions; art.) especially when figuring your total income, Federal income tax withhaid, and your refund or amount you owe.

if you owe self-employment tax, enter one-half of that tax on line 25.

or Publications You

Need

Forms, Schedules, Step 2—Get Any

Sould work

It is you recoved captain gam distributions but you don't need to fits Schedule D, enter those distributions on Form 1040, line 14. A Attach you W-2 formigh and other ne-quired forms and schedules. See sure you put See Steep 6.

In general: we mail forms and schedules to you based on what you find stay year Before you fill in your return. look if bow to see if you meet more to may or shadules. If you do, get them before you start to fill in your

Don't forget to sign and data Form 1040 and enter your occupation

Step 5—Sign and Date Your Return

> The line instructions for Form 1040 begin on the next page. Enter any negative amounts in (parentheses) unless instructed otherwise. If you need more space on forms or sched-ules, attach separate sheets. Use the same

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

Step 3—Fill In Your

format as the printed forms, but show your foursts on the printed forms. Please use sheets that are the same size as the forms and scheddes. Be sure to put your name and social security number on the sheets and entant them at the end of your return.

Step 1—Get All of

Your Records

Together

Required Forms and Step 6—Attach All Schedules Sure It Is Correct Return To Make

Attach the first copy or Copy B of Forms W-2 and W-25 to the third of Form 1040. If you received a 1992 Form 1059-R showing feet end arcorne tax werheld, size or statch the first copy or Copy B of that Form 1059-R to the front of Form 1040. The amount of Federal copy or Copy B of that Form 1059-R to the form of Form 1049. The amount of Federal copy or Copy B of that Form 1040 around to Federal brand of Form 1049-R or showing a such character statch as on the Vatach-ment Sequence No. Showin in the upper right comer of the achieves or form. For axis ample, the attachment sequence no. [or Schedule A Form 1040] is 07. Attach forms welfout an attachment sequence number reduit.

If you owe tax, be sure to ettach your payment to the front of Form 1040 on top of any Form(s) W-2, W-2G, and 1099-R.

or Form 1040 nstructions

you received a mailing label, cross out your former name and print your new name. Decessed Taxpeyer. See Death of Taxpey-er on page 33.

Foreign Address. If your address a outside of the United States or its possessors or territories, enter the midmatton on the line CAP, thore may no post officer, statis, and ZP code in the thelowing order city, promore statis, poster code, and entering poster city. Promore country. On not addressing the country.

Congress set up this hand to help pay for headerful section campain costs. If you went \$1 diyou's take to go to the hand, check went \$1 diyou's fill you see fall a pent fraunt, your spouse may sale alway \$1 go to be hand you described "Yes", your tax or return will have directly a pent fall or described. when it is to lead there a Labert it you didn't necesse a label, more to type the information of necesse a label, more to type the information of necesses a label, more to type the information of inthe spaces provided. But it you are marred fing a separate network of one energy our has a constant of the information of the name in the spaces provided point was a constant or when a married if you are marred. So as a married "Social security number in the area marked "Social security number in the area marked "Social security number in the area marked "Social security or instantiand so while second security of enter agrees with the number you your we social security care and Asso, cheek that you the secula security number is correct on your we social security number is correct on your we have a social security number is correct on your we have a social security number is correct on your we have a social security number is correct on your we have a social security number is correct on your we have a social security number is correct on your we have a social security number is correct on your we have a social security number is correct on your we have a social security number is correct on your we have a social security number is correct on your we have a social security or your wear and a security number is correct on your wear and a security number is correct on your wear and a security number is correct on your wear and a security number is correct on your wear and a security or your hand the security or your wear and a security or your hand the sec

Election Campaign

Fund

Presidential

If you don't have a social accuration there is you don't have a social accuration of the Administration (SSA) office. Fall if in and in turnion it is officed to the form a number by the time your intuit is due, married by the time your intuit is due, married to the form the appear for the number.

Line 1

You may check the box on line 1 if any of the following was true on December 31, 1992;

Mail beg number used to presort ZIP code designation

ZIP code

Your name and address

Section 4.

Name, Address, and Social Security

Number

Why Use the Label? The making label on first brind of the misturction bootels at designed to appead processing at internal Reviews Service Continue and convent common errors that delay mind chicke. But do not rattach the label until you have finathed you return. Ores out may extre and print the convect information. Add may measing stems convect information. Add may measing stems convect information. Add may measing stems. Cautions if the labels for a joint return and the accusal examply numbers are not latted in the asset order to short number.

Besides your name, address, and social security number, the label contains various code numbers and letters. The diagram below explains what these numbers and letters mean.

Address Charge. If the address on your or married sides, a cross out your old address and print your on warrent address. If not you could address and print your on address. If you can go you would so you with the properties of marriage divorce, etc., be sure to report that to your local Social Social Administration so that the SSA has the same to report that you would social Social with a not have any sour local Social Social with your return as that they seem to be they would so with the work of the seems that a not not the SSA has the same rainer are not not not the same rainer and the more than a design of the same rainer and the same rainer and the same rainer and your return. This presents delays in proceeding your forces when your future and read resource account of these social security benefits; if the same rainer is the same rainer.

Filling Status

in general, your filing status depends on whither you are considered angle or man-ried. The filing statuese are fisted below. The one that will usually give you the highest tax is stated frest and the ones that will usually give you the lowest tax an instead lists.

• Marmed filing a separate return.

e Head of household

If more than one filing status applies to you, choose the one that will give you the lowest tax. Marned filing a joint return or Qualifying widow(er) with dependent child

a You were never married, or

or You were legably separation, according to your fattal leave, under a decree of divorce or of expensite maintenance, or or you were wickward before of the your hand a chief leave of the you had a chief leave you may be able to take the samed moone creat on km 96. Read the Schedule Eld retirectors that began on page Eld-1 to see if you can have the creatiful.

Single Norwesident Allen Bpouse, if your spouse of an enrasednet allen and you file a port gretur, your spouse must get a social Type of far pectage marked to you internal Revenue Service Center where you filed last year ¥ Postal service local delivery route writin your ZIP code 8 202 8 14071 BN 651-00-1482 652-00-1776 JOHN C 8 JANE F DOE → 310 OAK DR HOMETOWN OH 44 ▼ CAR-RT SORT**CR01 Your Mailing Label—What Does It Mean? Computer shorthand for your name. By entering these two letters and the first social security number, the IRS can identify the cornect account. Your social security numbers

Married Filing Joint Return

e You were married as of December 31, 1982, even if you did not live with your spouse at the and of 1992, or e. Your spouse died in 1992, an inemary in 1992, or You may check the box on line 2 if any the following is true.

Your spouse ded in 1993 before fling a 1992 return. For details on how to file the joint insturn, see Death of Taxpeyer on page 33.

A husband and write may file a joint return even if only one had noome or if they did not like together all year. However, both persent must eapt the return and both are neaponable. This means that if one abous to too not pay the tax due, the other may have to

if you file a point enturn for 1992, you may not, affect the boar date for futing that enture amend that return to fee as married filing a separate enturn to fee as married filing a separate enture to 1992 you were a norrestoent elem or dual-attitus also married to a U.S. citizen or readent elem, you may be able to file a point return, you and your spouse if you do file a point return, you and your spouse if you do file a point return, you and your spouse if you do file a point return, you and your spouse if you do file a point return, you and your spouse if you do the spouse in the special parties.

Line

Married Filing Separate Return

If you file a separate return, you will generally by more tab. But you may want to figure your tax both ways (maned filing port and manned filing separate) to see which filing status at loyour benefit. If you file a separate return, all the following apply:

You cannot take the tranderd deduction
if your spouse itemuzes deductions
 You cannot take the credit for child and
dependent care expenses in most clases.

 You cannot exclude the interest from series EE U.S. savings bonds assed after 1989, even if you paid higher education ex-penses in 1992. You cannot take the earned income credit

You cannot take the cradif for the elderly the disabled if you lived with your spouse any time in 1992.

a You may have to include in income up to one-half of any social security or equivalent railroad retirement benefits you received in

e Generally, you report only your own community and controls, additions, and ored-is Officerent rules apply to people who live in community property states. See page 13 But you may be able to file as head of bousehold if you had a child lung with you and you lived ablant from your abouse during the last is months of 1992. See Marriad Per-sons Who Live Apart on this page.

Line 4

The fing status is for unmerned individuals some provide is home for centain other persons. Also, if you were manned in 1952, had evil long with you, and how quart from your appared outside the last 6 months of 1952, you may be able to file as head of Aucushood, See Married Persons Who Live Abert below. Head of Household

 You paid over half the cost of keeping up a home that was the main home for all of 1992 of your parent whom you claim as a dependent. Your parent did not have to tive with you in your home, or You may check the box on line 4 only If December 31, 1992, you were unmarried legally separated and

You paid over half the cost of keeping up a forms in which you lived and in which over of the following also lived for more than \$ months of the year (temporary absences, such as for vecation or school, court as time lived in the home).

1. Your unmarried child, grandchild, great-grandchild, atc., adopted child, or stepchild. This child dose not have to be your depen-dent. But your foster child must be your de-pendent.

2. Your married child, grandchild, greatgrand-ording, are, abothed thick or alsohold. The child must be your despendent, But it you despendent laurit man or has a selected or despendent under the nase on page 12 for Children of Dhrowced or Begale. Yet the Parents, this child does not have to be your despendent and does not have to 5. Any other reserve whom you can claim as a see Test 10 in page 12. But for this purpose, the Exception is the end of that test doesn't!

To find out what is included in the cost of keeping up a home, get Pub, 501, Exemptions, Standard Deduction, and Filling Information. To find out it someone is your dependent, see the instructions for line 6c.

If the person for whom you kept up a home was born or deed in 1992, you may still file as need of household as long as the home was that person's main home for the part of the year. He or she was alive.

You do not qualify as head of household if your child, parent, or relative described above a your dependent under the niles on page 12 for Person Supported by Two or More Taxperen.

Add to Familias With Dependent Children
(UFDC) and Office Public Assistance Programs. If you used payments you received
under the AEC program or other public assistance programs to pay part of the cost of
keeping up your horse, you cannot count
them as money you paid But you must include them in the total cost of keeping up
your home to figure if you paid over half of
your home to figure if you paid over half of
you

Married Persons Who Live Apart, Even in 1992, you were not incread or legally separated in 1992, you may be consudered in varieties and in as sheed of housenfold You may also be able to take the credit for child and debut

itemizes dededuction even if your spouse suctions.

Jine 6b

You may check the box on line 4 if all five of the following apply:

1. You file a separate return from your spouse.

2. You lived apert from your apouse during the last 5 months of 1992. You paid over half the cost of keeping up your home for 1992.

If you file a joint inturn and your apouse cannot be demined as a depondent on anditive person if which, the bot on live 6b. If you file a separate inturn, upor on like an averaption for your apouse only if your apouse a not filing enturn. Nat no income, a send cannot be distinted as a dependent on another person is return.

4. Your home was the main home of your wind; steporfied, abothed chirt, or baster chief for more than 6 months of 1992.

5. You claim the chief as your dependent or the chiefs of present parent claims him or her under the niels on page 12 for Children of Divorced or Separatial Parents.

Line 5

Qualifying Widow(er) With Dependent Child

You may check the box on line 5 and use joint return tax retes for 1992 if all five of the joint return tax retr following apply:

 You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent 1, Your spouse died in 1990 or 1991 and you did not remark in 1992

This child lived in your home for all of 1992.
 Temporary absences, such as for vacation or school, count as time lived in the home.

4. You paid over half the cost of keeping up your home for this child. 5. You could have filed a joint return with your abouse the year he or she died, even if you didn't actually do so.

Dependents

Line 6c

Do not claim an axemption for your spouse

You can take an exemption for each of your in department was after during some part of 1992. This includes a baby been in 1992 or a person who dead in 1992 of the person who dead in 1992 of the person who dead in 1992 or a person who may be a following or the person and who meets all five of the following tests of qualifies as your dependent.

If your apouae ded in 1992, you may not file as qualifying widowler) with dependent child instead, see the instructions for line 2.

If you can't file as qualifying widowler) with dependent choic, read the mentiochora. For the elit peer of you can file as head of household. You must file as single if you can't file as qualifying widowler) with one you can't file as qualifying widowler) with one prepared in chid, manned filing a point refun, or head of househon.

Exemptions

For each exemption you can taxe, you generally can deduct \$2,300 on line 36.

Line 6a

Your parent, stepparent, parent-in-law
 Vour grandparent, great-grandparent, sto.
 Your brother, safer, half brother, half sister, stepparter, brother-in-law, sotter-in-law.

Pour son-in-lew, daughter-in-lew

e if related by blood, your aunt, uncle, nephew, nece Any relationships established by mamage are not treated as ended by divorce or death

Yourself

Check the box on line 6a unless your parent for someone selected many to as a dependent on his or her tax start for example. It was presented to conserve abolity of the many you as a dependent on their return but they box on line 6a.

definition of placended or Equipment Plant entire. Special Justa apply to determine of the apply of the special plant of the purpose of the apply of the special plant of the plant of the special pla person. However, if neither the person nor the person's spoule is inquired to file but they file a joint return city; to get e refund of all tax withheld; you may claim him or her if the other four tests are met. Your adopted child who is not a U.S. ct-izen but who lived with you all year in a for-eign country. The person must be one of the following A U.S crizen or readent alen, or
 A readent of Canada or Mexico, or Fest 3—Citizen or Resident

The general rule is that the custodar pearls sheriful to the child subsect of the mean that the custodal pearls can dependent the other dependency less are suborni.

Generally, the person's gross income must be less than \$2,300. Gross income does not include nortilatable income, such as welfare herefits or nortilatable social security bene-fits.

Test 4-income

If you were divorced or legally separated at the and of 1982; you cannot lake an exempton for your former spouse. If your divorce was not final (an intercoulory decree), you are considered manned for the whole

 Was enrolled as a full-time student at a school during any 5 months of 1992, or income earned by a permanently and to-tally disabled person for services performed at a sheltered workshop school is generally not included for purposes of the income test See Pub. 501 for details 2. Your child was under age 24 at the end of 1992 and was a student.

Your child was e student if he or she

Exception for Your Child. Your child can have gross income of \$2,300 or more if. 1. Your child was under age 19 at the and of 1992, or

Death of Your Spouse, if your spouse dead on 1952 and you and on remarkly by the and find 1952, chack the box on law 86 if you could have laken an assemblow for your spouse on the date of death. For other filling statuc. It took, see Death of Tapapers on page 33. If however the date of death. For other filling statuc. It you do not file a port fetting you do not file a port fetting your nonreadent alen spouse only if your spouse bad no shooten from U.S. source if show the dependent of another person if you not take an assembloon only if your spouse had no shooten from U.S. source if shows the dependent of another person if you not take an assembloon by your Supplement of the on the file of the your Spouse. They have a check the box on he so and it so

1. The coasticidal perent agrees not to clean the chiefs a service statement Bull your Bear actions as arranges statement Bull you supposed from 8322 or a smaller statement to supposed from 8322 or amaler statement to supposed from 8322 or amaler statement to you can ratical or statement from 8322. You can ratical or statement from the statement of the search of the statement of the search o Took a full-time, on-farm training course during any 5 months of 1992. The course had to be given by a school or a state, county, or local government agency.

Pennon Bupported by Two or More Taxperson. For it you do not bey over nail of
another penson's support, you may rail be
all free of the following apply
1. You and not not may apply
1. You and not no more other elegate perand it operate paid over haif of another
penson's support

Support includes food, a place to live, continuity, medical and demilial care, and education, it also includes dering auch as earliand humiture, but only if they are for the person's own use or benefit in figuring total. e include money the person used for his or the own support, went filten money was not taxable Europes are gifts, savings, accast security and weiters benefits and other public assistance payment; his support is treated as not coming from you. Use the actual cost of these riems, but figure the cost of a piace to live at its fair rental value.

Total support dose not include items such as incorne tax, social security and Medicare tax, itel intervence premiums, scholarship grants, or hunaral expenses.

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 would also local law.

If you care for a foster child, see Pub. 501 for special rules that apply

person is married and files e joint you cannot take an exemption for the

rest 2-Married Person

But if you are the nonoastocke perent, you are the set haring provided ones half of the chiefs support and can claim the chief as a dependent hoth perents together paid over half of the chiefs support, the other dependency lesss are met, and either the

A achool includes technical, trade, and mechanical schools. If 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 paren's inclus apport in 1992. If you file a point return, support can come from either sous if you returned, the support provided by your new spouse a trained as support own off from your new souses a trained as support own off from your less that the support lest, ase Children of Dispersaled Persents and Person supported by Teo or filore Taxapayers on this page.

Your child, stepchild, adopted child, a say child, a work who leved in your hone as a family to member it placed with you by an authorized with blacement agency for legal adoption; or a Say toster child jury child wind hole in your hone in sale a family member for the whole year.

 Your grandchild, great-grandchild, etc.

The person must be your relative. But see Exception at the end of Teet 1. The following are considered your relatives:

Test 1-Relationship

of that You paid over 10% of that person's sup-No one alone paid over half

4. Tests 1 through 4 on this page are met.

8. Each sligble person who paid over 10% of antiport convolents Ferm 2120, Multiple Support Declaration, and you statish these forms to your return. The form statish these form you will claim the person as a dispendent for 1992.

An eligible person is someone who could have claimed another person as a dependent accept that he or she did not pay over half of their person's support.

Columns (1) through (5)

After you have figured out who you can claim as a dependent, fill in the columns on line 5c. if you have more than six dependents,

attach a statement to your return. Give the same information as in columns (1) through (5) for each dependent

Column [1], Enter the name of each depen-Column (2). If your dependent was under age 1 on December 31, 1992, put a check-mark in column (2)

Column (3). Any dependent age 1 or older must have a social security number. You must enter that number in column (3). If you do not enter if or if the number is wrong, you may have to pay a \$50 panalty.

Form \$2.5 with \$2.0 promise by filling from \$2.5 with your local Security Administration (SSA) office it usually lates about \$2.5 with you local Social Security benched wort tave a number when you are ready to file your return, six the SSA to give a you a receipt. When you file your return, you a receipt When you file your return, you a receipt When you file your return, where "Applied for no column [3]. If the SSA logare you are easy to file your file on the property of it to your return. If your dependent is easy to you a social security number. Contain (4). Either the number of months your child, either 'son' or 'daughter' colong the social security number of months your dependent leved mit your or log-served was shown to the property absences such as should not temporary absences such as school or easing as time B lived in your home If your dependent lived in your dependent was boun or duef in 1992, enter 12" in his social my your dependent lived in your dependent lived in your dependent lived in your dependent lived in your collection if your dependent lived in your dependent lived in your canada a number instead, enter "Chir or "MK", which is your applies."

Amounts received in place of wages from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.

Bartenng income (fair market value goods or services you received in return i your services).

Children Who Didn't Live With You Due to Divice or Separation. If you under the rules on page 12 for Children of Diviced and Separated Perents, enter the total number of such children between the live to the firm of the Cabarda Perents, enter the total number of such children or Separated Perents, enter the total night of line Sc labeled "No. of your children or Separation" If you gut a number on this or separation" If you gut a number on this line, you must do one of the following or separation. If you gut a number on this can claim the child as your dependent went from the States that you can call claim the child as your dependent to the your return. If your divorce decree or winters separation agreement went in order the following and it would not a separate or winter and as your dependent. You can claim the child as your dependent, you can claim the child as your dependent, you can claim the child as your dependent, you can attach a copy of the following pages from the orgoner of egreement instead of Form

Cover page tenter the other parent's social security number on this page!,

2. The page that unconditionally states you can claim the child as your dependent, and

3. Signeture page showing the date of the gradenest.

Other Dependent Children. Enter the total immune of children who did not the with you for reasons other than divoce to separation on the line libbeled 'No of other dependents on C. Imculos dependents on C. Imculos dependents in Cardad or Meauco duming 1992.

Do not include the following types of income when you decide if you must file a return

Examples of Income You Do Not Report

 Disability retirement payments and other benefits paid by the Department of Veterans' Affairs. Workers' compensation benefits, insur-ance, damages, etc., for injury or sickness

Puntive damages received in cases not in-volving physical siyury or sickness usually must be reported as income. Get Pub. \$25, Taubhe and Normasable Income. Examples of Income You Must

The following kinds of income must be re-ported on Form 1040, or reliated forms and schedules, in addition to the types of income listed on Form 1040, lines 7 through 21b. Vu may need some of the forms and sched-ules mentioned bellow.

Dividends on veterans' life insurance.
 Life insurance proceeds received because of a person's death.

on a present a consented from usurance be-class you set he set of your home due to fine or other casualty to the actient the amounts were more than the cost of your normal expertess while invarign to your home. Hermbursements for normal laving expertess must be reported as income a Certain amountmis received as achodeship grant (see the mistructions for line 7).

Cancellation of certain student loans it, under the terms of the loan, the student per-forms certain profressional services for any of command desse of mistrogen and expertes for any of strong certain profressional services for any of command desse of mistrogen and services for any of strong certain profressional services for any of strong desse of mistrogen and references for any of schooling and fellowaships.

Scholarship and fellowship grants (see the nstructions for line 7).

Onginal Issue Discount (Schedule B). Distributions from SEPs and DECs

Community property states are Anzona, Ca-lifornia. Idaho, Louisiana, Nevada, New Mexico, Taxas, Washington, and Wisconsin. Community Property States

• Ter 2 and supplemental annuities under the Rainord Reienfernel Lid.
• Life insurance proceeds from a policy you starben in the proceeds are more than the premiums you paid.
• Your share of income from S corporations, partnerships, estates, and mosts (Schedules B, O, of E).

if you and your spouse inved in a community property state, you must follow state law to determine what is community income and what is separate income. However, different rules could apply if.

 You and your spouse irved apart all year. You do not file a joint return, and

a None of the community income you earned was transferred to your spouse. For details, get Pub. 555, Federal Tax Information on Community Property.

Gans from the sale or exchange (including bartey of real estate, securities, coins, gold. silver, gerns, or other property (Schedule D or Form 4797).

Lump-sum distributions (Form 4972). (See page 17.)

Endowments

Gam from the sale or exchange of your main home (Schedule D and Form 2119).
 Accumulation distributions from trusts (Form 4970).

Rounding Off to Whole Dollars You may round off cents to the nearrest whole oblies on your forms and schedules This will make it easier to complete your term. To do so, afron amounts under 50 cents and increase amounts from \$0 to 99 earls to the next dollar For example, \$129.99 becomes \$129 and \$235.50 be-comes \$236. a Przes and awards
dearbing wmnings (including lottenes.
connests, affes, atc.)
Ermed income, such as wages and tips,
from sources outsee me United States
(Form 2555 or Form 2555-EZ). Initied States
dents, and persons, from sources outside
the United States unless exempt by law or
a lax reads.

If you do nound oil, do so for all amounts
But it you have to add two or more amounts
to figure the amount to enter on a line, in
the total Eulamphe. You necessed two WH
the total Eulamphe. You necessed two WS and
one showing wages of \$18,500 73, DN Form
(\$5,000,55 4,\$18,500 73 = \$23,501.28)

Fees received as an executor or adminis-trator of an estate

Director's fees.

Embezzied or other illegal income U.S. Citizens Living Abroad

Show the total of all wages, salaines, fees, commissions, thisb, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, efc., were taxen out for a point return, be sure to include your spouses is income on line? Wages, Salaries, Tips, etc. Generally, foreign source income must be reported Get Puth. 54, Tax Guide for U.S. Cruzens and Resident Aliens Abroad, for more details

The amount that should be shown in box 10 on form W-2. Report all wages, salanes, and tips you received, even if you do not have a form W-2.

did not

You must report as moone the amount of advanced the shown on you will be advanced the shown on your Will formula be shown in the shown the should be as shown in so and a shown in so and a shown in the should be as shown in the shown in the shown in the shown of the

e Payments by insurance companies, etc., for included on from W-2 it you received a suck pay or educating payment from anyone content than your employer, and it is not included in the wages shown on form W-2 included in the left. Attach is statement shown ing the name and address of the payer and amount of sick pay or disability income. Get a form W-4.8 for defaults on withholding of Federal income tax from your ask pay.

Federal income tax from your ask pay.

Fers if given by your employer as a matter of py your employer is con-py vor choice, and rot for your wholeyer as a matter of py your employer is con-py vor employer's con-presence. Also, cont in the your employer's convenience. Also, cont in the your employer's convenience. Also, cont in specific to your wind it they were provided as a condition of employment.

Shirks and Occount benefits paid by a mon in from union dues. Include cash and the far you benefits that were gifts.

Any amount your employer paid for your moung superses, including the value of services furnished in kind, that is not includ-ed in box 10 on Form W-2.

Note: You must report on line 7 all wages. 2 salares; etc., end for your pectoral services. 5 salares; etc., end for your pectoral services. 5 salares; etc., end for your pectoral services. 5 record of the income was suprand programment. For more details on reporting income recorded in the form of goods, property, meas, the stock options; etc., get Pub. 525, Tazabe from Northarable Income Standardy Employee. If you were a statution of employee, the "Standardy employee" (I you were a statution or most of your W-2 from should be checked. Standardy employees to with one of your W-2 from should be checked. Standardy employees and the standard peculiar in must one standard be supported.

if you are deducting business expenses as a statutory employee, report the amount shown in box 10 of your W-2 form and your

expenses on Signature of the state of the st

Employer-Provided Validie. If you used an employer-provided Validie. If you used an employer-provided validie. If you used and beareas purposes and 100% of the earth beareas purposes and 100% of the earth beareas purposes and 100% of the earth of the webuse broken to 100% of the earth of the webuse broken to 100% of the earth of the webuse broken to 60% on a separate statement. For more details, to on a separate statement from one details. The transverse webs of the webuse broken to 60% on a separate statement from one details. The transverse webs of the webuse broken to 60% on a separate statement form or estails. The transverse statement form or estails. The purpose to 60% of 6

entra (DCB), it vice necessed benefits for 1992 an under your employer's dependent Care Benefits and DCB), it vice necessed benefits for 1992 an your employer's dependent care plan. It was be able to exclude but out all of streem 2441, Child and Dependent Care Espendent in Dox 22 of your W-2 form(s).

First, go to Form 2441 and lin in Parts I and III. Include any taxable benefits should be not add III. Include any taxable benefits should be not add III. Include any taxable benefits from line 25 of that from on Form 1400, line 7 On the the 250 of that from one Form 1400 line 7 On the the 250 date you are form 1400 line 7 On the the 250 date you among the achieves the arrangement of achieves on the reproper provided September of September

Scholarship and Fellowship Granta. If you received a scholarship of tellowship that is a granted effer August 16, 1986, part or all of may be taxable even if you ded driff received as W.2 form It you used to experies other than fution and course-resisted experiess and than fution and course-resisted experses other than fution and course-resisted experses are taxable. For even, board, and travel are taxable. If you the were not a degree candidate, the full amount of the actionary for ellowship is taxable. Include the taxable amount not reported in on a W.2 form on line 7. Then enter "SCH" as and the saxable amount not reported.

Report all of your tausble interest encome on the flowers. If the total is one \$400 or you are claiming the action soon of interest from sense EE U.S. savings soon of interest from sense EE U.S. savings on of interest from sense EE U.S. savings on of interest from sense It is in Schedule B (see page B-1). Also, if in Schedule B (see page B-1). Also, if in Schedule B (you received, as normine, interest that activate that so, interest place of the other special rules is sense. Or say of the other special rules isted on page B-1 sophy

Report any interest you received or that was breided by the associate the posts that of the associate the associat The payer should send you a form 1096-MT or, if applicable, a form 1086-OID for this interest. A copy of the form is also sent to the IRS.

 Accounts (including certificates of deposit and money market accounts) with banks, credit unions, and savings and loan associ-Examples of Taxable Interest income You Must Report Report interest from.

Building and loan accounts

e Notes, foars, and mortgages. Special rules apply to loans with below-market interest rates, See Pub. 550 e Tax refunds. Report only the atterest on them as interest income

e insurance companies in paid or credited on dividends left with the companies. Also, antimage bonds sayed by state and local govern-ments after October 9, 1969 (Report interest on time Bb.) Also, report as merest on mire Ba on line Bb.) Also, report as merest on mire Ba any gain on the desposten of certain market discount bonds issued to you after July 18 1964, to the earter of the accured market discount for taughte bonds accured after 1957 reduce your interest income on the bonds by the amount of any amortizable bond permurn for not despetive. As every as interest automs on Schedule A. See the Schedule B instructions on page B. See the

• U.S. savings bonds. The interest is the yearly increase in the value of the bond. interest on series E or EE bonds can be reported using method e or b below. . U.S. Treasury bills, notes, and bonds.

Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest, or

b. Each year report on your return the rearly increase in the bonds' value.

only the yearly increase. You may not change to method a unless you complete form 3115 and affach if to your tax return. See Pub 550 for details.

Note: If you receive a 1992 Form 1099-INT for U.S. sevings bond interest that includes amounts you reported before 1992, see PUD 550

a Organal assue obscount (OID). This is the difference between the state proce of a betti instrument and the stated redemption price in naturally the instrument was stated at a obscount after May 27, 1969 for for certain conceptual restruments. Effect July 1, 1982, include in your interest income the discount for the part of the year you held in the taxabe OID may be more or less than the amount shown or form 1099-010.

If you bought a corporate debt restrument are organized as an orbeit of the all of 1992 or the part of 1992 but in was outstanding in clode in interest income the total OID from 1995-010 Get Plus 152, List of Ongive the risal issue Discount instruments, to figure the triable OID for other corporate debt instruments and noncorporate debt instruments sero coupon U.S. Treasury-backed

If you had OID for 1992 but old not receive form 1993-010, or if the price you gud for the matturnerid is more than the tasse proceed puts accumulated OID, see Pub 1912 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 last-exempt interest, such as byten mines by a byten into Bib. Include any exemptimisest dividends from a minusit had or other regulated investment company. Do not report interest earned on your PA on line 89.

Line 9

Dividend Income

Dividends are distributions of money, stock as or or other property that compositions by to the stockholders. They also include dividends you receive through a partnership, an S. cor. a postation, or an estate or furst. Payers include hormers at on their agents. De payer should you a Form 1099-DIV. A copy of this firm is at so sent to the RIS.

If your rotal gross shiveneds are over \$400, first full in Schedule B lies a page. B-1, Gross dividends should be shown in box 1s of Form 1099-DIV. Also fill in Schedule B include B in the Copy of the belong to someone else if you don't have to fill in Schedule B. Include P. Ver or or or have the fill in Schedule B. Include on line 9 only approximately and any investment as a penses that should be shown in box 1 to 1 fem. Form 1099-DIV.

Caution: Be sure each payer of dividends has your correct social security number Othine envision. The payer in the payer in the payer of the dividend income (backup withholding). You may also be subject to penalities.

Exceptions. See Recoveres in Pub. 525, Tauble and Nontaxable Income, instead of using the worksheet on page 16 if any of the following applies:

Dividends Include:

he refund you received in 1992 is for a year other than 1991.

Vou necewed a refund other than an amount along a relation and a real modern than an east property tar refund, in 1992 of an amount deducted control default of an aethority year.

Vour 1991 adjusted gross income was income than \$100,000 (more than \$50,000 if manned fising separately).

Vour 1991 lustable encome was less than Capital gain distributions. These should be shown in both 1 of Form 1099-0W if you have other capital gains or losses, also enter your capital gain distributions on Schedule 10 if you don't need Schedule D to report any other gains or losses, see the instruc-tors for lines 13 and 14. Ordinary dividends. These should be shown in box 1b of Form 1099-DIV

Nontzuable distributions. Some distribu-tions are nontziable because they are a return of your cost. They will not be taxed until you recover your cost You must induce your cost (or other bases) by these deshib-tions After you get back all of your cost (or other bases), you must report these deshib-tions as captral gares, for details, get Pub. 550, investment income and Expenses Hontauable destributions should be strown in box 10 of Form 1099-D/V

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

Afimony Received Do Not Report as Dividends

Line 11

the amounts you may and a selection of a selection or a separate membrance. You must set the person who made the logistical section you considerately mornitive the gospitalist section you may have to gap a \$50 penalty For more obtains, you may see Teah. 504, Diversal or Separated Indi-viduals. a Dividends on reurance policies. These includends are a partial return of the permunity you pead. Do not include them in your goos recome unit they exceed the briad of all net permunity you pead for the contract pand or credited on the ball any interest pand or credited on the deal with an insurance company. Amounts paid on deposits or accounts from which you could withdraw your morey, such as mitual aswings barins, cooperative banks, and credit unions. Remember to report these amounts as interest on line 8a.

If you mostived payments under a divorce or separation extrument executed after 1964, see the instructions for inter 29 on page 21 for the rules that apply in deferments whether these payments quality as almony.

Line 12

Alaska Permanent Fund dividends. Report these amounts on line 22 instead.

If you operated a business or practiced your receives are as are proprieter report your necesser and expanses on Schedule C or Schedule CE. Effer on lare 12 your net profit or foods from Schedule C or your net profit or foods from Schedule C or your net profit me Schedule C-EL. Business Income or (Loss)

6

Taxable Refunds, Credits, Offsets of State and Local

Line 10

Income Taxes

Lines 13 and 14

Errier on live 13 your capital gain or (loss) from Schedule D if you received capital gain or Gostille Dead destruction of the control of the capital trans-sections, enter those destructions on live 14 candidates, and to the capital trans-sections, enter those destructions on live 14 candidates, and the Part North Candidate D for other capital trans-sections, enter those destructions on live 14 candidates and the Part North School of the Candidate D for four point and to Part Tanabe encount form 1040, lave 37) is more than 286,500 if many for the control of the capital of the part of the Capital Gain or (Loss) It you recovered a rethand, consettly or offset of state or local mooner all states in 1990 from you have no reported before 1992, you may have to report or all of the states in 1992 from the state of your female deed, then for state and local mooner laces in the year you paid the takes resulted in a last benefit frou may recover from 1996 6, or service statement. If the refund was for a tax you paid in 1991 and you remited deductions on Schadule A form 1440, from 1440, from 1991, use the worksheet on page 16 to figure the amount, if any, you must report as income for 1992. Do not report the refund as income if, in the year the tax was paid, you did not demi-us deductions on Schedule A (Form 1040), or you field Form 1040A or you field Form 1040A or Form 1040EZ.

Any part of a mithod of state or local income taxes paid before 1992 that you were entitled to receive in 1992 but chose to apply to your 1992 estimated state income bax is considered to have been incoewed in 1992.

Line 15

If you sold or exchanged assets used in a varie or business; see the instructions for form 4787. Enter on line 15 the ordinary gain or floss) from Part II of Form 4797. Other Gains or (Losses)

instructions on page 15 apply to itate and Local Income Tax Refund Worksheet--Line 10 (keep for your

Caution: If any of the Excaptions issed in the line 10 is you, do not use this worksheet, instead, see Pub. 525.

Enter the income tax railund from Form(e) 1088-G (or similar statement) 2. Enter the amount from your 1991 Schedule A, line 26

Note: If the filing status on your 1991 form 1040 was marred filing separately and your spouse rhemated deductions in 1991, enter the amount from line 2 on line 6, skip lines 3, 4, and 5.

Enter on line 3 the amount shown below for the filing status claimed on your 1991 Form 1040

Married filing jointly or Cualifying widow(er), enter \$5,700 .
Married filing separately, enter \$2,850 Single, enter \$3,400

Head of household, enter \$5,000

You could not deduct the full amount of readile you workly you was entitled to in 1991 because the bible readile accepted the tax shown on your 1991 from 1040, line 40.
 You could be claimed as a dependent by someone site in 1991.

Vour last payment of 1991 estimated state or local encome tax was made in 1992
 Vou owed alternative maintain tax in 1991
1991.

 if you didn't complete line 33a on your 1991 Form 1040, enter-0. Otherwise multiply the number on your 1991 Form 1040, line 33a, by \$650 (\$850 if your 1991 filing status was single or head of household) and enter the result. Add lines 3 and 4

Subtract line 5 from line 2. If zero or less, enter -0.

Tausble part of your refund, Enter the amaker of line 1 or line 6 here and on Form 1040, line 10.

were made for years before 1822, case from it all of years mondeductible contributions as were made for years before 1822, case from it selds for figure the tausable part of year dis-selds for that form. Enter the total distribution on the 182 and the tausable part on the 180 as Religious to other seases from one 180 as Religious to other seases from one 180 and cash of our entertering the program to another. Use lines 182 and 180 and 180 as a south of the total distribution on here 182, if the fortial outside from ever 182, at the total of the 182 are stored over error enter the part of the seas not relied over, enter the part not maked over on the 182 and 192 and 192

Lines 17a and 17b

Pensions and Annuities

Use leves 17 and 17b to report person and sharing payments your received, including disability persones received after you mach the membran retement age set by your employer Also, use threse times to report payments (destributions) from portifications from portifications among plants. See page 17 for information on relicions.

You should receive a Form 1086-R show-ing the amount of your person or annuity Attach Form 1089-R to Form 1040 if any Federal income tax was withheld from your person or annuity

Do not use lines 17e and 17b to report receive destributions of excess salarly de-1, gragate combustions at lowers and gragate combustions from enterment plans 2. Instead, see the restructions from interment plans 2. do not use lines 1.0 and 17b to report any social security or rational enterment benefits shown on Forms \$3.4-1.009 and RRB-1.009.
inseed; see the instructions for lines 2.1 a. ps. and 2.10.

Caution: Certain transactions, such as loans against your interest in a qualified pain, may be therefore as tausbe catholices and may also be subject to additional tartes. For oritials, get Pata, 67%, Person and Annury Income (Including Simplified General Rue).

Fully tratable persons and annures also accude military reterement topy stown on Form 1099-R For deates on military death. Type accuse, gether, 254, Eauble and Non-tratable income if you received a Form 1888-1098-R, be amount shown in box 7 s usually, Nully taxable Form or details, get to the Pob 575 if an amount as shown in box 6 of your Form RRB 1099-R, see Pob 575 to find out how to report your benefits.

If you choose to, you may submit a nuing aveyant to the IRS before the Gue date of your return (including extensions) and the IRS will figure the tautable part for you for a \$50 fee For details on frow to do this see Pub. 839

If your Form 1099-R shows a taxable amount, you may report that amount on line if The But you may use the General Rule or if you qualify, the Simplified General Rules to see if you can report a lower taxable amount.

Once you have figured the taxable part of your pension or ennuity, enter that amount on line 17b and the total on line 17a.

Arrainy Starting Deta: Your annuny starting data as the little of the strict day of the first parted for which you received a parment replan, or the date on which the plan's obligations became have, because the starting than demand and its about the starting that demand the starting that demand the starting that of the starting the demand file or as hower the demand to demand the starting data was mover method of all four of the following apply.

 The pension or annuty payments are for is) your life or (b) your life and that of your beneficiary. 3. The person or annuty payments are from a qualified employee plan, a qualified employee annuty, or a tax-shettered annuty.

Lines 16a and 16b RA Distributions

Use lines 16a and 16b to report payments of claribulous) you received him you mid-self him you mid-self him you mid-self him you will have been the clarification of any other more to a more of amounts of amounts and any other more of amounts? You should receive a form mid-self of amounts of amounts you should neceive a form in bullon.

if you made any nondeductable contributors to your IRA for 1932 or an asafesy was
or you maked your IRA distribution over implemented IRA see below. Do not use lives 18 air
and 18b to resport a ridiover from a quadified
employer's plan to an IRA. Instead, see the
instructions for lives 17e and 17b.
IRA distributions that you must include in
moone You may not use the apposal averaging me for fulling-sum distributions from a
quadified employer plans.
If your IRA distribution is thigh tauble, the
emer it on live 16b; do not make an entry
on live 16a lido your is standble enter the
part on live 16b; do not make an entry
on live 16a lido your is standble enter the
part on live 16b and the taubble
part of the taubble
part of the taubble part the tau

Carbon: If you received an early distribution and the Iotal distribution and the Iotal distribution, such any exercises distribution, you may have to pay additional fax. Get form 5229 for deline.

Name of the Iotal distribution is a formal wondeductible confibrations for any year, and of your IRA distribution may be nondeaver.

If you made any nondeductible contributors for 1952, get Rbus, 360, individual Retement Arrangements (IRAs), and Form Bedoot to figure the tasable part of your IRA distribution. Enter the total distribution on the Tisa and the tasable part of the 150.

Fully Taxable Penalons and Annuities

If your pension or annuty is fully tauable, enter if on line 17b, do not make an entry on line 17a. Your pension or annuty payments are fully taxable if either of the following applies.

You did not contribute to the cost of your person or amunty, or
 Z. You used the 3-Year Rivie and you got your entre cost back tax has before 1992

4 4 4 ř

Partially Taxable Pensions and

If your person or annuty is partially tausble and your from 1995-A does not show the tausble part, you must use the General Rule of the Charles of the Ceneral Rule is explained in Pabl. 899, Person General rule, Horsmonthed Methods But if your annuty starting date (defined later) was after huly 1, 1996, you may be table to use the Simplified General Rule explained later to figure the tausble part of your person of figure to inverse or figure to inverse the figure the figure that the figure that the fi

4. At the time the pension or annuty payments begin, either you were under age 75 or older, the number of or, if you were 75 or older, the number of wears of guaranteed payments was fewer than 5.

any or quanty, the authorized part of your part soon or annuty, start fyou ensemble to the soon or annuty. Start fyou ensemble to the soon or annuty, start fyou ensemble to the soon of the shade of point of soon on this page if you are a beneficiary or entitled to a death benefit sucked to a beneficiary or entitled to a death benefit sucked on, add the page of the soon on this page if you are a beneficiary entitled to the amount you enter on line 2 for the workshole to he amount you enter on line 2 for the workshole ent fyou reserved a form 1009-R stored or the amount, adults a smooth. The page of the amount, adults a segmed state inted to a death benefit exclusion. For more details on the Simplified General Rule, see withing the transpire soon for the annuty stating date if you are the survivor of a series, use of the start fivour are the survivor of a series, use of the it you are the beneficiary of an employ. It is east worked to a series used the transpire and get but 5.75 or flue see who dead get Pulb 5.75 if there is more than one beneficiary, see Pulb 575 or Pub. 175. If there is more than one beneficiary, see Pulb 575 or Pub. 175. If there is more than one beneficiary is tasking the amount.

Changing Methods. If your arrunty starting disk was after July 1. 1986, you may be able to change from the General Rule to the Smpphish from the General Rule (or the other way purified General Rule (or the other way reund). For details, see Pub. 575 or Pub. 1721.

 Enter the total pension or annuity payments received this year.
 Also, enter this amount on Form 1040, line 17a. 2. Enter your cost in the plan at the amounty starting date plus any death benefit exclusion.

55 and under 56-60 61-65 66-70

71 and older

Subtract line 6 from line 2 .

Note: if you had more than one pertially taxable persion or annuth, from the texable part of each separative, from the texable part of each separative, from the text of the text parts of the first of

Deeth Benefit Exclusion, If you are the ben-classed former emboyers, amounts paid to cossed former employers, amounts paid to our by, or on hearth of an employer because of the death of the employer may quark full to be cearn of the employer may quark full you are emfitted to this sectuation, add if to the cost of the person or amusity.

Special rules apply if you are the survivor under a joint and survivor's annuity. For details, see Pub. 575.

Rollovers. A rollover as tax-thee transfer of cash or other seaves from one retirement to program to another. Use lines 17 a stol 170 to report a rollover from one qualified employers plan to another, or to an IRA.

Distribution with may be rolled over are peressly reported to you on Form 1000-R. Errier the total distribution on lives 172. If the final were transfer or you when madely was rolled over either 200 on Indian P.170. Other that was not rolled over one 170. Gives the sample of over one of stall for lives of property. For one details on rollovers including stall contrains an order of stall for the distributions that was not rolled over one of the stall of property.

For one details on rollovers including stall contrains on rollovers including stall contrains the stall stal

Lump-Burn Distributions. If you received a jump-Burn perform togget profit-stanning or retrement plan, your form 1099-it should have the "Total distribution" box un box 20 checked If you received an early distribution from a qualified retriement plan and the total amount was not rolled over, you may over an additional but if you received an excess distribution from a qualified retirement plan access distribution from a qualified retirement plan. For details, get form \$529.

Enter the total distribution on line 17e and the taxable part on line 17b. But you may

Simplified General Rule Worksheet-Lines 17a and 17b (keep for your records)

Age at amounty starting date (see instructions above):

Dovide line 2 by the number on line 3
 whiliply line 4 by the number of months for which this year's payments were made. If your annuty starting date was before 1987 also enter this amount on line 8, skip lines 6 and 7. Otherwas, 90 to line 6.

ശ് 6. Enter the amount, if any, recovered tax free in years efter 1986

Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than 2000. Also, enter this amount on Form 1040, line 17b. If your Form 1099-R shows a larger amount, use the amount on flus line interested of the amount from Form 1099-R. Enter the amatter of line 5 or line 7

pay less tax on the distribution if you were born before 1936, you meet certain other conditions, and you choose to use Form 1937. Tax on Lump-Sum Destrubutions, to figure the tax on any part of the distribution You are the beneficiary of a declarated employes who was been beneficiary of a declarated employes who was been beneficiary of a declarate for ages 50 or older on the date of death. For details, get Form 4972, or figure the tax on any part of your distribution, do not include that part of the distribution, on on include that part of the distribution on line 17a of 17a of 17a.

Line 18

Rents, Royalties, Partnerships, Estates,

Insts, etc.

Use Schedule E to report income or losses from rents, royaltes, partnerships, S corporations, esteles, trusts, and REMICs Enter on line 18 your total income or (loss) from Schedule E.

Line 19

Farm Income or (Loss)

Use Schedule F to report farm income and expenses. Enter on line 19 your net profit or (loss) from Schedule F.

Line 20

Unemployment Compensation

Enter on line 20 any unemployment compen-sation (insurance) you received By February 1. 1993, you should receive a Form 1089-0 showing the total amount paid to you during 1992. This amount should be in box 1

2. Divide line 1 above by 2
3. Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 18b, 17b, 18 through 20, and line 22. Do not include here any amounts from box 5 of forms SSA-1099 on RB-1099

Errier the amount from Form 1040, line 8B
 Add lines 2, 3, and 4
 Enter the total adjustments from Form 1040, line 30
 Enter the form line 30
 Enter the form line 30
 Enter the 1041 adjustments from Form form 1040, line 30
 Enter the 1041 adjustments from Form Form films status

Single, Head of household, or Qualifying widowler).
 anter \$25,000

Marned filing jointly, erner \$32,000

Marned filing separately, enter -0- (\$25,000 if you did not live with your spouse at any time in 1992)
 Subtract line 8 from line 7 if zero or less, enter -0-

If you received an overpayment of unemployment compression on 1982 and you repaid from the total amount you receive the first amount you receive from the total amount you receive from the total amount you received faired the result on time 20 buse, enter the amount you repaid from the amount you repaid from the amount you repaid on the dotted line heat to line 20

Do not include on line 20 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefits received from extra to men't benefit fund, instead, report these benefits on line 7 centers. If you extent to receive unemployment compensation, in 1993, which may return early year, you may reed to make estimated far syments during 1993. See Income Tax Withhodding and Estimated Tax Personents during 1993. See Income Tax Withhodding and Estimated Tax Personents for 1963 on page 33

Lines 21a and 21b

Social security and equivalent railroad retirement benefity for receved more may be table in some instances. Social socially benefits in some instances. Social socially benefits and social security fact or the part of a tert in the saccial security hard or the part of a tert in social security benefit social. Social Security Benefits

even' i you do not have any business avperses to deduct from that income You may
also have to the dichedule SE, Selfemployment it as Your payments of selfemployment that comfouls to your coverage
curry coverage provides you with retirement
benefits and medical maurance (Medicare)
benefits and medical maurance (Medicare) your total benefits for 1992 (box 3), de not enter the worksheet below hore of your benefits are tauble for 1992. But you may be able to take an itemzed deduction for part of the access resperments if they were for benefits you motuded in gross income in an earlier year. See Pub. 915.

 Prates and awards
 Gambing witnings Proceeds from lottleres, raffes, etc., are gambing winnings. You
must report the full amount of your winnings
on line 22. You cannot offset losses against
winnings and report the difference. a II you're form 2564, Foreign Earned Income, Form 2564, Foreign Earned Income for Boxa Fride Residents of American Form Serves Earned Form Serves Earned Form Serves EU.S. Savings Boxas Issued Form Serves European Serv

Examples of income to report on line 22

Line 22

Other Income

If you had any gambling losses, you may take them as an infemzed deduction on Schedule A. But you cannot deduct more than the winnings you report.

Use line 22 to report any other moome not reported on your return or other schoules. See examples later. List the type and amnount of income if lencessary, show the required information on an artached statement. For more details, see Miscoellameous Tauable Thomson in Pub. 525, Tauable and Norras. if you made IRA contributions for 1992 and of you were covered by a retirement para in mit work or through self-employment, do not mose the worksheep in 190, inclinated, use fine the worksheeps in Pub, 860, inclinated, use fine the worksheeps in Pub, 860, inclinated IRP- and remain Amangements (IRAs), to see if any inferent and to figure your IRA deduction.

I you social security benefits are lazable entand to figure your IRA deduction.

I you repaid any benefits in 1992 and your Social publications in 1992 and your Social publications. By February 1, 1993, you should receive if a February 1, 1993, you should receive if a February 1, 1993, you should receive if a February benefits paid to you in 1992, and in how it the amount of any benefits you brought exerve a February 1990 should receive the should receive th

 Amounts received for medical expenses or other items, such as real estate taxes, that you deducted in an earlier year if they re-duced your tax. See Puis. 525 for details on how to figure the amount to report. Amounts recovered on bed debts that you deducted in an earlier year Fees received for juny dufty and precinct election board outly. You may be able to deduct part or all of your jury dufty pay. See the instructions for line 30.

Do not report any income from self-employment on line 22. If you had any income from self-employment, you must use Schedule C. Schedule C-EZ, or Schedule F. social Security Benefits Worksheet-Lines 21s and 21b (keep for your records)

e Fees received as a nonporteasonal figurage, such as a security of ord administrator of the estate of a deceased then of creative to deceased then of creative because of the settled to each estate of such as the recurred or terasing management of an estate that recurred or terasing management activities over a long period of time are subject to self-employment activities over a long period of time are subject to self-employment at Report these fees on Schedule C or C-EZ. Alaska Permanent Fund dividends
 Mer Operating Lassa, if you had a ret operating loss in an earlier year to carry forward in 1952. Include it as a negative amount on line 22 Attach a statement showing how you retring Losses, for more details. If you are married filing separately and you did not live with your spouse at any time in 1992, enter "D" to the left of line 21a.

÷

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forme RRB-1099 (if applicable) Note: if line 1 is zero or less, stop here, none of your benefits are taxable. Otherwise, go to line 2. Divide line 1 above by 2.

Adjustments to ncome

Lines 24a and 24b

RA Deduction

If you made contributions to an individual setterment Autogeneral (IAA) for 1992, you may be able to take an IRA deduction Read the instructions below and on the next page to see if you can take an IRA deduction and if you can, which worksheet to use to figure to premise a point return, ameny your Socials of you file a point return, ameny your Socials and additional to the contributions to your IRA for 1992, that shows all contributions to your IRA for 1992.

a II line 9 is zero, stop here None of your benefits are izazbie bon of erier any announts on imes 21 a or 21 b But if you are manned fling separataly and you did more the with your spouse at any time in 952, erier 4-0, on line 21b. Be sure you entered "U to the left of line 21a.

e If line 9 is more than zero, go to line 10

Caution: You may not deduct contributions to a 401th pain or the Federal Thirld Sarings Plan These amounts are not included as income in box 10 of your W-2 form.

If you were age 70% or older at the and of 1992, you cannot deduct any contributions

Note: if part of your benefits are laxable for 1992 and firsy include cenefits pard in 1992 That were for an addier year, your may be able to reduce the faxable amount shown on the workness Get Pub 915 for details.

Then, enter the smaller of line 2 or line 10 here and on Form 1040, line 21b Divide line 9 above by 2
 Taxable social security benefits.
 First, enter on Form 1040, line 21s, the amount from line 1

made to your IRA for 1992 or treat them as a nondeductible combination of comportions. Most: If you file Form 2566, Foreign Earned fincome. Evolution, get Pub. 580 to figure your IRA deduction, get Pub. 580 to figure your IRA deduction. Were You Covered by a

If you were covered by a retrement plan if (qualified person, porfi-sharing (notating year) and (qualified person, porfi-sharing (notating year) and (qualified person) and (qualified

If you were convered by a retrement plan from Series E. U.S. Savings Bonds Issued After 1989. get Pub. 550 to figure the After 1989. get Pub. 1980 to figure 1989. See the chart on this page in will fell your spouse of filing a plant that my were for covered by a Retherment Plan. If you (or your spouse of filing a plant thatm) were covered by a Retherment Plan. If you (or your spouse by a plan, use Worksheet to can of covered by a Retherment Plan. If you (or your spouse filing a plant thatm) were covered by a Retherment Plan. If you (or your spouse filing a plant thatm) were covered by a Retherment Plan. If you (or your spouse filing a plant thatm) were covered by a Retherment Plan. If you (or your spouse filing a plant thatm) were covered by a Retherment Plan. If you (or your spouse filing a plant thatm) were covered by a return of all your controllations to the difference between the total allowable contributions to your IRA awand the amount you deduct the 2000 But you can the amount you deduct for contributions the difference between the total allowable contributions are allowed to commoditions with the Affi is one 2000 But you can the Affi is one 2000 But you can to deduct the 2000 But you can make nondeductible contributions.

Read the following list before you fill in your worksheet.

a You will first need to compete form 1040 through 124, and figure any written a mount included on line 30 to figure your IRA deduction and, if applicable, mondeductible combulions, to more deductible combulions to your IRA no 1992 they to we deducted for 1991, do not include from in the worksheet

a if you received a destribution from a non-equalitied destraind compensation plan, get to Pub 590 to figure your filed deduction. The A destruction should be shown in box 16 of will your W-2 from a shown in box 16 of will your W-2 from the more than the from if your wages and other earned detroid if your W-2 the other hand of the total of your RA deduction on Form unit in total of your RA deduction on Form unit your from 8666 is less than your form 1992, see Pub, 590 for spe-figures.

You must file a part return to deduct contractions to you removed as goods a IRA.
 A normerable apouse is one who had no
mapped or other semed income in 1992, or a
working spouse who chooses to be treated
as sharing no earned income for figuring the
as thing no earned income for figuring the
deduction.
 On of include efforce or file income
 uning your deduction See the instructions for
tasts on relieve contributions.

(Last communes on next pages).

	040, line 29, and
d 24b	on Form 1 25 through
es 24s ar	s the amount on n 1040, lines 25
irt for People Covered by a Retirement Plan"-Lines 24a and 24b	this chart, modified AQI (adjusted gross income) is the amount on Form 1040, line innus the total of any deductions claimed on Form 1040, lines 25 through 29, and
etinement	nd gross in ns claimed
ed by a Re	AGI (adjusti y deductio
ple Coven	ns chart, modified AGI (adjusted gn minus the total of any deductions of
rt for Peo	this chart, minus the

any write-in amount included on line 30	ed on line 30	
If you (or your spouse if fit Your fliting etaitue is:	ing joritly) were covered And your modified AQI is:	If you (or your spouse if filing and) were covered by a retirement plan and— Your filing status is: modifyour AGI is: You can take:
Single, Head of horsehold or	\$25,000 or less	Full IRA deduction (use Worksheet 1 on this page)
Married filing separately and	Over \$25,000 but less than \$35,000	Partial IRA deduction (use Worksheet 2 on page 20)
did not live with your spouse in 1992	\$35,000 or more	No iRA deduction (but see Nondeductible Contributions)
	\$40,000 or less	Full IRA deduction (use Worksheet 1 on this page)
Married filing jointly Or selfond widowled	Over \$40,000 but less than \$50,000	Partial IRA deduction (use Worksheet 2 on page 20)
	\$50,000 or more	No IRA deduction (but see Nondeductible Contributions)
Marned filing separately and lived	Over -0- but less than \$10,000	Partial IRA deduction (use Worksheet 2 on page 20)
with your spouse in 1992	\$10,000 or more	No IRA deduction (but see Nondeductible Contributions)
If married filing separatehyou are considered covere	y and you were not cover d by a plan if you lived wif	If manned filing separately and you were not covered by a plan but your spouse was, you are considered covered by a plan if you lived with your spouse at any time in 1992.

Worksheet 1—Lines 24s and 24b (keep for your records)

Exer FIA computations you made, or will make by April 15 1993, for 1992. But die not enter more in than \$2,000 in either column to find of not enter more in from 1040, muss any deductions in from 1040, muss any deductions on form 1040, muss any deductions wages by any loss from self-employment. 1040, line 24a, the amount from line 3, column 1040, line 24b, the amount from line 3, column 1040, line 24b, the amount from line 3, column 1040, line 24b, the amount in any from line 3, column and confluditions were made to your normentum and confluditions were made to your normentum 3.	
oclumn 1040. column r return	
- 1	
2 3	Nonworking spouse's IRA
Enter the amalier of line 2, column (a), or \$2,250	
Enter the amount from line 3, column (a)	
Subtract line 5 from line 4	
Enter IRA contributions made, or that will be made by April 15. 1933, for 1922 for your nonworking spouse But do not enter 7. 7.	
Enter the amader of line 6 or line 7. Enter on Form 1040, line 24b, the amount from line 8 you choose to deduct.	

2	RA Worksheet 2—Lines 24s and 24b (keep for your records)		e Do not include trustee's fees that were
÷	H you 1 or 4, enter \$35,000 checked 2 or 5, enter \$50,000		billed separately and paid by you for your lift. These fees can be deducted only as an amount of the control only as an
	thus 3, enter \$10,000 (\$35,000 if you did not here with your spouse at any time in 1902)		Almony payments received under certain
4	Enter the amount from Form 1040, tine 23	2	divorce or separation instruments are con- sidered earned income for purposes of the
ಈ	Add amounts on Form 1040, lines 25 through 29, and any write-in amount included on line 30.		IRA deduction See Pub 590
4	Subtract line 3 from line 2, if the result is equal to or more than		spouses worked and had IRAs, figure each
	the amount on line 1, none of your IRA contributions are deductible. Stop here If you want to make a nondeductible IRA		spouse's deduction separately using col- umins (a) and (b) of the worksheet
		-	
vi	Subtract line 4 from line 1. If the result is \$10,000 or more, stop here and use Worksheet 1.		Line 25
ø	Multiply line 5 above by 20% (.20), if the result is not a multiple		One-Half of Self-
			Employment lax
			you owe self-employment tax first fill in
	Your	(b) Your working	Schedule 5E. Then, enter on Form 1040 line 25, one-half of the self-employment tax
ă	luctible IRA contributions	spouse's IRA	shown on line 5 of Short Schedule 5E or line 15 of Long Schedule 5E whichever shoulded
7	For each person, enter wages and other earned income from Form 1040, minus any deductions on Form 1040, lines 25 and 27. Do not reduce		Line 26
			Sett-Employed Health
4	Enter IRA contributions you made, or will make by April 15, 1993, for 1992. But do not enter		Insurance Deduction
•	_		If you were self-employed and had a net
í			in 1992 from an S corporation in which you
	24a, the amount from line 9, column (a), you choose to deduct, Enter on Form 1040, line 24b.		were a more than 2% shareholder, you may be able to deduct part of the amount paid
	the amount, if any, from line 9, column (b), you choose to deduce if line 9 a more than line 9	_	for health insurance on behalf of yourself, your source and dependents. But you may
	go to line 10		not take the deduction if you were eligible to
No			periopate in any subsidized hearth plan maintained by your employer or your
ō.	Subtract line 9 from the amader of line 7 or line 8 Enter on line 2 of your Form 8605 the amount		spouse's employer For more details get Pub 535. Business Expenses
	from line 10 you choose to make nondeductible 10.		If you qualify to take the deduction, use
T A	If filing a joint return and contributions were made to your norworking spouse's IRA, on to line 11.	wking spouse's	the worksheet on page 21 to figure the amount you can deduct But it any of the
1 8	Deductible ISA contributions for nonservium ecouse	Ī	following applies, do not use the worksheet on page 21. Instead, see Pub. 535 to find
Ë	Enter the smaller of line 7, column (a), or \$2,250		out how to figure your deduction
4	Add the amount on line 9, column (a), to the part of line 10,		a You had more than one source of income subject to self-employment tax
ç	cotumn (a), mai you choose to make hondeductible		Your 1992 fax year ended on a date other
ż			a You file Form 2555, Foreign Earned Income or Form 2555, Foreign Earned
=	Enter the smallest of (a) IRA contributions made, or that will		Income Exclusion
	spouse, (b) \$2,000; or (c) the amount on line 13.		Earned Income Credit, you may also be able
15	Multiply line 5 above by 22:5% (225) If the result is not a multiple of \$10, round it up to the next multiple of \$10. If the		schedule if you do claim that chedit do not
	result is \$200 or more, enter the result. But if it is less than \$200, enter \$200		Pub. 596, Enned income Credit, to figure
100	Enter the amount from line 9, column (a) ,		bon
17.	Subtract line 16 from line 15		
eó			
<u>a</u> i	Enter the annaliest of line 5. 7, or 18. This is the most you can deduct. Enter on Form 1040, line 24b, the amount from line 19 you choose to deduct. If line 14 is more than line 19, go to line 19.		
Non	suctible JRA contributions for nonworking spouse		
8	Subtract line 19 from line 14. Enter on time 2 of your spouse's Form 8606 the amount from line 20 that you choose to make		
	nondeductible 20.		

Self-Employed Health Insurance Deduction Worksheet-Line 26 (keep for your records)

 -	7 ×	3.		si i	6
Enter total payments made before July 1, 1992, for health insurance coverage for pends before July 1, 1992, for you, your spokes, and dependents	2. Percentage used to figure the deduction	3. Multiply line 1 by the percentage on line 2	 Enter your net profit and any other earned income from the business under which the insurance plan is established, minus any deductions you claim on Form 1040, lines 25 and 27. 	5. Multiply tine 4 by 50% (.50).	Self-employed health insurance deduction. Enter the smaller of time 3 of ine 5 here and on Form 1040, ine 26, DO NOT include this amount in figuring any medical experse deduction on Schedule A (Form 1040).

Earned income includes not earnings and gains from the sale, transfer or ficensing of property you created it does not include capital gain income. If you were a more liften that some shown in Si corporation, earned income is your wages from that corporations and the sale income is your wages from that

Line 27

Keogh Retirement Plan and Self-Employed SEP Deduction

If you are self-employed or a partner, deduct payments to your Keoph (HE I0) plan or smplified employees person (SEP) plan on line 27. Deduct payments for your employees on Schedule C or F

Cauton: You must be self-employed to claim the Keogh bedeutron. There are two Education There are two Education there are two Educations and Self-education than the Self-education that the Livids needed to give a specific benefit at retirement II you deduct a post of the Livids needed to give a specific benefit at retirement II you deduct a perfect to the Self-education to the Self-education that the Self-educa

Get Pub. 560, Retirement Plans for the Self-Employed, for more details, including limits on the amount you can deduct

Line 28

Penalty on Early Withdrawal of Savings

The Form 1000-INT or, it applicable, Form 1000-INT or it about base of servings and loan association will show the month of any preality tow were charged because you withdraw funds from your time sawings deposit beloon is malunity Enter this amount on the 28 Be sure to include the interest income on Form 1040, time 8b.

Line 29

Alimony Paid

You can deduct penotic payments of almony or separata amenterance made under a
count decree You can also deduct payments
made under a withen separation agreement
sum cash or properly settlements. Voluntiary
and exact or properly settlements. Voluntiary
payments not made under a count order or a
a written separation agreement, or amounts
specified as child support or amounts

For details, see Tele-Tax (topic no. 252) on page 28 or get Pub. 504, Divorced or Separated Individuals

Carbon: You must enter the recipient's social security number in the space provided on the 29 if you don't, you may have to pay as \$50 penalty and your deduction may be disallowed.

Divorce or Separation instruments Es-carded After 1984. Generally, you may deduct any payment made in cash to, or on abrail of your spouse of former spouse under advorce or separation instrument as-cured after 1984 it all four of the following apply. If you paid almony to more than one presson, enter the social sourch number of one of the recipents. Show the social secu-rity number(s) and the arrount paid to the other recipent(s) or an attached statement. Enter your total payments on time 29.

1. The instrument does not prevent the payment throughlying as lamony.
2. You are you spouse or former stouce did not two together when the payment was made if you were separated under a decre- of divorce or separate maintenance of divorce or separate maintenance.
3. You are not required to make any payment after the death of your spouse or former spouse.

The payment is not treated as child support.

These rules also apply to certain instruments modified after 1984. Other rules apply if your annual payments decreased by mora if your annual payments decreased by mora 115,000. For more details, see Pub. 504.

Line 30

Total Adjustments

Add lines 24s through 29 and enter the lotal on line and may 30 any of the tollowing ablustments.

Qualified Performing Attaits. If you are a qualified performing attait. If you are a qualified performing attait include inter lotal as on line 30 your performing asts-related extended the son line 30 your performing asts-related extended the son line 30 your performed and your performing and and and and your both your greater the amount and you have been deformed the amount and you have your greater the tollower. If you have your greater the performance in your reported jury duty pay on line 22 and you

ax Computation

Line 33a

12

of this pay because your employer communate the payour salary while you served on the jury, include the amounty to gave your employer communated the amount to gave your employer in the total on line 30. Enter the amount and "Jury pay" on the dotted line next to line 30.

Forestation or Beforestation Amortizable to line 30.

Forestation or Beforestation or Amortizable in the costs of lorestation or teach of the costs of lorestation or teach of the costs of lorestation or teach of the costs of lorestation or communication of the costs of lorestation of the costs of the samount and "Babbery Under the Trade Act of 1934. If you applie for payments under the modern employment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1934. A love that the land of the different in order the smount and "Sub-pay TBA" on the dotted time or act it of the 30 CH, you may be able to claim a credit against your tax restaed Get Pour or action or the low or defaults.

Contributions to Section 501(c)(16) Pen-son Plans, I you chose to have your em-phoyer contribute part of your pay to a person plan exempt from tax under internal Revenue Code section 501(c)(18), the amount contributed should be destribed with code in now to you way contributed subject to the limits appliand under Econes Salery Deferrate on page 14 Include your deduc-tion in the total on line 30. Enter the amount in 30.

e You can't see befor than 20/200 in your will be after eye with quasesor contract lenses, or e. You field of vision a 20 degrees or less If your eye acondition stated above, attach a statement certified by your eye doctor or assistement certified by your eye doctor or assistement certified by your records. It copy of this statement for your records it you attached this statement in a proxiyaar, attach a note saying that you have already filed a statement.

Adjusted Gross income

If your parent (or someone else) can claim
you as a depondent on his other return leven
if that berson chose not to claim you, check
the box on line 33b. Use the Standard Deduction Worksheat for Dependents on this
page to figure your standard deduction.

ine 33b

Line 33c

Line 31

If the 31 is less than zero, you cany have a net operating foss that you can carry to an-other it a year. If you can the loss back to and searly year, see Form 1045, Application for Tentative Beland II you do not wan to cany the loss over to fluture years. You must can't the loss over to fluture years. You must affaith the election to your ettern For more details, get Pub. 536, Net Operating Losses details, get Pub. 536, Net Operating Losses

temized Deductions or Standard Deduction

Your Federal income tax will be less if you take the larger of Your itemized deductions, or
 Your standard deduction.

The standard deduction has increased. Even if you ifemized tast year, be sure to see if the standard deduction will benefit you in 1992. If you were age 65 or older or blind, check if you were ammed and checked the 324. If you were ammed and checked the box on line 66 on page 1 of Form 1040 and your sousse was age 65 or older or blind, also check the appropriate house 16 you blind, also check the add the number of boxes checked Erreit the add the number of boxes checked Erreit the check in the 1041 in the box provided on ine 33a. You head this total to use the Standard Deduce. We have Charl for People Age 65 or Older or the Baird on this page.

Age. If you were age 65 or older on January 11992, check the 1593, check t

If your ifemized deductions are larger than your standard deduction, attach Schedule A and enter on Form 1040, line 34, the amount from Schedule A, line 26 hamized Deductions. To figure your item-ized deductions, fill in Schedule A.

Resident Desidention, Most pooper, such find their standard deduction by looking at line 34 of Form 1040, But if you checked amy of the boars on interest Sale of Sale, use the chart or worksheet on this page that applies to you you checked the box on line 350s, you stan-you checked the box on line 350s, your stan-sof and beduction as zero, even if you were age 50 or other or brind. If your standard deduction is larger than dard deduction, enter your standard deduction on line 34. Herbitzing for State 7 stard other Purposes. If you remitte even though your remitted deductions are less than your standard deductions are less than your standard deduction. enter '1E' (femized described and the 34.

Standard Deduction Chart for People Age 65 or Older or Blind-Line 34

Bindiness. If you were completely bind as to December 31, 1992, state a statement to your return describing this condition. If you were parally bind, you must state a statement centred by your eye doctor or regastered op

If someone can claim you as a dependent, use the worksheet below instead.	spendent, u	Se D	3 %	ş	100	¥	¥	1316	ĵ.
Enter the number from the box on line 33a of Form 1040	.		35	Caution: Do not use the na of exemptions from line 6e	9 5	5 5	20.0	5	Caution: Do not use the number of exemptions from line 6e
H your filing status is:	And the number in the box above is:	abov abov						> 6	Your standard deduction is:
Single		- 61				٠.			5.400
Marned filing jointly		- ~			: :				26,700
Qualifying widow(er)		о 4							8.100 8.800
			·		l :				\$3,700
Marned filing separately		۸w.							9.5
		4	1		Ì				. 5.800
Head of household		- 0	٠		Ċ				\$6,150
		~	٠			•			090'.

Standard Deduction Worksheet for Dependents—Line 34 (keep for your records) Use this worksheet only if someone can claim you as a dependent.

If your spouse femizes deductions on a seo-	Use this worksheet only if someone can claim you as a dependent.
arata retum or if you were a dual-status alien.	1. Enter your earned income (defined below). If none, enter -0- 1.
check the box on line 33c. But if you were	2. Minimum amount 2. 600.00
with your spouse who was a U.S. citizen or	3. Enter the larger of line 1 or line 2
resident at the and of 1992 and you and your	4. Enter on line 4 the amount shown below for your filing status
spouse agree to be taxed on your combined	• Single, errier \$3,600
If you check this box, you cannot take the	Marned filing separately, enter \$3,000 A.
standard deduction. If you have any itemized	 Mamed filing jointly or Qualifying widow(er), enter \$6,000
deductions, such as state and local income	Head of household, enter \$5,250
taxes, your Federal income tax will be less if	6. Standard deduction.
אסת וופייולם אסת ססמכנים	a Fores the amelian of line 3 or line 4. If under 65 and not blind

 e. Enter the smaller of line 3 or line e. If under 65 and not bind, stop here and enter this amount on Form 1040, line 34 Otherwise, go to line 5b Marred filing jointly or Qualifying widow(er), enter \$6,000
 Head of household, enter \$5,250 6. Standard deduction.

b. If 65 or older or blind, multiply \$900 (\$700 if marred filing pointly or separately, or qualifying widow(er)) by the number on Form 1940. Inte 33a c. Add lines 5a and 5b. Enter the total here and on Form 1040, line 34.

Earned income includes wages, salanes, tips, professional fees, and other componisation received for previous services you performed it also includes any amount received as a scholaration field pour inside in your income, develaily, your earned income as the lotals of the amounts) you reported on from 1040; lives 7, 12, and 19, minus the amount, if any, on the 25.

Earned income Credit (EIC), Read the m-	
Deduction for Exemptions Worksheef—Line 38 (keep for your records)	Use this worksheet only if the amount on form 1040, line 32, as more than the dollar if you are in a partial to the amount above on line 3 below for your fining status. If the amount on form 1040, line in part il and III of 32, a equal to or leas their the dollar amount shown on line 3, multiply \$2.300 by the 10 your miture total amount on form 1040, line 64, and enter the result on next to length.

Multiply \$2,300 by the total number of axemptions claimed on Form 1040, line 69

Enter the amount from Form 1040, line 32 Enter on line 3 the amount shown below for your filing status

Marned filing separately, enter \$78,950

 Married filing jointly or Qualifying widow(er), enter \$157,900 Single, enter \$105,250
 Head of household, enter \$131,550

Subtract line 3 from line 2. It zero or less, stop here; enter the amount from line 1 above on Form 1040, line 36.

Note: If line 4 is more than \$122,500 (more than \$61,250, if married finite superities), stop here; you cannot take a deduction for exemptions Enter-0- on Form 1040, line 36.

Dryde ine 4 by \$2,500 (\$1,250 it married filing separately) If the result is not a whole number, round it up to the next higher whole number Multiply line 5 by 2% (.02) and enter the result as a decimal amount

Deduction for exemptions, Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36. Multiply line 1 by line 6

The IRS Will Figure Your Tax and Some of Your

Credits

5. You do not want any of your refund applied to next year's estimated tax. To have us figure your tax, please do the

e Fill in the parts of your return through line.

7 that apply to you, but do not fill in the lines that apply to you, but do not fill in the total in the total incorne tax withheld. See the instudence and incorne tax withheld. See the instudence below it you want us to figure your condit for the elderty or the disabled or your surned incorne credit. If you went, we will figure you tack for you to you have paid too mach, we will send you a refund in you did not pay encough, we'll early you all the wen't finduge you underest or a tate payment penalty if you pay within to a base payment penalty if you bay within log your return. Whichever is latter. We can figure your fax if you meet all five of the conditions described below.

1. All of your income for 1992 was from wages, stakens, tos, interest, dividends, tax, bas social security benefits, unemployment compertation, INA distributions, persions, or annuties.

 Fill in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it. a it you are faing a joint return, use the space under the words. "Adjustments to income" on the front of your return to separately show your teable income and your spouse's taxiable income.

Sign and data your naturn (both spouses must sign a joint return) and enter your oc-oupation(s)

Form 2565, Foreign Earned Income Exclusion

Form #137, Social Security and Medicare Tax on Unreported Tip Income Form 4970, Tax on Accumulation Distribu-Form 4072. Tax on Lump-Sum Distributions

2. You do not itemize deductions 3. You do not file any of the following forms Schedule D, Capital Gains and Losses

We will figure the following credits too: a Mail your refurn by April 15, 1993

Credit for the Edenty or the Disabled. It you can take this credit, attach Schedule R to your return and errer "CFE" on the dotted into next to line next to line 42. Check the box on Schedule B for your filing status and age, and fill in lines 11 and 13 of Part III if applicable. Aso, fill in Part II

Form 8615, Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200

Form \$198, At-Risk Limitations

Tax Rate Behadates. You must use the Tax Rate Schedules for four your flat able income is \$100,000 or more unless you are required to use Ferm 8615 or you use gehadase D. If you had a not capital gain, you tak may be bess? If you fage it using Schedule D. Hi you had a not capital gain, you tak may be bess? If you fage it using Schedule D. Part IV. Tax Computation Using Maximum Capital Gains Rate and Camputation Using Maximum Capital Gains Rate and the wast of notified who was under age it so naturally 1, 1950, and who had more than \$1,200 of investment income, such as taxture interest or dividends But it neither of the ohld's parents was alive on December 31, 1992, on ont use Form 8615 Form 8614, Parents' Election To Report Child's Interest and Dividends 4, Your taxable income (line 37) is not more than \$100,000.

Note: If you are filing Form 8814, Parents' Electron To Report Chief's Inferest and Dru-enders, include in your bital for line 38 the tax from Form 8814, 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 4070, Tax on Accumulation Distribu-tion of Trusts, or

Form 4872, Tax on Lump-Sum Distributions

Credits

Credit for Child and Line 41

Dependent Care Expenses

you may be able to take this credit if you paid someone to care they out this of or the control and or other duality out and your spouse if you were mirrordly worked for folded for work. But you must have had income from a job or through self-employment to do so. The credit is allowed if you with they had income from a job or through self-employment to do so. The credit is believed if you will diship the mistured a deprendent of spouse who could not take for mirror did for the person or organization on form 244 to the person or organization withing runner of the person or organization.

ward, or e-general business credit (other than the control of the Note: If someone cared for your chall or disbedre dispendent in your home, colin you and
the entidoyee may have to pays a share of the
social security and Mediciare last on the emtypees is wages You may also have to pay
the deberat unamployment tas, which is toy your
more clearlis, get Path. EAS, Employment
Tases for Household Employment
is ases for Household Employment
is ases for Household Employment
is care provider For more details, including appacial rules for directed or separated parameters are the Instructions for Form 2441, and Fub. 503, Child and Dependent Care Ex-

Form 5884, Jobe Credit, It you are a business sensitive with hirst people who are Immembers of special trageted groups, you may be able to take this credit. Use Form 5884 to figure the credit. Learn for Authority Learn 10 to Learn 10

You were age 65 or older, or
 You were under age 65, you retired on permanent and total disability, and you had taxable disability income in 1992.

You may be able to take this credit and reduce your tax if by the end of 1992, either of the following applied.

Credit for the Elderly or the

Line 42

Tar Tables, thour trauble normer a less than \$100.000, you metir use the Tar. Table to find your fax, unless you are negured to use find your fax, unless you are negured to use below! Be sure you use the cornect column below! Be sure you use the cornect column the Tax Table. After you have found the cornect tax, entire that amount on ine 38

To figure your tax, use one of the following methods

Line 38

Disabled

Even if you meet one of the above condi-tions, you generally cannot take the credit if you are

Form 6786. Credit for increasing Research Activities. Vol may be able to take in
search Activities Vol may be able to take in
penditures paid or incred in carrying or
figure the credit or increditures. The form 6785 to
figure the credit or increditures. As and Schedule A fform 8609, Annual The
search 6286, Low-income Housing Credit was
may be able to take this credit Use Form
8986 and Schedule A fform 6609 to figure pot
the credit Also, complete such figure
8986 and Schedule A fform 6609 to figure
8986 and Schedule A fform 6609 to figure
8986, and Schedule A fform 660 Mamed fling jointly, only one spouse is in eligible for the credit, and the amount on ground one you received \$5.00 or more of horizable social security or other nortizable process.

Mamed fling jointly, both socials security or other nortizable process.

Mamed fling jointly, both socials security or other nortizable process.

10.00, line 32. is \$25.000 or more, or you flick to the credit, and the amount of form you could not secured \$5.500 or more or more, or you security or other nortizable social list security or other nortizable social list.

Single, head of household, or qualifying widowleth, and the amount on Form 1040, line 32, is \$17,500 or more, or you received \$5,000 or more of nontarable social security or other nontaxable pensions.

Form 8826, Daabled Access Credit. If you paid or incurred expertess to make your business accessible to or usable by individuals with disabilities, you may be table to take this credit. Get Form 8826 for details.

Married filing separately, you did not live with your spouse all year, and the amount on Form 1040, line 32, is \$12,500 or more, or you received \$3,750 or more of nontax-able social security or other nontaxable pen-

Form 88.00, Enhanced Oil Recovery Central Volume 15% of your enhanced Oil Recovery Central Volume 15% of your enhanced oil recovery costs 15% of your enhanced oil recovery costs 16% of your enhanced oil recovery costs Mortgage Instructs Central II you were issued a mortgage credit centrales by a size of local government londer a qualified mortgage credit centrales to buy may be able to take from 86% Mortgage Interest Central C

For more details: see the separate instruc-tions for Schedule R and Plan. \$24, Credit for the Eldery or the Desabled. If you want the RIS to figure the credit for you, see The IRS Will Figure Your Tax and Some of Your Credits on page 23.

Credit for Prior Year Meremum Tax. II you and attensive minimum tax in an earlier year, you may be able to take this credit Get from 8011, Credit for Prior Year Memum Tax—Individuals, to see if you can take this credit II you can check box is on line 44. For more obtails, get Pob. 800, Attentative Minimum Tax for individuals.

Form 1116 explains when you can take this credit for payment of income tax to a foreign country. Also, get Pub. 514, Foreign Tax Credit for Individuals.

Foreign Tax Credit

Line 43

Line 47

If you had self-employment income in 1992 and earned under \$130,200 in wages from which social security tax, Medicare tax, or airboad retriement (RFTA) tax was withheid.

Line 48

. Accelerated depreciation.

3. Tax-exempt interest from private activity bonds forlulding exampt-interest dividends from a regulated investment company to the extent derived from private activity bonds)

Intangible drilling costs
 Depletion

Circulation and research and experimental expenditures

. Amortization of certified pollution-control development . Mining exploration and

10. Passive activity losses

12. Installment sales of certain property

Atternative Minimum Tax

Line 45

Complete line 44 if you can take any of the ollowing credits General Business Credit. If you have two or more of the following general business credits a general business credit carryfor-

Other Credits

Line 44

Add amounts on lines 41 through 44 and enter the total on line 45 Also, include in the total on line 45 any Credit for Fuel From a Nonconventional Source

South for Fleel From a Nonconventional Source. A control a showed for the sale of qualified freely produced from a nonconventual source section 59 for a definition of qualified heat, easily one of the section 59 for a definition of qualified heat, call rules Affacts on Equation 10 qualified heat, and many for your fighted the careful include the call rules Affacts a separate schedule shown to boy you fighted the careful include the credit in the foldal for line 45. Eiter the amount and FNST on the dotted line exit to line 45.

Other Taxes

Self-Employment Tax

you may owe self-employment tax Get Fambles & (from 10.4) and its artifuc-tions to see if you owe this tax if you do, enter the tax from Schedule SE on line 4.7 Aso, enter one-half of the tax on Form 10.40, line 25.

The tax law gives special treatment to some interest or interest or credits for some kinds of occurs. In our series of the credits for some kinds of expenses if you benefit from these provisions, you may have to pay at least a minimum mount of at an frough the attention minimum tax. This tax is figured on Form \$25, Alternative Minimum Tax—Individuals Use should complete Form \$25, to see if you should complete Form \$25.

Caution: Form 6251 should be filled in for a adult under age! of if the facture of the chind's adults bed gross income from time 32 plus the arise below a former than time 32 plus the child's earned income sum of \$1,000 plus the child's earned income.

Use the following to complete line 2 of the worksheel on page 25

2. Income from the axercise of incentive stock options in excess of the amount actu-ally reported on your return.

3. Tax shelter farm losses

11. Income from long-term contracts figured under the percentage of completion method in excess of the amount actually reported on your return.

3. Add was 1 and 2 4. Errier \$40,000 (\$20,000 if married filing separately; \$30,000 if \$4,000 files of high of household) 5. Subtract line 8 from line 3. If zero or less, stop heavy you don't seed to fill in form £23! 6. Errier \$15,000 (\$15,000 if married filing separately; \$112,500 if single or head of household) 7. Subtract line 8 large to line 9. If zero or less, enter -0- here and on here 8 and 90 line 9. If zero or less, enter -0- here and on here 8 and 90 line 9. It zero or less, enter -0- here and 1. 7. Add lines 5 and 8 10. Multiply line 9 by 24% (24) 10. Multiply line 9 by 24% (25) 10. Multiply line 9 by 24% (28) 10. Multiply line 9 by 24% (28) Caution: If you are claiming the foreign tax credit (Form 1040, line 43), you should fit in Form 625 ; don't use this worksheet. Enter the total of all adjustments and tax preference items listed on page 24 that aboly to you. Morksheet To See If You Should Fill in Form 6251 Enter the amount from Form 1040, line 32

Recapture Taxes

Complete line 49 it you owe any of the lowing taxes

Recapture of investment Chedit. If you disposed of investment credit property of
changed state before the end of its useful
changed its use before the end of its useful
changed its use before the end of its useful
include the state of the company over the tax.
Recapture of Form 4255. See Form 4255 for
include the state on line 49.
Recapture of Love-income Housing
Recapture of Love-income Housing
Recapture of Love-income Housing
Recapture of Love-income Housing
Recapture of Love-income
Housing state of the form
was a reduction in the qualified basis of the
housing credit, you may over the tax formed
housing credit, you may over the tax formed
on Form 8811. See Form 8611 for defaile if
you one this last, check box b and include
the tax on five 49.

Line 51

Receipture of Federal Mortgage Subably.
I you sold your nome in 1892 and it was financial (in whole or part) from the proceeds of any tax-exempt Qualified mortgage bond or you claimed the mortgage inferest crydit. you may one the tax flyored or form BEZS. See Form 8228 for details. If you owe this its, check box c and include the tax on we

 You received any early distributions from e qualified pension plan (such as your IRA), qualified annuity plan, or tax-sheftered an-nuity plan. You received any excess distributions from a plan mentioned in 1 above.

Tax on Qualified Retirement Plans, Including IRAs

Line 50

Medicare Tax on Tip Income Not Reported to Employer Social Security and

4. You had excess accumulations in a qualified pension plan (including an IRA) 5. You received any amount under a modified endowment contract entered into effect June 20, 1988

You made excess contributions to your

If any of the above applies, get form \$329 and as instructions to see if you ove this fax. Enter the tax from Form \$229 on kee 51 Cautoon: Be sure to neclude in necence on line 15 or line 17, who never applies, any early distributions you received from qualified retirement pans. If you received tos of \$20 or more in any month and you do for tespor the bill amount to your employe, or you W.2 formis shows allocated tos that you must seport in income, you must pay the social security and Medicae or ratingal retirement (RTA) tax on the amount to your employer but the social security and Medicae or RTA fat has was not withherd, you must pay it unless the nuter assumed you must pay it unless the nuter assumed to the collected Employee.

Social Security and Medicare or RRTA Tax on Tips (line 53) apply

To figure the amount of social security and whocase tax on the tist, complete Form 4131, Social Socienty and Medicare Tax on the upon the processes, and the social social

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

Section 72(n)(5) Excess Benefits 1at. If you as or overs a 5th owner of a business band and you received a distribution of excess benefits them a calling the penalty lax of 10th you are on the 20th you received a distribution of expensive by any you may have to pay a penalty lax of 10th you would be the 20th you would be should be should be should be selected to the 20th your form word here of 10th you would be deathfully and be only a smooth words. Security and Medicare tax of railload retrainment (HRTA) and own only wage to cover the social security and Medicare tax of railload retrainment (HRTA) and own only nays to cover the should be identified with codes A and 8 in box 17 of your form W2 include this tax on the other derivenent in the rail for line 55. Birther the amount of this tax and the words 'Uncollected Tax' on the other derivenent in the stail for line 55. Birther the amount of this tax and the words 'Uncollected Tax' on the other derivenent in the stail of line 55. Birther the amount of that and Medicare tax of RHTA its on part of the cost of the insurance through a tommer employer. The multiple heart on Group-term the maximum of the cost of the insurance. The amount of that due should be intended with codes M and N in the total for line 53.

Queden persented Perments. Golden parallel by a companies them it control of the corporate amount and EPP' on the dotted line and the words 'Uncollected Tax' on the dotted line heart of the section between the payments are certain payments. You may owe this tax if any of the following applies.

If you received a Form W-2 that includes a paracticule payment, the amount of tax, on any excess payment, should be identified with code K in too X1 of Form W-2 (Box 9 of Form W-2 should also include thy amount withheld for this tax, include this tax in the total for the 53 Enter the amount of this tax and 4 EPP on the dotted line next to line 53.

if you received a Form 1000-MISC that intodes a paradrule aperiner, any access payment will be separately identified on the Multiply he access payment by 20% to figure the amount to include in the total of the SSS facility of the SSS Enter the amount and "EPP" or the oddred line next to line \$3

Payments

Federal Income Tax Withheld Line 54

Enter the total amount of advance earned income credit payments you received. These payments should be shown in box 8 of your W-2 forms. Note: See Schedule EIC to figure the earned income credit you can actually take

Advance Earned Income Credit Payments

Line 52

Add the emounts shown as Federal income its winnhed on your forms W-2, W-2g, and with a smooth of Ferrar W-2, W-2g, and winned on the samount of Federal income tax winnhed to shown in box 9 of Form W-2. Dox 2 of Form W-2. Dox 2 of Form W-2. Dox 3 of Form W-2 of W-2 of

Add lines 46 through 52 and enter the total on line 53. Also, include in the total on line 53 any of the following that applies

Total Tax B

Line

Line 55

1992 Estimated Tax Payments

Enter on this line any payments you made on your estimated federal income tax from 1040-ES) for 1992, include any overpayment from your 1992 estimated tax

If you and your spouse paid joint estimated it as but are now filling separate income take the amount paid. Or you can seld claim paid of the amount paid. Or you can seld claim paid of the amount paid. Or you can seld claim paid of the claim paid of the paid

Divorced Tappayan, If you were divorced during 1992 and you made loint estimated tax payments with your former spouse is social security number with the specie provided on the front of Form 1040.

If you were dovoiced and menaned in 1992, enter your present spouse's spousial security number in the space provided on the north of Family of Assault of Security of the set of the set of the number, followed by 701V.

Name Change. If you changed your name because of manage survice etc. and you made estimated tax parments using your more name, such a stateful stitutional survivors of form (1940 explaining all the parments vice center where you made the pairments wice center where you made the pairments and the namelist and social succession and the namelist and social succession and the namelist where you made the pairments.

Earned Income Credit

If the amount on line 31 is less than \$22.370 g, and a child lined with rout, you may be table § to take this credit. Read the nationators for Schedule EIC that begin on page EIC-10 for see if you can take this credit. If you can, use Schedule EIC to figure the credit for you see the instructions for Schedule EIC want the IRS to figure the credit for you see the instructions for Schedule EIC line and in 1992, moort these payments on line SC if you are eligible, you remained to get AEIC payments in 1993 in 1993 filing form W-5 with your employer.

Line 57

Amount Paid With Form 4868 (Extansion of Time To

If you fised Form 4888 to get an automatic extension of time to fish Form 1040, enter the amount you paid with that form 2450, include any amounts paid with Form 2888 or Form 2350.

Line 58

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

Exosas Social Security and Medicare Tax Michhaed, I vivo had more than none employ-er for 1992 and your total wages were over \$55.500, your employers may have withheld the nounch social security tax. If your total wages were over \$130.200, your employers

Excess Social Security and Medicare Tax Withheld Worksheet—Line 58 keep for your records)

if you are filing a joint return, you must figure any excess tax withheld separately for each spouse. DO NOT combine amounts of both husband and write Caution: Do not use this worksheet if any RRTA tax was withheld from your pay Instead, get Pub. 505 to figure the excess amount.

 Enter any uncollected social security tax on tips or group term life insurance included in the total on Form 1040, tine 53. Add all social security tax withheld but not more than \$3,441.00 for each employer. This tax should be shown in box 11 of your W-2 torms. Enter the total here.

3. Add lines 1 and 2. if \$3,441.00 or less, enter -0- on line 5 and go to line 6 Social security tax limit.
 Subtract line 4 from line 3
 Add all Medicare tax withheld but not more than \$1,887.90 for each employer. This tax should be shown in box 15 of your W-2 forms Enter ne total here.

3,441.00

may have withheld too much Medicare tax.
If so, you can take a credit for the excess
amount on line 58 Use the worksheet on this
page to figure the axides amount.

if any one employer withheld more than \$1.44.100 of locatious accumits, and more than \$1.86.150 of Medicare law, you must ask you cannot claim to not work access to you. You cannot claim if on your return.

Voiceae Relieved Retrement (RRTA) Tax Withheld It you had more than one rational employer for 1992 and your lotal complexation was over \$55.500, your employers may have withheld too much lier I tax. If you can be as credit for the excess amount on live \$8, Get Pabb. \$66, Tax excess amount on live \$8, Get Pabb. \$66, Tax excess amount on live \$8, Get Pabb. \$66, Tax excess amount on live \$8, Get Pabb. \$66, Tax excess amount on live \$8, Get Pabb. \$66, Tax excess amount on live \$9.0 or the worksheet on the worksheet on the page.

If any one employer withheld more than \$1.847.40 of ther 1 RFR & Lat., more than \$1.887.90 of ther 1 Medicare tax, or more man \$2.028 of of the 7 Lax, you must ask your employer to refund the ascess to you. You cannot claim it on your return.

Line 59

Regulated investment Company Credit. Include on this line the talk amount of the credit from Form 24th Notice to Sharanoid en of Undstributed Long-Talk Capital Gans. Be sure to strated Long to Grom 2439 and reck to xe on inne 59 or inne 59 or inne 59 or the service of the factor Talk Paid on Fuels if you credit for Factor Talk Paid on Fuels if you have a credit for tax on gasoline, desait for the student whet used in your bismess, or for certain desait control for the student paid include the credit on inne 59 and hosto box b. Other Payments

7. Enter any uncollected Medicare tax on tips or group-term tife insurance included in the total on Form 1040, live 53 7. 8. Add times 6 and 7. If \$1,887.90 or less, enter-0- on line 10 and 6. 9. Medicare tax limit 10. Subtract line 6 from line 8. 11. Excess social security and Medicare tax withheld Add lines 5. 5. and 10. Enter the total here and on Form 1040, line 56 11.						
7. Enter any uncollected Medicare las on titos or group-term life insurance included in the total on Form 1040, live \$3. 8. Add lines 6 and 7. If \$1.887.90 or less, enter-0- on line 10 and go to line 11. 9. Medicare tax limit 10. Subtract line 8 from line 8. 10. Subtract line 8 from line 8. 11. Excess social security and Medicare tax writhheid. Add lines 5 and 10. Enter the total line and on Form 1040, line 58.			1.887 90			
7. Enter any uncollected Medicare its on tips or group-term irle insurance includen in the total on Form 1040, live \$3. 8. Add inses 6 and 7, 11 \$1,887.30 or less, enter-0- on line 10 and go to line 11. 9. Medicare tax limit 10. Subtract him 9 from line 8. 11. Excess social security and Medicare tax witthheid. Add lines 5 and 10. Enter the total here and on Form 1040, line 58.	7	ø	ai	10	Ë	
	. Enter any uncollected Medicare tax on tips or group-term into insurance included in the total on Form 1040, line 53	 Add lines 6 and 7. If \$1.887.90 or less, enter -0- on line 10 and go to line 11 	a. Medicare tax limit	2. Subtract line 9 from line 8	. Excess social security and Medicare tax withheld. Add lines 5 and 10. Enter the total here and on Form 1040, line 58	
		~		11	-	

Total Payments

Add lares 54 through 59 and enter the total of one 60. Ago, cruckde or their ne say credit for oversad wordsal porti 1st (OWFT) from 6249 Winter the amount and "OWFT" on the dorted line next to line 60. Be sure to attach Forms 6249 and 6248.

Refund or Amount You Owe

Amount Overpaid (If line 60 is more than line 53)

Subtract line 53 from line 60 and enter the evaluation line if it line is it is under \$1, we will send a rethord only on written request Notes: if the annount you compared a large, your may be able to decrease the annount of concorne tax withhead them your pay See frocome tax withhead them your pay See from the 1882 to happen 25ee from 2

You are not obligated to pay the past due amount

You received and reported income (such as wages, taxable interest, etc.) on the joint return

If all three of the above apply to you and you want you to off the factor of the succession of 1878, in the Spouce Claim and Allocation, and arrain it to from Todd when you list your left comer for the your list comer of Form You'd when you list your left comer of Form You'd when you list your left comer of Form You'd when you list your You made and reported payments (such as Federal income tax withheid from your wages or estimated tax payments) on the jornt return

Note: if you are fling an injured spouse claim to receive your part of a point overpayment. Los return you have aiready filed, use only form 8,319 to obtain your refund. Do not ettach it to Form 1040.

Line 63

Applied to 1993 Estimated

Subtract line 62 from line 61 Enter the result of nime 63. This is the amount that will be applied to your estimated tax for 1993. We will apply his amount to your account unless you request us to apply it to your spouse's recount the request should include your spouse's social account fine request your process.

Lowering Your Penalty, if any of the con-diors below spibles to your, you may be able to lower the amount of your penalty. But you must complete and attach from 2210 (or 22169) to your return to do so e. You claim a wa Amount You Owe (If line 53 is more than line 60)

from 1040 is not considered a valid return miness you agon if if you are fining a port return, your spouse must also sign 88 sure to date your return and enter your occupances if you are still responsible for the contents of the return flyou are tiling a point return with your deceased spouse. see Death of Taxpayer on page 33 Your income varied during the year and you use the annualized income installment method to figure your required installment payments. You had Federal moone tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts) For more details, see the instructions for Form 2210 (or 2210F) Sign Your Return Subtract live 60 from line 53 and enter the exact roll of the first style amount you are yet attact your check or inches you'der you rever your before the manager of the style amount when you file if line 64 is under \$1. you do not have to bay 06 not inches any estimated tax payment in your check or you do not have to bay 06 not inches any estimated tax payment in your check or you do not have half any estimated tax payment in your check or you set to pay the tax due or form 1040. Note: if you over tax for 1992, you may need heart in an envision separate from the one you use to pay the tax due or form 1040. Note: if you over tax for 1992, you may need from the your set of the y

Line 65

Estimated Tax Penalty

If line 64 is at least \$500 and it is more than 10% of the fast above no your cetum, or you underpaid your 1992 estimated tax liability for any payment pends your may ove a person of cary payment pends your may ove a person of the ceta your consistent of the cet you went the IRS will fogue the penalty for you and any taxto a buil fogue the penalty for you and any taxto.

Paid preparer Huat Sign Your Return. Generals, suprey you bey to prepare your return ratum mast sign if A despate who is required to sign of A despate who is replaced to sign of the your end of the space provided (signature you a copy of the return for your records connective manual properties you a copy of the return for your records but does not charge you should not skill you but does not charge you should not skill you. How To Avoid the Penalty. You will not owe the benalty of have to complete form 2210 (or 2210); I either of the following applies: 1, You had no tax liability for 1991, you were your 1991 tax refum was for a tax year of 12 hill months, or full months, or

2. The total of liness Set S. Set and Set on your 1992 return is all east as much as your 1991 the Labelley, AND your 1991 tax return was the Labelley, AND your 1991 tax return was marked fax beyweents Your estimated fax beyweents for 1950 must have marked fax beyweents for 1950 must have harded for thinks and for the required amount.

Cauthern them 2 above may not apply if your 1929 dejusted systes income from 1040, line 223, is more than \$75.000 (more than \$73.500 (more than \$73.500 more than \$73.500 more than \$73.500 adjusted gross income acceeds your 1991 adjusted gross income acceeds your 1991 (more than \$20.000 impained fining separate. b) You may sat New 10 life Form 2210 even from 2210 and it mistured to the Form 2210 even from 2210 and it mistured to the Form 2210 and it mistured from 2210 and it mistu

Figuring the Penathy. If you cannot avoid figuring the Penathy. If you cannot avoid the penathy and you choose to four the penathy and you choose to four the penathy amount on Form 1040, line 65. Do not area from 22 (10 you wire turn Add the penathy amount to any isa due and enter the penathy amount to any isa due and enter the clotal on time 64. If you are due a refund, subtract the penathy amount from the over-payment you show on the 61.

If you leave line 65 blank, the IRS will figure the penalty and send you a bill We will not begin to charge you interest on the penalty until 10 days after the notice date.

Section 5.

General Information

rele-Tax? What Is

Recorded Tax Information includes about 140 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make Automated Refund Information allows you to check the status of your refund.

How Do I Use

ele-Tax?

itse dial service is usually avail-through Finday during regular

able Monday thro	office hours
10 11:30 P.M	
through Fnday from 7:00 A.M.	(Hours may vary in your area.)

office hours	
(Hours may vary in your area)	Toll-free Tele-Tax telephone numbers

Child's Return, if your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

Select. by number, the topic you want to hear For the directory of topics, listen to topic no. 323. Touch-tone service is available 24 hours e day. 7 days a week day. 7 days a week Rollary or pulse diel service is usually avail-and Monday through Enday during regular office hours.

1-800-629-4477

-800-629-4477

Call the appropriate phone number listed on this page. Have paper and pencil handy to take

If you have a touch-tone phone, immediately follow the recorded instructions, or

If you have a rotary or pulse dial phone wait for further recorded instructions

Automated Refund

Information

Netrict of Columbia 128-2929 Florida 1-800-829-4477

Harvani 1-800-829-4477

Be sure to have a copy of your tax return available since you will need to know the first social security number shown on your return. If the filing status, and the exact whole-dollar amount of your refund.

Then, call the appropriate phone number listed on this page and follow the recorded instructions

Macorein Mhyaukee, 273-8100 Elsewhere 1-800-829-4477

	able Mc	office h
	ough Fnday from 7:00 A.M to 11:30 P.M.	
	A.M 101	Bros)
-	hom 7.00	y in your
	th Fnday	ours may vary in your area
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¥ ege	office r	
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FINDBY from 7:00 A.M. TO 11:30 P.M.	(e)	
W.	may vary in your area]	
ay mon	vary in	
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5 6	able Monday ti	office hours
1	Enday from 7:00 A.M to 11:30 P.M.	
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200	00.7 m	n york
3	nday fro	lay vary in your area.)
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Addition a North Debtors have been been been been been been been be	DA Alpine	Manyand Bannora, 244-7306 Esawhera 1-800-829-4477 Messachusette	829-4477	Essenting, 1-800-829-4477 South Carolina and Yuka. Tehunta, Trinny, Volo. Mereseasa and Yuka. Si Paul 64-7748 South Daliche Carol. Si Paul 64-7748 South Dali
Choosing The Right Number Number Use only the number instead on this page for your see. Use a local cryty number only if a fuzzaa is not a long distance call for you please do not dust '1-800' when using a local cry	12 00		Topic numbers are effective January 1, 1993. Modo A complete list of these topics is on the next page page Country Constitution Service is available 24 hours e	

Memouri St Louis, 241-4700 Esewhere, 1-800-829-4477 600-629-4477 Jakland, 839-4245 (sewhere 1-800-629-4477

Colorado Denver, 592-1116 Elsewhere, 1-800-629-4477

Vezes Dallas, 767-1792 Houston, 541-3400 Essevitera, 1-800-829-4477

-800-829-4477

Uteh 1-800-829-4477

Vermont 1-800-629-4477

Mebraska Omaha, 221-3324 Ssewhers, 1-800-829-4477 Aprilana -800-829-4477 Nevade 1-800-629-4477

Peginal Richmond, 783-1569 Elsewhere 1-800-829-4477 Meshington Seattle 343-7221 Elsewhere 1-800-829-4477 West Wegins 1-800-829-4477

Ocorpus Atlanta, 331-6572 Elsewhere 1-800-829-4477

New Mexico 1-800-829-4477 -800-829-4477 1-800-629-4477 -800-629-4477

Element Chicago, 866-9614 In area code 706. 1-312-866-5614 Springhed, 769-0489 Elsewhere, 1-800-629-4477

Mew York Brons, 488-842 Brookys, 486-842 Brans 685-8533 Manuaris, 406-400 Manuaris, 408-442 Streen Band, 488-842 Esewhere, 1-800-829-4477 Horth Carolina 1-800-829-4477

Indiana Indianapolis, 631-1010 Elsewhere, 1-800-629-4477

The 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 maining date, please wan 7 days before calling back.

9 G D (* * * * * * * * * * * * * * * * * *	Tele-Tax				
or fire			Adjustments to income		Employer Tax Informetion
	A Misseshone	251	Individual retrement amangaments	60	Social security and Medicare withhold-
الم الم	obic numbers	263	(IRAs)	8	ang rates
20 00 10 20 00 10	and Subjects	2 2	Bed debt deduction	age a	file
8 £ ⊆ .	and famous	254	Tax shetters	503	Form W-4-Employee's Withholding Ai-
			Nemized Deductions	409	lowance Certificate
		ē	Should I namice?	}	andly and the second se
	IRS then available	36	Medical and dental axpenses	909	Form 942—Employer's Quarteny Tax
10	tance programs, toll-free telephone.	3 8	Mound expenses		Return for Household Employees
W	walk-in assistance, and outreach pro-	302	Interest expense	909	Form 941—Deposit requirements
Ç.,	grem	306	Contributions	è	Form 541—Employer's Guarieny Federal Tax Betum
20	ax assessment for individues with dis-	307	Centually losses	809	Form 940—Deposit requirements
103	Small Business Tax Education Program	908	Miscellandous expenses	609	Form 940/940-EZ-Employer's Annual
-	STEPI-Tax help for small businesses	9 5	Business use of nome		Federal Unemployment Tax Return
<u>9</u>	Problem Resolution Program—Help for	2 5	Business travel expenses	610	Targeted jobs credit
	problem situations	312	Business entertainment expenses	-	Lips—Withholding and reporting
2 : 2 :	Public libraries—I as imprimation tables	313	Educational expenses		Form 1089 Series and Related Infor-
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	Power of attorney information	357	Standard deduction		Bully
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21 W	Who must file?		General Information	5	Resident and nonresident aliens
	Which form-1040, 1040A, pr 1040EZ?	451	Substitute tax forms	200	Dual-stants aven
2 2	Wings where and now to me	452	Highlights of 1992 tax changes	3	General
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	Amended returns	45.55	Forms/Publications—How to order	202	Foreign earthed income exclusion-
	Decedents	456	Offers in compromise	5	wriat quanties /
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	Royalties	55	Notices-What to do		dents
	Farming and fishing income	200	Notice of underreported income—	821	Who must hie a U.S. income tax return
_	Earnings for clergy		CP 2000		in Puerto Rico
	Unemployment compensation	8	IRS notices and bills/Penalty and iffer-	700	Medicaloris and chadits for ruend ricco
220	Gampling income and expenses		esi cranges	653	Federal employment taxes in Puerto
	Scholarship and fellowship grants		Basis of Assets, Depreciation, Sale of		Pico
222 N	Nonlaxable income	561	Cole of only home—General	854	Tax assistance for residents of Puerto
	boral security and equivalent railroad	552	Sale of your home—How to report gain		Aico
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224 40	401(k) plans	3	age 55 and over	٢	Tonic numbers are
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		555	Depreciation	off	offective January 1
		95	Installment sales		
		3	Installingh, seves	40	1003

Tax Question Call the IRS With Your

Tele-Tax (continued)

Choosing The Right Number

Use only the number listed on this page for your are a Use a local or furnither only if it is not a long distance call for you Please do for dial "1-800" when using a local city number. However, when daing from an area that does not have a local number, be sure to dial "1-800" before calling the toil-free number.

Before You Call

Remember that good communication is eabout the quality of the service we provide
about the quality of the service we provide
accurate, complete answers to store
the accurate, complete answers to your tax
toon available

1. The tax form, schedule, or notice to which
your desenton reletes
2. The stax sourt your particular strustion
filter answer for the same question offen
varies from one taxpayer to another because
they can be claimed as a debendent, etc.)
3. The name of any HSS 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 necess, or you feel our reoperation may not fully understand you cuestion, our regressitative needs to know hits. The respective will be happy to take the additional time required to be sure he or she has answered your ourstion halfy and in the manner that is most helpful to you. But shall she have, you are still responsible for the payment of the correct tax. Should this cocur, however, you will not be charged any penalty. To make sure hast IRS requestingthes be expensible to the bayment of the correct tax. Should this cocur, however, you will not be charged any penalty. To make sure hast IRS requestingthes eye accurate and courteous answers, a second IRS representative sometimes listers in on tele-charge any penalty.

ı	Toll-free tax help telephone numbers	numbers	
	Alabama	Massachusetts	Puerto Rico
	1-800-629-1040	Baston, 536-1040	San Juan Metro Area.
	Aleeks	Elsewhere, 1-600-829-1040	766-5040
	Anchorage, 561-7484	Michigan	Chewnere, 1-000-029-1040
h 1	Elsewhere, 1-800-629-1040	Detroit, 237-0800 Electrons 1-800-820-1040	1 800 829 1040
= 9	Artzona	Committee, 100, 02 3-1010	Contraction of the Contraction o
2 ;	From the section	Managed Res 7515	1-800-829-1040
2	CENTRAL 1-600-625-1040	Co David 644.7515	- CON-000-1
5	Arkansas	Frauntiera 1-600-629-1040	30UT UNIOUS
<u> </u>	1-800-829-1040	Ministerior	1-800-829-1040
÷	California	1.800.829.1040	Terressee
	Caldand, 639-1040	Minetonial	Flamenter 1-800-R29-1040
	Elsewhere 1-600-629-1040	St 1 cure 342-1040	Cidentines, 1 coords of long
	Colorado	Elsewhere, 1-800-829-1040	Delias 742-2440
	Chamber 1-800-820-1040	Montana	Houston 541-0440
	EISEMINEE. LOOPING .	1-800-829-1040	Elsewhere, 1-800-829-1040
	1-800-829-1040	Metroska	Seal of the seal o
2.5		Omaha, 422-1500	1-600-629-1040
ę a	1-800-829-1040	Elsewhere, 1-800-829-1040	Vermont
	Physics of Cohembia	Nevade	1-600-629-1040
	1-800-829-1040	1-800-829-1040	Virgenee
,	Boote	New Harmpahire	Richmond, 649-2381
4	Jacksonville, 354-1760	1-800-829-1040	Elsewhere, 1-800-829-1040
F.	Elsewhere, 1-800-829-1040	New Jersey	Weshington
	Cheoretia	1-800-829-1040	Seattle, 442-1040
E	Augnta, 522-0050	New Mexico	Elsewhere 1-800-829-1040
£ :	Elsawhere, 1-800-829-1040	1-800-829-1040	West Virginie
S :	Havesii	New York	1-800-829-1040
ğ.	Oanu, 541-1040	Bronx, 488-9150	Wisconsin
	Elsewhere, 1-800-829-1040	Brooklyn, 485-9150	Minvausee, 271-3750
ě.	Ideho	Manhattan 732-0100	Marine Concession
ž	1-800-829-1040	Nessau, 222-1131	1-800-829-1040
	Illanois	Queens, 488-9150	2000
i	Chicago, 435-1040	Staten Island, 488-9150	Marine Made See
	1,312,435,1040	Suffalk, 724-5000	Manter American Berry
_	Elsewhere, 1-800-829-1040	Elsewhere, 1-800-629-1040	With TDD Equipment
3	Indiana	1-800-829-1040	All areas in U.S., including
By	Indianapolis, 226-5477	Month Deleter	Alaska Hawaii, Virgin
ά	Elsewhere, 1-800-829-1040	1-800-629-1040	Islands, and Puerto Rico.
4	towns	Onto	1-800-829-4059
a .	Elsewhera 1-800-829-1040	Cincinnati, 621-6281	Hours of Operation for the
<u>.</u>	Kernata	Cleveland, 522-3000	
ē	1-800-829-1040		6:00 A.M to 6:30 P.M EST
	Kemtucky	1-800-829-1040	O O O A NO 220 D M EDT
<u> </u>	1-800-829-1040	Oragan	(April 5-April 15)
<u>ا</u> ج	Loursians	Portland, 221-3960	9.00 A.M to 5:30 P.M EDT
ō	1,000-023-1000	Elsewhere, 1-800-829-1040	
'n.	1,800-829,1040	Permayhrania	8:00 A.M to 4:30 P.M. EST
e	Mandand	Philadelphia, 374-9500	(Nov 1-Dec 31)
la la	Battmore, 962-2590	Esewhere, 1-800-829-1040	
å	Elsewhere, 1-600-829-1040		

Tax Rules for Children and Dependents

Guide to Free Tax Services (includes lest of all publications)
Business Use of a Car

82 28

Schedule C, Profit or Loss From Business Schedule C-EZ, Net Profit from Business Schedule D, Capatal Caurs and Losses Schedule E, Supplemental Income and Loss Schedule F, Profit or Loss From Farming

Publications How To Get Forms and

Generally, we mail forms and schedules directly to you based on what seems to be nght for you. Schedules, forms, and publications you may had east listed on the next page. Other forms and publications referred to in the instructions are asso available without cost. Get Pub. 810 for a complete list of available publications.

To get the nems you need from the IRS you can wist your local IRS office, use the order humber 1-800-TAX-FORM (1-800-82-9,876).

Instructions

we will seed out the coposits of each form and one copy of each bublication or set of methodrough on order on the order butter below. To this Process waste, please order only the riems you will meet to only the riems you will meet to order riems or other who will seed not to order riems on letter if you need more stands. It was a separate a your riems.

Pirst or type your name and address accurately in the apace provided below.

This will be the label used to return material to you. Cut the order blank on the offred fine returned to the orders are over blank in you. Own remotope and address you con this page for your. BRS address shown on this page for your arist you should either receive your order or notification of the status of your order writtin? -15 work days after we receive your order writtin? -15 work days after we receive your order writtin? -15 work days after we receive your order writtin?

Do not send your tax return to any of the addresses listed on this page linstead, see Where Should I Fle? on page 8

Where to Send Your Order for Free Forms and Publications

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TO THE PROPERTY OF	Send to:	Western Area Distribution Center Rancho Cordova, CA 95743-0001	Central Area Distribution Certier P O Box 8903 Bloomington, IL 61702-8903	Eastern Area Distribution Center P O Box 85074 Richmond: VA 23261-5074
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Tusts questions You can order the following items from the IRS or get them at participating banks, post offices, or incremes nstructions for Form 1040 and Schedules

Form 1040

Instructions for Form 1040A and Schedules Schedules I for Form 1040A filers to report interest and durdend income Schedule 2 for Form 1040A filers to report child and dependent care expenses.

Schedule EIC for the earned income credit Form 1040A

Schedule SE, Self-Employment Tax Form 1040-ES, Estimated Tax for Individu-

Publications

Form 3003, Moving Expenses Form 4562, Depreciation and Amortization

Form 6522. Release of Claim to Exemption of Child Oldvorde of Separated Parents Form 6632. Passave Activity, Loss Limitations Form 6632. Change of Address Your Mone.

Residential Rental Property (including Rental of Vacation Houses)

Credit for the Elderty or the Disabled

Taxable and Nontaxable Income

Individual Retirament Arrangements (IRAs)

Earned Income Credit

828 Miscellaneous Deductions 864 Tax Information for Older Americans 860 Individual Retrainent Arrangements

Schedule R, Credit for the Edeny or the Desched

The following publications can be ordered from the IRS, or you can need or photocopy them at perticipating libraries.

1. Your Rights as a Tapper. 17 Your Federal Income Tax 334 Tax Guide for Small Business 463 Travel, Entertainment, and Giff Ex-pensions Form 1040X, Amended U.S. Individual Income Tax Return Form 2106, Employee Business Expenses Form 2110, Sale of Your Home

Form 4888, Application for Automatic Exten-sion of Time To File U.S. Individual Income Tax Return Form 8283, Noncash Cheritable Contribu-tions

Form 2210, Underpayment of Estimated Tax by Individuals and Folicianes Form 2441, Child and Dependent Care Expenses

501 Exemptions, Standard Deduction, and Filing Information

Divorced or Separated Individuals Tax Withholding and Estimated Tax Educational Expenses

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You can photocopy the following items (as well as those listed above) at participating libraries or order them from the IRS

Instructions for Form 1040EZ Form 1040EZ

Schedule 3, Credit for the Elderly or the Dis-abled for Form 1040A Filers

What Are My Rights as a Taxbaver?

You have the right to be treated fairly, pro-ternal Plevanue Service employees. Our goal are the RS is to protect your rights so that you will have the highest confidence in the right. All the the highest confidence in the system. To ensure that you always receive system, to ensure that you always receive and headmany right you have at each step of the tax process. For details, get Path. 1, Your Rights to Euclidean Process. For details, get Path. 1, Your Rights in Euclidean Process. For details, get Path. 1, Your Rights

Payments for 1993 Withholding and Estimated Tax ncome Tax

If the amount you owe fine 64 or the amount of you coverpaid fine 64 is targe, you may warf a you for everpaid fine 64 is targe, you may warf a for file a new Ferm W4. Employee's With holder to change the amount of income tax to be writhheld may now pay by it you go back to work after a period of unemployment, you may be able to reduce your writhholding. In general, you do not hove to make setting a pay and the file of the set than \$500, and it you will show a tax refund or a fax basince due the IRS of less than \$500, a fermative minimum tax (for 1993 is \$500 or fermative minimum tax

For more details, get Pub. 505, Tax With-holding and Estimated Tax

Your Social Security **Number on Your Tax** and Social Security Do Both the Name Forms Agree With Card?

If not, you rethand may be deletyed to you may not receive credit to your social security seamings. If your form W.2, form 1099, or social security number of name, notify you so possible to make sure your social security number or name, notify you as possible to make sure your social security recurd. If he name or number on your social security and number on your social security and sure you mande on your social security and services to your social security and services or your social security and stranger to the set 1+800-772-7213.

Gift To Reduce the Public Debt

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Address Change

If you move after you file, always notify in witning the internal flewants Service Carter where you filed your last return, or the Chel. Langaper Service Division, in your local RS destrict office You can use Form 8822, charge of Address, to notify us of your rewactions of the service of the serving your reduces a file you are ascienting a return, your old address. This will resp forward your check to your new address.

Corresponding With the IRS

Be sure to include your social security number on any correspondence with the IRS if you do not include it, if may take us longer to reply.

Records Be Kept? How Long Should

Keep records of income, deductions, and year records shown on your return, as well as any worksheets you used, until the statute of limit and income and of the return. Usually, ims as 3 years from the date the test was a profiled or 2 years from the date the test was a profiled or 2 years from the date the test was a your field tax returns and any Forms W-2 or your field tax returns and any Forms W-2 or your field tax returns and any Forms W-2 or your field tax returns and any Forms W-2 or your field to records (including those on your home) as long at they are amonths, they are the base of the original or reduceded to form the bases of the original or reducement property. For more details, get Pub. \$62,2 Recordisepong for Individuals

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use chem. Some 4506, Februses for Copy of Tax Form. There is a charge of \$4.25; if you need tax account information, contact your local IRS office if you went a printed copy of your account; if will be mailed to you free of account; if will be mailed to you free of

Amended Return

through of changes in your miscorns, deductions of the property of changes in your mail in the form 100kG, Amended U.S. Individual income Tax Houth, in Changes the return you are you clean to go the return, you are you clean the due due of that return, amend in to the ast named find a separate within Generally. From 100kG, must be filed within 3 years after the date the organization was followed which years after the date the organization was followed which which which which we have the date the organization was paid, whichever is later the date the star was paid, whichever is later the date the date the star was paid, whichever is later the date the same date of the deep of the date of the da

If your return is changed for any reason for example, as a result of an audit by the fight if may effect your state income tax more details.

Death of Taxpaver

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If your spouse ded in 1992 and you did network in 1992, you can fire a joint return. You can also fire a point return you can also fire a point return if your youse ded in 1993 before fing a 1992 return. A joint return should show your your accorner for all of 1992. Write Filing as survining spouse* in the area where you sign the return. It someouse sets at the personal representative, he or ye must also sign.

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Recycling

The tax forms and instructions you received are printed on excitation that are recyclable pages. If your community has a recycling program, please recycle But member to keep for your records a copy of your return and any works. Sheets you used The IRS fres to use reprided pager for all of its forms and instructions.

Section 6.

Penalties and nterest

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If you include interest with your payment, identify and enter the interest in the bottom margin of form 1040, page 2. Do not include the interest in the Amount You Owe on line

Late Filing of Return

Tryou do not fly your feature by the due data (including arearsions), the peneth's susually 5% of the amount of led for each month or 5% of the amount of led for each month or of the peneth of the same a reasonable explanation. If you have a reasonable explanation is the surface of the law of the formula more than 50% of the amount of any tax you owe, whichever is smaller.

If you include this penalty with your payment, identity and enter the penalty amount in the bottom margin of Form 1040, page 2. Do not include the penalty amount in the Amount You Owe on line 64

-ate Payment of

If you pay your takes late, the pervaity is usu-in y, not if yo it the unpact amount for each month or part of a month the tax is not paid the penalty remote be more than 55% of the unbact amount it applies to any unbact tax not not net return it also applies to eny additional tax shown on a bill not paid within 10 days of the date of the bill. This pervaity is in ad-dition to inferest charges on late payments. It you unclude this penalty with your pay-ment, identify and enter the penalty amount in the bottom margin of form 1040, page 2. Do not include the penalty amount in the Amount you fower on line 64.

Penalty for Frivolous Return

In addition to any other penatries, the law moses a penarty of \$500 for thing a fino-toxa return. A throdox strum is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax or shows a substantially incorrect described to the property of the propert

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H linn 37 (Excelle (E	ing of ing of a At a Market ing of a At a At a At a Market ing of a At a A	3.791 4.750 3.791 (3.799) 4.764 3.799 3.806 4.778 3.806	5,000 5,000 5,100 6,150	Married Married Head 5,200 fining hang of a 5,200 fining hang of a 5,200 fining hang not a 5,200 fining hang not a 5,200 fining hand not a 5,300 fining hold a 5,350 fining hold fining ho	407 407 407 5,500 411 411 411 5,550	418 418 418 5,800 422 422 422 5,700 426 426 426 5,750	429 429 429 5,800 437 437 437 5,900 441 441 441 5,600	448 448 448 8,000	6,000 6,000 6,000 6,100 6,100 6,100 6,100	469 469 469 9.200 484 484 484 8.300 491 491 491 491 8.350	505 506 506 6.450 514 514 514 6.500 521 521 521 6.550	529 529 529 529 529 6.800 526 536 536 536 5700 551 551 551 551 551 551 551 6.750	556 566 6.850 574 574 574 6.800 6.850 586 6.850 574 574 574 6.800 6.850 6.850	296 596 596 7,00	504 604 604 7,000 614 611 611 7,150	626 626 626 7,250 634 634 634 7,300 641 641 641 7,300 649 649 649	656 656 656 656 7.400 674 674 671 671 671 671 671 7.500	679 679 679 679 679 686 686 7,800 694 694 694 7,700 701 701 701 701 701 701 701 701 701	709 709 709 709 7.800 7.800 7.300 7.300 7.300 7.300 7.300 7.300 7.31 7.31 7.31 7.31 7.31 7.31 7.31 7.31	739 739 739 739 746 746 . This col
4e (Taxable moon) Hand Hand		4.289 3.791 4.750 3.791 4.303 (3.799) 4.764 3.799 5.000	5,000 5,000 And you are— 5,150 8,150	Married Head 01 a 5,200 hing of 1 a 5,200 hing o	Your bax fee 5,400 407 407 407 5,500 411 411 411 411 411 411 5,500 411 5,500 414 417 417 417 417 417 417 417 417 417	418 418 418 5,690 422 422 422 422 5,750 426 426 426 426 5,750	423 429 429 429 429 4800 433 433 433 433 433 433 433 433 433 4	448 448 448 448 849	654 454 454 454 8100 6100 6100 61100 61100	469 469 469 469 699 8-200 484 484 484 484 884 8-300 491 491 491 491 491	205 506 506 506 506 506 508 508 508 508 508 508 508 508 508 508	529 529 529 600 529 529 529 529 600 544 544 544 646 6700 551 551 551 551 551	556 566 566 6800 5800 5800 5800 5800 580	296 596 596 596 7,00	504 604 604 604 7,100 611 611 611 611 7,150 610 610 610 610 7,150	626 626 626 626 7290 634 634 634 634 634 7,300 641 641 641 7,300	656 656 656 656 656 7,400 664 664 664 664 671 7,500 671 671 671 671	679 679 679 679 7800 694 694 694 694 694 694 694 7700 701 701 701 701 701 701 701 701 70	709 709 709 709 709 709 7.800 7.800 7.800 7.81 7.81 7.81 7.81 7.81 7.81 7.81 7.81	739 739 739 739 739 739 736 746 Tale 746 746 746 746 746 746 746 746 746 746
Table (tarner) Marrier (Marrier) (Marrier)	25	25,300 4,289 3,791 4,750 3,791 5,000 25,000 25,000 4,317 3,805 4,3	5,000 5,000 6,100 8,150	Single Marmol Head 5,200																
 | 407 407 407 5,500
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 | 5,000 746 746 746 746 This col |
Ple Table (taxable taxable tax	25	4.289 3.791 4.750 3.791 4.303 (3.799) 4.764 3.799 5.000	And you are— 5,150	Single Marmol Head 5,200	Your bax fee 5,400 407 407 407 5,500 411 411 411 411 411 411 5,500 411 5,500 414 417 417 417 417 417 417 417 417 417	2,000 418 418 418 5,000 2,000 426 426 426 5,750 5,750	2,875 429 429 429 5,800 2,820 437 437 437 5,900 2,825 437 437 437 5,900 2,826 441 441 441 441 441	2,000 448 448 448 448 848 848	654 454 454 454 8100 6100 6100 61100 61100	3,150 469 469 469 469 69 620 3,200 3,200 484 484 484 884 83,300 3,200 491 491 491 491 893 8,350	3,450 506 506 506 506 6,450 8,	3,000 529 529 529 529 600 8,000 3,000 529 529 529 529 529 529 529 529 529 529	3,000 559 559 559 559 6,600 3,000 559 556 566 566 6,600 3,000 569 566 566 560 560 560 560 560 560 560 560	4,000 596 596 596 596 7,00	504 604 604 604 7,100 611 611 611 611 7,150 610 610 610 610 7,150	4,200 626 626 626 626 7,250 4,250 634 634 7,300 4,300 641 641 641 641 641 641 7,350 7,350	4,400 656 656 656 656 7,400 4,450 664 664 664 664 7,500 4,500 671 671 671 671	4,800 679 679 679 679 7,800 6480 648 648 648 648 648 648 648 658 7,800 4,700 701 701 701 701 701 701 701 701 701	4,750 709 709 709 709 709 709 709 7800 4,800 724 724 724 724 724 724 724 724 724 724	5,000 746 746 746 746 This col
Sample Table (taxelle		25,250 25,300 4,289 3,791 4,750 3,791 25,300 25,300 4,303 3,793 4,784 3,789 3,806 25,300 3,317 3,806 4,778 3,806		But But Sngw Marmed Marmed Head 5,200	2.725 407 407 407 407 55,500	2,775 2,775	2,550 2,573 429 429 429 5,500 2,575 2,500 433 433 433 5,500 2,575 2,690 441 441 441 441 5,600	2,975 2,975 444 444 448 448 448 8,000	3,100 454 454 454 651 651 651 651 651 651 651 651 651 651	3,100 3,150 469 469 469 469 9,200 3,150 3,200 4,250 4,250 3,250 3,250 3,250 3,250 4,151 4,	3,400 3,400 506 506 506 506 506 506 506 500 3,400 3,400 506 501 501 501 501 501 501 501 501 501 501	3,500 5/29 5/29 5/29 5/29 6/000 8/000 5/29 5/29 5/29 5/29 5/29 5/29 5/29 5/29	3,150 3,150	3,850 4,000 596 596 596 596 7,00	4,000 4,000 4,006 604 604 604 604 7,100 4,000 4,100 611 611 611 611 7,150 7,150 7,150 7,150	4,200 626 626 626 626 7,250 4,250 634 634 7,300 4,300 641 641 641 641 641 641 7,350 7,350	4,336 4,400 656 656 656 656 7400 4,400 4,400 651 654 654 654 654 654 7440 4,400 4,500 671 671 671 671 77540	4,500 4,560 679 679 679 679 679 7800 686 686 7800 7,800 4,800 4,800 694 694 7,700 4,650 4,700 701 701 701 701 701 701 701 701 701	4,700 4,750 709 709 709 709 709 709 709 709 709 70	4,600 5,000 746 746 746 746 This col
Sample Table (taxelle		25,250 25,300 4,289 3,791 4,750 3,791 25,300 25,300 4,303 3,793 4,784 3,789 3,806 25,300 3,317 3,806 4,778 3,806		Head At But Sroye Named Head 5.200 1.0	197 2.700 2.725 47.0 47.1 47.1 47.1 47.1 47.1 47.1 47.1 47.1	2,775 2,000 419 418 418 5,650 2,600 2,025 422 422 422 422 5,750 2,000 2,025 426 426 426 426 5,750	277 2,850 2,807 429 429 429 5,800 227 2,800 2,805 431 431 431 431 431 5,800 231 2,800 2,805 431 441 441 441 5,800	238 2,975 2,000 448 448 448 848 8,000	242 3,000 6,	3,100 3,150 469 469 469 469 9,200 3,150 3,200 4,250 4,250 3,250 3,250 3,250 3,250 4,151 4,	276 3350 2400 506 505 506 506 506 506 506 506 500 500	291 1300 1300 529 529 529 529 529 600 529 1300 1300 529 529 529 529 529 529 529 529 529 529	3770 3.750 359 359 359 359 860 360 3770 3.750 3.800 360 360 360 360 360 360 360 360 360 3	313 3,850 4,000 596 596 596 596 7,00	22 4,000 100 504 504 504 504 504 100 7,000	4,150 4,200 6.26 6.26 6.26 6.26 7,250 4,200 4,200 6.41 6.41 6.41 6.41 6.41 6.41 6.41 6.41	351 4.350 4.400 856 656 656 656 7400 354 4.350 4.400 856 656 656 656 656 7.450 358 4.400 8.450 654 654 654 654 757 671 7750	265 4,500 4,500 679 679 679 679 679 679 7,000 239 4,500 4800 686 686 686 7,000 7,000 237 4,500 4800 694 694 694 694 7,000 7,001 7,001 7,001 7,001 7,770 7,77	381 4,700 4,750 709 709 709 709 709 381 4,750 4,800 716 716 716 716 716 716 716 716 716 716	396 4,000 746 746 746 746 745 779 739 739 739 739 739 739 739 739 739
Sample Table (taxelle		25,250 25,300 4,289 3,791 4,750 3,791 25,300 25,300 4,303 3,793 4,784 3,789 3,806 25,300 3,317 3,806 4,778 3,806		Murraci Head Al But Single Murraci Murraci Head Sign Single Murraci Murraci Head Sign Sign Head Sign Sign Head Sign Sign Head Sign	Vow busines	208 2.775 2.800 418 418 418 418 5.800 5.800 5.172 42 42 42 42 5.700 5.70	223 229 2295 2200 4 439 429 5 5 500 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	238 238 2,975 2,000 448 448 448 448 8,000	242 242 242 24000 24000 24000 24000 24000 24000 24000 24000 2400 24000 2	257 257 2100 3.150 459 469 469 469 659 221 221 221 221 222 222 222 222 222 22	276 3350 2400 506 505 506 506 506 506 506 506 500 500	291 291 3400 3400 556 559 529 529 600 291 294 294 294 294 295 270 555 556 556 556 556 556 556 556 556 55	3,700 3,750 5,850 5,860 5,860 5,860 3,870 3,870 5,870	313 313 3,000 4,000 596 596 596 596 596 7,00	22 32 4 000 604 604 604 604 604 604 7,000	336 4,150 4,200 626 626 626 626 7,250 7,250 334 4,200 4,200 634 634 634 634 634 7,300 347 4,200 4,300 641 641 641 641 641 7,300	351 351 4320 4400 656 656 656 656 7400 7440 7450 7450 7450 7450 7450 7450	36 264 4,500 4,500 679 679 679 679 7,000 2	24. 170 4700 4700 709 709 709 709 709 709 709 709 709	395 396 4,860 5,000 746 746 746 746 770 739 739 739 739 739 739 739 739 739 739
Sample Table (taxelle		25,250 25,300 4,289 3,791 4,750 3,791 25,300 25,300 4,303 3,793 4,784 3,789 3,806 25,300 3,317 3,806 4,778 3,806		Marmed	Votr tat is— Votr tat is Votr ta	206 208 208 2775 2100 418 418 418 418 5800 5800 2010 2010 2010 2010 2010 2010 2010 2	223 223 224 2250 2250 43 439 429 429 5,500 2,500	234 234 234 238 238 238 2,975 2,000 448 448 448 448 448 8,000	242 242 242 24000 24000 24000 24000 24000 24000 24000 24000 2400 24000 2	267 257 257 3190 3190 469 469 469 469 659 6290 2200 2200 2200 2200 420 469 469 469 469 469 469 469 469 469 469	276 276 277 277 279 2400 2400 505 505 505 505 505 505 505 505 505	291 291 3400 3400 556 559 529 529 600 291 294 294 294 294 295 270 555 556 556 556 556 556 556 556 556 55	3,700 3,750 5,850 5,860 5,860 5,860 3,870 3,870 5,870	313 313 313 3,850 4,0000 596 596 596 596 596 317 317 317	22, 32, 32, 32, 4000 650 650 654 654 654 7000 700 700 700 700 700 700 700 700 7	336 336 4,150 4,200 628 628 628 628 7,250 339 339 339 4,200 4,250 6,34 6,34 6,34 6,41 6,41 6,41 7,300 3,47 3,47 4,370 4,340 6,49 6,49 6,49 6,49 6,49 6,49 6,49 6,49	351 351 351 4.350 4.460 656 656 656 656 7400 3440 3450 3450 3450 3450 3450 3450 3	262 362 365 44500 4560 679 679 679 679 700 259 369 373 373 373 373 373 373 373 373 373 37	24. 38. 38. 4.700 4.70 709 709 709 709 709 709 709 709 709 7	395 395 396 4.860 5.000 746 746 746 746 775 773 773 773 773 773 773 773 773 773
Sample Table (taxelle		25,250 25,300 4,289 3,791 4,750 3,791 25,300 25,300 4,303 3,793 4,784 3,789 3,806 25,300 3,317 3,806 4,778 3,806		Single Mannaci Man	Votr tat is— Votr tat is Votr ta	208 208 208 208 208 2.775 2.800 419 419 418 418 5.800	223 223 223 223 228 2285 2280 439 439 439 439 439 5590 223 223 223 223 223 223 223 220 6 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	236 238 238 238 238 2,975 2,000 448 448 448 448 448 8	242 242 242 242 246 246 246 246 246 246	257 257 257 257 259 31700 3150 459 469 469 469 459 261 261 261 261 261 261 3200 3250 476 476 476 476 476 476 476 476 476 476	276 276 276 2776 2779 2,340 2,400 56 505 505 505 505 505 505 505 505 50	980 291 291 291 291 3400 34800 529 529 529 529 529 529 529 589 9800 587 529 529 529 529 529 529 529 529 529 529		313 313 313 313 3,000 4,000 596 596 596 596 7,00	32.3 32.1 32.1 32.1 22.1 4.000 32.2 32.4 32.4 20.0 20.0 20.0 20.0 20.0 20.0 20.0 2	336 336 336 336 4,150 4,200 6,26 6,26 6,26 6,26 6,27 7,250 343 343 343 4,200 4,250 6,34 6,34 6,34 6,34 6,34 7,300 347 347 347 347 347 347 347 6,44 6,44 6,41 6,41 6,41 6,41 6,41 6,41	354 354 354 354 4356 4400 456 656 656 656 7400 7400 354 354 354 354 354 354 354 354 354 354	362 365 366 366 34,500 4,800 686 686 686 686 7,800 373 373 373 373 4,800 4,800 686 686 686 686 7,800 378 373 373 373 4,800 4,800 686 686 686 686 7,800 373 373 373 373 4,800 4,800 684 694 694 694 694 7,800 373 373 373 373 373 373 373 373 373 3	18.1 18.4 18.4 18.4 18.4 17.00 4.150 7.10 7.09 7.09 7.09 7.09 7.09 7.09 7.09 7.0	396 396 396 396 4,000 8,000 746 746 746 746 776 779 779 779 779 779 779 779 779 77
Sample Table (taxelle		25,250 25,300 4,289 3,791 4,750 3,791 25,300 25,300 4,303 3,793 4,784 3,789 3,806 25,300 3,317 3,806 4,778 3,806		Single Marmel Marmel Head At But Single Marmel Marmel Head \$200	Vote tast in Vote	400 208 208 208 208 2773 2400 418 418 418 418 5800 5800 4100 5800 41	1,000 227 227 227 228 229 2270 429 429 5500 1,000 1,000 2,00	1,500 236 238 238 238 238 239 2,975 3,000 448 448 448 448 848 8	1,825 242 242 242 242 3,000 1,875 249 249 249 249 249 249 249 249 249 249	1,725 251 257 257 257 257 257 257 257 257 257 257	1,1876, 2776, 2776, 2779, 2320, 24400, 5456, 566, 566, 566, 566, 566, 54400, 5476, 2776, 2779, 2789, 2	1,000 291 291 291 291 200 3,000 3,000 529 529 529 529 529 529 529 529 529 529	2,025 302 302 302 303 309 309 309 309 309 309 309 309 309	2,100 313 313 313 313 3,000 4,000 596 596 596 596 596 7,00	21/5	2226 336 336 336 348 4,150 4,200 628 628 628 628 7,250 2,275 339 339 339 4,200 4,250 634 634 634 634 641 7,350 7,220 343 343 343 343 4,220 4,300 641 641 641 641 641 7,350	2,275 354 354 354 354 420 4,400 656 656 656 656 656 7400 7400 2,2775 354 359 359 359 359 450 4,450 656 656 656 656 656 656 7440 7450 656 656 656 656 656 656 7440 7450 656 656 656 656 656 656 656 656 656 6	2.475 362 362 362 450 4.500 4.500 6.79 6.79 6.79 6.79 7.800 2.475 369 369 369 369 369 369 369 373 373 373 373 4.500 4.500 6.500 6.500 6.500 6.500 6.500 7.70	2.225.2 34. 34. 34. 34. 34. 350. 4.370. 709. 709. 709. 709. 709. 709. 709. 7	28.50 396 396 396 396 4.800 8.500 746 746 746 746 746 746 746 746 746 746
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Sample Table (taxelle		25,250 25,300 4,289 3,791 4,750 3,791 25,300 25,300 4,303 3,793 4,784 3,789 3,806 25,300 3,317 3,806 4,778 3,806	1031 WIND OF THE TOTAL T	Head At But Sings Mannel Mannel Head At But Sings Mannel Head At But Sings Mannel Head At But Sings Sing	Voor task 197 197 197 197 2770 2726 417 417 417 417 417 417 417 417 417 417	1,375 1,400 200 200 200 200 200 200 2,575 2,500 410 410 410 410 5,500 5,500 1,440 1,440 1,420 1,	17 (474 (400 22) 22) 22) 22) 225 240 240 (474 42) 429 429 550 250 240 420 429 429 429 550 550 550 550 550 550 550 550 550 55	32 1,575 1,000 236 236 238 238 2,075 3,000 448 448 448 448 8,000	39 1825 1825 242 242 242 34000 43 1825 1825 249 249 249 229 3000 3000 454 454 454 454 65100 57 1875 1770 253 253 253 253 250 3100 3100 451 451 461 461 461 461 461	1,700 1,725 257 257 257 257 3100 3,190 469 469 469 469 469 659 1,700 1,7	69 1828 1860 276 276 276 276 276 2750 3450 2450 56 505 505 505 505 505 505 5400 5400	84 1423 1890 291 291 291 3400 34800 529 529 529 529 529 529 529 8800 88 1890 1873 294 294 294 394 3400 536 536 536 536 536 536 536 536 536 536	2,000 2,000	2,075 2,100 313 313 313 3,050 4,000 596 596 596 596 596 7,00	2.135 2.159 32.1 324 324 324 324 4.000 4.00 6.04 6.04 6.04 6.04 6.04 6.	137 2.225 2.226 136 136 136 136 4.150 4.200 6.26 6.26 6.26 6.26 6.26 7.250 1.250 2.275 139 139 139 139 4.200 4.250 6.34 6.34 6.34 6.34 6.34 7.300 143 3.34 3.34 4.200 6.34 6.34 6.34 6.34 6.34 7.300 143 3.34 3.34 3.34 4.300 6.41 6.41 6.41 6.41 6.41 6.41 7.350	2.335 2.375 3.49 3.54 3.54 3.54 4.305 4.400 656 656 656 656 656 7.400 7.400 7.400 7.50 7.400 7.50 7.40	156 2450 2475 362 366 366 366 4550 679 679 679 679 679 700 700 700 700 700 700 700 700 700 7	171 2520 2570 184 184 184 184 1700 4.700 7109 7109 7109 7109 7109 7109 7109 7	166 2.853 2.800 3.96 3.96 3.96 3.96 4.800 5.000 746 746 746 746 746 746 746 746 746 746
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And you are-	bear bornal Marrada of a construction of a const		7,859 5,993 8,320 6,910 7,873 6,007 8,334 6,924 7,897 6,007 8,348 6,908 7,901 6,003 6,908	7.915 8049 8.376 5.966 7.929 6.063 8.390 6.966 7.957 6.091 8.994 7.957 6.091 8.418 7.008	7,971 6 105 8 432 7 5022 7,985 6 119 8 446 7 036 8,013 8 147 8 742 7 054	8,027 6 151 8 488 7 078 8,041 6 775 8,502 7 092 8,055 8,503 8,530 7 106	8.083 6.217 8.544 7.134 8.097 6.231 8.554 7.148 8.111 6.245 8.572 7.162 8.125 8.556 7.175		8 139 6.273 8.600 7 190 8 153 6.287 8.614 7.204 8 187 5.301 8.628 7.216 8 181 8.315 8.642 7.235	8.195 6.329 8.656 7.246 8.229 6.343 8.670 7.260 8.221 6.527 8.664 7.274 8.237 6.371 8.698 7.288	8.251 6.345 8.712 7.302 8.255 6.399 8.726 7.316 8.295 6.413 8.740 7.330 8.293 6.477 8.754 7.344	8,307 6,441 8,766 7,358 8,321 6,455 8,782 7,372 8,345 6,459 8,796 7,386 8,349 6,430 8,810 7,400	8.363 6.497 8.824 7.414 8.377 6.511 8.836 7.428 8.391 6.525 8.852 7.442 8.405 6.539 8.865 7.442		8 419 6.553 8.880 7 470 8 433 5.567 8 894 7 484 8 481 9 591 8 596 7 498 8 481 8 595 8 922 7.512	8 475 5 609 8 935 7 526 8 489 5 523 8 950 7 540 8 503 5 637 8 954 7 554 8 517 6 651 8 924 7 554	8.531 8.665 8.992 7.582 8.545 8.879 9.006 7.596 8.545 8.839 9.006 7.591 8.539 8.893 9.020 7.610	8.587 5721 9.048 7.638 6.601 5735 9.062 7.656 8.515 5749 9.076 7.666	8643 8777 894 8643 8777 9104 7894 8657 8791 9118 7708 8657 5805 9132 7722	8,685 5,819 9 146 7,736	on next page	
You are	At But Sarge Marmad Marmad Head Hang Internal Hearmad Head Hang Internal Hearmad Head Hang Internal Head Hang Internal Head Your bas te—		38,000 38,060 7,659 5,993 6,320 6,910 38,000 38,100 7,873 6,007 8,334 6,924 38,100 7,873 6,007 8,334 6,924 38,150 38,200 7,991 6,035 8,357 6,957	36,200 30,220 7.915 8 049 8.376 8.966 36,220 38,300 7.929 8 063 8.390 8 940 8	38,400 28,420 7,971 6105 8,427 7,022 38,400 28,420 7,971 6105 8,427 7,022 38,400 38,500 7,985 9,119 8,446 7,035 38,500 38,500 8,013 8,147 8,44 7,064	28 800 38 850 8 102 6 151 8 488 7 978 28.50 2 100 8 10	30,000 30,000 8.083 6.217 8.544 7.134 34,000 30,000 8.231 8.554 7.146 30,000 30,000 8.111 8.245 8.572 7.162 30,000 8.125 8.252 7.175	39,000	28,096 8 139 6.273 8,600 7 190 28,100 8.153 8,287 8,614 7,204 28,150 8.157 8,301 8,528 7,216 8,81 8,315 8,542 7,232	200 30,250 8,195 6,129 8,656 7,246 220 30,200 8,295 6,343 8,870 7,260 200 30,300 8,237 8,537 8,684 7,274 220,39,400 8,237 8,537 8,598 7,288	20,450 8.251 5.385 8.712 7.302 20,450 8.255 5.395 8.726 7.315 20,550 6.279 5.413 8.450 7.330 20,600 8.239 5.47 8.754 7.344	880 38786 8.307 6.441 8.768 7.358 880 38,700 8.321 6.45 8.782 7.372 7.700 38,700 8.335 8.659 8.786 8.386 7.50 38,800 8.349 6.432 8.810 7.400	900 38,850 8,363 6,497 8,824 7,414 560 38,800 8,377 8,511 8,39 7,428 900 38,850 8,391 6,525 8,852 7,442 900 40,000 8,405 6,539 8,866 7,445	000	000 40,050 8 419 6,553 8,890 7 470 050 40,150 8,433 5,567 8,894 7484 150 40,150 8,447 5,581 8,096 7 298 150 40,200 8 461 6,595 8,922 7,512	200 40,250 8 475 6 609 8 936 7 526 250 40,300 8 449 6 823 8 950 7.540 200 40,300 8 501 8 687 8 954 7 554 350 40,400 8 501 8 657 8 648 7 554	6.65 8 992 7 582 6.679 9.006 7 596 6.677 9.014 7 624	600 40,700 6501 5721 9.048 7.638 640 40,700 6501 5735 9.062 7.632 700 40,750 8,615 6.749 9.076 7.666	730 40,000 0829 8,753 9,000 7,000 000 000 000 000 000 000 000 0	850 41,000 8,685 5,819 9146 7,736	on next page	
H line 37 H line	Hand At Buff Serges Mathriad Mathriad Peeted of a least them from the process from the process of the process o	38,000	6.054 38.000 38.000 7.859 5.993 8.320 6.910 6.054 38.050 38.100 7.859 5.007 8.334 6.924 6.924 6.925 8.8150 38.150 38.150 38.150 38.150 7.991 6.003 8.567 6.959	6.126 30,2200 30,2200 7.915 8 049 8,376 8 996 6.140 30,2200 30,2300 7.915 8 049 8,376 8 996 6.154 30,2300 30,2300 7.931 8,077 8 1994 6.158 30,3200 30,4300 7.957 8,091 8,418 7,009	6.182 38,400 38,400 7.911 6.105 8.432 7.922 6.196 38,450 28,500 7.991 6.105 8.432 7.922 6.210 38,500 28,500 7.995 6.119 8.446 7.036 6.224 38,590 38,600 8.013 6.147 8.474 7.064	5.239 30.000 38.840 8.027 6.151 8.48 7078 5.252 38.850 38.700 8.041 6.175 8.502 7.092 5.265 38.7700 38.750 8.055 5.198 5.515 7.106 5.280 38.750 38.800 8.055 5.703 5.517 7.106	6.294 28,000 38,690 8.083 6.217 8.544 7.134 6.3109 38,850 38,080 6.937 6.217 8.548 7.148 6.322 38,090 38,600 8.119 6.248 8.545 8.547 7.182 8.348 38,840 38,000 8.125 6.259 8.546 7.178	39,000	6.350 38,000 38,060 8139 6,273 8,600 7190 6,354 38,050 38,100 8153 6,273 8,614 7,204 6,378 38,100 38,150 8,157 8,518 8,5	5-406 30-200 30-250 8195 5129 8556 7245 5420 30-250 30-250 8534 8570 7260 8534 8570 7260 8548 30-250 30-225 8537 8594 7274 848 30-250 30-275 837 8398 7288	5.462 39,400 39,430 8.251 6.395 8.172 7.392 6.476 39,430 39,530 8.255 6.399 8.726 7.316 6.456 39,530 39,530 5.395 8.413 8.440 7.330	6.518 30,800 30,800 8,307 6.441 8,768 7,358 5.52 30,850 20,700 8,321 6,455 8,782 7,372 6,545 50,772 30,850 20,770 8,325 6,459 8,786 7,386 6,550 30,774 30,800 8,345 6,433 8,810 7,400	6.574 20,000 30,000 8.362 6.497 8.824 7.414 8.596 20,600 20,000 20,000 20,000 20,000 20,000 20,000 20,000 8.90 6.525 8.852 7.442 6.516 20,000 20,000 8.402 6.529 8.865 7.442	40,000	6.530 40,000 40,000 8 419 6.553 8.890 7 470 8.544 40,000 40,100 8 431 6.553 8.894 7 494 8.558 40,100 40,150 8 447 6.541 8.908 7 498 8.572 46,150 40,200 8 461 6.595 8.927 7.512	6 686 40,200 40,250 8 475 669 8936 7 528 670 40,250 40,250 8 489 6 823 8 950 7.540 674 40,300 63,300 850 857 8 950 7 554 6728 40,300 40,400 8 477 6 477 8 477 7 554	6742 40,400 40,400 8,501 8,655 8,992 7,592 8,756 40,450 40,500 8,545 6,679 9,006 7,596 8,757 4,757 4,757 8,777 9,714 7,724 40,450 8,757 8,777 9,714 7,724	6.796 40,800 40,850 8.587 8.721 9.048 7.638 6.872 40,859 40,700 6601 8.735 9002 7.652 6.875 40,700 40,750 8.815 8.749 9078 7.666	5.542 40,300 40,350 55.77 51.04 7.594 660 668 40,300 40,350 655 777 9104 7.594 668 40,550 40,300 6557 6791 9118 7.708 6887 40,300 40,900 8511 8.805 9.132 7.722	5.896 40.050 41,000 8.685 5.819 9146 7,736	on next page	
you see— H line 37 H line	Maximal Head At But Sings Mammel Matimed Head H	38,000	7.480 6.070 38,000 38,000 7.859 5.993 8.320 6.910 7.594 6.064 38,000 38,100 7.873 6.007 8.334 6.924 7.502 6.095 8.340 0.00 38,100 7.887 6.007 8.334 6.938 7.527 6.172 38,149 38,200 7.501 6.035 8.367 6.952	7.536 6126 100.000 30.0200 7.915 8049 8.376 8.946 7.550 6154 100.000 30.000 7.929 6.053 8.390 8.990 8.350 8.980 8.90 8.9	7.592 6.182 384,400 384,400 7.5971 6.105 8.422 7.022 7.606 8.196 38,400 38,400 7.5971 6.105 8.422 7.022 7.624 8.220 7.5971 6.105 8.422 7.022 7.624 8.220 38,400 38,500 7.599 6.133 8.448 7.654 8.220 38,500 38,600 8.03 8.47 8.414 7.064	7 648 6.208 200,000 20,000 6.027 6161 8.488 7.078 7.652 25.20 20,000 20,000 8.027 6161 8.502 7.092 7.505 6.206 20,000 20,000 8.041 6.175 8.502 7.006 7.500 6.2080 20,000 2	7.704 6.294 30,000 38,600 6.083 6.217 8.544 7.134 7.728 6.302 30,600 38,600 8.097 6.231 8.544 7.134 7.746 6.336 33,800 38,000 8.125 6.529 8.566 7.176 7.746 6.336 38,800 38,000 8.125 6.529 8.566 7.176	39,000	7760 6.359 30,000 30,000 8.139 6.273 8.600 7.190 7.74 6.564 20,000 20,100 8.153 6.287 8.544 7.204 7.186 6.378 20,100 20,150 8.157 5.301 8.529 7.216 7.602 8.392 30,140 30,200 8.181 8.315 8.642 7.232	7.816 5.406 30.200 30.250 8.195 6.129 8.656 7.245 7.830 6.420 30.250 30.300 8.205 5.43 8.50 7.260 7.844 6.434 30.200 30.300 8.205 6.327 8.684 7.274 7.658 6.448 30.200 30.300 8.203 6.37 8.698 7.288	7.872 6.462 39,400 38,450 8.251 6.385 8.712 7.302 7.306 6.476 38,550 38,550 6.355 6.399 8.722 7.306 6.490 38,550 5.399 8.726 7.316 7	7.928 6.518 39,800 39,800 8,307 6.441 8,786 7,358 7.942 6.532 30,800 39,700 8,321 6.45 8,782 7,372 7.956 6.546 39,700 38,750 18,325 6.49 8,786 7,386 7.970 6.550 39,750 38,000 8,349 6.433 8,810 7,400	7.984 6.574 30,000 38,000 8.363 6.497 8.824 7.414 7.999 6.588 30,000 38,000 0.377 6.511 8.838 7.428 8.072 6.602 38,000 38,000 8.377 6.511 8.828 7.42 8.025 6.616 30,000 40,000 8.405 6.539 8.865 7.422	40,000	6.040 6.630 40,000 40,000 8.439 6.553 8.890 7.470 8.054 8.644 40,000 40,100 8.437 6.567 8.894 7.484 8.056 6.558 40,100 40,150 8.447 6.548 8.908 7.498 8.087 6.578 40,150 40,200 8.447 6.548 8.908 7.498	8,095 666 40,200 40,250 84,05 669 815 725 815 812 812 812 813 813 813 813 813 813 813 813 813 813	8152 6.42 40.400 40.400 8.31 6.65 8 992 7 582 816 6.75 6.75 9.006 7 590 8 10 8 177 4.4500 40.500 8.545 6.679 9.006 7 596 8 10 8 10 8 10 8 10 8 10 8 10 8 10 8 1	5.206 5.796 40,800 40,830 8.587 5.721 9.048 7.638 5.227 812 40,800 40,730 815 5.789 916 7.666	8,29 E 562 40,000 40,000 857 F 593 1054 7694 828 828 828 868 80,000 40,000 664 878 7 8 104 7 894 828 828 868 80,000 40,000 867 887 898 18 7,722 898 889 889 889 889 889 889 889 889 8	6,306 5,896 40,050 41,000 8,685 5,819 9146 7,736	on next page	
Remonstrate And you are— Reaches Income)	Married	38,000	5.254 7.480 6.070 38.000 38.060 7.873 6.007 8.34 6.924 5.251 7.544 6.064 38.060 38.100 7.873 6.007 8.34 6.924 5.259 7.568 6.096 8.099 8.340 7.568 6.099 8.48 8.939 6.099 8.340 6.929 8.340 6.930 8.340 8.939 8.340	5.284 7.536 6.126 38,200 38,220 7.915 8.049 8,756 6.966 5.291 7.550 6.140 38,220 38,300 7.929 6.053 8,390 6.980 5.299 7.564 6.154 38,300 38,300 7.929 6.053 8,390 6.994 8,994 6.050 7.504 6.105 38,304 0.000 38,300 7.921 6.071 8,418 7,009	5.314 7.592 6.182 38,400 38,420 7.917 6.105 8.432 7.222 5.321 7.620 8.196 8.440 0.38,420 7.905 6.119 8.446 7.036 5.329 7.620 8.210 8.2400 0.38,500 7.995 6.119 8.446 7.036 7.036 8.229 7.629 8.139 8.407 7.034	\$5.244 76.46 \$5.20 8.00 0.00 0.00 0.00 0.00 0.00 0.00 0	5.377 7.704 6.294 30,800 38,809 8.033 6.277 8.544 7.134 5.391 7.718 5.306 38,800 38,800 8.037 6.218 8.546 7.148 5.307 30,800 38,800 8.037 6.218 8.546 7.718 5.308	39,000	5 423 7760 6.350 38,000 38,056 8.139 6.273 6.600 7.190 5.447 7774 5.344 3240 38,050 38,150 8.153 6.207 8.514 7.204 5.461 7.186 6.378 38,100 38,150 8.167 6.301 8.528 7.216 5.457 7.802 6.392 38,150 38,000 8.181 6.315 8.642 7.322	5 449 7818 6406 3000 304240 1819 6502 8665 7244 5517 7844 644 3000 3000 3000 1829 8513 8510 7744 5517 7844 644 3000 3000 3000 1820 8517 8644 7774 5517 7858 644 3000 3000 3000 307 8517 8696 7786	5.545 7.872 6.462 204.000 204.450 8.251 6.355 8.712 7.302 5.559 7.806 6.476 204.450 204.500 8.255 6.399 8.726 7.316 5.577 7.906 6.490 204.500 204.500 6.279 6.413 8.740 7.330	5.601 7.928 5.518 39.800 39.850 8.307 5.441 8.768 7.358 5.515 7.342 5.532 39.850 38.700 8.321 5.458 8.782 7.372 5.529 7.556 5.45 39.700 38.750 8.351 5.459 8.796 7.396 39.750 38.750 38.750 8.500 39.350 8.431 8.810 7.400	5.657 7.904 6.574 20,000 30,800 8.362 6.497 8.824 7.414 5.657 7.998 6.598 20,000 30,800 8.37 6.518 8.39 7.428 5.655 8.012 6.602 20,000 30,805 8.318 6.525 8.652 7.442 5.653 8.026 6.503 6.000 00,000 8.405 6.539 8.655 7.442	40,000	5,773 6,040 6543 6,040 4,000 4,000 6	5.799 8.096 6.686 4.000 40.256 8.815 6.699 8.758	5.675 8174 8174 8174 8174 8174 8174 8174 8174	5 881 5.208 5.796 40,800 40,800 8.587 5.72 9.048 7.638 5.599 8.225 8.82 8.82 8.82 8.82 8.82 8.82 8.8	2,922 8,524 8,544 8,442 4,02,800 4,034 8,643 8,742 8,742 8,743 8,7	5.979 6,306 6,896 40,050 41,000 8,685 5,819 9146 7,736	on next page	
you see— H line 37 H line	Snope Manned Man	38,000	7.019 5.254 7.480 6.070 38,000 38,000 7.859 5.993 6.320 6.510 7.033 5.261 7.484 6.084 88,050 38,100 7.873 6.070 8.334 6.924 7.047 5.269 7.508 6.099 8.040 28,100 28,100 7.887 6.072 8.346 5.939 7.047 6.527 5.522 6.112 38,100 38,200 7.901 6.035 8.345 6.942	7.075 5.284 7.536 6.126 80,200 30,200 7.915 8.049 8.376 5966 7.103 5.299 7.564 6.140 30,520 30,500 7.392 8.063 8.390 8.946 7.110 5.299 7.564 6.154 8.0500 80,520 7.23 6.077 8.04 8.994 7.117 5.306 5.578 6.188 30,320 30,400 7.597 8.091 8.18 7.008	7.131 5.314 7.592 6.182 38,400 38,400 7.971 6.105 8.427 7.022 7.145 5.327 7.606 6.195 38,400 38,500 7.985 6.119 8.46 7.036 7.178 5.326 7.639 6.210 8.6,500 28,500 7.995 6.119 8.467 7.050 7.178 5.326 7.634 6.224 38,500 38,600 8.013 6.147 8.44 7.064	7.211 5.324 764 6.224 8.22 8.22 8.22 8.22 8.22 8.51 8.22 7.7 8.51 8.22 7.7 8.51 8.22 7.7 8.51 8.22 7.7 8.51 8.22 7.7 8.51 8.22 7.7 8.51 8.22 7.7 8.51 8.22 7.7 8.51 8.22 7.7 8.22 8.22 8.22 8.22 8.22 8.22	7.243 5.377 7.704 6.294 30,000 38,650 8.083 6.217 8.544 7.134 7.257 5.391 7.718 6.306 3.0800 38,650 8.937 8.544 7.134 7.257 5.405 7.732 6.322 28,600 38,660 8.193 6.548 8.527 7.162 7.255 5.49 7.746 8.306 38,600 38,600 8.125 6.529 8.566 7.176	39,000	7.299 5.433 7.760 6.350 300.00 30.050 8139 6.273 8.600 7.190 7.313 5.447 7.774 6.354 20.000 20.050 8153 6.287 8.514 7.204 7.275 5.461 7.786 6.378 20.100 20.150 8.155 6.287 8.501 8.528 7.216 7.314 5.475 7.801 8.852 8.716	7.255 5.489 7.881 6.445 3.395 3.325 8.565 7.245 7.255 5.489 5.517 7.844 6.424 3.395 3.329 8.521 7.844 6.424 3.395 3.329 8.521 7.844 6.424 3.395 3.329 8.521 7.845 6.441 3.395 3.329 8.521 7.851 6.481 3.395 3.345 8.521 7.851 6.481 8.395 3.345 8.517 8.688 7.828 3.345 8.588 7.828 3.345 8.588 7.828 3.345 8.348	7.411 5,545 7,872 6.462 39,400 38,450 8.251 6.385 8.712 7.302 7.425 5,559 7,866 6.476 39,450 8.265 6.399 8.726 7.316 7.425 5,573 7,900 6.490 39,500 38,500 8.265 6.399 8.726 7.316 7.314 8.504 39,500 38,600 8.393 8.477 8.751 8.504 39,550 39,600 8.393 8.477 8.754 7.344	7.467 5.601 7.928 6.518 33,800 39,800 8.307 6.441 8.768 7.358 7.441 5.615 7.942 6.532 39,800 38,700 8.321 6.45 8.782 7.372 7.495 5.629 7.956 6.546 39,700 38,700 8.325 6.496 8.796 7.396 7.509 5.607 39,700 38,700 8.305 6.493 8.810 7.400	7.523 5.657 7.994 6.574 39,000 38,860 8.362 6.497 8.824 7.414 7.521 5.665 8012 6.602 39,000 38,000 8.377 6.511 8.39 7.428 7.551 5.665 8012 6.602 39,000 39,060 8.391 6.526 8.852 7.442 7.565 5.693 8.026 6.616 39,960 40,000 8.495 6.539 8.866 7.456	40,000	7597 5.715 6.740 6.650 4.00000 40,000 6.00	7 1 649 5.176 8.096 666 66.000 40.250 80.05 80.0	7 175 5.67 6.84 6.74 6.44 6.44 6.44 6.45 6.45 6.45 6.45 6.4	77747 5881 5208 5798 40,800 40,850 8597 5771 9048 7638 7775 5995 5227 5812 40,200 40,750 8615 573 9048 7652 7775 5998 8256 8878 40,700 40,750 8815 578 9076 7666	7.029 534.3 62-29 8544 40,000 40,000 8643 8777 9104 7894 7605 5391 8278 6648 40,000 40,000 8657 8791 9104 7894 7615 5951 8278 6648 40,000 40,000 8657 8791 9118 7703 7615 5956 8292 8682 40,000 40,000 8671 8685 9112 7722	7 845 5 979 6,306 6,896 40,060 41,000 8,685 6,819 9146 7,736	on next page	
you see— H line 37 H line	At But Sings Manned Manned Head At But Sings Manned Manned Head Head Head Head Head Head Head He	000 38'000	33,000 7,019 5,254 7,480 8,079 38,000 38,000 7,859 5,993 8,320 8,910 8,334 8,524 7,445 8,078 7,047 5,289 7,509 8,000 38,100 7,047 5,289 7,509 8,099 38,100 38,100 7,047 5,289 7,507 8,348 8,090 38,340 100 38,100 38	34,250 7.075 5.284 7.536 6.178 34,250 34,220 7.915 8.049 8.376 8.966 34,250 7.103 5.299 7.545 8.154 34,250 34,250 7.929 6.053 8.390 6.960 34,250 7.103 5.299 7.545 8.154 34,250 34,250 7.103 5.299 7.545 8.154 34,250 34,250 7.103 5.299 7.545 8.158 34,250 34,250 7.103 5.290 5.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,250 34,250 7.558 8.158 34,258 8.158 34,250 7.558 8.158 34,250 7.558 8.158 34,250 7.558 8.158 34,250 7.558 8.158 34,250 7.558 8.158 34,250 7.558 8.158 34,258 8.158 34,250 7.558 8.158 34,258 8.158 34,250 7.558 8.158 34,258 8.158 34,250 7.558 8.158 34,250 7.558 8.158 34,250 7.558 8.158	38,450 7.131 5.314 7.592 6.182 38,400 28,450 7.971 6.105 8.422 7.022 38,400 28,450 7.997 6.105 8.422 7.022 38,500 28,450 28,500 7.985 6.119 8.465 7.026 38,450 28,500 7.985 6.119 8.465 7.026 38,450 28,450 28,450 28,450 7.159 6.131 8.427 7.020 38,450 7.159 6.131 8.47 8.414 7.054	252,258,600 (195,5544 76-68 22-39 (280,000 28,640) (297,5 6-6) (48,68 7.02) (48,88	5.377 7.704 6.294 30,800 38,809 8.033 6.277 8.544 7.134 5.391 7.718 5.306 38,800 38,800 8.037 6.218 8.546 7.148 5.307 30,800 38,800 8.037 6.218 8.546 7.718 5.308	39,000	36,040 7.259 5.433 7.760 6.350 38,000 38,040 8.139 5.273 8.600 7.190 38,100 7.313 5.447 7.774 5.364 38,000 38,100 8.153 5.878 8.514 7.204 38,100 5.375 5.481 7.774 6.378 38,100 38,100 8.155 5.301 8.528 7.216 5.301 5.475 7.802 8.392 38,100 8.181 6.315 8.642 7.216	38,3826 0 1,585 5,489 7,816 5,406 38,250 38,250 5,819 5,529 8,565 7,246 5,810	38,450 7,411 5,445 7,872 6,462 30,400 38,450 6,251 6,385 8,712 7,332 38,500 7,425 5,559 7,885 6,475 38,450 38,450 8,255 6,399 8,726 7,315 38,500 7,425 5,573 7,500 6,850 38,450 38,550 6,279 6,413 8,740 7,330 38,450 7,450 6,470 8,	38,850 7.457 5.601 7.928 6.518 38,800 38,800 8,307 6.441 8.788 7.358 38,700 7.481 5.615 7.932 6.532 38,800 38,700 8.321 6.45 8.782 7.332 38,800 38,700 8.335 6.489 8.782 7.332 38,500 7.349 5.528 7.586 6.45 38,700 38,700 8.335 6.489 8.786 7.386 5.840 8.335 8.449 8.431 8.810 7.400	5.657 7.904 6.574 20,000 30,800 8.362 6.497 8.824 7.414 5.657 7.998 6.598 20,000 30,800 8.37 6.518 8.39 7.428 5.655 8.012 6.602 20,000 30,805 8.318 6.525 8.652 7.442 5.653 8.026 6.503 6.000 00,000 8.405 6.539 8.655 7.442	40,000	2017 100 7,592 5,73 6,040 6,530 4,040 4,040 6,540 6,552 8,840 7,444 6,552 5,727 8,840 6,54	250 77.200 7.526 5.759 8.056 6.66 0.7200 0.7256 9.755 8.755 8.056 6.67 0.7250 0.7250 7.525 8.755	5.675 8174 8174 8174 8174 8174 8174 8174 8174	800 31,850 7747 5 881 5,208 5758 40,800 40,850 8.567 5721 9 048 7 638 70 5770 7770 775 5,599 8,256 8,2	20,27,800 / 7.09 5,942,0,0530 8 each 44,0500 40,840 8 each 46,943 8 f 77 9 f 9 f 9 f 9 f 9 f 9 f 9 f 9 f 9	850 38,000 7 845 5 979 6,306 6,896 40,850 41,000 8,685 6,819 9 146 7,736	on next page	
The part of the pa		35,000	5.230 38,000 38,000 7,019 5.224 7.480 5.070 38,000 38,000 7839 5.931 6.320 6.910 5.224 35,000 38,000 38,000 7,003 5.281 7.494 6.04 5.04 38,000 38,100 7.873 5.007 8.334 6.924 5.289 3.500 38,100 38,100 7.873 5.007 8.334 6.924 5.289 7.500 8.096 8.099 8.04 100 38,100 7.887 5.077 8.34 5.939 5.227 38,100 38,000 7,001 5.277 5.22 5.17 38,100 38,000 7,001 5.327 6.952	5.286 30.200 36.250 7.075 5.284 7.536 6.175 38.200 38.250 7.915 8.049 8.376 8.966 5.300 38.25	5.342 25,400 35,450 7.131 5.314 7.592 6.182 38,400 38,450 7971 6105 6.432 7022 5.356 3540 35,450 35,450 7.145 5.327 7.620 6.195 8.4460 38,500 7.195 6.19 8.446 7.036 5.370 35,450	\$ 3.998 3.800 2.8860 7.501 5.514 7.648 8.228 3.800 3.8860	5.454 35,800 35,800 72,80 5377 7704 5.294 30,800 36,800 8033 5.217 8.544 7.134 5.482 35,800 34,800 36,800 8031 5.217 8.544 7.134 5.482 35,800 34,800 7.277 5.405 7.725 5.517 8.530 7.146 5.308 34,800	36,000	5.519 38,000 38,000 7,239 5.433 7,760 6.359 38,000 38,000 8.139 6.273 6.600 7,190 5.524 38,000 38,100 7,313 5.447 7,774 6.354 38,000 38,100 8.153 6.287 8,147 7,724 6.354 38,000 38,100 38,150 7,327 5.461 7,786 6.378 39,100 38,150 8,167 6.301 6.528 7,216 5.525 38,150 38,000 7,341 5.475 7,600 5.935 38,150 38,000 8.181 6.315 6.842 7,226	5.566 83.000 83.200 (1.5.5.5.5.4.9) 78.16 8.406 8.300 83.200 83.200 8.615 8.200 86.61 7.246 5.590 8.30	5.622 38,400 38,440 7,411 5,545 7,872 8,462 39,400 38,449 8,251 6,385 8,712 7,302 5,636 38,450 38,540 7,425 5,559 7,866 6,476 38,450 38,540 8,256 5,399 8,726 7,316 5,569 38,450 38,450 38,450 7,340 5,573 7,900 6,490 38,450 28,540 5,99 6,41 8,740 7,330 5,669 38,450 38,400 7,439 5,573 7,914 5,504 38,540 38,400 8,293 6,477 8,734 7,344	5.678 30,800 38,800 7.467 5.601 7.928 6.518 30,800 30,800 8.307 6.441 8.768 7.358 5.692 30,000 38,700 7.491 5.615 7.392 6.522 6.529 0.8700 38,	5.734 30,800 30,800 7.523 5.657 7.904 6.574 20,800 30,800 8.363 6.497 8.824 7.414 5.724 30,800 7.804 0.808 0.755 5.808 30,800 7.551 5.685 8.012 6.60 30,800 30,800 1.551 5.685 8.012 6.60 30,800 30,800 31,800 30,800 7.565 5.808 0.026 6.808 30,800 30,800 4.42 5.776 30,800 31,000 7.565 5.808 0.026 6.808 10,900 0.808 0.408 866 7.442	40,000	5.750 271000 271000 7.529 5.773 6.040 6.650 8.0000 4.0000 4.0000 6.0000 8.000 7.420 8.000 7.420 8.000 7.420 8.000 7.150 8.000 7.150 8.000 7.150 8.000 7.150 8.000 7.150 8.000 7.150 8.000 7.150 8.000 7.150 8.000 7.150 8.000 8.000 4.000 8.000 4.000 8.000 7.150 8.000	\$ \$46.6 THE \$0.00 THE \$4.00 THE \$4.0	\$ 92.0 THE STATE OF THE SECTION OF T	5 959 77 800 37,850 7747 5 881 6 208 6 794 40,800 40,850 8 547 6 77 9 048 7 639 5 972 370 776 776 7 6 9 9 9 6 5 6 7 8 7 8 7 8 7 8 8 7 8 7 8 7 8 7 8 7 8	TOWN 0.1.1.0.0.1.0.0.0.0.1.1.0.0.0.1.0.0.0.0	8.056 37.080 38,000 7 845 5 979 6.306 6.886 40,050 41,000 8.685 6.819 9 146 7,736	salifying widowler) Continued on next page	
you are— If the 37 If the	Marmod Head Al Bass Sampa Marmod Marmod Head Al Bass Bass Sampa Marmod Head Al Bass Bass Bass Bass Bass Bass Bass Bas	35,000	6.640 5.230 36,000 38,000 7,019 5.254 7.480 6.070 38,000 38,000 7.873 6.070 6.531 6.592 8.593 8.320 6.658 5.284 38,000 38,100 7,033 5.261 7.494 6.084 38,000 38,100 7.873 6.070 8.334 6.924 6.685 5.286 38,100 38,150 7.047 5.289 7.508 6.098 38,000 38,150 7.873 6.077 8.34 6.924 6.682 5.273 38,150 38,200 7.061 5.275 7.522 6.172 38,150 38,200 7.061 5.275 6.922 8.000 7.061 5.275 7.522 6.172 38,150 38,200 7.061 5.325 8.622 6.622	6.896 5.286 36,200 36,2240 7.075 5.284 7.536 6.178 38,200 34,220 7.915 8.049 8.376 5.966 6.715 5.500 34,2200 3	8.752 5.342 335,400 335,420 77.31 5.314 7.592 6.182 338,400 34,420 7.971 6105 8.422 7.022 8.765 5.355 334,420 335,400 77.45 5.327 7.505 8.705 8.200 7.745 5.327 7.505 8.200 8.200 7.745 8.329 7.505 8.200 8.200 7.745 8.329 7.505 8.200 8.200 7.745 8.329 7.505 8.200 8.200 7.745 8.329 7.505 8.200 8.200 7.775 8.329 7.505 8.200 335,600 8.300 7.775 8.329 7.505 8.224 7.305 9.305 7.305 7.505	9.602 5.412 3.9650 38,000 22.60 1.515 5.324 7.564 8.523 3.500 3.800 3.800 3.800 8.600 9.612 6.512 6.515 8.600 2.510 5.325 1.515 5.325 7.652 8.525 8.600 3.700 8.70	6.664 5.454 356,000 35,000 7.257 5.397 7.704 6.724 30,000 38,659 8.053 6.277 8.544 7.134 6.598 5.482 34.82 24.82 25,000 35,000 7.257 5.397 7.718 6.308 25,000 38,000 8.697 6.291 8.568 7.148 6.892 5.442 25,000 35,000 7.257 5.405 7.732 5.322 25,000 38,000 8.697 6.291 8.568 7.148 6.308 6.308 5.498 35,000 8.178 5.248 8.557 7.162 8.690 5.498 35,000 8.728 5.259 8.565 7.778	36,000	6.920 5.519 38,000 38,000 7.299 5.433 7.760 6.350 30,000 38,000 8159 6.273 8.600 7.190 6.934 5.524 38,000 28,100 2	8-976 5-566 83200 83200 83200 15.56 5-489 7-886 8-445 83200 83200 8195 8-329 8-566 7-244 8-500 83200 8	7.032 5.922 36.400 36.420 7.411 5.545 7.812 8.422 30.400 38.450 8.251 6.385 8.712 7.302 7.06 5.533 36.450 38.550 7.455 5.559 7.865 6.475 30.450 38.550 8.255 6.399 8.725 7.315 7.500 6.450 38.500 8.255 6.399 8.725 7.316 7.316 6.475 39.500 8.5560 38.500 8.2500 7.451 5.557 7.510 6.540 38.500 38.500 7.451 5.557 7.514 6.554 38.550 38.600 8.329 6.477 87.54 7.344	7 088 5.878 38 80 00 38,890 7.467 5.601 7.928 6.518 38,800 38,800 8.307 6.441 8.788 7.358 7.105 5.509 28,800 28,700 7.481 5.615 7.942 6.532 38,000 28,700 7.891 6.45 8.782 7.372 7.105 5.700 28,700 28,700 7.495 5.629 7.956 6.546 39,700 28,700 8.325 6.496 8.796 7.396 7.130 5.720 38,700 28,700 7.509 5.797 8.500 7.509 5.700 7.500 7.500 8.700 8.300 8.349 8.810 7.400	7.144 5.734 30,000 30,000 7.523 5,657 7.994 8.574 30,000 30,000 8.378 6.497 8.824 7.414 7.115 5.762 20,000 30,000 20,000	37,000	7200 5290 37000 37000 7592 5713 6540 6540 45000 40000 40000 8890 7470 5721 5890 7470 5721 5890 7470 7593 5725 8580 5680 40000 40100 8435 6587 8844 7484 7895 7720 5750 5751 8666 6569 40000 40100 8435 6587 8844 7484 8980 7484 7720 580 5751 8666 6569 40000 40150 8447 5591 8980 7484	7.216 5446 177-000 77.240 17.54 5.759 8.056 6.666 4.0500 40.250 8.415 6.059 8.05 5.28 7.216 5.440 8.050 7.240 7.440 8.050 7.440 8.05	7 37 5 5 9 27 40 27 40 5 7 5 5 5 6 7	7.368 5.958 17/800 21/850 77.47 5.881 6.206 6.798 40,800 40.850 6.597 6.721 9.048 7.638 7.85 7.85 7.85 7.85 7.85 7.85 7.85 7.8	74.12 BOLD 47.7800 77.800 7 855 85.20 85.2	7 466 6.056 37,060 38,000 7 845 5 979 6.306 6.896 40,060 41,000 8.685 6.819 9 146 7,736	by a qualifying widowier)	
Here 37 Hillers 37 Hil	Name of	35,000	4 804 6 840 5.230 38,000 38,000 70.09 5,254 7,480 6,070 38,000 38,000 78.73 6,007 8,33 6,591 6,510 4,811 6,554 5,224 38,000 38,100 7,023 5,281 7,480 6,098 5,090 38,100 7,873 6,007 8,334 6,924 4,819 6,668 5,258 38,100 38,190 38,190 38,190 38,190 38,190 7,819 7,819 8,007 8,334 6,924 6,008 6,682 5,277 38,150 38,190 7,008 5,278 7,572 8,190 38,190 7,008 5,008 7,008 5,008 7,008 5,008 7,008 5,008 7,008 5,008 7,008 5,008 7,008 5,008 7,008 5,008 7,0	4.824 6.896 5.286 38,200 38,220 38,7075 5.284 7.538 6.126 38,220 38,220 78,23 6.13 6.10 8.376 6.966 4.841 6.710 5.300 38,220 03,200 38,220 03,300 38,220 03,300 03,230 7.826 03,300 03,320 03,3	4 864 8752 5.342 33,400 33,430 7131 5.314 7.592 6.182 38,400 38,430 7.917 6.105 8.432 7.222 4.871 8765 5.356 3340 33,430 1.154 5.321 7.606 8.190 88,430 38,540 1.345,00 38,430 1.159 5.329 7.620 8.210 88,430 38,540 1.345,00 38,430 1.159 5.329 7.620 8.210 88,430 38,540 1.999 8.139 8.867 7.054 8.868 7.935 8.73 8.335 7.054 8.252 8.25	4 6894 8 604 5.399 3 8500 3 2 5 6 5 6 5 6 5 6 5 6 5 6 5 6 5 6 5 6 5	4.924 6.864 5.454 354,000 33,400 7243 5.377 7704 5.294 30,600 38,600 6.033 5.277 6.544 7.134 4.931 6.859 5.482 35,600 33,600 33,600 7271 5.405 7.722 5.302 30,600 38,600 8.111 6.245 6.577 7.162 6.305 6.906 5.462 35,600 33,600 7215 5.405 7.722 5.302 30,600 38,600 8.111 6.245 6.577 7.162 6.305 6.906 5.465 35,600 33,600 7225 5.437 7.162 7	36,000	4.954 6.920 5.510 38,000 38,006 7.239 5.433 7.760 6.350 38,000 38,006 8.139 6.273 6.600 7.190 4.951 6.945 5.524 38,000 38,100 7.313 5.447 7.774 6.354 38,000 38,100 8.153 6.287 8.514 7.704 4.959 6.948 5.538 38,100 38,150	4 4944 6975 5566 35200 NAZBO (1755 5449 7819 6406 3070 NAZBO (1815 5179 6867 7246 4991 6905 5590 NAZBO (1759 5507 7810 6407 800 6407 0820 6407 0820 6571 6571 6570 6470 17264 5006 7018 5500 08380 03480 7337 5571 7849 643 03200 08380 6271 6371 6596 77264	5.014 7.023 5.622 36.400 36.450 7.411 5.545 7.872 6.452 30.400 36.450 8.251 6.355 8.712 7.302 5.023 7.046 5.635 30.450 38.500 7.425 5.539 7.866 6.476 30.450 30.500 8.256 6.399 8.726 7.316 5.029 7.050 5.540 30.5500 38.550 7.429 5.573 7.940 6.450 30.5500 30.550 6.279 6.413 8.740 7.330 5.036 7.014 5.654 30.5500	5.044 7.088 5.678 305,000 30,800 7447 5.601 7.928 5.518 30,800 30,806 8.307 5.441 8.768 7.358 5.505 7.105 5.892 7.372 5.051 7.105 5.705 30,700 30,700 7.481 5.675 7.392 5.532 30,800 30,700 8.331 6.458 8.782 7.372 5.593 7.116 5.705 30,700 30,	5.074 7.144 5.734 30,000 30,800 7.523 5.657 7.904 6.574 20,000 30,800 8.363 6.497 8.824 7.414 5.598 5.698 7.185 5.748 3.048 5.748 3.048 5.748 3.048 5.048 5.748 3.048 5.048 5.748 3.048 5.048 5.748 3.048 5.	37,000	5 5104 7200 579 37000 37040 7579 5773 6540 5543 6500 40000 40000 5819 5553 6880 7470 5170 5214 5804 7470 7575 5777 6754 564 401000 40179 6431 5557 6883 7484 5197 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 5119 7205 719 719 719 719 719 719 719 719 719 719	5 154 7 256 5464 \$7000 \$17.240 1 555 5799 80.05 \$666 80.000 40.05 \$1815 \$669 80.05 \$157.26 \$80.00 \$17.200 \$17.	5 114 7126 5 902 71460 71460 7151 865 8112 672 8040 4040 8151 868 992 752 815 815 815 815 815 815 815 815 815 815	5194 7368 5958 77,800 37,829 77,87 5881 5208 5798 40,800 40,530 5587 572 9048 7538 5230 7357 5757 9048 7538 5520 7357 5757 5757 5757 5757 5757 5757 575	2.210 7.424 6014 37,800 27,840 7.195 3-24 0.224 0.8540 4.0200 4.0240 4.0240 1.0540 7.775 9.0440 7.850 27,840 6.024 7.850 4.0280 4.0280 4.0280 4.0280 4.0280 4.0280 4.0280 7.775 9.104 7.954 6.210 7.024 9.02	5.246 7.466 8,056 37,000 7845 5.979 6,306 6,896 40,000 8,685 6,819 9.146 7,736	De used by a qualifying widowier)	
you are— If the 37 If the	Marmod Head Al Bass Sampa Marmod Marmod Head Al Bass Bass Sampa Marmod Head Al Bass Bass Bass Bass Bass Bass Bass Bas	35,000	6.179 4 804 6 640 5.230 38,000 38,000 38,000 7,019 5,254 7,480 6,070 38,000 38,000 7,873 6,077 8,314 6,924 6,931 6,374 6,931 6	5.215 4.634 6.896 5.286 30.200 34.250 34.250 5.284 7.556 6.105 34.250 34.250 7.915 8.049 8.376 8.966 6.294 4.841 6.715 5.300 34.250 34.350 34.	6.291 4.864 6.752 5.342 33.400 38.450 7.131 5.314 7.592 6.182 38.400 38.450 7.911 6.195 8.437 7.922 6.303 4.871 6.785 5.336 33.400 38.450 38.450 38.500 7.885 6.19 8.480 38.500 7.985 6.19 8.480 38.500 7.985 6.19 8.480 38.500 7.985 6.19 8.480 38.500 7.985 6.19 8.480 38.500 7.985 6.19 8.480 7.985 6.19 8.480 7.985 6.19 8.480 7.985 6.19 8.480 7.985 6.19 8.480 7.985 6.19 8.480 7.985 6.19 8.480 7.985 6.19 8.480 7.985 6.333 4.886 6.794 5.346 7.885 6.18 8.880 7.985 6.18 8.480 8.880 7.985 6.333 6.880 7.985 6.18 8.480 7.985 6.18 8.480 8.880 7.985 6.18 8.480	5.354 4895 50.06 5399 3.2540 2.2540 2.2540 7.544 7.545 5.254 5.254 7.545 5.254 7.545 5.254 7.545 5.254 7.554	6.664 5.454 356,000 35,000 7.257 5.397 7.704 6.724 30,000 38,659 8.053 6.277 8.544 7.134 6.598 5.482 34.82 24.82 25,000 35,000 7.257 5.397 7.718 6.308 25,000 38,000 8.697 6.291 8.568 7.148 6.892 5.442 25,000 35,000 7.257 5.405 7.732 5.322 25,000 38,000 8.697 6.291 8.568 7.148 6.308 6.308 5.498 35,000 8.178 5.248 8.557 7.162 8.690 5.498 35,000 8.728 5.259 8.565 7.778	36,000	6.459 4.954 6.920 5.519 38,000 38,000 7.239 5.437 7.760 6.350 38,000 38,000 8.139 6.273 8.600 7.190 8.4774 4.961 6.934 5.524 38,000 38,100 38,130 6.273 8.600 7.190 8.647 4.969 6.948 5.524 38,000 38,130 54,000 38,	6.527 4.994 6.925 5.556 382.000 382.000 1.535 5.469 7.815 6.446 382.00 882.00 1815 6.529 6.665 7.244 6.520 6.930 6.550 6.550 6.550 8.250 6.930 8.250 6.550 8.250 6.930 8.250 8	5.571 5.014 7.032 5.622 38,400 38,400 7.411 5,545 7.872 6,462 39,400 38,440 8.251 6.385 8.712 7.302 8.505 5.027 7.046 5.632 38,400 38,400 78,400 78,400 5.69 7.425 5.559 7.806 6.475 38,400 38,	5.627 5.044 7.088 5.678 30,800 38,800 7.487 5.601 7.928 5.518 39,800 38,800 8.307 5.441 8.768 7.358 5.641 5.051 7.102 5.802 38,000 38,700 7.481 5.651 7.82 5.32 38,000 38,000 8.321 5.45 8.78 7.372 5.655 5.05 7.105 5.706 38,700	7.144 5.734 30,000 30,000 7.523 5,657 7.994 8.574 30,000 30,000 8.378 6.497 8.824 7.414 7.115 5.762 20,000 30,000 20,000	37,000	8 739 5110 7204 5804 277000 71000 7599 5113 6540 6540 400000 40000 6880 7470 6880 7470 6880 7470 6880 7470 6880 7470 6880 7470 6880 7470 6880 7470 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 6880 7480 7480 7480 7480 7480 7480 7480 7	6.795 5.144 75-6.5 544-6.7 73-00 77-290 7.154-6.6 545-6 545-00 442-50 547-5 557-5 547-6 54	1	9907 5194 7368 5958 377800 37840 7747 5881 6208 6798 40,800 40,800 6597 6721 9048 7638 7638 6935 575 775 9048 7638 6935 535 570 775 5998 7775 5998 6225 687 40,700 40,759 6815 675 6815 675 6815 675 6815 675 6815 675 6815 6815 6815 6815 6815 6815 6815 681	9593 5.24 7410 8004 137,800 213,800 7180 752,813 0.259 8884 40,800 40,800 8643 8777 9104 7894 864 8654 8655 5.271 7424 8014 137,800 213,800 72,800 72,800 72,800 865 8668 40,800 40,800 865 721 7424 8018 7703 8018 8018 8018 8018 8018 8018 8018 80	0 7,005 5246 7466 6,056 37,040 38,000 7845 5979 6,306 6.896 40,040 8,645 6.819 9146 7,736	used by a qualifying widowier)	

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If line 37 (taxable income)	A Page	65,000	88.080 88.080 86.130 86.130 86.130	85.250 85.250 85.250 85.250	85.450 65.450 65.500 65.500	88.850 86.700 85.750	85.80 84.85 86.85 86.86 86.86	66,000	000000000000000000000000000000000000000	90000	96.400 96.450 96.500 96.500	06.850	96.800 96.850 96.800 96.800	67,000	67,000 67,050 67,100 87,150	30000	67,400 67,450 67,500	7,800	00,000
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	e de la companya de l		8.44	0 14.944 0 14.950 0 14.975	0.000 0.000 0.000	0 15,068 0 15,084 0 15,115 0 15,115	0 15.130 0 15.146 0 15.161 0 15.177		15.20	0 15.254 0 15.270 0 15.285 0 15.301	2000 2000 2000 2000 2000 2000 2000 200	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 15.440 0 15.456 0 15.471 0 15.487		0 15.5 0 15.5 0 15.5 15.5 15.5 15.5 15.5 15.5 15.5 15.5	22.25.25	0 15.626 0 15.642 0 15.657 0 15.673	0 15.688 0 15.704 0 15.719	
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	himg sepa- rately tax is-		4.673 4.689 4.704 4.720	14,735	14.797 14.813 14.828	14.859 14.890 14.906	14.921 14.937 14.968		14,983 14,999 15,014 15,030	15,045 15,061 15,092	15.107 1 15.123 1 15.138 1 15.138 1	15.169 15.185 15.200 15.216	15.231 15.247 15.262 15.278		324	355 377 386 402	433	495 1	5572
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9500	90,850 90,860 50,860 51,000	11.443	577 591 605 619	12.131	10.594 10.522 10.536	22.22.23 22.22.23 22.23.23 23.23 23.23 23.23.23 23.23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.23 23.	25.25.25.25.25.25.25.25.25.25.25.25.25.2	38638	0.417	13.061 13.092 13.108	376	56,850 056,85 06,860 06,860	56.950 56.900 57.000	13.286 13.301 13.317	11.257	82288	12.174 12.188 12.202 12.216
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8383	51,450 51,500 51,560 51,560	11,611	9.745 9.759 9.773 9.787	12,337	10.662 10.676 10.690	8388		12.526 12.542 12.557	0.585 0.599 0.613	13.247	11.502 11.516 11.530	57,450 57,450 57,850 58,750	9999	13.456 13.472 13.487 13.503	EEEE	14.193	12.342 12.356 12.370 12.384
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22,230	22.22 22.22 22.32 22.32 24.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 25.35 26.35	====	9.969 9.983 9.997		10.900	22 22 22 22 22 22 22 22 22 22	2000 2000 2000 2000 2000 2000 2000 200	12.774 12.790 12.805	0.823	5555	11,726	\$6.200 \$6.200 \$6.300	2222	EEEE	11.649	14.425 14.441 14.456 14.456	5555
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52,600 52,850 52,700 52,750	52,650 52,750 52,750	11.984	10.081	12.720 12.720 12.720	10.998 11.012 11.026	86.88 86.88 86.78 87.88	36.785 06.785 06.786	12.914 12.914 12.929	0.921	13.619	====	56,650 96,700 96,700	58,700 58,700 56,750	13.828 13.844 13.859	====	14,549 14,565 14,580	12.67 12.69 12.70 12.72
62,800 52,800 52,800 52,860	\$2.850 \$2.850 \$2.850	12.030 12.046 12.061	10.137 10.151 10.165	12.751 12.767 12.782 12.798	11.068 11.068 11.082	35.35 35.35 36.35 36.35 36.35 36.35 36.35	32 52 82 00 00 00 00 00 00	12.960 12.976 12.991	10.977 10.991 11.005	13,697 13,697 13,712 13,726	ESSE	56.850 56.850 56.850 56.850	56,850 56,900 56,000	13.890 13.906 13.921 13.937	====	611 627 642 658	12.734 12.748 12.762 12.776
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8,260 8,260 8,260	3 8 8 3 30 5 5 5 30 5 5 30 5 5 30 5 30	16 804 16 820 16 835 16.851	4449	7,525 7,541 7,556 7,556	5.366 15.380 15.394 15.408	2500 2500 2500 2500 2500 2500	71,250 71,360 71,360	17.734 17.750 17.765 17.781	315	18 455 18.471 18 486 19.502	16 16 16	24,27	22,27 20,27 20,03,27 20,03,27	18 664 19 680 18 695 19 711	16.129	19.385 19.401 19.416	17.048 17.063 17.079
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8,850 8,750 8,750	98.700 98.700 98.750	999	4 561	7.649 7.665 7.680	15.478 15.492 15.506	71,860	71,650	17.858 17.874 17.889 17.905	5151	18.579 10.595 18.610 18.626	16 0 0	74,650 74,700 74,750	74,850 74,750 74,750	18.788 18.804 18.819 18.635	316	19.525 19.525 19.540	17.172 17.187 17.203 17.218
900	86.860 89.860 89.860	177	4.645	7.711 7.727 7.742	15.534 15.548 15.562 15.576	71,800 71,850 71,900	71.650 71.600 71.650 72.000	17,920 17,936 17,951	5155	18.657 18.657 18.689	16	74,800 74,650 74,900 74,960	74,650 74,900 74,960 75,000	18.866 18.881 18.897	8500	19.571 19.587 19.602	17.234 17.249 17.265 17.280
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2222	69,300 69,300 66,350 68,400	17,114 17,130 17,145 17,161	14.729 14.757 14.757 1	7.835 1 7.851 1 7.866 1	5.646 5.660 5.674 5.688	72,200		18 044 18 060 18 075	15.569 15.583 15.597	765 781 796 812	16,486 16,500 16,514 16,528	73,200 75,300 75,300	75,250 75,360 75,360	18.974 18.990 19.005	16.423	19.695	17.358 17.389 17.389
99999	9999	17.176 17.192 17.207 17.223	14 785 1 14 799 1 14 813 1		702 730 730 744	72.450 72.450 72.500		18 106 18 122 18 137 18 153	15,625 15,639 15,667	927 843 858 874	16.542 16.556 16.570 16.584	75.400 75.450 75.900 73.960	75,450 75,500 73,560 73,600	19.036 19.067 19.067	16.465 16.479 16.493 16.507	727.23	17 420 17 435 17 451 17 466
7000	80,550 80,700 80,600	17.238 1 17.254 1 17.269 1 17.285 1	4.841 14.855 14 869 14 863 1		759 772 786 800	72,600	72,650 72,700 72,750	199	15.681 15.695 15.709	18.905 18.905 18.920	16.598 16.612 18.626	75.800 75.850 75.700 75.750	75,860 75,700 75,750	19.098 19.114 19.129	16.521 16.535 16.549 16.549	819 835 850	17.482 17.497 17.513
9999	69.650 69.800 70,000	17 300 1 17 316 1 17,331 1	4.925 14.939 1		814 828 842 856	72,800 72,850 72,860	72,800	230 246 261 277	15.737 15.751 15.765 15.779	18.951 18.967 18.962 18.998	16.668 16.668 16.682 16.696	75,800 75,850 75,800 75,860	73,850 75,800 73,860 79,000	19.160 19.176 19.191 19.207	16.591	897 912 928	7.544 7.559 7.575 7.590
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2200	70,250 70,300 70,360	17 424 1 17 440 1 17 455 1	5.009		926 940 954 968		73,250	354 370 385 401	15.849 15.863 15.877	19 075 19 091 19 106	16.780 16.780 16.794 16.808	76,290 76,300 76,300	78,250 78,300 78,350	19.300 19.300 19.315	703	20.005	7.6683
70.400 70.450 70.500	5555	17.486 1 17.502 1 17.517 1	065 079 107	207 223 238 254				416	15.919 15.919 15.933 15.947	19.137 19.153 19.168	16.835 16.835 16.850 16.850	78.450 78.450 78.500	5555	91	16,745 16,759 16,773	20.067 20.083 20.098	17.730 17.745 17.761
9990		17.548 17.564 17.579 17.595	5 121 1 5 135 1 5 149 1 5 163 1	269 285 300 316	038	3000	9888	478 494 509 525	15.961 15.975 15.989 16.003	19.199 19.215 19.230		78.650 78.650 78.700 78.750	5000	0 0 0 E		20,129 20,145 20,160 20,160	17.792 17.807 17.823 17.838
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And you ar	Serge Married Married fang fang portly research Your tax in-		6,352 23,449 27,1 8,368 23,464 27,1 6,383 23,480 27,1 6,399 23,495 27,	6.414 23.511 27, 6.430 23.526 27, 6.445 23.542 27, 6.461 23.547 27	6.476 23.573 27. 6.492 23.588 27. 6.507 23,604 27.	5.538 23.635 27.259 5.554 23.650 27.275 5.569 23.666 27.290 5.565 23.681 27.306	26.800 23.697 27.321 26.816 23.712 27.337 26.631 23.728 27.352 26.647 23.743 27.368	Over - use tax rate	171 PT 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
ff fire 37 (ferselie income) is—	216	000'86	8 8 8 8	2000 2000 2000 2000 2000 2000 2000 200	8 8 8 8 8 9 9 9 9	98,800 89,800 2 98,850 89,700 2 98,700 89,750 2	98.98	100,00	
1 6 0	Manned Head flang of a sebbe house tax te—		24.116 24.131 24.147	26.515.24.178 26.531.24.193 26.546.24.209 26.562.24.224	24.240 24.255 24.271	24,302	24.364 24.379 24.395 24.395		2.6.770 2.6.77
And you	Serge Memory Memory Vomer to		25.732 22.829 25.748 22.844 25.783 22.860 25.779 22.875	25,794 22,851 25,810 22,806 25,825 22,922 25,841 22,837	25.856 22.953 25.87 22.964 25.887 22.964 25.903 22.999	25,918 23,015 25,934 23,046 25,949 23,046 25,965 23,061 2	25.980 23.077 25.996 23.092 25.091 23.108 25.011 23.123 25.027 23.123 2		2.60.00 20 20 20 20 20 20 20 20 20 20 20 20 2
(faxable (recorne) is—	A But Best Dhan	97,000	97,060 97,190 97,200	3000	97,450	97,850 97,750 87,800	97,800 97,860 97,850 97,800 97,850 98,000	8	[\$288 B836 B833 B898 B898 B888
	1522		23.496 23.511 23.527 23.542	23.558 23.573 23.589 23.604	23,620 23,635 23,651 23,666	23.662 23.697 23.713 23.728	26.081 23,744 26.097 23,759 26,112 23,775 26,128 23,790		26,142,23,000 26,152,23,000 26,152,23,000 26,152,23,000 26,152,23,000 26,152,23,000 26,152,23,000 26,152,00
And you	Serge Manuel Man		25.112.22.209.29 25.128.22.224.22 25.143.22.240.29 25.159.22.255.25	5,190 22,286 25,205 22,205 22,302 25,225 22,312 25,	5.236 22 333 2: 5.252 22.348 2: 5.267 22.364 2: 5.283 22.379 26	5,298 22,395 24 5,314 22,410 26 5,329 22,426 26 5,345 22,441 26	25,360 22,457 26 25,378 22,472 26 25,391 22,488 26 25,407 22,503 26		4.422.25.519 4.422.25.519 5.502.25.519 5.
faxable faxable income) is—	= 5	95,000	95,050 95,100 95,150	86.250 86.250 86.250	96,450 96,460 96,660 96,660	95,050 95,750 95,800	98,58 96,55 96,000	8	18208 2823 2822 2823 2828 2828 t

f line 37 faustie encome) e		A Y	- aue moá		ff line 37 (fazable income)	h = 0		And you	1 2		(Taxable income)	har.		Ped you	1	
At Buf least least than	2	Posti Varia	Marraed hing sector ratery	of a nod nod	A P.	Page 1 Pa	Single	Mamed filing pontry Your te	Manager Parager Parage	1000	Z 3	P. S.	8	Merrad Bring Comity Your	Party of B	of a month
86,000					89.0	000					92,0	000				
96.000 96, 98.050 96, 96,100 98, 96,150 96,	.050 22.322 .100 22.338 .150 22.353 .200 22.353	19.433 19.447 19.461	23.043 20. 23.059 20. 23.074 20. 23.090 20.	0.706 0.721 0.737 0.752	96,000 96,050 96,100 86,150	88,050 89,100 86,150 86,200	28888	20.349 20.364 20.360 20.395	23.973 2 23.989 2 24.004 2	636 651 567 567	92,000 92,050 92,100 92,150	92,050 92,100 92,150 92,200	285 223	21.279 21.294 21.310 21.325	24,903 24,919 24,934 24,950	22.566 22.581 22.597 22.612
8888	2222 2222 2022 2022	19.489 19.503 19.517	12125	0.783	88 200 88 250 88 200 88 250	86,250 86,360 86,350	23,314 2 23,330 2 23,345 2 23,361 2	411 426 442 457	051		92,250 92,300 92,300	2222	24.244 24.260 24.275 24.275	341	985	22.628 22.643 22.659 22.659
	2222	19 545 19 559 19 574	23.167.20 23.183.20 23.196.20 23.214.20	0.830	88,450 88,450 88,500 88,500	88,500 88,500 88,550 88,550	376 392 407 423	473 488 504 519	128	750 791 806	92,400 92,450 92,500 92,500		24.326 24.337 24.337	24.4	25.027 25.043 25.058 25.074	22.690 22.705 22.721 22.736
6.600 96. 6.650 96. 6.700 96.	2222	19,605 19,620 19,636	23.229 20 23.245 20 23.260 20	0.907	89.650 89.700 89.700	88.650 89.700 86.750	454 469 485 485	5868	827.000	822 837 853 858	92,800 92,650 92,700		24.368 24.384 24.399 24.399	465 480 496 511	25.089 25.105 25.120 25.120	22.752 22.767 22.763 22.783
86.800 96. 86.850 96. 96.950 98.	22222	19 667 19 698 19 698	23.291 20 23.307 20 23.322 20	20.954 20.969 20.985 21.000	89,600 89,650 89,950 89,950	86,650 89,900 89,950 90,000	531	597 612 628 643			92,800 92,850 92,900 92,950		24 430 24 446 24 461 24 477	21.527 21.542 21.558 21.558	151	22.814 22.829 22.845 22.860
87,000					96	90					93,6	000				
87,000 87,87,000 87,100 87,100 87,100 87,150 87,150 87,250	.050 22.648 150 22.648 200 22.653 200 22.679 250 22.694 300 22.710	2 19.729 3 19.744 9 19.750 19.751 19.791	23,353,2 23,369,2 23,384,2 23,400,2 23,415,2 23,431,2	047 047 062 093	90,000 90,050 90,190 90,150 90,250	90,050 90,150 90,150 90,200 90,300	23.562 23.578 23.593 23.609 23.624 23.640	20.659 20.674 20.690 20.705 20.721 20.721	24.283 2 24.299 2 24.334 2 24.330 2 24.345 2 24.361 2	21,946 21,961 21,977 22,023	93,000 93,050 93,160 93,150 93,250		523 523 523 570	21.589 21.604 21.635 21.635 21.635 21.651	25.213 25.229 25.229 25.244 25.260 25.275	22 876 22.891 22.907 22.922 22 938 22 938
35 55 55 55 55 55 55 55 55 55 55 55 55 5	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	0 0000		124 140 171	90 350 90 550 90 550 90 550 90 550	90,500 90,500 90,500 90,500 90,500	23.671 23.686 23.702 23.717	20,767 20,783 20,798 20,814	395 407 423 438 438	054 070 085 101	82. 23. 23. 23. 23. 23. 23. 23. 23. 23. 2	8 8888	24 601 2 24 616 2 24 632 2 24 647 2	728	322	22 984 23.000 23.015 23.031 24.65
8882	2222	0000	539 555 570 586	202	90.800 90.850 90.700		23.748 23.764 23.779 23.795	20.845 20.860 20.876 20.891	500 500 516	132	93,860 93,860 93,700 92,700	93,850 93,750 93,750	24.678 24.694 24.709 24.725	772	415	23.062 23.077 23.093 23.108
87,850 87, 87,850 87, 87,900 87, 87,950 86,	2222	2522	23 601 2 23 617 2 23 632 2 23 648 2	264 279 295 310	90,800 90,650 90,800 90,850	90,850 90,900 91,000	23.810 23.826 23.841 23.857	907 922 938 953	531 547 578 578		93,800 93,850 93,800	93,850 93,950 94,000	24.740 24.756 24.771 24.787	837 852 868 883	5.461 5.477 5.492 5.508	23.124 23.139 23.155 23.170
89,000					91,0	8					9,	000				
8888		2 20.039 3 20.054 3 20.070 9 20.085	23 679 23 679 23 694 23,710		91,000 91,050 91,100 91,150		972 903 919	969	593 624 640	22.256 22.271 22.287 22.302	94.000 0.14.000 0.150	2222	24.802 24.818 24.833 24.949	899 914 945	25.523 25.539 25.539 25.570	23.186 23.201 23.217 23.232
96.200 B8 96.300 B8 98.350 B8	2000	20.101 5 20.132 1 20.147	23.725 21 23.741 21 23.756 21 23.772 21	1,434	9 9 9 9 9 9 25 9 300 55 50 50 50 50 50 50 50 50 50 50 50 5	2 2 2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3	23 934 23 950 23 965 23 965 23 981	21.031 21.046 21.062 21.077	24 655 2 24 671 2 24 686 2 24 702 2	22.338 22.333 22.349	25 25 3 25 3		24.860 24.860 24.895 24.911	21,961 21,976 21,992 22,007	25.585 25.601 25.616 25.632	23.248 23.263 23.279 23.294
8888	\$500 23 23 25 25 25 25 25 25 25 25 25 25 25 25 25	2222	23 787 23 803 23 818 23 834		91,400 91,500 91,500		23 996 24 012 24 027 24 043	.093 124 139	733	22.380 22.395 22.411 22.426	94,40 94,40 96,50 96,50 96,50	2222	24.926 24.942 24.957 24.957	023 038 054 069	25.647 25.663 25.678 25.694	23 310 23 325 23.341 23.356
8888	8888	8 20.225 4 20.240 9 20.256 5 20 271	23 865 23 865 23 880 23 896		91.650 91.790 91,790	91,650 81,700 91,750 91,900	24 058 24 074 24 089 24 105	21.155 21.170 21.186 21.201		22.442 22.457 22.457 22.488	2222 2007 2007 2007 2007 2007		25.004 25.004 25.019 25.035	22.085 22.100 22.116 22.131	25.725 25.725 25.740 25.756	23.372 23.387 23.403 23.418
86.900 88. 88.850 88. 86.800 86.	23333	5 20.287 5 20.302 1 20.318 7 20.333	23.927 23.927 23.942 23.958		91,900 91,850 91,950	91,850 91,950 92,000	24.120 24.136 24.151 24.167	21.217 21.232 21.248 21.263	24.841 224 857 24 888 24 888 2	22.504 22.519 22.535 22.550	2232 2332 2500 200 200 200 200 200 200 200 200 2		25.050 25.066 25.061 25.081	22.147 22.162 22.178 22.193	25.771 25.787 25.802 25.818	23 434 23 449 23 465 23 480
										I				l		1

ax Rate 1992

Cauthon: Use only if your taxable income (Form 1040, line 37) is \$100,000 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 \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to sech thought.

Schedules

Schedule X--Use if your filing status is Single

If the amount on Form 1040, tine 37, is Over—	But not over-	Emer on Form 1040, tine 38	of the amount over—
S	\$21,450	15%	8
21 +50	51,900	\$3,217.50 • 28%	21,450
51,900		11,743.50 + 31%	51,900

835. 866.	School of the Control	Enter on Form 1040. Of the Inne 38 amount	15% \$0	500 \$6,370,00 + 28% 35,800	10 404 CO - 11%. AM 500
	Use a your ning s	ff the amount on Form 1040, line 37, is But not Over—	\$35,800	86.500	

Schedule Y-2--Use if your filing status is Marriad Ming separately

of the amount over-	3	17,900	43,250
Enter on Form 1040. Inne 38	15%	\$2,665.00 + 28%	9,783.00 + 31%
But not	\$17.900	43,250	
If the amount on Form 1040, line 37, is Over—	S	17.900	43 250

Schedule Z—Use if your filing status is Need of household

of the amount over—	2	28,750	74,150
Form 1040.	15%	\$4,312.50 + 28%	17,024.50 + 31%
But not over—	\$28.750	74 150	
Form 1040, line 37, is Over—	Si	28.750	74.150

Section 8.

nstructions for Schedules to Form 1040

nstructions for Schedule A, Deductions temized

Use Schedule A to figure your itemized deductions. Your Federal income tax will be less if you take the larger of your itemized deductions or your standard deduc-

If you itemize, you may deduct part of your medical and dental expenses and trainmings of employee business expenses, and anounts you paid for certain taxes, interest, contributions, and misciplaneous expenses You may also deduct behalful mounting expenses and casually and theft losses. When you figure your deduction, include medical and dental bills you paid for Your child whom you do not claim as a dependent because of the rules explained on page 12 for Children of Divorced or Sep-erated Parents. All dependents you claim on your return Your spouse

Medical and Dental

Expenses

 Ambulance service and other travel costs
 to get medical trace if you used you own
 car, you may claim what you stown the gas
 and of its go for and from the place you e
 cawed the care, or you may claim 9 cents a
 you claim under either ground in before you can injure your deduction to reduce you must fill a from 10d flowing a speaker, you must fill a from 10d flowing in e.g. 2 ff the amount on Form 10d flowing in e.g. 2 ff the amount of the angle of the flowing in e.g. 2 ff the amount of the angle of the amount of the amou

Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntanly paid for Medicara

 Cosmetic surgery unless the procedure was necessary to improve a deformity result-ing from, or directly related to, a congential abnormality, an injury from an accident or trauma, or a disfiguring disease. Life insurance or income protection poli-

Rembursements, If your insurance compa-iny paid the provider directly for part of your expenses, and you paid only the smouth that empared, include on line 1 ONLY the amount you paid.

The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax.

To the extent you were not reimbursed, you may deduct what you paid for exception medicines and drugs, or in-

Examples of Medical and Dental

Peyments You May Deduct

19 you received a reinbursement in 1992 for proxy year intendant or entire aspersas, do not reduce your 1992 superses by this amount. But it you deduction the appears in the agriesy start and the deduction reduced must micule are embrasement in microne on Form 1040, line 22 See July 502 by the size of redisting in microne.

 Travel your doctor told you to take for rest Funeral, bunal, or cremation costs

Medical doctors, osteopathic doctors, dentists, eye doctors, chiropractors, podia-trists, psychialistis, psychologists, physical herapists, acuouncturists, and psychoana-lysts (medical care only)

Cefeteria Plans. Do not include on line 1 incurance premiums paid by an employer-sponsoved health insurance plan (caletena ban unless the premiums are included in box 10 of your W-2 form(s)

ine 1

 Medical examinations, X-ray and labora-tory services, insulin freatment, and whirt-pool baths your doctor ordered. Nursing help if you paid someone to do both nursing and housework you may deduct only the cost of the nursing help Hospital care (including meals and lodging), clinic costs, and lab fees

Enter the total of your medical and dental aspects, after you reduce these expenses by any bayments received from naurance or mine sources See Reminamentals on this page include the amount you build for maurance prefunds to medical and dental care, after you reduce that amount by— Any self-employed health insurance de-duction you claimed on Form 1040, line 26, Medical and Dental Expenses

> The supplemental part of Medicare insur-ance (Medicare B) Medical treatment at a center for drug or alcohol addiction

Any health insurance credit you claimed on Schedule EIC, line 16.

Medical aids such as hearing aid battenes.
 Abaces curcles, wheelings, and guide dogs including the cost of manifaming them e Lodging supervises (but not meals) paid while away from home to receive medical care in a hospicile or a medical care in a hospicile or a medical care.

that is related to a hospital. Do not include more than \$50 a night for each eligible person.

Any person that you could have daimed as a depardent or your return if that person had not received \$2,300 or more or long more or long files and profits that the more or had not filed a part feature.

Earningle. You provided over half of your more or longer is support that may not claim her as a dependent because are recrived wages of the profits of the may include on line 1 any medical and dential superiess you paid in 1992 to your more in the profits of the p

Examples of Medical and Dental Payments You May Not Deduct

The basic cost of Medicare insurance (Medicare A).

You may deduct only the part of your medi-cal and definite as pateness that is more than 7.3% of the amount on form 1040, inte 32.

Additional Information. Pub. 502, Medical and Definite Expenses, discusses the types of depenses that may and may not be de-ducted. It also explains when you may addeduct capital expenses to manifest the second of the control of the

 Nursing care for a healthy baby. You may be able to claim the child and dependent care credit, get Form 2441 for details. Illegal operations or drugs
 Nonprescription medicines or drugs

Customs duties

Federal state and gift taxes But see the marchrotox for ince 25 on page A-5
 Central states, including permit safet last as no guscoine car m-spection fees, assessments for sidewalts or other improvements to your property tax you paid for someone ekse, and itemse fees imanage, driver's, ong, etc.)

axes You Paid

Faxes You May Not Deduct

Federal moome and excise taxas
 Social security. Medicare, and railroad retirement (RRTA) taxes.

State and Local Income Taxas

Include on this line the state and local income taxes listed below:

 State and local income taxes paid in 1992 for a prior year, such as taxes paid with your 1991 state or local income tax return. Do not include penalties or riterest. State and local income taxes withheld from your salary during 1992. Your W-2 form(s) will show these amounts.

State and local estimated tax payments made during 1992, including any part of a prior year return that you chose to have credited to your 1992 state or local income taxes.

Mandatory contributions you made to the following state disability funds
 T. Californa Nonoccupational Disability Benefit Fund.

2. New Jersey Nonoccupational Disability Benefit Fund

 Rhode Island Temporary Disability Benefit Fund. New York Nonoccupational Disability Ben-eff Fund

 Any state or local income tax refund or orderly you expect to receive for 1992, or ended you have state and local income taxes you actually received from 1992. Instead see the instructions for Form 1040, live 10. Do not reduce your deduction by

Line 6

Rooi Estate Taxes

hicklide taxes you paid on real estate you own that was not taked for butness, but only if they are based on the assessed value of they are properly, the assesserver is made uniformly on properly throughout the community, and the proceeds are used for general community or governmental purposes. Pub. 30 oxplars the deductions homeowners may take Do not include—

• Real estate taxes deducted estawhere with as on Scheduler C.C.E.L. E. or follform 1940, or

e tientrade charges for services to specific complety or passons (for services as \$20 monthly charge per house for trash collection a \$5 charge for every 1000 gallors of water consumed, or a feat charge for mowing water consumed, or a feat charge for mowing a lawn that had grown higher than permitted under a local ordinance), or or Ottages for monorements of collection or charge for monorements of the national or the passon of the property Honorement added the cost of a property improvements added the he bases of the property. Honorement added the he bases of the property Honorement added the national surface of the property. Honorement added the he bases of the property Honorement added the he bases of the property Honorement added the heavy and section of the property in the property of the property in the property of the property in the property of the property of the property of the property in the property of the property o

if your mortgage payments include your real estate fauses, you may deduct only the amount the mortgage company actually paid to the taxing authority in 1992

Refunds and Relation. If you received a structured or relates it you paid in 1992, reduce your deduction by the amount of the refund or relates if you received a refund or relate in 1992 of real relations to you paid in an entire year, of not reduce your deduction by this amount instanct, you must include the refund or relates your deducted from that children will be set in the searlier year and the deduction reduced your tax. Pub. 825, Taxable and Nontasable in throms, tells you how to figure the amount to mortificate your brooks you how to figure the amount to mortificate your brooks.

Line 7

Other Taxes

If you had any deductible tax not listed on Schedule A, line 5 or 6, list the type and amount of tax. Enter one total on line 7 Examples of taxes to include on line 7 ere

e Personal property tax, but only if it is an animal ax based on value above. For example, if part of the less you paid for the registration of your car was based on the car's value and part was based on the car's value and part was based on its veryint, you may deduct only the part based on the car's

Tax you paid to a foreign country or U.S possession. But you may want to take a credit for the tax instead of a deduction. Get Plab. 514 for details.

nterest You Paid

Include interest you paid on norbusiness findude ments only do not include any amount deducted elsewhere such as on Schedule C.-C.E. E. of F of Form 1040 Whether your finesst, provides a triangle as nevertined inferest, possonial interest, or business inferest elsen proceeds. Get Pub. \$35, Business Expenses, for details

in general, if you paid interest in 1992 that includes amounts that apply to any period after 1992, you may deduct only the amount that applies for 1992.

Interest You May Not Deduct

Personal interest, such as interest paid on car loans, student loans, life insurance loans, credit cards, charge accounts, etc.

entrests on extrant loans agants; your in-lerest in a 401(k) plan or a size-shellered an-hurity plan that lever matids, reneweed, an-morphism modified, or a detended after 1986. Get Pubs. 375, Person and Amunity for defaults interest paid on your debts by others, such as mortgage interest subsidy payments made by a government agency

e inferest paid for tax-exempt income. This includes impeads on money you bornweed to buy or carry wholly tax-exempt securines it as includes inferest paid to buy or carry obligations or shares, or to make deposits or other investiments, to the extent any inferest income received from the investment is tax enempt.

insurance or endowment contract

e interest on any lund of business transac-born. Les Schedules (C.-E.Z., E. of 1to deduct business interest aspenses. See Pub. 535 for more details.

Lines 9a and 9b

A home montages is any loan that is se-med by your main home or second home includes first and second mortgages. home early fears, and refranced mortgages. A home may be a house, condomnum. Cooperative, modele home boat, or smilat property, it must provide basic living accom-and coloung facilities. But you succeed, tolet, and cooking facilities and biodages interest. The amount of home mortgage interest. The amount of home mortgage interest you may deduct depends on his date you look out and he amount of he mortgage.

If all of your home encloses if into one or more of Carapores 1, 2, and 3 below, you may deduct ell of your home encloses interest on live 9a or 9b, whichever applies interest no live 9a or 9b, whichever applies if firm or any of the three categores below, get firm or any of the three categores below, get firm any of the three categores below, get who by 354, Home Mortgage Interest Deduction, to figure the amount of interest you may deduct

if you hed more than one home at the same time is main home and e second home), the dollar limits in Categories 2 and 3 below apply to the total mortgages on both homes. See Pub. 936 for more details

Catagory 1. Montages taken out on or desires October 13.1851, Monyoused the proceeds of these montages desired-tread the proceeds of these montages does not marter This catagory includes like-of-credit montages you had on October 13.1987 and if you browned additional amounts on this time-of-credit alse October 13.1987, the additional amounts fit into Catagory 2 or 3 stylenred like?

If you and at least one other benson (other than your spouse if sing a joint return) were liable for and paid interest on the mortgage, and the other preson received the form 1996. All albush a statement to your return frowing in the name and address of that person levels to link 9b, winte? See all had person Next to link 9b, winte? See all all and person Next to link 9b, winte? See all all and person Next to link 9b, winte? See all all and person Next to link 9b, winte? See all and person Next to link 9b, winte? See all all and person Next to link 9b, winte? See all all and person Next to link 9b, winter See all and person Next to link 9b, winter See all and person Next to link 9b.

Catagory 2. Mongages taken out effort Colober 13, 1887, is buy, holy, budied, or improve your horne, but only if these mortgages plus any mongages in Catagory 1 above totaled \$1 million or less throughout 1992. The limit is \$500,000 or less if manmed hing separate

Catagory 3. Mortgages telen out after Cobber 13, 1891, other than to buy, build, or improve your home. Out only if these mortgages totaled \$100,000 or less through-ned fling separately. An example of this type of mortgage is a home equity loan you used to pay off credit card bills, to buy a car, or to pay buthon costs.

Vote: If the total amount of all mortgages ucceeds the fair market value of the home,

The points paid did not exceed the points isually charged in that area, and

See Pub. 936 for de-

either you provided funds (see below) at the time of closing at least equal to the points charge if the loan was used to buy your main home.

or you paid the points with funds other than it those obtained from the leader if the loan of was used to improve you main home.

Funds provided by you include down payments, sectore deposits, amounts active applied at closing, and other amounts active ally paid at closing. They do not include amounts you borrowed as pert of the overall of the amounts you borrowed as pert of the overall of the amounts. Mixed-Use Metrageses, 1910 took out a mortgage after October 13, 1957 (rotating primary of the mortgage) after October 13, 1957 (rotating primary of the mortal primary out load of the october of the mortal primary out load of the october 1957), and the october of the october octob

Note: Points paid on a loan to buy your main howe include and nographor fees designal-ed on N4 and FHA basis. Beframeding, if you paid points to refinance your mortigage, get Pala 1908, Home Mort-gage Interest Deduction

Line 11

If you paid \$600 or more of mortgage in-terest including points paid to buy your main hore), but recupert will generally send you a Form 1098, or similar stelement, by Feb-tary 1, 1993. The form shows the lotal in-terest end points he recipent received from you during 1992.

Line 9a. Enter on line 9a mortgage interest and points reported to you on Form 1086. Mortgage interest Statement. If you did not receive a Form 1098, enter the interest on line 9b and any deductible points on line 10.

investment interest

Investment intensit is refeest paid on money you between the its slicebable to properly of head for investment. It does not include any linears allocable to a passes extiny? Complete and attach ferm 4862, investigate the property of the complete and attach fear 4862, investigate the property of the complete and attach fear 4862, investigate the property of the complete and attach fear 4862, investigate the complete and the

Exception. You do not have to file Form 929 1 all from or of the following apply.

1. You only investment income was from interest, dividents, or capital gan distribu-tions reported on Form 1040, line 14.

2. You have no other deduction of the rines-est, dividends, or capital gan distributions est, dividends, or capital gan distributions 2. You make metal merest superas is not more than your investment inferest superas is not note than your investment inferest superas is not note than your investment inferest superas is not income than your investment inferest income. If you paid more interest to financial institutions than is shown on Form 1988, see in those where so do do do in you can deduct the additional inferest; if you can deduct the institution is seen in See affached the fisher as taken a state he will be a seen to the fisher and to the will be a seen in the seed interest you paid only on your home you to page Enter the result on line 34, subtract the amount shown on he at 30 from 1936 from the hotal deduction interest you paid on your home morthing the interest you paid on your home morthing to be in the excepted was not all inhanced in the recipient was not all rehanded by you to report you deductible commortage interest on line 90.

Cautour: Pendion egigiation would require a security to Stoke gegistation would also require you to the feature of our the order interest on the 90. In addition to the name and actives, if you accurred you to report of seeffection in wow would also require you to the that person it would also require you to the that person it would also require you to the that person it would also require you to the that person it would also require you to the that person it would also required you to the that person it was endered. Set Highlights of a

You have no carryovers of investment in-lerest expense from 1991.

For more details, get Pulb. 550, Investment income and Expenses.

Gifts to Charity

You may deduct controllorus or gift you gave to operations that are response. The representations that are response. You may also deduct with you gave to organizations that work to prevent to chindren or annuals. Examples of these organizations are

 Churches, temples, synagogues, mosques. Salvation Army, Red Cross, CARE, Goodwill industines, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc. Fratemal orders, if the gifts will be used for the purposes listed above

Points Not Reported on Form 1098

Line 10

 Vaterans and certain cultural groups
 Nonorfolt schools, insogatis, and organizations whose burpose is to find a cure for help people who have, arthritis, satima, bith defects, cancer, cerebral publy, cystic throes, diabetes, heard deades hemophiamental iliness or retractation, multiple sciences, ministers or retractation, multiple sciences.

S. muscolaif opstrophy, tuberculosis, effects. Federal, state, and local governments the gifts are solely for public purposes. Generally, points charged only for the use of smoothy are deductible over the life of your mortgage. Exception, you may deduct points (including loan organism loans) as loan used to buy your main home, and to buy or main home, and

 The loan was secured by your main home. It is customary to charge points in the area where the loan was made, and

If you do not know whether you not deduct what you gave to an organization check with that organization or with that leaders: If you controlled to a charitation organization and also meeting a month that I may may observe from whether of the benefit your may deave for more than the value of the benefit your ratible Controllations.

Contributions You May Deduct

Contributions may be in cash leep cancellecteds, receibts, of other raisable written records showing the raine of the organization and the date and amount genetly property or out-of-pocket espenses you paid to discount of the bended organization described ashier II you drove to and from described ashier II you drove to and from the voluntee work, you may take 12 centra a me or the actual cost of gas and or Act parking and tolls to the smouth you claim worker ether marriod. But door deduct an amounts that were regard to you. Earth of the Amount you will Deduct. Ge. Pub. 526 to figure the amount of your deductor if any of the bildways applies.

9 Your cash contributions or contributions of ordinary income properly are more than 30% of the amount shown on form 1040 ins 32.

 Your gifts of capital gain property are more than 20% of the amount shown on Form 1040, line 32, or You gave gifts of property that increased in value or gave gifts of the use of property

You May Not Deduct as

 Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleas-ure, recreation, or vacation in the travel Political contributions.

Dues, fees, or bits paid to country clubs suggest, instead orders, or seriand orders, or seriand groups
 Value of any benefit, such as froot, enter-tainment, or metchandles, that you received in connection with a contribution to a charantable organization.

ELampie. You ped \$100 to a chartable organization at a start at bursty dimer for figure the amount of your deductible chartable contribution substants the value of the dimer from the total amount you paid if walke of the dimer was \$40, your deductible contribution is \$50.

 Cost of raffle, bingo, or lottery tickets Cost of turtion

Value of your time or services
 Value of blood given to a blood bank
 The transfer of a Antive interest in langible
personal property (generally, until the entire
interest has been transferred).

 Gifts to civic leagues, social and sports clubs, labor unions, and chambers of com-merce. Gitts to groups whose purpose is to lobby for changes in the laws Gifts to individuals, foreign organizations and groups that are run for personal profit.

Enjer the total contributions you made in cash or by check (including out-of-pocket expenses) Contributions by Cash or Check

Other Than by Cash or Check

Enter your contributions of property if you you susked teats, such as coloring of hum: ture deduct their far market value at the time you gave them. Far market value is writing a willing power would be a willing seller when neither has to buy or sail and both are aware of the conditions of the sale.

If the amount of your deduction is more than \$500 you must compete and stated than \$500 you must compete and stated thousand the stated Contribution of the purpose. The should be stated to the supplying any income limit should result in a carryover of confinction is jour foal in a carryover of confinction is jour foal in a carryover of confinction if your foal and carryover of confinction if your foal on a carryover of confinction is jour foal and carryover of confinction in your foal on the presult of the waters of the donated to deavery. See from \$283 and its instructions for deaver.

Recordkeeping, if you gave property you should keep a recent for withen statement at from the organization you gave the property it. Or a release written record mai shows the organization's name and address, the date and vication of the organization's name and address, the organization's name and address, the date and vication of the organization's vication and a describing them from the property. For each grift of property, you should also been reliable written records that include the wyou figured the property's value at the time you gave if if the value was determined by an appraisal you should also keep a signed copy of the appraisal.

The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resuited if the property had been sold at its far market

e How you figured your deduction of you capital grain crose to recurse your deduction for gifts of capital gain properly.

Any conditions affached to the gift were if your busined door to gifts of property, so wer \$500, or if you gave less than your entire interest in the doopenty, or if you make a "qualified conservation combustion makes a "qualified conservation combustion, need internal foreign section 1709), your records should contain additional information. See Pub. \$25 for desus

Carryover From Prior Yaar

Enter any carryover of contributions that you could not oeduct in an earlier year because they exceeded your adjusted gross income limit. See Puti \$26 for oetails on how to figure a carryover

Casualty and Theft Losses

Line 17

Use line 17 to report casualty or their losses of objective that is not fraded or business, income-portations, or rent or royalty property. Y Compete and affach form 4484, Casualities and Theirs, in figure the amount of your loss to entire on line 17.

Losses You May Deduct

You may be able to deduct part or ell of each loss claused by there! vandlastin, the storm or a similar causes, and car. Doal, and other accidents You may also be base to deduct amoney you had in a hearcal institution but host because of the insolvency or bankrubicy groun may deduct nonbusiness casualty of the matitution.

You may deduct nonbusiness casualty of their losses only to the extent that—
The amount of each separate casualty or their losses is more than \$100, and
2. The total amount of all lossess during the eyear is more than 10% of the sessed uning the eyear is more than 10% of the sessed during the eyear is more than 10% of the mount shown on form 1040, line 32.

Special rules apply if you had both gains and nosses throm noncularies calculates or thats Get Form 4684 for details.

Additional information. For more details additional information. For more details and Pate 19th. 547. Nonculosuses Deassters. Cessualives, and Theris II also has information about Federal disaster area losses.

Losses You May Not Deduct

e Breakage of china, glassware, fumiture and similar items under normal conditions Money or property misplaced or lost

Progressive damage to properly (build:
 Mays, Colbes trees etc.) saused by femities, moths, uther insects, or disease
 Vale ine 20 of Schedule A to deduct the costs of proving may you had a properly loss and principation such that amount of your loss
 and principations used to establish the amount of your loss.

Moving Expenses

Employees and self-employed persons (in-cluding partners) can deduct certain moving expenses Line 18

You can take this deduction if you moved 2, or inconnection with your you business and in connection with your you business and you men workplace is all least 35 miles fair. The from you off home fair workplace in you had not former workplace, your new workplace must the be all least 35 miles from your old workplace in you had no former workplace, you meet here's requirements, see Tele Tax in those on 300th, Moving Expenses, Complete and affach form 300th, Moving Expenses, to figure the samount of moving expenses to enter on line at 18 if you began work at a new workplace of unique to the you began work at a new workplace of unique for the longer states of its possessions get form 3000th, Foreign Moving Expenses.

Miscellaneous

Most miscellareous deductions cannot be deducted in full Instead, you must subtract 2% of your adjusted gross income from the fidial You figure the 2% immt on line 23.

The 2'st jum generally applies to not ex-mourand. These expensars are reported on the minuted. These expensars are reported on persess you gold for goodule or collect taxe persess you gold for goodule or collect taxe bencome These expensars are reported on the 20.

Macellamous deductions that are not subject to the 2'st limit are reported on the 25. See the instructions for the 25. Additional Information. For more details, get Pub. 529, Miscellamous Deductors

Physical examinations your employer said nou must have.

Pues to professional organizations and chambers of commerce

Subscriptions to professional journals

Examples of Expenses You May Not Deduct

Political contributions

BG \$ Personal legal expenses
 Lost or misplaced cash or property see Casualty and Theft Losses on the control of the contro

e Expenses for meals during regular or extra work hours

e. The cost of entertaining friends.

e. Expenses of going to or from your regular. vorkplace

 Education you need to meet minimum requirements for your job or that will quality you for a new occupation e Travel as a form of education

 Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment. Expenses of adopting a child, including a child with special needs

> Expenses of producing tax-exempt Fines and penelties

Line 19

Enter the total job expenses you paid for which you were not reimbursed. But you MUST fill in and attach Form 2106, Employ-towing applies. I either of the following applies. Unreimbursed Employee Expenses

Tax return preparation fees, including fees paid for filing your return electronically

Certain legal and accounting fees. Clencal help and office rent. Custodial (e.g., trust account) fees

Safe deposit box rental

Examples of expenses to include on line

1. You claim any travel, transportation, meal, or entertainment expenses for your job, OR Your employer paid you for any of your job expenses reportable on line 19

If either 1 or 2 above applies to you. fill in Form 2106 for ell your job expenses. Then, enter on line 19 the amount from Form 2106, line 11.

Certain losses on nontederally insured de-bosits in an insolvent or bankrupt financial nstitution. For deletis, including limits on the amount you may deduct, see Pub 529

Deduction for repayment of amounts under a claim of right if \$3,000 or less

Your share of the investment expenses of regulated investment company

if you don't have to fill in Form 2105, list the type and amount of each expense on the dohed lines next to line 19. If you need more space, affect a statement showing the type and amount of each expense. Enter one total on line 19.

e Travel transportation, meal, or entertain-ment expenses. Note: If you have any of

Enter your total miscellaneous deductions that are not subject to the 2% AGI limit. List

Other Miscellaneous Deductions

the type and amount of each expense on the school lens not to the 2.5. It you need more space, ettach a statement showing the type and amount of each expense Enterone fotal on ine 25. Only the expenses insted below can be deducted on line 25.

hase expenses, you must use form 2106 for all of your job expenses

a Safety equipment, small tools, and sup-ples you needed for your job Uniforms your employer said you must have, and which you may not usually wear away from work. a Protective clothing required in your work, such as hard hats, safety shoes, and glass-

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 Amortzable bond premium on bonds acquired before October 23, 1986
 Decision for mayament of amounts under a claim of right in more than \$3,000.
See Pub. \$25 for details.

Certain unecovered investment in a pen-sion Cet Pub. 573, Persion and Annuty income (including Simplified General Rule), for details.

e impairment-related work expenses of a deabled person For more details on these experses, see Pub. 529

Total Itemized Deductions

ine 26

I pen- page to figure the amount you may deduc	Hudo).	Line 26 (keep for your records)	Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24,	A lines 4 11 and 17 plus any	gambling losses included on line 25	Cauthors be sure your total gambling losses are clearly identified on the dotted line next to line 25.	esuft is zero, stop here; enter	on Schedule A, line 26 3.		040, line 32 \$	marmed filing		emount from		1	G	Total Namical deductions, Subtract line 9 from line 1. Enter 10.			
 Certain unrecovered investment in a pen- sion Get Pub. 575, Pension and Annuty 	Income (including Simplimed General Muse), for details.	Itemized Deductions Worksheet-Line 26 (keep for your records)	1. Add the amounts on Schedule	2 Add the amounts on Schedule		Caution: Be sure your total gamble on the dotted line next to line 25.	3. Subtract line 2 from line 1. If the	the amount from line 1 above on Schedule A, line 26	4. Multiphy line 3 above by 80% (.80).	5. Enter the amount from Form 1040, line 32	6. Enter \$105,250 (\$52,625 if married filing	2 Suttract line 8 from line 5. If the neutline 2 sero	or less, stop here; enter the amount from				10. Total Remized deductions, Subtract line the metalf here and no Schedule & line 26			
Fees to employment agencies and other	cocupation, even if you do not get a new you e Business use of part of your home but only if you use that part exclasively and on a reg- ular basis in your work and for the conve- uest basis in your employer. For details,	including limits that apply, see Tele-Tax	Business Use of Your Home.	 Educational expenses you paid that were required by your employer, or by law or reg- 	ulation, to keep your salary or job. In general,	you may also include the cost of readming or improving skills you must have no your lob	on page 28 or get Pub. 508, Educational	Expenses Some educational expenses are	You May Not Deduct on this page		Line 20	Other Expenses	Enter the total amount you paid to produce	of collect taxable income, manage of protect property held for earning income, and for tax	preparation fees But do not include any ex-	Consider C.E.7 if or it less the processor	amount of each expense on the dotted lines	next to line 20. If you need more space, affect a statement observed the type and	amount of each expense. Enter one total on	Examples of expenses to include on line

People with higher incomes may not be able to obduct all of their demined deductions. If the amount on Form 1040, ince 32, is more than \$105.260 (more than \$22.655 if manned filing separately), use the worksheet on this page to figure the amount you may deduct

nstructions for nterest and Schedule B. Dividend

ncome

Metes: if you need more space to kist your interest or dividend income on him 1 to Aire. S. sitzer) societies areasts. Use the same format as lines; and S, and allow your rollass on Schedule B. Please use sheets that are Be sure to put your manner and societies according to put your manner and societies according to the special security.

Part I. Interest псоте

Tax-Escent interest. You should not have exerved a Form 1000-MF for tax-exerring interest. But if you do', report it on the 1. Do not not close it in the total on the 2. Instead, uvder you last entry on the 1. Do not large any on the 1. De subject in the 1. Before this about last entry on the 1. Before this automatic of all interest listed on line 1. Before this automatic of all interest listed on line 1. Before this automatic of all interest listed on line 1. Before this automatic of all interest listed on line 1. Before the subject is anough from the subject is only a subject in the 1. Before th To see what interest income you must report, and the estimators for Form 1040, hee 84, on page 14. The payer should send you a Form 1080-RIT or Form 1080-RID, if appicable, showing interest you must report. A copy of the form is also sent to the IRS.

Line 1

Interest Income

Report on line 1 all tauable interest you recovered of that was credited to your social withdraw it. List seth payers in the and show that credited to you social withdraw it. List seth payers in the an 1000-010, or substitute atterement from a brokerage firm, list into firm interest shown on their form. It is the firm's came as the payer and enter the total mirrest shown on their form. On Seller-Franced Montgages. If you sold you home of seller financing list this interest to a montgage or other from of seller financing list this interest show the buyer of seller financing list this interest first. Be to sure to show the buyer's name of seller financing list this interest first. Be to caution: Pending legislation would redure you to show it and the buyer of seller financing in section to the financial residence would redure to show the buyer used the properties of the section of the final buyer force your SNV for this out if mat buyer was the coast of section in the financial residence with seller financial residence and seller financial sections.

Nommees. If you received a Form 1099-INT that includes interest you received a a normnees that is an your name, but the interest actually belongs to someone bisk, report the intoid some or all of this recent of you late of simple you late retry online. It but is subtoid and of all interest lated on interest is some or all of this recent to others. Only write "Normone Distribution" and show the total interest you received as a nommee Subtract this smooth from the subtoid and enter the result on line 2.

: If you received interest as a nominee, must give the actual owner a Form

Use Schedule B if any of the following applies You had over \$400 in taxable interest. Any of the Special Rules listed below apply to you.

You are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989.

You had over \$400 in dividends.

You received dividends as a nominee, or

You had a foreign account or were a grantor of, or transferor to, a foreign trust.
 Part III of the schedule has questions about foreign accounts and trusts.

1000-INT unless the owner is your spouse. 3 your spouse. 3 your unit also foe a Form 1009-INT with the PIRS. Form 1006 must also be sent with Form You 1009-INT. For more details, see the friether— 4 thous for Forms 1000, 1006, 5400, and your 4-20.

3. You paid qualified higher education axpouse, or persean in 1992 for yourself, your spouse, or your departedents.
4. Your firing status is Single. Married firing pointly, Head of household, or Outlinfying widowlerly with departedent child.
If you meet all flow of the above conditions, get Form 8815, Eculation of Interest Form Series EEU. Samings Bonds Issued After 1989, to figure the amount of any interest you can aclabde. Ceution: Only series EE savings bonds issued after 1989 quality for the auctuson. Bond information will be verified with Department of the Treesury records. Accrued interest. When you huy bonds betheen interest payment dates and pay accrued interest to the seller, this interest is stankled to the seller. If you movewed a form A
11999 for interest as a purchaser of a bond it, with accrued interest, follow it is net bond in with accrued interest, follow it is net of the is accrued interest or sell how to report the is accrued interest on Schedule B bit is dentify be the amount to be subtracted in interest.

Part II. Dividend

To see what dividend income you must report, read the instructions for Form 1040, line 9, on page 15. Income

The payer should send you a form 1089-DIV showing dividends you must report. A copy of the form is also sent to the

Line 5

Dividend Income

Amerizable Bond Premium. If you are redrough your interest income on a bond by
the amount of amortratile bond premium.
Tyour the tight amountable bond premium.
Tyour the tight amountable bond premium.
Tyour the tight amountable bond on less
Tyour the state entry on live 1, but a subtrain of all infrest listed on intel. Below this
subtidial, write "ABP Adjustment" and show
the amount sourcet the amount for the
subtidial and enter the result on live 1. Orginal issue Discount (OID). If you are proofing I issue Discount (OID) and amount will rest than the amount shown or Form (1994-OID, follow the nuise saries under Nomineses to see how to report the OID on Schedule B. But identify the amount to be subtracted as "OID Adjust-

Report on line 5 all of your dividend income. Include capting alain and notablable definitions. They will be deducted on lines? I story of include cash and the value of stock, progety, or merchandles you received as a dividend if you wowed shares in a mutual hand, get Pub. 864, Mutual End Darthantons. Lett each payer's time and show the amount of income if you received a Form amount of income if you received a Form about an in "stress times"), list the first state as the payer and enter the total dividends shown on that from a bordereds from in "stress time"), list the first state routides dividends about not received as a norm of the stress of the dividends shown on that from 1099-DN when received as a norm of that in outside dividends your name, but it and decrease statusly belong harmon, but it as decreased actually belong and the some of your later distributed some of all of the services as sucreased as a subtract some interest the smooth. Determine Datin has been this subtract this amount on me subtract this amount on the result on the result on the result on the received as a routine.

The bonds were issued in your name or, mamed, in your name and your spouse's 2. You were age 24 or older before the bonds were issued.

If you cashed series EE U.S. savings bonds in 1992 that were issued either 1999 and you meet all Your of the following conditions, you may be able to exclude part or all of the interest on those bonds

Series EE U.S. Savings Bonds Issued After 1989 **Excludable Interest on**

or other authority over a financial account in a foreign county (such se a benk account, security such se a benk account, security is our neg the form by writing to the RSS batchdon Center for your state. See page 31 for the acdress.

If you checked the Yee box to like 11st, fif you checked the Yee box to like 11st, fife Form TD E 90-22 i by June 30, 1993, with the Department of the Treasury at the acdress shown on that form. Do not statich Form TD E 90-22 i to form 1040.

Line 11b. If you checked the Yes box on line 11s, enter the name of the foreign country or countries in the space provided on line 11b. Attach a separate sheer if you need more space.

Mote: If you received dividends as a non-ine, you must give the action downs it form 1086-DW unless the owners syour spouse. If you must stoke as form 1090-DW with the IRS. Form 1000 faut stoke as the Whit Form 1009-DW for more detail, see the Institute. If you form 1000, 1000, 5400, and

Line 7

Report capital gain distributions on line 7. If you are firing Schedule D, also enter this amount on Schedule D, line 14. If you are not filing Schedule D, also enter this amount on Form 1040, line 14. Capital Gain Distributions

Line 8

Nontaxable Distributions

Report nontausable distributions on line 8. These distributions reduce your basis. For details, see the instructions for Form 1040, line 9, on page 15.

Part III. Foreign Foreign Trusts Accounts and

Lines 11a and 11b

Foreign Accounts

Line 11a. Check the Ves box on line 11a if effects 10 or 50 or 50

a You were an officer or employed of a commercial hark that is supervised by the Comproler of the Currency, the Board of Gorennos of the Federal Beasew System, or the Federal Deposal Insurance Corporation, the account was no your employer's name; and you did not have a personal financial sections and sections of a do-mestic corporation with securities listed on mestic corporation with securities listed on more than \$1 million and \$500 or more starbloyer's name; you do not have a presonal fineral in the account; and the corporation's chef framesal officer has given you written notice that the corporation's chef framesal officer has seven you written notice that the reduced the economics.

2. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

Get Form TD F 90-22 i to see if you are considered to have an interest in or signature.

Instructions for From Business Profit or Loss Schedule C,

Use Schedule C (or Schedule C-EZ) if you operated a business or practiced a profession as a sole proprietivity. If you had more than one business, or if you and your socies had separate businesses, you must complete a separate Schedule C for each business. Do not report gambling winnings on Schedule C or C-EZ unless you were a professional gambler, linstead, see the instructions for Form 1040, line 22.

state and local taxes and other requirements Check with your state and local governments This activity may subject you to s such as business licenses and fees. I for more information.

Business, for

Additional Information. Get Pub. 334, Tax Guide for Small details on business income and expenses.

you sold \$5,000 or more of consumer products to a person on a buy-sell, depositionmension, or other similar basis for resale for more information, get the instructions for forms 1099, 1098, \$468, and W-2G. General Instructions

Changes To Note

If you received cash of more than \$10,000 E in once or more related translations in the accounts of your trade or business, you may it have to five form 8000, For details, get Pub. In 1944, Reporting Cash Payments of Over S Call businesses with gross receptors of \$25,000 or less and resperats of \$2,000 or less and resperats of \$2,000 or less may be able to her over Schedule C-EZ to find out if you qualify to five it. The standard meage rate as \$2 cents for each me of business use in 1992. See the instituctions for live 10 on page C-3.

Other Schedules end Forms

If you claim or report any deduction, loss, areaful, other La Denefit, or income on Schadule C or C-EZ from an interest pursuador or character or thermes accurated in a last shelfer that is required to be registered, you must he Form 8271 with you return Schedule A to deduct interest, taxes, and casually losses not related to your business Schedule E to report rental real estate and royally income or (loss) mains into subject to self-employment tax. You May Have To File

Specific Instructions

Do not complete the block labeled "Social security number " instead, enter your employer identification number (EIN) on line D. Filers of Form 1041 Form 46k2 to claim depreciation on assets placed in service in 1992, to claim smortigation that began in 1992, to claim smortigation that began in 1992, to claim service mainton on listed property or in sport in many 46k4 to septor a casualty or their gam of loss involving property used in your trade or business or income-producing property.

Schedule SE to pay self-employment tax on moome from any trade or business

Schedule F to report profit or (loss) from

Line A

Describe the husiness or professional activity that provided your principal source of income insortied on line 1 Give the general official control of services or services conservice if your general field or activity is without pure metal field or aervices connected with production services (mining, construction, or manufacturing), also give type of conformer or clear for example. "unlocease sale of hardware to retained" to manufacturing or promisal of real estate for lending institutions.

Form 4787 to report sales, exchanges, and avoluntary conversions (other than from easualty or theft) of trade or business property.

Form 8694 to report certain purchases or sales of groups of assets that constitute a trade or business. Form 8624 to report like-kind exchanges Form 8629 to claim expenses for business use of your home.

Line

Heavy Vehicle Use Tax

Enter on this line the four-digit code that identifies your principal business or professional activity. See page 2 of Schedule C or C-EZ for the list of codes.

If you use certain highway trucks, truck-bases, tractic rustles, or buses in your trade or business, you may tave to pay a Federal highway motor vehicle use tax Get Form 2509, Heavy whole Use Tax Retum, to see if you over this tax.

Information Returns

Line D

Vou need an employer dentification number (Eliki) only if you had a Keoph plan or were required to file an employment access, filed any or abootion (tobaco), and filed mental surfacility ou need an Eliki file form \$\$G^4\$, pool need an Eliki file form \$\$G^4\$, which is not to Employer (dentification Number). You may have to the information returns for ways paid to entitioper carein payments of fees and other nonemployee compensation, interest, entit, tryathes, real estate transactions, annumers, and persons You may also have to fee an information return.

leave ine D If you do not have an EIN, blank Do not enter your SSN.

Line E

Effer your business address. Show e street address instead of a box number. Include the suite or noom number, if any Use your home address only if you actually conducted the business from your home.

Line F

Tax Shelter

You must use the cash method on your return unless you less account books. If you can use the cash method or the account method or the account method or the account method for sakes and purchases. See Internal Revenue Code section 480 for Sake See Internal Revenue Code section 480 for your moon with the state of the section 480 for section 88 for income.

If you use the cash method, show all it you use the consequency of control, hely necessed claring the year (in cash, property, or severals Aso, a town amounts actually paid during the year for describble year for describ

If you use the accrual method, report accrose when you sen if and deduct accrose when you recur that deduction to the your force for the your more reven if you do not pay them during the intervence of the young account to the your passes for deducting business are expenses over to a related cash-basis tupower of their nues to deductions busined on economic performance (set Pala, 538, Accounting Penods and Methods.

To change your accounting method (in-cloud) treatment of inventiones), you must usually first get permission from the IRS in general. In Form 3115 within the first 180 days of the Lax year in which you want to make the change.

Your inventiones can

Cost or market value, whichever is lower,

Any other method approved by the IRS.

Ye Beard on a first heter and croumrances.
Ye Beard on a first heter activity or a requirement and additional bases during the last year. But you do not meet the seat if you participated in the activity for 100 hours or participated in the activity for 100 hours or in managing the activity does not court in in managing the activity does not court in the participation of the count in the participation of the count in the participation of the participation of the count in the participation of the count in the participation of the

Recover comparation for performing an analysment services in connection with the activity. Or Spent more found study the fat year than your spent performing management services in connection with the activity (feguress of within the services).

If you do not meet any of the above leats.

Active the Vin Dox on lest I'm Expanses to a passerve exchinty. If you have a loss from the base below If you have a point from this business activity. If you have a point from this business activity as the expenses from other passers activity as the activities of you have posses have activities of you have provided pessive activity losses, see the naturations for form 8882, passers Activity and Last Limitations. If you meet any of the above tests, check the "Yes" box on line I.

Exception for Oil and Gas. If you are fing Schools of proport recome and deductors from an oil or gas well in which you own a working riterated flowerly of through an entity that does not lend you labelly, check the "Yes" but on line I. The activity of owning the working riterate is not a pessive activity regardless of you paintophion in the activity

Limit on Losees, if you checked the "No" of Sox of his if and you have a loss from the bear sort of the form that have to use from 582. In figure your allowable kest if any, to enter on Schedule C. Ine 31. Generally, you can deduct lesses from passive activities only to the attant of morrow from passive activities. For more defined, get Pub. 255, Passive Activity and At-Raix Rutes.

Line L

If this is the first Schedule C you are fining the this bushess, check the box on line L. Also, check the box if you are recogning or nesturing this business after temporarily cleaning it is divided from the e 1991 Schedule C for this business.

Part I. Income

Effer gross noceipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on Fermital 1089-MISC.

Line 1

Statutory Employees. If you received a form W-2 and res' Statutory employee boar in box 6 of met form was checked, report notice of of met form was checked, report notice on Schadule Co C.E.Z. Errer your income on Schadule Co C.E.Z. Errer your form W-2 on lives 1 of Schadule Co C.E.Z. Errer your Form W-2 on lives 1 of Schadule Co C.E.Z. Errer your Certification was 1 of Schadule Co C.E.Z. Committees and Abdector last whould have been withheld from your seamings, breathers you.

Statutory employees motude hall-time the statutories despeted or commission dimers and traveling assessing people, and certain homeworkers, if you had both self-employment income and statutory employee income, do next combine these amounts on a single Schadules C or CEZ in this case, you must file two Schadules C. not have to pay self-employment tax: se earnings.

installment Sales. Generally, the installment method hay on the based to insport income from the sale of (e) personal property regularly sold under the installment method or (b) has property held for resale to customers. But the installment method may be used to take the installment method may be used to take the income from sales of customers. But the installment method may be used to take the income after the jobs of installment of the sales of the sales

If you use the installment method, attach a school-se source the order of your return how assumately the 1992 and the 3 proceduring years gross are 1992 gross profit for processing of gross profit to gross suest amounts collected, and gross profit on amounts collected, and gross profit on amounts opticified.

Line 2

Enter on line 2 such items as returned a rebates, and allowances from the

Line 6

Report on line 6 amounts from finance rearea encounts received, and detalls you
recovered, inferest (such as on notes and
cooperate agreement of help agreement of help
tax infunds you got in 1992, credit for Fedarith as put on gasonine or other helest
claimed on your 1991 from 1040, and other
hinds of mucrellineous basiness income include amounts use premetings of any
test of property (defined on page C-3) decurated for 20% or less in 1992, moort on
this hine any rectablished on page C-3) demarked for 20% or less in 1992, moort on
this hine any rectablished on page C-3) dethon, including any section 179 assertes deduction Use form \$475, Salest of Business
Property, 10 figure this rectaptive

Part II. Expenses

Capitalizing Costs of Property. If you produced must in budgle personal property or
acquered property for resale, certain espensas stributables to the property must be
michaded in inventory costs or capitalized in
addition to direct costs, producers of mentory property must also anclude part of certain inventory costs in their inventory
Purchasers of personal property acquered for
resale must include part of certain indirect
costs in memory only if the average amount
gross receipts for the 3 proc. tax years
acceed \$10 million Also, you must capitalize
but of the indirect costs that benefit mad or
taxibilities personal property.

Parbopation, for purposes of the seven matimal participation in statistical below, generally rackides any work you did in convection
with an activity if you owned an interest in a
the activity of the time you did the work. The
capacity in which you did the work the
matter However, work in oil farred as purfortice work and the statistical as purfortice customary for on the same type of acfortice work was to owner measure for directivity and one of your main measures for directivity and one of your main measures for directivity and one of your main measures of the
bosses or credits from the activity under the
passive activity under the

S. You materially participated in the activity of 50 life poor 10 faz years.

Grant 5 of the poor 10 faz years.

B. The activity is a personal service activity in which you materially participated for any in 50 poor tax years. A personal service activity is an activity that involves personal services in the fects of health, law, sends service, personal services in the fects of health, law, sends service, personal service, activity and engineering, architecture, accounting, accident trade or business in which cap- of any other frace or business in which cap-

2. Preparing or compling summaries or anality yes of the histories of operations of the acyes of the histories of operations of the acs. Mondroing the finances or operations of in
the activity in a normal properation of in
the activity in a control to the activity in
applies even if your spouse of onto own an
interest in the activity and whether or not you
and your spouse file a joint return for the tax in
waiting Prefixed Prefixed participation. For pursue
and your spouse file a joint return for the tax in
waiting a prefixed prefixed by the prefixed in the operation of this trade to busin. In
particle in the operation of this trade to busin. In
particle in the operation of this trade to busin. In
the following seven feats.

1. You participated in the activity for more than 500 hours during the tax year.

Work you did as an investor in an activity is not harder as participation unless you were directly involved in the day-lo-day work done as in meetic muchdes.

Studying and revewing financial statements or reports on operations of the activity ments or reports on operations of the activity.

2. Your participation in the action? for the tax year was substantially all of the 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 es any other person for the tax year. This includes rindi-viduals who did not own any interest in the

4. The arthrift is e significant participation of extremy forther turns year, and you participated in all significant participation activities for extremy is a significant participation activities for extremy is a significant participation activity. If movives the significant participation activity in research you participate fording the tax and you did not materially participate under any oil the material participate under any oil the material participation rests (other more them material) participation rests (other more them material).

tion of income. It ends when you take the property out of service, defauct all your deprecable cost or other bean, or no longer use the property in your business or for the production of moone.

For properly placed in service after 1980.

The property placed in service after 1980, and the service of depreciation to enter on line 1.8 for property placed in service before 1981. Agus depreciation from your own 300, and records and enter the total on line 13. You may also choose under internal Revens Code such COde such 173 to express part of the cost of certain proparty you brught in 1992 for use in your business. See the linearistics for Form 4562 for more information. use in a trade of business, or normonitary to properly practical for said to customer. Reduce the amount on living be-27 by some parameters of the said for the said for considerable, you may be sainful from the customers, you may be sainful from the customers of the sainful from the property. The succession first profographic plates, motion pacture fifths profographic plates, motion pacture fifths the sainful from the customers are subject to the caterial zeron rules.

Line 9

Caution: Cash method laxopyers cannot the sea bad deleted deciriorou west previously method in income.
Include debts and partial debts from sales in recivide debts and partial debts from sales are definitely thrown to be wortheas. If you dedicated as a definitely thrown to be wortheas. If you dedicated as a bad debt, include it as income in the year collection.

For more details, get Pub., 536, Business Expenses.

Line 10

ou can deduct the actual cost of numing the care minch, or take the standard mile-pe rate. You must use actual costs if you do not not not severally or our used more and not on the vehicle or if you used more vehicle sumultaneouslay in your business (such is in feet operations). You of a sea

If you accurred depreciable property for the first time in 1982, get hat being the 10 Bagin Depreciating Your Property, For a more comprehense guide on depreciation, a get Path, 834, Depreciation. If you deduct actual costs, include on line for the bases bornon of superses for gastofine, oil inspiris, installation in the 13 and rest of lease payments on line 20s.

If you want to take the standard meleoper refer multiply the number of bases meleoper the multiply the number of bases meleoper payments and to lease and to lea

Any other property used for transportation if the nature of the property lends ideal to personal use, such as motorcycles, pick-up trucks, etc.

if you claim any car or truck expenses (actual or the startization makege ratio, you must provide the information requested in APA V of Form 4682, Depreciation and Amortization, and strisch form 4582 to your form. Schedule C-EZ fries must complete Part III of Schedule C-EZ, riested of Form 4585.

For more details, get Pub. 917, Use of e Car.

Line 12

necessary enc.

Any property used for entertainment or increational purposes facin is politicized.

Increational purposes facin is politicized.

Codular telephones or other senter telephone vice attentives and senter 1999.

Computers or perighent equipment.

Listed property does not extude pitchio marked pitchio marked

Enter your deduction for depletion on this line. If you have timber depletion, attach form T. See Pub. 535 for details.

Line 13

Depreciation and Section 179 Expense Abduction, Depreciation in the annual of-duction allowed to recover the cost or other basis of business or meetiment property with a useful five of more through in year. However, stock in trade, meetiones, and land at not depreciation starts when you first use the property in your business or for the produc-

you may have to refigure the credit. See Ferm 4256, Recepture of investment Credit, for details.

Line 14

Doubtel contributions to entrologe benefit programs this are not an included benefit and operation for a professionary plan included on the 19. Exemples are according and included on the fact care established programs.

Do not include on the 14 any contributions will also the second program to a mancient and health plan on the program to an accident and health plan on the to deduct on Fern 1040, live 55, part of the to deduct on Fern 1040, live 55, part of the both of the program to an accident and health plan not for present in the programs of the plant of the programs of the plant Vou must complete and ettach Form 4562 only 10 out to 4562 only 10 out and 10

Line 15

Deduct premiums peed for business insur-ance on line 15. Deduct on line 14 amounts peed for employing accident and health insur-ance.

Do not deduct amounts credited to a re-serve for self-surance or permune paid for a pointy that pays for your lost earnings due to suchores or destainty. For more details, ase Pub. 535.

Lines 16a and 16b

helevent Allocation Rules. The tax breatment of enterest appearance offers objected on as type. For example, horse mortgage reterest and meatment relevant enterest expure you to allocate discussion. The enterest expures you to allocate discussionly your reterest expures so of a decurated for capatistical on the cornect fine of your return and gats the right tax treatment in these rules could affect how much reterest you are allowed to deduct on School-luk C or C-FZ.

Generally, you allocate interest experted by transplants by proceeding of the board was a seed. See Pub. 535 for details.
If you paid entered in 1982 that applies to flyaury years, doubtic droly the paint fault applies to 1982. If you paid interest on a debit pass to 1982, If you paid interest on a debit pass to 1982. If you paid interest on a debit pass to 1982, If you paid interest on a debit pass to 1982, If you paid interest on a debit pass to 1982, If you paid interest on a debit pass to 1982, If you paid interest on a debit pass to 1982, If you paid interest on a debit pass to 1982, If you paid interest on a debit pass to 1982, If you paid interest on the pass to 1982, If you paid to 198

If you have a mortgage on real property and ny you have a mortgage on real property man home, after than your man home, are not no real fact the rearest you ped in 1922 to beaut or other femoral restor-tons for which you received a Form 1088, Mortgage Interest Steament. It you don't nown a Form 1088, enter the reteest on the 169.

If you paid \$600 or more of montpage inment, the negotest should east you a form
1096 or amiliar statement showing 1982. The
statement match be sent to you by Fathuany
1998 in the statement of the statement of the statement
1998 of the statement of the statement of the statement
1998 of the statement of the statement, see Pho.
535 to find out if you can deduct the addbroad interest. If you can, entire the and-

on line 18a. Attach e statement to your return academing the ofference, white "See et-tached" in the left mergin next to line 18a. It you and a teast one offere person (other than your spouse if you file a point intum) and you spouse if you file a point intum) and you spouse if you file a point intum, page and the other person increased the Fermi 108a, report your attement to the most-ing the amen and address of the interest on the 18b. Attach a statement to your intum show-ing the amen and address of the person with ing the amen and address of the person with the in 18b, write "See attached." On odebta allocable to investment property. On debta allocable to investment property. In a merest is generally deducted on Schedules A. For details, get Pub. 360, in-vestment income and Expenses.

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

Line 25

Deductionly unliny asperase paid or incurred for your trade of business. Local Telephone Service, if you used your home prone for business, do not deduct the line into your resolence. But you can deduct the line into your resolence. But you can deduct entered for business that are more than the curred for business that are more than the cort of the business that are for a familie, if you had a second ine. For example, if you had a second ine. You can deduct the business percentage of the charges for that time, including the base rate of the transpess for that time, including the base rate of the transpess for that time, including the base rate of the transpess.

Enter the total salances and wages (other than spasses and wages deducted elesewhere on your return) paid or incrimed for the tax year minus any jobs credit you claimed on Form \$4664, Jobs Credit. Do not include amounts paid to yourself.

include all ordinary and necessary business operates not deforted assertives on Schaolde C. Let the type and amount of sead necesses apparately on the dotted lives for line 27a. Enter the total on line 27b. Do not include the cost of business equipment optovernants to property, or personal integral.

See Pub. 917 to reper year enround.

Enter on her 20b emounts paid to rent or her lesse other property, such as office space in a building.

Line 21

Deduct the cost of repairs and maintenance for the about the cost of repairs and maintenance for not add to the value or increase the life in the property. Do not deduct the value of your own labor. Do not deduct the value of your own labor. Do not deduct a manufact to require or replace property, they must be capitalised.

Line 23

include on this line fees for tax advice related to your business and for preparation of the tax forms related to your business.

Line 19

Line 17

You can deduct the following taxes:

• State and locals assets taxes imposed on you as the select of goods or services. If you coblected this tax from the buyer, you must selected this tax from the buyer, you must selected the smount objected in gross in the selected that the modern objected in gross in the selected or select on the 1.

• Rocal security and Medicare taxes paid as to have a selected to the selected the selected to or business asserts.

• Social security and Medicare taxes paid as to or business asserts.

• Social security and Medicare taxes paid as to or business wages. Albo, Federal unemptors ment tax paid. To deduct one-ball of your selection that tax paid. To deduct one-ball of your selection that tax paid. To deduct one-ball of your selection that tax paid. To deduct one-ball of your selections that tax paid in the 25 on page 20. Enter your deduction for contributions to a person, profit-sharing, or studing plant for the benefit of your employees. If the plan includes you as a self-employer person, enter contributions made as an entropyee or your behalf on Form 1040, line 27. Fr. and to Schedule C. Generally, you mantain a person, politic sharing, or other hunded-deferred companishment, or of the hunded-deferred companishment is not at elected by whether or not the plant qualified under the internal Revenue Cook, or whether as not you claim a deduction for the current law, was a form 5600. Complete this form the each plan with 100 or more patricipants. Form 5500, Complete the plant qualified to the plant qualified with the complete the plant with 100 or more patricipants. For 5500, Complete the planticipant of the planti

State and local sales taxes on property purchased for use in your business, instead, treat these taxes as part of the cost of the

o State and local sales taxes imposed on control to State and local states taxed to collect and pay over to the state of local government. These states are not included in gross receipts or sales not are they a deductible entranst. All provided in gross or sales not are they a deductible entranst. All provided in gross to whomework if he state or local government allowed you to man may part of the that amount in include the local state of the lo

Lines 20a and 20b

Line 24a

Enter your business travel expenses. Do not per include expenses for meals or infortament. Concurred to the concurred to the concentrol deduct expenses for attending to a terego convention unless in a directly resistance to your medic or business and it is as attended to your medic or business and it is as attended for the meeting to be held out to see the North American uses as within it. These rules apply to both to be held out to your meeting and more proposes. Other unless apply to businey water travels. For more details, got Pab. 463, Travel, in Entertainment, and Giff Expenses. If you rented or leased vehicles, machinery, equipment engineers are not in 502 the business portion of your tental cost. But if you leased a vehicle for a term of 30 days or more you may have to endure your deduction or, an amount called the inclusion amount.

You may have to do this if—

And the vehicle's fair market value on the first day of the lease exceeded: \$14,000

Lines 24b and 24c

12,800

13,400 13,100

the tease term began:
Dunng 1992
Dunng 1991
Dunng 1990
After 1986 but before 1990

On line 24b, enter your total business meal and entertainment expenses; include meals while traveling away from home for lostness include and increased of the actual cost of your meals while

if the lease term began after June 18, 1984, but before January 1, 1987, see Pub. 117 to find out if you have an inclusion unnount.

Business mail expenses are deductible with first see (a) deceby whether to or as-sociated with the active conduct of your sociated with the active conduct of your article or business. (B) not likely no or your employee is present in the mail.

You cannot cleduct any primate paid or incurred for a facility (such as a yearth or incurred for a facility (such as a yearth or muturing lodge) used for any schrifty usually considered emtertainment, arrusement, or recreation. traveling away from home, you may use the standard meal allowance. For more details are Pub. 463.

Generally, you may deduct easy 80% of your bornes or business and and entreatment expenses, including meals incurred while travelenge away from home on business. However, you may half deduct meals and entreatment himshed or membrased to an employee it you properly treat the automose as wages subject to withholding. You may also half deduct meals and entertainment heaves are encoured to a namentholyee to the activation provided to a namentholyee to the activation of that person and response nooned of that person and response on Form 109-builds.

Figure how much of the amount on live 24b is subject to the 80% limit. Then, mail they that amount by 20% (20) and enter the result of nine 24c.

Line 26

paid to yourself beautie frings ben-effis to your employees, such as personal use of a car, do not deduct as wages the amount applicable to operacation and other ar-penses claimed elsewine.

Lines 27a and 27b

INSTRUCTIONS for Additional Information, Get Pats 544, Sales and Other Dispositions of Assers,

family expenses. Do not include chan-contributions.

include any loss from this activity that was not allowed as a deduction that yet because of the at-raik ruse. If eny loss from this ac-tivity was not allowed last year because of the peasave loss innutsions, see the seruc-tors for form \$550.

Amortization, include amortization on line 27a. For amortization that begins in 1992, you must complete and attach Form 4662,

a Amounts paid for research and axpen-mentation, The cost of pollution-control facilities You may amortize

Oualified forestation and reforestation Certain business startup costs

a Real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business. general, you may not amortize.

a Amount paid to acquer, protect, argand engetie, or defend trademiats or trade numes intritaed, you must captalize threse organ and you can recover them when you discolor to engoles superior for eights expenditures paid or nounce of the property of eights of the good scores to your mount on 1992 to provide access to your form 8626, Deathed Access Chroft, for more details, You can also deduct up to \$15,000 or costs paid or nounced and you have a service entertrain or trademical or tracover amountains with disabilities and the elderly. However, you cannot take both the elderly However, you cannot take both the productions.

You can depreciate your leasehold im-provement costs for leased business prop-

For more details, see Pub. 535
Gottmore details, see Pub. 535
Gottal Cormittoring feat. Do not claim
on Schedule C or C.E.2 the deduction for
amounts contributed to a capital corestrucnot not set up under the Merchant Manne
Act of 1936. To take the deduction, reduce
that amount that would otherwise be entered
as takeable income on Form 1040, line 37, by
the amount of the deduction from margin
to the last of line 37, when "CCF" and the
amount of the deduction For more information, get Pub. 466, Tax Guide for Commercial Fabriman.

Line 30

Business Use of Your Home. You may be able to deduct foreign accounts to the following set of your home subject to limitations describly, any amount not allowed as a deduction for 1992 because of the instations can be camed overtio 1993 You must attach form \$625, Express for Boarness Use of Your Home, if you claim this deduction for details, see the instructions for form \$625, and get Pub. \$67, Business Use of Your Home.

it you have a loss, the amount of loss you can deduct this year may be limited. Go on to line 32 before entering your loss on tine

31 if you arrawered "No" to Question I on Schoude. C, also set the retructional form \$550, Enter the not point or deductible hoses here Common and the profit or deductible hoses here Common that any portifi or loss from other businesses, and enter the total on Form 1040, inte 13, and \$50-edule SE into 2 (or Form 1041, inte 3), \$80-edule SE into 2 (or Form 1041, inte 3), \$80-edule SE into 2 (or Form 1041, inte 3), \$50-edule To into profit inte 3), into a stantony amployee, include your ref profit or deductible loss from inte 31 with profit or deductible loss from inte 31 with applicable SE into 2 if you are required in fin \$20-edule SE, into 2 if you are required to fin \$20-edule SE, into 2 if you are required to fin \$20-edule SE because of other set.

Line 32

At-Risk Rules. Generally, it you have (a) a business loss, grud (b) amounts in the business for which you are not at fast, you will have to complete form 6180, At-Risk Limitations, to figure your allowable loss.

The strinsk rules generally limit the amount of the seasons of loss (including loss on the disposation of assets) you can claim to the amount you could actually kas in the business.

Check box 25of you have amounts for which you are not at risk in this business, such as the following

a Norrecourse loans used to finance the business, to exquire properly used in the business, or to actume the business, that are not secured by your own properly (other than properly used in the business). However, there as an action for certain norrecourse financing borrowed by you in connection with holding test properly.

a Cash, property, or borrowed amounts used in the business for contributed to the business, or used to acquire the business) that are protected against loss by a guaran-te, stop-loss agreement, or other similar ar-rangement (excluding casualty insurance and insurance against for liability)

a Amounts borrowed for use in the business Amounts borrowed for use in the business, other than as a creditor, or who is resired under internal Perentual Code section 455(9), to a person (other than you) having such an interest

It all amounts are at net you hose on live check bot 21% and enter you hose on live 31. But it you arrawerd 'Not 'lo Chastion I'. Our may need to complete Form 8682 to figure your allowable loss to enter on live 31% by the instructions for form 8582 for more officials.

If you checked box 320, get Form 6199 to determine the amount of two deductible loss and enter that amount of two deductible loss and enter that amount on line 31 But it for an exercise Viv. To Checked To Form 6829 in Journ and amount as zero or less, ander zero on line 31 Be sure to refer the form 6198 to your return. If you checked box 325 and you on ori attach Form 6198, to processing of your return. may be delayed

Statutory employees, include your de-ductible oss with offse Schoole Camouris on Form 1040, line 12 De not exclude this amount on Schooles SE, line 2 Any loss from this business not allowed for 1932 because of the strats ruses is treat-

ed as a deduction allocable to the business in 1993. For more details, see the instructions for Form 6196 and Pub. 828.

Part III. Cost of **Goods Sold**

Capital Gains Schedule D,

and Losses

If you engaged in a trade or business in which the production, purchase, or sale of merchandes, was an income-producing factor, merchandes in wentones must be taken into account at the beginning and and of your lax year.

Note: Certain direct and indirect aupenses must be capitalized or included in inventory. See the instructions for Part II.

L. U.S. Government publications, including the Congressional Record, they have from the government, other hain by purficient at the government, other hain by purficient at the comman state; pure, or that you got from sometice with the freeword if in a surfame with your basis or determined by interestical to the previous owners bases.

a Report the sale or exchange of a capital

General Instructions

Which Form To Use

Report gams from involuntary conversions of capital assets not held for business or

Separate your capital gains and losses acto configuration they you held on owned the
property. The holding period for long-term
capital gains and losses is more than 1/year at
gains and losses as 1/year or bean 1/year
and on the day that you despread the prophing on the day that you despread the propdethe and include the day you desposed of it,
Use that for stocks and bonds traded on an
exchange or over-the-counter maked on an Short-Term or Long-Term e Perconcile Forms 1099-B you got for bartering threat-chords. (See Part VII.)

Use Form 4797, Sales of Business Propety, risted of Schedule D. to report the following.

The sale or exchange of trade or business a property, depresable and environable property, and respectively and exchange of the sales of the sa

Generally, a nonbusiness bed debt must be treated as a short-term capital loss. See Pub. SG under Nonbusiness Bad Debte for what qualifies as a nonbusiness bad debt and how to enter it on Schedule D.

For 1992, you may deduct capital losses up to the amount of your capital pains plus \$3,000 \$1,500 it named fling separately). Capital losses that axceed this amount are camed forward to later years. Limit on Capital Losses

The disposition of other noncapital assets not mentioned above not be form 4684, Casuathes and Thefts, to report involuntary conversions of property due to casualty or theft

Losses That Are Not

Use Form 8824, Like-Kind Exchanges, if you made one or more like-kind exchanges. See Exchange of Like-Kind Property on page D-2.

Capital Asset

Do not deduct a loss from the dract or indirect sale or axchange of property between any of the following. a Members of a family Deductible

a A corporation and an individual owning more than 50% of the corporation's attack (unless the loss is from a distribution in com-plete liquidation of a corporation). Most property you own and use for personal Churchess, peakers, or inventment is a cutrial asset for example, your house, furnitive, car, stocks, and bonds are capital assets a A capital asset as any property held by you assets by the hollowing.

a A fiduciary and a beneficiary of the same a A fiduciary and a beneficiary of another trust created by the same grantor a An individual and a tax-exempt organiza-tion controlled by the individual or the indie A grantor and a fiduciary of a trust 1. Stock in trade or other property included (in meeting view for bed for said to customers 2. Accounts or notes receivable for services trade or business or sain employee, or from the sail of any property described in 1.

3. Deprecuble property used in your trade or business even if it is hilly depreciated or business even if it is hilly depreciated trade or business.

if you dispose of (a) an asset used in an ectivity to which the supply of (b) any part of your misses in an activity to which the supply, and you have amounts in the activity for which you are not an airs, get the assurpcing for form #188, Al-Ray, Lundances. If the loss is allowable See Pub 544 for more details on sales and exchanges between related parties 5. Copyrights liferary, musical, or arratic compositions, letters or memoranda, or similar property (a) created by your personal felters; (b) presented by pouched for you in the case of letters, memoranda, or similar the case of letters, memoranda, or similar core who created them to flow whom they were created, as mentioned in (a) or (b), in a way of the bash so the proposition of the proposition owner.

under the at-raik rules, it is then subject to the passive activity rules Get Form 8562. Passive Activity Loss Limitations, and its in-structions to see how to report capital gens and losses from a passive activity.

tems for Special Treatment and Special Cases

The following ferns may require special

Transactions by a securities dealer

a Wash sales of stock or securibes (including contracts or options to acquire or sell stock or securibes). See Pub. 550 for details Bonds and other debt instruments. See No. 550 for details. Certain real estate subdivided for sale which may be considered a capital asset.

a Gain on the sale of depreciable property to a more than 50% owned entity, or to a trust of which you are a beneficiary. Gan on the disposition of stock in an in-terest Charge Domestic International Sales Corporation

1 Gan on the sale or exchange of stock in partain foreign corporations.

a Transfer of property to a foreign corpora-tion as paid-in surplus or as a contribution to capital, or to a foreign trust or pertnership Transfer of property to a partnership that would be treated as an investment company

 Sales of stock received under a qualified public utility dividend reinvestment plan. See Pub. 550 for details Transfer of appreciated property to a po-frical organization.

e in general, no gen or loss as recognized on the transfer of property from an individual, to a sociale or a former souse, if the transfer is incident to a divinore. Get Pub. 50%, Divivored or Seperated Individuals. Loss on the sale, exchange, or worthless-less of small business (section 1244) stock

Any loss on the disposition of converted weeken or helply enoble cropband that is first used for farming after Murch 1, 1966, a reported as long-term capital loss on Schedule D. Luf any gain a reported as orderary accorne on Form 4797. Amounts received on the intrament of a slobt instrument generally are treated as re-served in exchange for the debt instrument

Gifts of property and inherited property se Pub 544.

 Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550 Amounts received by shareholders in cor-porate liquidations.

Mutual fund load charges may not be statem this occurrent of determining gain or load on certain depositions of stock in mutual funds if reinvestment rights were as ecoard. For details, get Pub. 664, Mutual Fund Deshborons.

a Deferral of gain on conflict-of-interest dis-positions by certain members of the Execu-tive Branch of the Federal Government under section 1043. See Form 8824,

Inherited Property

if you disposed of property that you acquired to you harmstrate, report the alsocation as a tong-tiern guin or loss, regardless of how many you had the property Wirts "INHER-TED" in courtm (b), instead of the data you acquired the property.

Short Sales

A short sale is a contract to sell property you borrowed for delivery to a buyer, At a state upproperty and eleviery to a buyer, At a state upproperty and elevier in the selder or deliver for property and elevier in the selder or deliver for property that you held but did not want to transfer at the time of the sale about sale. In which held the property evantally defined ered to the lender to close the short sale. However, if you become property sale that is also in the short sale, of it you acquire property sale. It was also not to sale and to sale that one of the short sale, of it you acquire property sale. Buyon close the short sale is a fort-term capital grant if you held substitutially definitely property sale. It you acquire the date for the short sale, and when close the short sale is short-term capital in given held substitutially definitely property substitutions are substitutially definitely brongered to close the short sale was held if a year of less.

Gain or Loss From Options

Report on Schedule Digan 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 "EX-PIRED" in column (d).

If an option that was granted (written) ex-pred, enter the experation date in column (b), and write "EXPARED" in column (e). Fill in the other columns as appropriate. See Pub. 550 for more details.

Exchange of Like-Kind Property

For exchanges of cannal assets, enter the gain or loss from Form 8864, if any, on line 4 or line? It incolumely for (i), if an exchange as made with a talated party, write? Resirved Party Like-Kind Exchange; in the top angrin of Schoule ID, See Form 8824 and its instructions for details. A "like-kind exchange" occurs when you ex-change business or investiment properly for properly of a like kind. Complete and strach Form 8824 to your return for each exchange.

Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal

Gain from the sale or auchange of this propeys a captural gain, Report of no Schedule
D, Part I i Loss from the sales or
exchange of the lates from the sales or
exchange of the Batter had for the Personal uses
(other than your main home), you must report
the bass as not deductible.
The transaction on Schedule D even though
the loss as not deductible.
The example, you have a loss on the sale
of a vacation home that is not your main
home. Report for their is odd, soldending
on how knog you owned the home. Complete
columns (if through (e), Streat the loss is not
deductible, write "Personal Loss" across columss. (if and (g)).

Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership may result in ordinary income. Get Pub, 541, Tax Information on Partner-

Long-Term Capital Gains From Regulated Investment Companies

Include in income as a long-term capital gain the amount of form 2488, Nicros to Stute-hoder of Undstributed Long-Term Capital control of and, that represents your state of the undstributed capital gains of a regulated in vestiment company. Either on Form 1040, the 58, that aux point by the consument shown on Form 249, Add to the bases of your stock from 249, Add to the base of your stock from 249, Add to the base of your stock from 249, Add to the base of your stock from 249, Add to the credit. See Pub. 550 for more details.

Capital Gain Distributions

Enter on line 14 capital gain distributions paid to you during the year as a long-term capital gain regardless of how long you held your investment. See Pub. 550 for more de-

Sale of Your Home

Use Form 2119, Sale of Your Home, to report the sale of your man home whether C or not you bought another one You must file Form 2119 for the year in wheth you sell your D must home, even if you have a loss or you report

If you sold property (other than publicity and stocks observed a gayment in a lax year after the year of sale, you must report the sale on the year of sale, you must report the sale on the or stale in the sale on the or sale and the sale on the or sale and sale, you must respon the sale on the or sale of sale, you must respon the sale on the or sale or sale. Installment Sales

Use Form 6252, Installment Sale Income, to report the sale on the installment method Aso use Form 6252 to report any payment received in 1992 from a sale made in an

earlier year that you reported on the nestal-man freshood.

To elect out of the restalment method, report the sale as follows on a timely filed ment (rebuding extensions):

1. Report the hull emount of the sale on Schedule D.

2. If you received a note or other obligation and you are reporting it at least than face value (including all confinger) complete Part VI. If you received more than one, arrier the amounts separately in the spaces in Part VI. If you received in the spaces in Part VI. If you received in the spaces in Part VI. If you received of the Part VII. In the spaces in Part VII.

Section 1256 Contracts and Straddles

Cost or Other Besis

Column (e)

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. See Pub. 550 for more details.

Form 1099-A, 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.

nstructions Specific

Parts I and

Date Acquired Column (b)

Enter in this column the date the asset was acquired. For stock or other property sold short, enter the date the stock or property was delivered to the broker or lender to close the short sale.

The basis of property acquired by gift is generally the basis of the property in the hunds of the doror. The basis of property acquired from a decoderd a generally the far market value at the date of death.

The cost or other beas of an original issue discourt (OID) debt instrument is increased by the amount of OID that has been included in gross income for that instrument.

It you sadd a block of stock (or amilar prop-ery) that was acquired through several dis-levent burstases, you may proor the sale on the several properties of the sale on However, you still must report has short-term however, you still must report has short-term and no loss or the sale in the but I and the long-term gain or loss on the sale in Part I is

Column (c)

is chantage combusion deduction a sil-lowed because of a burgan sale of property to a chantable organization, the eduction basis for purposes of determining gain from the sale as the amount which has the same arisin to the suggiest bases as the surround relatived has to the far markst value.

For stock or other property sold short, enter the date you sold the stock or property you borrowed to open the short sale transaction. Date Sold

Column (d) Sales Price

horsess your cost or other basis by any superse of sign, cuch as force's feet, commissions, state and local trader tases, and color operatures before making an entry in column (e), unless you reported the net sales; proce in column (d).

Enter in this column either the gross sales from or the fact sales proced from the sale if you sold stocks or bords and you received the form of the fact of the fact sales from 109b or a milet salement from your broker that shows gross sales procedent the their smooth in column (i). But if from 109b 8 (or your broker indicates that gross proceeds minus commissions and option premurans were reported to the IRS; enter that net amount in column (ii). If the rest that net amount in column (iii) if the rest

Enter all sales and exchanges of stocks, constitution and settled from imported on from \$119, 4797, 652, or 8224, include an exchange a set of 1995 or 1995-5 (or substitution 1995-5 (or substitution 1995-5) (or substitution abovewators to describe the property as

ines ta and 9a

ong as the abbreviations are based on the basecriptons of the property as shown on form 1099-B or 1099-S (or substitute statement).

amount as entered in column (d), do not in-clude the commissions and option premiums in column (a).

Lei Binedale D-I Controuton Sheet for Schedule D (Form 1040), you need mare space to fitted matching for lines is and 9a. You may use a many Schedules D-I as you need, Effer on Schedule D, was to land 9b. or with the son Schedule D, was to thair of all your Schedules D. You should not have neceived a Form You should not have action measy representing the return of your action measy representing the return of your action and the second of your action in a carry board or a certificate of deposits. But if you do it may be amount above on Form 1096-B (or auditive the statement) in both ocharins (d) and (e). Cardious B sum to acted at sales proce actives on less 18 and 9a, column (d), to amounts on less 18 and 9b, column (d), to amounts on less 18 and 9b, column (d), to amounts on less 18 and 9b, column (d), to amounts to take 16 and 9b, column (d), to amounts on less 18 and 9b, column (d), to amounts

Enter all sales and exchanges of other capital assets that are not reported on lines 1s or 9s. Do not include transactions reported on Forms 2119, 4797, 6252, or 8824 Lines 1d and 9d

Part VII
The part helics he lifs compare emounts of bardening snoomers you controlled to you on Forms 1099-8 with amounts you reported on your fax return. For details on bardening income, go Pub. 525, Taxable and Nontaxable Income. In general, the cost or other basis is the cost of the property bus purchase commissions and improvements, manus despication, amountained the property, got it as a gift, or received it in a sur-free activation, amountain yournearing of weath asie" of stock, you may not be able to be the actual cost at the basis. If you do not use the actual cost affect an explanation of your basis. If you do not use the actual cost affect an explanation of your basis. If you do not use the actual cost affect an explanation of your basis. If you do not use the actual cost affect an explanation of your organia investment in a normaniferable objugation, such as a savings bond or eartificiate of deposat. But if you did, report the cast of deposat. But if you did, report the statement in both columns (of) and (a), when salies stock, edicity your basis by subtracting all the normalable detribitions your basis the way stock splicit. See Plui. 330 for details on how to figure your basis.

nstructions for Supplemental Schedule E, ncome and

If you ettach your own achedule(s) to report income or loss from any of these sources, use the same formet as on Schedule E. Enter separately on Schedule E. Enter separately on Schedule E. This loss from the folial income and the total loss for each part. Enclose tost figures in (perentified ses).

Use Schedule E to report income or loss from rantal real estate, royaltes, partnar-ships, S corporations, estates, frusts, and readual interests in REMICs.

Loss

Loss From Rental Part I. Income or Real Estate and Royalties

Use Part I to report income and superiess from matter strain stratificiouting personal property, leasted with rail stratificiolating personal property leasted with rail stratifie). Also, use that I to report income and expenses from the restrict of personal property, such as equipment or vehicles. See the arthoropic for lines a land of to determine when restrict in all settle and royalty income when restrict in a settle and royalty income when restrict and settle and royalty income when restricts and settle and royalty income and Experiences are settled.

If you own a part interest in a rental real estate property, report only your part of the moome and expenses on Schedule E.

If you have more than three ratial has attall and state or organize youngst properties. Compets and attach as many Schedues E as you need to be at them. Competer lines I and 2 for each property. But fill in the "Totals" column only on one Schedue E. The figures in the Totals" column on that Schedue E should be the combined totals of all Schedues E should be the combined totals of all Schedues E. Lues the same Schedue E on which you attend the combined totals in Part I.

Filers of Form 1041

Enter your employer identification number in the block for "Your social security number.

Line 1

for traits in a state property only, show the knd of property you rended out, for sample. Throck object. Give his street address, only ofton, and state? You do not have to give the ZIP code if you own a part insteast in the property, show your percentage of own-early.

Line 2

If you rented out a dwelling unit and also under it as a horner dump in year, you may not be able to deduct all the asperies for the metal pur. A dwelling unit funft means a house, apartment, condomnum, mobile home, boat, or like property. Check the Yea' or "No" boa on line 2, whocheve applies, to allow a load or your family ples, to allow whether you or your family.

the property for personal purposes in If the property is not a dwelling unit, check "No."

If the property is a dwelling unit, check "Yes" if you or your family used the unit for personal use more than the greater of: 14 days: or

2, 10% of the total days if was rented to others at a fair rental price.

What is personal bar? A day of personal uses any day, or part of a day, that the unit was used by:

**You'll or personal purposes.

**You'll or personal purposes.

**Any other person for personal purposes, if that person owns part of the unit (united that person owns part of the unit (united that person owns part of the unit (united any) featury? Prescring appearent).

**Anyone no purb terrain or the thanky of someone alse who owns part of the unit. The day is not thesited as personal if the unit as retried at a fer rental proce to that person as his or her man home.

Anyone under an agreement that lets you a some other unit. Anyone who pays less than a far rental price for the unit.

If you checked "No," you can deduct all If you represed to the entire It. Subject to the At-Risk Rules and the Present activities Activity Louise Rules extend to Present Activity Louise Rules extended "Ora" and remaid the until It you checked "Yes" and remaid the until Income and do not deaded any metal income and do not deaded any metal activities. But if you remove adeductions on attaining the Italy of the Italy or may deduct mineral, laura, and casualty brasies.

If you or obsided "Yea" and retribed the unit of the all easts 15 days, you may MOT be able to deduct all your moral and management. You estiff a tusts, and casualty boses for the estiff a tusts, and casualty boses for the retrial part on Schedule E you can also deduct your other ential expenses that an or helsted to your use of the same as a home, such as advertising expenses and methors these recome as left after deducting these recome that of the deducting the recome that is set to deduct once than the recome that is set to deduct once than the recome that or set Carry amounts you carrior deduct to 1993. Get Pub. 257, Res-carrior deduct the property products of Vacation Homes), for more desirated

Line 3

If you were not in the real estate sales business but you received next from real estate (including personal property leased with real

estate), report a on fine 3. Include morn and other source methal. If you unstead of property researed for money as met, report but all for methals. But extract report but all of methal methal other source or property. If you provided segment removes to the methal or methal and methal as an action to the methal or additional and methal as a but but west, do not use 3 checkle. E. Interest, report to the recome on Schedule. E. Interest, report to the recome on Schedule.

For more information, see Tele-Tas (topic no. 213) on page 28 or Pub. 527.

Remail income From Farm Production or Cycle Blewes Apport farm retails accorde and expenses on Form 4555 # (1) you received expenses on Form 4555 # (1) you received produced by the servers, and (2) you do not membrage or operate the farm 10 any great

If you use Form 4835, enter on line 39 of Schedule Ethe net them rental income of loss schedule Ethe net Stem rental income of loss farm enter from Form 4835, line 7, on Schedule with from Form 4835, line 7, on Schedule

Meter For estimated fair purposes, income moleved from your share of crops and rental based on farm production is considered income from farming.

Line 4

Apport on the 4 regulation from oil, gast, or marriar propriates from oil, gast, or marriar propriates from charding operating oil, gast, or marriar in the control of operating oil, gast, or marriar in the copyrights in the Totals' column. If you received it for morriar in you would include the control of column if you received a Form (1989-1985), or semilar statement, and the self-state oil of semilar statement to you by Fortuney 1, 1993. If you statement to you by Fortuney 1, 1993. If you statement to you by Fortuney 1, 1993. If you statement to you by Fortuney of C-EZ You may be able to treat amounts necework at Yogh to the first oil of the statement or amounts necework on the first beautiful of coll and through the safe to the statement or amounts necework on the depotal search. For other including the safe of a capical search. For other includes, get in the safe of a capical search. For other includes, get when the safe of a capical search. For other includes, get when the safe of a capical search. For other includes, get the safe of a capical search. For other includes, get the safe of the capical search. For other includes, get the safe of the capical search. For other includes, get the safe of the capical search. For other includes, get the safe of the capical search. For other includes, get the safe of the capical search.

If state or local taxes were withheld from onl or gas payments you necessaril, enter on time a the gross amount of royalines, include the taxes withheld by the producer on line 16.

Caution: If you received a credit or refund of overgand wordfall profit fax in 1992, see the instructions for line 40.

Enter your rental and royally superseas for the season property in the appropriate courties. Also, enter your rotal as perseas for mortgage interest (fires 12), cold and perseas before dellegendon appropriation appears or despetion (fire 12) in in the "Totals" column seen if you have only one property your con deduction amount for set the despreciation of rental property and all ordinary and necessary expenses, such as ordinary and ordinary and ordinary and ordinary and appropriate the such as the such as

through 21

Lines 5

4642, Depreciation and Amortization, and analof Form 4542 to your mitum. For more details, get Pub. 527; Pub. 463, Travel, Entertainment, and Gift Expenses, and Pub. 817, Business Use of a Car

Line 10

You are claiming deprecation on property placed in service during 1992, or

include on this line less for tax advice related to your rental has estate or royally properties and he proparation of the tax forms related to those properties.

Lines 12 and 13

In general, to determine the interest expense debattles to your rettal activities, you will have to keep records to show how the proceeds of each old were seed Specific tracing need spoty for allocating debt proceeds and repayment of the cleat See Pub. S33 for

Renting Out Part of Your Home. If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part.

If you have a mortgage on your rental property, enter on line 12 the interest you paid for 1992 to banks or other financial institutions. Be sure to fill in the "Totals".

morphage, the recepent shaded send you a firmingage, the recepent shaded send you a form 1088, Mortgage Interest Statement, or smaller statement, by February 1, 1993, Grandward the strowned from you during 1992. If you paid more mortgage in a terest fluin is shown on your form 1086 or you amind statement, see Pub. 335 to find out if you can deduct be additional interest. If by you can, enter the amount on the 12 Attach a statement to your return explaining the difference. Write "See attached" in the left of ference. Write "See attached" in the left see Cruck For Expenses 10 Rehabilitate Low-thorner House, You may be able to claim a lax credit for costs you paid or incurred to the standing to the control of the costs of Form 888, Low-Income Housing Credit, and Form 8882, Low-Income Housing Credit, and Form 8882, Low-Income Housing Credit and Form 8882, Low-Income Housing Credit and Form 8882, Low-Income Housing Saw Activity and Al-Rest Alake, 10 kears for saw Activity and Al-Rest Alake, 10 key-rocome housing and Al-Rest Alake, 10 key-rocome housing to the complete and and the form of the 55, 000 to eighthe expedition bad or incurred in 1952 to provide access to your business for individuals with desabities. Get more of eatlist.

You can also deduct up to \$15,000 of costs paid or incrinced in 1992 to remove architectural or transportation barners to individuals with disabilities and the elderly

You cannot take both the credit and the deduction for the same expenditures. Get Pub. 836, Business Experises, and Pub. 807, information for Persons with Handicaps or Disabilities, for details

Line 6

Note: If the recipent was not a francal in-stitution or you did not receive a form 108 by from the recipent; report your deductible from the recipent; report your deductible mortgage interest on the 12 section 108 by than your apoue it you file a point return) were liable for stap boal of there for the not-gage, and the other person received from 1904, month your about a statement to your return show-ing the name and address of the person who in grant and address of the person who to live a 13, write "See stabined". You may deduct ordinary and necessary it also and brief between settled or over the activities, you can ended on your retual activities, you can enther deduct your retual activities, you can enther deduct your actual expenses of table it standard images may but making the properties of table it actual expenses if you do not own the auto a you use in your retual activities or if you use in feet operations).

Line 17

The base rate (encluding taxes) for local tele-phone service for the first telephone line to any residence as a personal expense and is not deductible.

Line 20

Depreciation starts when you first use the property in your business of for the product from of income it is ends when you take the property out of service, deduct all your de-preciable cost or other basis, or no longer his use the property in your business or for the production of income. Depreciation is the annual deduction allowed to recover the cost or other base of business or investment property with a useful life of more than one year. Land is not depreciable If you deduct actual auto axpanses, include on line it has he institutivity portion of 0
the cost of gusome, oi, implimis, insurance, it
tres, license plates, etc. Show auto rental or o
leases payments on line 18 and deprecution on
less 20. If you want to take the standard misage this, mutiply for number of misa you drove your auto in connection with your restal ac-fordes by 28 cents a mise. Add to this amount to your parking less and tolls, include the total on the 6.

For property placed in service after 1980, see the instructions for Form 4562 to figure the amount of depreciation to enter on line

If you claim any auto expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form

20. For property placed in service before 1891, figure deporation home your own books and records and enter the total on hims 20. Be sure to fill in the "Totals" column. You must complete and entach from 4562 early it.

e You are claiming deprecation on listed property (defined in the instructions for Form 4562), including a c.e., regardiess of the data fixes placed in service, or a You are claiming a section 179 axpense deduction or amortization of costs that began in 1992.

if you acquired depreciable property for the first time in 1992, get Pub. 846, How To Begin Depreciating Your Property For a more comprehensive guide to depreciation, get Pub. 834, Depreciation If you own mineral property or an oil, gas or geothermal well, you may be able to take a deduction for depletion. See Pub. 535 for details.

ine 22

Generally, if you have (a) a loss from an ac-myty carried one as table or beta-ness of for the production of income, and (b) amounts in the activity for which you are not at nax, you will have to compete form \$198, At-Rex Lentitions, to figure your allowable At-Risk Rules

The at-raix rules generally limit the amount class (caudiog case on the disposition of seeds) you can claim to the amount you could actually less in the actually Howard you witherest in the actual you acquired your interest in the actual you occur 1987. It is a trust had seed on this above 1987, he should not seed to real apply to fosses from an activity of hodding meal actually for the acceptant.

in most cases, you are not at risk for nourts such as

A keynecours load used to futuse the ac-brit, to acquire properly used in the activity.
 or to acque your intest in the activity. The activity that is not secure by your only properly (offer than properly used in the activity.) There is an acciditudity for entain informationals financi-ing bordwed by your inconnection with hold-my and properly. See Qualified non-recourse financing below.

Innty, or used to acquire your interest in a activity) that see protected against loss a guarantee, stop-loss agreement was smally arrangement (accluding casual insurance and insurance against ton la-Cash, property, or borrowed amounts ad in the activity (or contributed to the

a Amounts borrowed for use in the activity from a person who has an inferest in the activity, other than as a creditor, or who is attested, under internal Revenue Code section 465(b)(3), to a person (other than you) having such an interest.

Qualified nonrecourse financing se-cured by neal property used in an activity of folding neal property bar is subject to the stimit rules is trusted as an amount it risk. Qualified nonrecourse financing is financing

Column (a). Report the total of the amount shown on Schedule(s) Q, line 3b, in Part IV column (e). If you remize your deductions or Schedule A, include this amount on line 2C.

for which no one is personally table for re-payment and is:

Bornweed by you in connection with hold-ing real property.

Not conventible from a debt obligation to an ownership interest, and an ownership interest, and a conventible for the state, or local government, or borrowed by you from a qualified person in a post-owner of A qualified person is a post-owner of the person who ac-

a A person related to you (although a person related to you may be a qualified person if the nonrecourse francing as commercially reasonable and on the aume terms as loans moving unrelated presche), or a The seler of the property (or a person re-tated to the selen).

A person who receives a fee due to your investment in real property (or a person re-lated to that person).

If you have amounts for which you are not at resk in a rental or royalty activity, get form 6198 to determine the amount of your deducible loss and enter that amount in the ducible loss and enter that amount in the appropriate count of Schoolde, E. line 22. In the agoes to the left of line 22, write Form 6198. Be sure to attach Form 6198.

Line 23

Enter on line 23 your deductible nental loss.

If your retail loss is from a passaye activity if defined below, you may need to complete the fight and the state of the death of the state of the complete the amount of loss if any to enter on line 23. But see the following air enter on line 23. But see the following air populor.

Exception for Certain Rental Real Estate estate activities, you do not have to commerce of the state activities, you do not have to commerce of the state activities, you do not have to commerce of the state activities, you do not have to commerce of the state activities of the following conditions.

Rental real estate activities are your only passive activities.

2. You do not have any prior year unallowed losses from any passive activities.
3. All of the following apply if you have an overall net loss from these activities:
• You actively participated (defined later) and of the rental rest lesstate activities; and • If manned fulling separatery, you lived apart from your spouse all year, and

 Your overall net loss from these activities is \$25,000 or less (\$12,500 or less if manned filing separately); and
 You have no current or prior year unal-lowed credits from passive activities, and Your modified adjusted gross income, defined later, is \$100,000 or less (\$50,000 or less if mamed filing separately).

if you meet ALL THREE of the conditions listed above, your rettal state state forses ere not limited by the passive activity niles. There the biss from line 25 on line 23. If you do not meet ALL THREE of the conditions listed above, see the instructions for Form 8582 to find out if you must compete a state from 8582 to find out if you must compete and attach Form 8582.

Active Periodostion, You can mast the cache participation requestment without regular continuous, and auditantial monovement in operatoria. But you must have participated in making management decisions (such as ranging for others to provide services (such a separtic), in a significant and botal fide series.

Management decasors that are relevant in this context include approving new lenants, seconds on rental terms, approving capital or repair experientures, and other similar de-

You are not considered to actively participated in it also year, your printed in it also year, your mitteest (reduding your apouse a mitteest) in the activity. We also should be about 10% (by value) of all interests in the activity. We income them form 1040, in all interests in the activity one account any participated degrees income. The activity of a population of the participated degrees income from from 1040, in a subject of the participated of the participa

Passive Activity Loss Rules

The peason activity loss take may limit the account of losses from any focult deduct. They supply to losses in Paris I, II, and III, and the supply to losses in Paris I, II, and III, and carries are 30 of Schoolde E. Losses from passive activities may be first subject to the arrest rune. Losses educitible under the arrast runes are then subject to the passive activity runes are then subject to the passive activity.

You can generally deduct losses from pas-sive activities only to the axtent of income from passive activities. An axception applies to certain rental real estate activities (as pre-

Passave Activity, A passive activity is any features activity in which you DO WOT management and any neutral activity referring the participation. See the instructions for form 8580 to determine whether you internally purposated in elbannass activity if you are a limited particle, you are generally not treated as having materially in purchased in the patrivaship's activity for the year.

The rental of real or personal property at the generally a entral activity under the peasance activity loss and activity of the study loss and activity of sources and activity. You must determine whether it is a read activity, you must determine whether it is a read activity, you must determine whether it is a read Seat for the major or business activity, and the activity for the tax year. See the instruction for the activity for the tax year. See the instruction of the activity for the tax year. See the instruction apply to rentals of (a) substantially nonder precipied property. (b) property in condensation and development activities. and (c) property to activities and (c) property to The rental of your home that you also used for personal purposes is not a passive activity. See the instructions for line 2.

A working interest in an oil or gas well that you hold directly or through an entity that

does not litter your leability to not a passive activity even if you do not materially partic-

Royalty income not derived in the ordinary course of a trade or business reported on Schedule E is generally not considered income from a passive activity.

For more details on pessive activities, see the Instructions for Form 8582 and Pub. 925.

From Partnerships, Estates, or Trusts S Corporations, ncome or Loss Parts II and III.

If you are a member of more than one partnesting, a shareholder in more than one S
corporation, or a beneficiary of more than
one estate or bust, do not report information
from more than one entity on the same inte.
If you need more space in Parts II and III
to this you income or folsess, attach a continuation sheet using the aume format as
subcome in Parts II and III flowerwer, be sure
to complete the Totals, columns for lines
28s and 28b, or inses 33s and 33b, as approportite. If you also completed Part I on
more than one Schedule E, use the same
Schedule E on which you entered the com-

Tax Sheliter Repletantion Namber, it you be claiming only our services that the control of the c

Tax Preference Hema. If you are a partner, a stareholder in all Scopprotton, or a ben-eficiary of an estite or trust, you must lave me account your stare of tax preference ferns and adjustments from these entires on Form 6251. Alternative Minimum Tax—individuals, or Scheduler H (Form 1041) for estities and trusts.

Partnerships and S Corporations

If you are a member of a partnership or joint venture or a sharehoder in as Composition.

use Part II to report your share of the partnership or 5 composition more elevan in not mechanic or loss you about receive a Schedules K-1 from the partnership or the S composition. Do not attach Schadules K-1 to your return. Keep them for your records. You should also necess a copy of the Partner's or Stateholder's Instructors for Schedules K-1. If you did not recover the are instructors or Schedules K-1. If you did not recover these instructors when your Schedule K-1, you can get a copy with your Schedule K-1, you can get a copy with a most IRS offices. You can get a copy with K-1 and its instructions will tell you where on your return to report your abuse of the items. Special rules apply that limit losees. Please note the following:

a if you have a current year loss or a prior year unallowed loss from a parmership or an S corporation, see At-Riak Rules on page

8

3

Your share of the net recome is NOT subject to cast-emporant tau. Detrolators of proving a companient and profits of propositions are dividended amongs and profits on Schedule B (Form University). For details, get that 589, Tax information on S Corporations. Partners and S corporation alreatholders sending of a conformation of you partnership and S to corporation if you are subject to the strake rules for any activity, use Form (588 to figure or the property of any deductible loss if the account of any deductible loss if the account of any deductible loss if the account of any deductible to a conformation of any deductible for a conformation of any deductible for a conformation of any deductible for a conformation of a conformati

Nete: If you are the holder of a regular interaction a REMOTE, do not use Schedule E I report in a REMOTE, do not use Schedule E I report in a REMOTE, do not use Schedule E I if you are the holder of a reachal interaction in more than one REMIC; it attach a community for the more than one REMIC; it attach a common die to the age 39 of Schedule E II if you are tented the combined totals in Part I, or more than one Schedule E use it same Schedule E on which you entered the combined totals in Part II. They are the starting REMIC ferra to you. It you are thereful they one the starting REMIC ferra on you. It was return differently from the way the REMIC that we can significant on its return, you may have to file Form \$0.02. In Section College III, the 20. In Part I is the substraint amount of bushind shown on Schedule(s) Q, the 20. In Part I is the start the mooth you would show on Form 1040, the 37, the 1921. It will be start the mooth you make that the hope of the mooth of the Total for the Total for the Start of the Form 1040. The 37 or Form 1040, the 38 of Schedul the E. if you have a passive activity loss, you operately need to compete Form \$820 to figure the amount of the allowable loss to figure the amount of the allowable loss to figure the amount of the allowable loss to figure the amount of the amount of the the amount of the the amount of the amount of the amount of a partnership for an S corporation loss from a return in all active activity of the conditions time to ALL THEEE of the conditions letted in the the amount of the first of the conditions letted in the complete from \$620, instead, and return to complete from \$620, instead, and return to towable loss in Partit, column (g).

If you are treating items on your tax return differently from the way the partnership or S corporation treated them on its return, you may have to file form 8002, Notice of inconsistent Treatment or Amended Return.

If you have kesses or deductions from a proyest that you could not feed out because in of the basis or string furnitions; and the mann's air or deduction of nor breather proy year amounts with any current the string of the proyest and the proper or proyest amounts and the current year amounts on separate insest in section the amounts on separate insest of Schedule E.

If you have other partnership items from a passave activity, or income or loss from any publicy fraded partnership, see the Schedule K1 instructions before entering them on your return.

Partmenships

Estates and Trusts

art V. Summary

Line 40

all you have other partnersup, items, such has a depletion, from a nonpassive about the show each from on a separate line in Both it, show each from on a separate line in Both in command and partners are from nonpassive activities on a separate line in nonpassive activities on a separate line in the committee of the first II Unional based on Schoolie A. Hoperor allowable retired or Schoolie A. Hoperor allowable interest experise bad on mounted from celotic interest experise bad on mounted from celotic finance decipations in Part II to on Schoolie V. General and Control of the finance decipations in Part II or on Schoolie V. Schoolie A. Hoperor allowable retired acquaints in Part II or on Schoolie V. Schoo

if you claimed a credit for Federal tax on agazine or other hates on your 1991 Form 1040 (based on information received from the partnership with as income in column (h) or column (h) windrever applies, the amount of the credit claimed in 1991.

Line 41

Par or all of your state of partnership recome or loss from the operation of the business may be considered net earnings from self-employment that must be reported to schedule SE (Form 1040). Enter the amount from Schedule SE, from 1040, Enter the samount from Schedule SE, after you reduce this amount to any allowable expenses attributing the total income.

0 Part IV. Income

1. Your gross farming or fishing income to 1992 or 1992 is at least two-thirds of you gross income, and 2. You file your 1992 tax return and pay the tax due by March 1, 1993.

You will not be charged a penalty for un derpayment of estimated tax if you meet the following tests:

for each conflict, susable mome of both for each current added in your tasy was found that the suspension of the suspens amounts on separate lines

interest expense relating to the acquestion of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. \$35.

As a sussibilities and as a corporation, your an stare of the corporation's agglegate losses. Nand deductions (combined income, losses, in and deductions is inmed to the adjusted Pubuss of your corporate attock and any debt at the corporation overs you Any loss or de-out-our not allowed this year because of the basis immation for that year. If you are claiming a deduction for your share of an aggregate of the adjusted basis of your computation of

If you have passive activity income, com-plete Part II, column (h), for that activity if you have nonpassive income or losses, complete Part II, columns (i) through (k), as appropriate. After applying the basis limitation, the de-ductible amount of your aggregate losses and deductions may be further reduced by the er-rais rules and the passive activity loss rules explained earlier.

Include any windfall profit tax credit or refunitionated for five deduction fine at five of your deduction fine at the state of a safety size and necessaria at an openeff to it on your tax return. On the office fine resistant of the tax of th If you are a beneficiary of an estate or trust see a fall in processing the part of the process of the process a Standards K-1 fall man (but how the fall-care). On ord attach has schoolie to copy of Schoole K-1 and its ratherdors will copy of Schoole K-1 and its ratherdors will retir you where or your entire for see in the fall-care.

Enter on line 41 your total share of gros-farming and fishing income as shown or form 4835, line 7. Schedule K-1 (Form 1065), line 130, Schedule K-1 (Form 1041), line line 23, and Schedule K-1 (Form 1041), line 13. If you have estimated taxes credited to you have a trust Schoolde K-1 inter 13al, wife FES payment claimed and the amount on the dotted inter not to line 36. Do not include from this amount in the total on line 36. Instead, faster the amount on Form 1040, line 55.

A U.S. person who transfered properly to 10. A long 1900 in the insuffered properly of 10. The person income received by the trust is a resulf is of the trust had a U.S. Develorable. For moother include in moother include in moother include in the last had a U.S. Develorable. For moother information, get Form 3520-A. Annual information, get Form 1520-A. Annual information.

Loss From REMICs

If you have lesses or deductions from a prorygal that you could not deduct because of the affirsts or basis unles, and the amounts are now edecurates, or not combine the prorygal amounts with any current year amounts. Or amount a figure to read of the School of School of School of School of School of School of the prorygal amounts and the school of the s

If you are the holder of a residual interest in a Real Estate Mortgage investment Conduit (REMIC), use Part IV to report your total

instructions for Earned Income Schedule EIC, Credit

Use Schedule EIC to figure the earned income credit. If you can take the credit, subtract if from the tax you owe. You can get a retund of the credit even if you con't town any tax.

Mote: If you are eligible, you may be able to get advance earned income credit (AEIC) payments in 1933 by filing Form W-5 with your employer. Additional Information, Get Pub. 588, Earned Income Credit, for more details.

Changes To Note

Basic Gredit. This credit can be as much as \$1.23 it for one qualifying child; for two qualifying children, it can be as much as \$1.38. The as the maximum amount of this stored even if you had more than two qualifying children.

Provided to the control of the contr

Special Rules

Health Insurance Gredit. If you take the health insurance credit, you must subtract the amount of this credit from any medical amend dental expenses you claim on Schedule A.

If you were self-employed, you must sub-tract the amount of this credit from any amount used to figure the self-employed self-employed beath insurance deduction and the health insurance credit. Ears Greeff the Chief Born in 1882 If you have the satta credit, you can't take the son of amployer-provided dependent care son of amployer-provided dependent care. To help you decide if it would be a same child. To help you decide if it would be befire to take the extra credit or the credit or exclusion.

If you choose to take the credit or exclu-son on Form 2441 for your qualifying child have me 1992, you can still take the beeigh credit and, if a polles, the health insurance credit for that child.

Ministers and Members of Religious Orders. If you are fining Schodule SE, Self-Employment Tas, and the amount on line 2 of that schedule includes an amount that was also resorted on Form 100, line? Tololow mess special nues First, with Chopy, at the top of Schood EEC If you reserved a housing allowance or were provided housing, do not include the allowance.

or rental value of the parsonage as nontax: a subsequent of correct of Schodule EC, the 2 in should be emedicated on Schodule EE, the 2.

Then, if you are figuring the series of the rectoded on Schodule EE, the 2.

Then, if you are figuring the series discorner for the or form fulld, the 7, was figuring the series of the miscorner stord for on Schodule EE, the 2. Next, subtract that income from the amount on Y subtract that income from the amount on Y subtract that income from the series of the years of the

Part I. General Information

Who Can Take the Credit

You can take the earned income credit if you must a size the following requirements.

1. You worked and the following requirements.

1. You worked and the following requirements.

EIC-21 is less than \$22.370 To see if you through 7 on page 2 of Schedule EIC 2 or editated gross income [Form 1040, see 31) a less than \$22.370.

3. Your filling less than \$22.370.

3. Your filling status is Single. Manned filling print, Head of household, or Oualthying widowler!

4. You have at least one qualifying child. If the child was mared or a sloe a qualifying child of another person, special rules apply for details, see Married Child and Qualifying Child of More Than One Person on page ELO:

You are not a qualifying child of another You don't file Form 2565, Foreign Earned noome, or Form 2565-EZ, Foreign Earned noome Exclusion

Do you meet all aux of the above require-ents?

 No. Enter "No" on the dotted line next to ine 56 of Form 1040 Yea, Fill in the parts of Schedule EIC that apply to you.

Effect of Credit on Certain Wetters Bene-fath. Any refund you recover as the result of claiming the samed income credit will not be used to determine if you are eighble for the tolknerg benefit programs, or how much you can receive from them. Aid to Femilies With Dependent Children AFDC).

and Supplemental Security Medicard and Supplemental Securifincente (SSI).
 Food stamps and low-income housing.

Do You Want the IRS To Figure the Credit for You?

Maemed Childt, if your child was manned at the and of 1992; that child is a qualifying child child child child child child child child (1992). So child chil

If you do. fill in Parts II and III of Schedule ECI and statesh it to your return Be sure to enter the amount from Form 1040, line 31, in the space provided above Part III. On Form 1040, serier EIC* on the dotted line next to line 56. Make sure you fill in line 54 for Federal moremality, withherd Read lines 57 ferrough 59 Fill in the lines that apoly to you. Sign and dest your return, enter your coopuration, and mail it. If you are filing a point return, your appearment also sign! If you are due a refund, we will send it to you. If you one tax, we will send it to you. If you one tax, we will send it to you. If you one tax, we will send it to you at the

Qualifying Child

A child must meet one condition from each of the bree boxas. In Part in 6 Schoolde EIC to be a qualifying child. A child obesit have to be your dependent in most class. But if the child west married, special rules apply. See Married Child on page EIC-2.

Example. You are divocated and have a preserved and Ambrouph you had batfolly of your son, he is claimed as a dependent on the other purents 1992 as armom. You son is your qualifying child because he meets your qualifying child because he meets your qualifying child because he meets child not not seen to not a qualifying child of his other parent because he did not months.

The following explains some of the ferris used in Part Lof Schedule EIC.

 A feater child is any child you cared for syour own child for stample if you cared for your needs as your own child. She scon-sidered your foster child.
 A child pleaded with you by an authorized placement agency for legal adoption is an adopted child even if the adoption in if final A grandchild is any descendant of your son, daughter, or adopted child For example, a grandchild includes your great-grandchild, great-great-grandchild, etc.

To find out if your child qualifies as a stu-dent, see the instructions for line 1, column (c), on the next page

To find out who is considered permanent-by and totally disabled, see the instructions for line 1, column (d), on the next page.

Exception. The child, including a foster office, as considered to have head with you for all of 1992 if both of the following apply 1. The child was born or died in 1992, and 2. Your home was the child's home while he or she was since Temporary absences (auch as for school, vacation, or medical care) count as time lived in the home.

e Houang allowance or nental value of a personne of the personne of Religious or Preference and Meeriche St. see Ministers and Meeriche of Religious Orders on page EIC-1 ft. wheat and lodging provided for the concern of your employer or might be put of your orders are proper committed by the put of your sput employer committed part of your Spat to centure members (such as a to April or personne preference in the Defende Ministers and Samings Paur) insteaded of hamper page of your W-2 St. ft. which we have the recent in the Defende the form should be checked. The amount defended should be shown in box 17 of your private with the personne of the pe

 Voluntary salary reductions, such as under a criteriera plan, unless they are included in box 10 of your W-2 form(s). For details, see Pub. 596. Excludable employer-provided dependent care benefits from Form 2441, Ine 25.

Youngest Qualifying Part II. Information About Your Two Children

If you had a qualifying child, fill in columns (a) brough (g) or live 1. If you had more than two qualifying children, you need to list only two to get the maumum cradit. Line 1, Column (a)

Esample. You and your 5-year-old daughtermoved in with your motion in April 1992.
You are not a qualifying child of your motiber.
You disapite meets the conditions to be a qualifying child for both you and your motiber. You amount of your amotiber you amount of your motibers were 1992 was \$7,000 and your motibers was \$14,000 Serce your motiber's was noome was higher your daughter is your motiber's qualifying child.

Enter each qualifying child's name if you had more than two qualifying children, list only the two youngest children.

Taxable Earned Income

If you had a qualifying child born in 1992, list that child even if you chose to claim the credit or exclusion for child care expenses for this child on Form 2441.

Line 1, Column (c)

Thes is usually the total of the amount report-act of Form 1040, the 7 page your earnings from self-employment (See the restructions for the 6 or the next page to figure your earnings from self-employment.) But if you received a taxable scholdsrating or fellowating grant that wexport reported on a W-2 form, see the instructions for line 8 of the next

If your child was born before 1974 but was under age 24 at the end of 1992 and a student, put a checkmark in column (c). Your child was a student if he or she-

Nontaxable Earned

ncome

Was enrolled as a full-time student at a fit accord during any 5 months of 1992, or e foot a full-time, on-term training course during any 5 months of 1992. The course y what to be grower by a accord or a state, county, or local government agency. A school includes technical, trade, and mechanical schools. If does not include on-the-job training courses or correspondence schools. Cortain served on corne a not lacable, but if the control to included on Schadule EIC to see if you can lake the served income order, as so used to favore the amount of your order. If it is caused income, goods, or services I that is not lacable which you recoved from your employer to you work. One examples of increasing well and you work or services I are an order standing or work.

Line 1, Column (d)

If your child was born before 1974 and was permanently and totally disabled during any part of 1992, put a checkmark in column (d).

Basic quarters and subsistence allow-ances and the value of netting quarters and subsistence received from the U.S. methaly the amount may be shown on your field Lake and Earnings Statement for 1992. In an exit or you mad additional help, contact your legal assistance office or unit last advi-

1. He or she cannot angage in any substan-tial gamful activity because of a physical or mental condition, and

Combat zone axcluded pay. If you served in Operation Desert Storm, contact your legal assessmere office or unit tax advisor to find out the amount of contact zone exclud-ed pay you received in 1992.

2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death

Line 1, Column (e)

If your child was born before 1882, you must enter his or he sooul accountry number in column (a) If your child closes? I have a number, apply for one by find perm 83-5 with your local Social Security Administration (SSA) office it usually takes about 2 weeks (a get a number by the times you are needy folle your mithin, set the SSA to give you a modely. When you fethin, enter "Appled foll" in column (a) If the SSA gare you a modely, when you find your return, enter "Appled foll" in column (a) If the SSA gare you a modely, attach a copy of it to your return.

Enter the number of months your child heed with your ny to hor home a fine United States during 1992. Do not enter more than 12 court improvery absences such as for school or vacation as time lined in your home. If the child heed with you for more than 6 but less than 7 months, enter 7° in this column. Line 1, Column (g)

If the Exception on this page applies your child, enter "12" in this column.

Fill in this part only if you want the IRS to figure the earned income credit for you Information Line 2

Part III. Other

If you received any earned income that is not table, either to folded forth income on live 2. Let the type and amount of this income on the dotted lines next to hee 2 if you need more space attach a statement See Nontable Earned income on this page.

Enter the total amount you paid in 1992 for health insurance that covered et least one of your qualifying children even if the insurance covered you and other members of your Line 3

Exemple 1. You had health insurance at work that covered you spouse, and your qualifying child You paid paid of the could be seen for the resurance and your employed paid paid. You bay statements for 1992 bow that you be

Example 2. You paid \$700 for health insur-and your spouse for the first 6 months and your spouse for the first 6 months and you, your spouse, and you caulifying child for the last 6 months The total amount you paid for health insurance for the last 6 months of 1992 was \$350. You should enter \$350 on line 3.

 The Medicare tax withheld from your pay or the Medicare tax paid as part of the self-employment tax. Do not include on line 3—

Amounts paid to doctors, dentists, hospi

to find your basic cradit. First, read down the "At least — Bulliess than columns and find the line that includes the amount you entered on line 7 or line 9 of Schedule EIC. Next, read across to the column that includes the number of qualifying children you stad on Schedule EIC. Then, enter the credit from that column on Schedule EIC, line 8 or line 10, whichever applies One Two best oraclt \$1,267 1,261 1,264 1,248 238 202 208 195 169 175 169 162 156 149 129 000 000 000 000 070 5848 950 This table continues on next page.) \$1.212 1.206 1.200 1,161 156 137 98952 5555 8886 980 980 9673 955 0.000 TABLE A 31 \$12,750 \$12,750 \$ 12,750 \$12,800 12,800 \$12,800 12,860 \$12,800 14,750 14,800 14,800 But less than 14,000 12,060 13,000 13,060 3,180 13,460 13,860 13,800 12,660 12,700 3,800 2838 is the amount on lichedule EIC, line 7 or line 6, m-12,800 12,860 13,000 13,150 13,360 13,400 13,400 13,860 13,860 13,860 13,700 13,800 13,850 14,050 14,060 14,190 14,300 14,400 14,400 14,400 14,700 9999 307330 been credit 2001 359 127 255 274 274 283 325,33 357 375 287 25.080 .145 .155 .173 191 219 226 237 247 And you 20073 066 288 316 1.269 1.275 1.275 041 041 721 28824 237 25.25.55 0.060 223 175 201 219 228 228 236 245 254 263 11,660 12,000 12,060 12,100 if the emount on Schedule EC, line 7 or line 8, in— 12,150 12,200 12,250 12,300 12,400 12,400 12,450 12,500 12,860 12,800 12,850 900.00 000,000,000,000,000,000 7.450 7.800 7.800 1.860 90000 00000 2022 9099 3055 2223 Bur 11,600 12,100 12,150 12,250 7,400 12,400 12,400 12,450 12,360 2222 00000 90000 9999 9999 0.000 0.000 0.700 0.750 00000 8888 Order Person 851 879 879 888 897 906 915 943 980 593 503 512 521 56,536 878 878 685 695 3225 £ 0558 7867 823 833 842 998 52887 25.58 814 832 840 693 902 911 955 964 972 981 6203 752 761 2882 849 858 867 876 920 937 946 506 515 515 85.88 2753 673 682 691 700 726 738 555 88 1 if the emount on Schedule EC, lare 7 or lare 8, so-00740 90000 001.44 001.44 001.001 3333 4,860 24.460 000.000 000.000 2000 9000 9999 3,100 3,100 3,150 3,200 But less 00,100 TABLE A—Basic Credit 0000 8888 00000 00000 9999 2223 9999 0000 9999 2323 2222 90000 9999 992 Earned Income Credit Courtion: This is not a tax table. And you finded— Your hanc credit 76 97 97 120 225 244 253 253 308 384 386 382 609 619 428 637 446 455 465 474 26.65 2423 £ 1.066 5265 189 28252 24,48 385 2888 356 365 374 383 392 400 409 416 £36 \$53 \$53 3285 3428 2882 36 136 3235 298.50 224 233 242 226925 A Bet amount on School BC. In Section BC. 7000 2000 22,200 20000 2,500 3838 3838 2000 30,000 2888 3558 35,50 2000 0000 8888 0001. 0001. 2222 3333 2,000 2,100 2,150 8988

 Any amount paid, nembursed, or subsi-dized by Fideral, strite, or local governments or their subsidiary agencies or offices unless by their unclude that amount in your encome. Example 1. You had health maurance at work that covered you, you paul so that you would not to the manners and you you amplying chief. You paul part of the cost for the manners and your employer paul part you paul as total of \$500 for the show that you paul a total of \$500 for the large manner. You should enter \$500 on the large 15. nembers of

other

9 Š

prescription medicines

Amounts paid for p. nd drugs.

Lines 17-19

Amounts contributed under a catellara abau uniess they are racticled in box 10 of your W-2 form(s).
 Any amount paid, reshbarad, or substituted by Edwaria state or local governments or their subsidiary aperices or office unless your must include that amount in your recome.

You can take this extre credit ONLY it.

You can take the settle of Schedue EC's chief
born in 1992, AND

You don take the center for chief care
expenses or the exclusion of emboyretowded dependent care benefit on Form
2441 for the same chief
born 1992 flor example, with the smount
of this careful change. Example 2. You paid \$700 for health m. B. surance in 1992. The insurance covered you early your spouses for the first 6 months and you, your spouse, and your qualifying drid for the test 6 months. The total amount you paid for the test 6 months. The total amount you paid for health insurance for the last 6 months of 1992 was \$350. You should enter b. \$350 on line 15.

Your

Part IV. Figure Earned Income

redit

Line 4

Line 20 The Medicare tax withheid from your pay or the Medicare tax paid as part of the selfemployment tax.

• Amounts paid to doctors, dentists, hospitals, etc.

not include on line 15-

8

Add lives 11, 16, and 19 Enter the total on me 20 and or form 1040, has 65 But in you ove the attentive minimum tax (Form 1040, here 48). If it is aborbed, the tax from the amount on live 20 of Schedule EIC. Next, either the result (if more than stroy) or Form 1040, live 56. Then, replace the amount on tered on Form 1040, live 56.

medicines

Amounts paid for prescription
and drugs

If the totals on Form 1040, line 7, includes an amount for a tabule schooleash or fellow-ship grant that wasn't reported on a W-2 may grant that wasn't reported on a W-2 may grant that amount more total or the fellow-submert and amount you subtracted on the deficie of sine 4 subtracted on the deficed line next to the amount you subtracted on the deficed line next to the 4.

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caheet for Line 6 (keep for your records	
ž	

Amounts contributed under a caretena plan unless they were included in box 10 of your W-2 form(s).

Line 5

Worksheet for Line 6 (keep for your records)		9	SE, Section B, line 4b, 1b	d. Enter the amount from Form 1040, kine 25 1d.	 If you are not fiking Schedule SE because your net earnings from self-employment were less than \$400 or you had a net (loss); 	a. Enter any net farm profit or (loss) from Schedule F. life 36, and farm constitute Cohemitie V.3 (from 1963)	the office states of the other forms of the other f		c. Add lines 2e and 2b. Enter the total even it a loss 3. If you are filling 3chedule Cor C-EZ as a startutory employee, and the amount from tire 1 of that Schedule Cor C-EZ 3	 Add lines 1e, 2c, and 3. Enter the total here and on Schedule EIC, line 6, even if a loss, if the result is a loss, enter it in parenthases and reed the Caution below. 	Caution; if time 6 of Schedule EIC is a loss, subtract it from the total of lines 4 and 5 and some ment in a result is zeno or less, you can't take the earned income and a risk on the fact.
	income on the dotted lines heat to line 5. If you need more space, attach a statement. See Nontaxable Earned Income on page EIC-2.	Line 6	If you were self-employed or you reported your income and expenses on Schedule C	or C-EZ as a statutory employee, use the worksheet on this page to figure the amount to enter on line 6.	Statutory Employee. If you were a statutory employee, the "Statutory employee" box in box 6 of your W-2 form should be checked	Note: If you are filing a joint return and your spouse was also self-employed or reported income and arreness on Schadule C. or	C-EZ as a statutory employee, add your spouse's amounts to yours to figure the amount to enter on tine 6	Lines 8-11	The amount of the basic credit depends on whether you listed one qualifying child or two qualifying children in Part II of Schedule EIC.	If you had more than two qualifying children, you need to list only two to get the maximum basic credit. If you listed a qualifying child who was	

Lines 12-16

If you paid for health insurance in 1992 and the insurance covered at least one of your qualifying children, you can also take the health insurance credit.

Live 15. Effer the lotal amount you paid in 1992 for health insurance even if the insurance area if the insurance area.

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and and		Der bes	\$14,860 18,000 15,100 15,100	18,150 18,200 18,250 15,300	19,260 19,400 16,460	18,860 18,800 18,860 18,700	16,780 15,800 16,860	18,960 18,000 18,100	18,200	18,400	16,560 16,600 18,660 16,700	18.780 18.460 18.460 14.800	18,660 17,000 17,000 17,100	17,160 17,200 17,200	17,360 17,400 17,400 17,500	17,860 17,800 17,860 17,700	17,750 17,800 17,860 17,800	17,860
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Use Schedule F to report farm income and expenses. File it with Form 1040, 1041 or 1065. This activity may subject you to state and local tares and other requirement such as business licenses and fees. Check with your state and local government for more information. Additional information. Pub. 225, Farmer's Tax Guide, has samples of filled-forms and schedules, and lists important dates that apply to farmers. nstructions for Profit or Loss Schedule F,

From Farming

If you received cash of more than \$10,000 in one or more related transactions in your firming business, you may have to the form \$000. For details, get Path, 1544, Reporting Cash Payments of Over \$10,000. consumer products to a person on a buy-sell, deposit-commission, or other similar basis for nessle. For more information, get the instructions for Forms 1089, 1088, 5488, and W-2Q. General Instructions

The standard misage rats has been in-creased to 28 cents for each mile of business use in 1992. See the instructions for line 12 on page F-3. A Change To Note

Other Schedules and Forms You May Have To File

Estimated Tax

1065

Schedule E to report rental income from In pastive land that is based on a flat charge. But report on line to to Schedule E.

But report on line to to Schedule F pastive in the pastive propertion in the pastive pastive propertion in the pastive p

Form 4825 to report rental income based on maring production or crop abases if you do not materially participate (for self-employment tax purposes) in the management or operation of the farm. Their necome is not subject to self-employment tax. See Pub. 225. Form 8824 to report like-kind exchanges.

Heavy Vehicle Use Tax

If you use certain highway trucks, truck-latains, tractor-tainers, or bases in your trade or business, your may have to pay a Federal highway motor vahicle use ita.; Get Form 2290, Heavy Vehicle Use Tax Return, to see if you ove this tax.

Line C

Information Returns

Under the secrutal method, unclude microrie in the year you sain. It if does not martler when you get it. Deduct aspented when you most them. If you use the accrual You may have to file information returns for vayage stad to employees, cartan payments of less and other nonemployee comportation, interest, rents, royalizes, amorties, and pensions. You may also have to file an information return if you soid \$5,000 or more of mation return if you soid \$5,000 or more of

method, check the box labeled "Accrual Complete Parts II, III, and line 11 of Schedul F.

Other rules apply that determine the brnin of deductions based on economic performance. Get Pub. \$38, Accounting Period and Methods, for details.

Farming syndicates cannot use the cas method of accounting A farming syndication may be a particular, any differ concorpor and group, or an S corporation fit.

1. The interests in the beauties have ever been for sale in a way that would require regardation with any Federal or sales apency or

2. More than 35% of the loss during any is awar is shared by limited charbers or innite entropersours. A limited partiest is core with close only the amount innested or required to be invested in the parmership. I while derive present is a person who doe not take any active part in managing the business. If you had to make estimated tax payments in 1992 and you united your estimated in 1992 and you will not be charged a penalty if both of the following apply:

1. You gross faming or fathing income for yill you income for yill you income for yill you will not 1993 to 1992 at at least two-thrists of your gross income.

2. You file your 1982 tax mittum and pay the it ax due by March 1, 1993.

You need an employer identification number Fifth only if you take a Keeping plan or wer-required to file an employment, access fidu-cary, patheeship, or alcohol, lobacco o research statement in the form \$8.4, Application for Employer iden-fication Number of the file is the first interest of the file if you do not have an Eliv, leave line I blain bo not enter your SSN Do not complete the block labeled "Social security number (SSN), Instead, enter your employer identification number (EIN) on line Filers of Forms 1041 and

Lines A and B

On live A, enter your principal crop or activity for the current year.

On live B, enter one of the 15 principal agricultural activity codes letted in Perit IV on page 2 of Schadule F. Sales the code that best deachbes the acutch of most of your morne. Field erop includes the production of grants such as wheat, noe, feed com, soylothes as wheat, but you and lentis, and nongrains such as conton, tobacco, sugar, and inshipped or sugar, sugar,

If you meet any of the material participal contests decorbed in the limit instruction for Schedule C, check the "Yes" box we shall have been set the state of established farmer, yo are treated as materially participal or the stream of business of your materially participal or for small participal participal or farmin activity. If the real property passed from a furnimation of them property passed from a qualify materially participated in the stream of cesseders, and the surviving spouse stream of cesseders, and the surviving spouse actively manages the farm.

Once the Prior box if you checked "No" any outward or the them.

Once the Prior box if you then be the materially participates if you checked "No" any outward store from the business see Limin on Luessee on page F.2. If you have a profit from the business activity but have current year losses from othe braness activity but have current year losses from othe passes activity but have current year losses from othe passes activity observed. Under the cash method, include all income in the year you actually get if. Generally, deduct appears when you pay them. If you use the cash method, check the box labeled "Cash." Complete Paris I and It of Schedule

Line D

Specific Instructions

For more details, see Pub. 225.

Line

Material Participation, For the definition of material participation for purposes of th passiva activity rules, see the instructions for Schedule C (Form 1040), line I, on page C-2

instructions for Form 8662, Passive Loss Limitations

Lines 1 and 2

Lumit on Lossee. If you checked the "No" box on he is and you have a loss from the boarness, you may have to use Form 8582 to figure your allowable loss, if any, to entre on Schadule in this 6 Germanily, you can deduct losses from passive activities only to he artent of acrone from plassive activities For more details, get Pub. 823, Pessive Activity and Al-Risk Rules.

ncome-Cash Part I. Farm

Method

in Part I, show income received for items and on lines I through 10. Count both the cash actually or constructively received and the fair market value of goods or other property received for these items.

Show patronage devoted (distributions) servin reason and exerved in case, and the older amount of qualified winter notices of allocation. If you received in case, and the older amount of period the tain market value of the property as periodice and advances neceived from a manketing cooperative if you received per-unit reason or casts, above the amount of the certificate. Show the strongle of notices are according to the certificate. Do not include as aroome longest may be accorded them become of the certificate. Show the stated dollar payed of cash if you transverse of notices aroome on line 50 per certificate. Both the certificate is another the certificate on the 50 per certificate of the periodic devoted the certificate of the certificate o income is constructively received when it is credited to your account or set aside for you to use

If you can the farm yourself and received rents based on farm production or crop shares, report these rents as income on line

Because of Drought Sales of Livestock

if you soid inesticit because of a drought.

you can court the incrome from the sale in
the year effect of court for the year effect as the You can do this if all of the lotownry apply.

I you can above that you sold the investicit
only because of the drought.

four area qualified for Federal aid

Information Returns

Lines 6a and 6b

If you received information returns (Forms 1999 or CDC 128) soowing amounts and to you, first determine if the amounts are to be routed or with rain income Then, use the following praint to determine where it or report the income on Schedule Finduce the Form 1099 or CDC+182 amounts with any other income resooned on this line.

You may also receive from 1009-MISC for other types of income in this case, report it on whorever time best describes the income for example, if you received it form it 1099-MISC for custom farming work, include piths amount on line 9. "Custom hire (machine is work) income.

On line 1, show amounts received from sales for Investorick and other dents bought for meals. On line 2, show the cost of other beats of the investoric and other items you actually of the investoric and other items you actually.

Show amounts received from sales of live-stock, produce, grans, and other products you raised

Line 4

If you received distributions from a cooper-rain an 1992, you should receive farm 1086-PATR, On line 5s, show you total dis-mbritons from cooperatives. The includes patronage dindends, incorpationage addition-tors, per-unit retain allocations, and re-demption of nonqualitied rothous and per-unit retain allocations.

If you did not elect to report the CCC loan report the core amount of the loan your repaid with the certificates ments your basis in those certificates ments your basis in those certificates while of the cartificates the face value of the cartificates you included as income, or the emount you paid for them.

The amount of credit for alcohol used as a fuel that was entered on Form 6478.

The amount of cradit for Federal tax paid on fuels claimed on your 1991 Form 1040

If you elected to report the loan proceeds as ancome, do not include on fine 7c the amount of the loan you repaid with the certificaties.

Enter on line 6s the TOTAL of the following transmits Themse are government purposed you received. Usually reported to you on Form 1089-G. You may also receive Form CCC-182 from the Department of Agnoufure showing the amounts and types of payments made to you.

Generally, if you elect to defer any eligible crop insurance proceeds, you must defer all auch crop insurance proceeds (including each crop insurance proceeds (including federal disastice payments).

Pnce support payments.

Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1991 and elected to include in income for 1992.

Line 5

Enter on this line the income yillor custom him (machine work). Commodity Credit Corporation (CCC) Educate, Generally, you do not report CCC by an proceeds as income However, if you piedge part or all of your production to because a CCC basin, you may elect to report the busin proceeds well to report the busin proceeds well to report the busin proceeds.

recarve them, ratied of the year you self the coop, if you make the section of made the section in a prior yeal, report loan proceeds you received in 1892 on her 8 and artisch estatement to your return she 7 and artisch tail of the loans? (1892 on her 8 and artisch tail of the loans?) and the first the coop of the his amount forhelded on her 70, even if you did not sect to report the loan proceeds as mooned as a roome. If you did not sect to report the loan proceeds as mooned on the 7C.

If you did not sect to report the loan proceeds as mooned on the 7C.

If you did not sect to report the loan proceeds as mooned on the 7C.

If you did sect to report the loan proceeds a mooned you generally will not have an enry on her 7C. But if the amount forfered adfinered from your bass in the commodity. You may have an entry on line 7C.

What If I Repealed a CCC Loan With CCC Certificates of ingering the forth the amount of any CCC loan you reported the loan proceeds as exponen.

2

Lines 5a and

For more information on the tax consequences of electing to report CCC loan proceeds as income, forfeiting CCC loans, and respiring CCC loans, with certificates, see Pub, 225.

Lines 8a through 8d

In general, you must report doop insurance proceeds in the year you receive them. Fade end drop disaster payments are treated as crop marance proceeds. However, if 1992 was the year of damage, you may elect to include or

Loss of inventory.

Personal losses

Enter on line 8b the taxable amount of the proceeds you received in 1992. Do not include proceeds you elect to include in moome for 1993. Enter on here 8a the TOTAL crop misurance proceeds you received in 1992, even if you elect to include them in income for 1993.

you received

Note: Exceptions 1 and 2 above do not apply to tax sheltes, farm syndicines, or partner-ships required to use the accrual method of accounting under linemal Perenue Code section 447 or 448

Use this line to report income not shown on lines 1 through 9. For example, include the tolowing income iferts on line 10. I lingual. Federal impation authories. See Pub. 225.

But you may be able to deduct rather than facturate the expenses of periods of the sease as the behalf of the sease as the sease a a income from discharge of indebtechess. E Generally, it is obtained or hogiven, you must include the canceled amount in notione However, oretura solvent farmers principle amount in the solution of the farm indebtechess. For information on principle and information or principle amounts include a moone any dis-charge of indebtechess, see Pub. 225 in the case gesoine or Mel tax refund you got on 1992.

Hybu revokad a prior election to deduct for proportions pared expenses for animals. If you must confinue to apply the alternative depreciation had been accepted to properly placed in set by white you must occur with you be reaction was in effect. Also, the acceptance when you previously chose to be recuptived as ordinary income when you despose of the animals. If (are you revoked a prior election to use the sum-in plided method to capabilizing the costs of particular anising female beef or daily cattle. You must be continue to amortise the costs capabilized in tax years beginning before 190 period citizens. If the preproductive legistry is a period of largy platit you produce a more than 2 years, you may not make this election for beginning or growing citizes or almond growers that are natural or period of the youngs not make this election for the earth as years beginning or growing citizes or almond growers that are natured before the and of good growing or growing citizes or almond we grower growing or the attention you are presented as hands made this expenses for which you may not make this each of the hon, you are treated as hands made the expense for which you may not make this each or her period.

Report the gain or loss on the sale of commodify futures contracts on the sile of the year
contracts were made to protect you from
procedurages those are already futures
contracts were made to protect you from
the siles in expenditures contract; antitude is been in a closed futures contract; antitude is been in closed futures contract; antitude in a preventivese.

Cardionist contract, and and in program
positions established you must clearly identry on your booker and records that the future:

Purchase or sales contracts are not not a

Purchase or sales contracts are not not a

Cardiot if you bought or sold commonly for
the sales with the hope of mauline in profit
to the orable procedurages, do not report the
fifth.

Note: in the case of a partnership or Score operation in the electron most bearing by the partnership state of the partne

a Personal or living expenses (auch as taxas, insurance, or repairs on your home) that do not produce farm income. Expenses of raising anything you or your family used.
 The value of animals you raised that ded.

Part II. Farm

Expenses

If you make the election to deduct preproaddrive expenses for plants, any gan you controlled to the amount of the preproaddrive expenses for plants, any gan you controlled to the amount of the prepropartition despeciation rules apply to propenty placed in service in any tax year your election is in effect Unless you obtain the content of the IRS, you must make this section for the IRS, you must make this secton for the IRS you must make this secton for the IRS you must make this secton for may retired the IRS, you must make this section of property subject to the capitalization the
out the coursent of the IRS.

For more information, see Pub. 225. the you were repeal for any part of an experse, you was authorise the amount you coperse, you must authorise the amount you cocapitalizing Coets of Property. If you proincod read of all of targities property for results, certain experses must be included in invention yours or capitalized. These expenses include the direct costs of the property and the alives of capitalized. These expenses include the direct costs of the property and the alives of the alives of

Pregod Ferming Expenses, Cannelly, if you use the cash method of accounting and you use the cash method of accounting and you drive declarate are more than 50%. Our other declarate services the most of the services of the services and other annies than supplies are decictable and only in the year that you accountly use them. The cast of bounds to the pounts' through on the business must be spread over 7 morths or the business must be spread over 7 morths or the business must be spread over 7 morths or the waith the of his pounts' whichever is all the spread over 7 morths or the business in season to pounts' to reason to pounts' to reason as

A. Expenses of replanting certain crops if hey were lost or damaged by reason of recurring temperatures, disease, drought, peets, or casuality. 2. Expenses of producing any plant that has a preproductive period of 2 years or less, or

Expenses of raising animals,

deductible in the year the poultry is sold or otherwise deposed of. For an exception to the rule and additional information on pre-paid expenses, see Pub. 225.

If you doubt! serbal costs, include on line. If You doubt! Or the business profine of serbases for gas-cline, oil inspets, etc. Sow depreadation on line 16 and rent or lease parments on line 26s. If you went to thate the standard meager rate multiply the number of business mess by 28 cents is mile. Add to this amount your line 12. You can deduct the actual cost of numing you can of house. Or this feet standard muleinger rate You must use actual costs if you did not own the vehicle or if you used more than one vehicle art if you used more than one vehicle suruitmeously in your bust-ness (such as in feet operators).

If you claim any car or truck expenses (exclusi or the standard mineage rate), you must provide the information requested in Part V of Form 4562 and entach form 4562 to your return.

For more details, get Pub. 917, Business Use of e Car

Line 14

Anounts you sperit to conserve and or writer or to prevent enested of your land can be deducted only if the supervised by the deducted only if the supervised by the Soil Conservation plan sproved by the Soil Conservation Service (SCS) of the Department of Augoculars sport has ease an which your land is located if no plan easily, the supervised must be conservatively by also of a comparable state agency. You must ratach a comparable state agency Virol must ratach the Conservation Plan Certification, to your return if you claim this deduction.

Do not deduct expenses you pay or incur to drain or fill wettands or to prepare land for center pivot impation systems.

The amount you deduct may not exceed 25% of your gross encored from femming less closed 25% of your gross encored from femming less closed as from machinery and for your conservation expresses are more treat from years. Aftern's copy of the onypers from you claim the design years. Aftern's copy of the onypers from you claim the debuckery to the onypers of the onyp

Line 15

Entar amounts paid for custom have or ma-chine work (the machine operator furnated the equipment). Do not include amounts paid for mindle or lease of equipment that you op-erated yourself, report those amounts on line

Line 16

You can deduct deprecation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent

Do not deduct deprecation on your home. Munitary or other postnotal fents, land, live-stock you bought or raised for resale, or other property in your inventory.

You may also choose under internal Perv. years Code section 17th to squares a pompin of the cost of certian targible property your bought in 1992 for use in your baseness. For more details, including when you must he competes and attach Form 4882, see the as wastuctions for Schedule C (Form 1040), line in 13, on page C-3.

Line 17

Deduct contributions to employee benefit in programs that are not an included and in person or profit-shang plant included on him 25. Europeas are according but of a 1 plants, group-term life resurance, and dependent are assessing are profit plants, group-term life resurance, and dependent and health or not include on him 17 any contributions you made on you behalf are asset employed operation to an accordent and health plan or for group-term life resurance. You may be able to deduct on Form 1040, line 26, part of the amount you perfor the servicinity our part of the servicinity your applies and despendent of the control of the ductions. See the Form 1040, instructions on a page 20, for more details.

Line 18

Generally, you cannot currently deduct expenses for feed to be consumed by your investock in a latter tax year. See Prepaid Farming Expenses on page F-3.

Line 24

8

Line

Do not include as freight paid the cost of transportation incurred in purchasing live-stock held for resale, instead, add these costs to the cost of the livestock, and deduct them when the investock are sold.

Enter amounts you paid for farm labor minus on Form 1889s, Jobs Condit. Do not included amounts and 1889s, Jobs Condit. Do not include amounts and 1990 yourself. Court the cost of boarding farm labor but morths value of any products they used from the tarm. Court only what you paid household help to be the tarm. Court only what you paid house that in your provided taxable fings being the tarm of the tarm to the paid to the tarm of the tarm to the tarm to the tarm also many on a cardon in recited in from the tarm also the tarm also the tarm also the tarm to your entry of the tarm to the tarm also the tarm also the tarm also the tarm to the tarm to

Deduct premiums paid for farm business insurance on line 22. Deduct on line 17 amounts paid for employee accident and health insurance.

Line 22

Line

Do not deduct amounts credited to a re-serve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability

Lines 23a and 23b

Erier your deduction for contributions to em-ployee persion, profit-sharing, or annuty plass. If the plan included you as a self-employed person, see the instructors for Schedule C (Form 1040), line 19, on page

Lines 26a and 26b

If you nerited or leased vehicles, machinery, or equipment, enter on his 25s list biburness portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an inclusion amount. For details, see the instructions for Schedule C (Form 1040), line 300, on page C-4.

Enter on line 25b amounts paid to mith of lenses on time 25b amounts paid to mith of lenses on time 25b amounts paid to mith of lenses on time 25b amounts pasture or frem plant. interest Allocation Rules. The tax treatment of interests accepted differs depending on its given writers as expending on its given writers are streamed different and interest allocation. These requires you to allocate (classify) your miterest allocation where requires you to allocate (classify) your miterest allocation with any day of the nature that it referrest. These rules of could affect how much miterest you are allocated to deduct no Schedule you are allocated to deduce no Schedule with a lower to deduce the work of the proceeds of the lown are by tracing how the proceeds of the loan are a standards. If you paid inferest on a debt secured by your main horner, and any of the proceeds from that debt were used in your farming business see Pub. 535 to figure the amount into its deductible on Schoolule F. If you have a mortgage on real property if your farming business (other than

Line 27

Enter amounts you pad for repairs and man-terance of them buildings, includingly, and equipment. You can also include what you pad for tools of short life or minimal cost, acts has showed and relies.

Do not deduct impairs or maintenance on your home. your main home), enter on line 23a the interest you paid for 1982 to barria or other fiform 1988, Montgae interest Statement.
Form 1988, Montgae interest Statement.
Interest or you de not receive a francoal inattribution or you de not receive a form 1988 a
from the accipant, mont your form receive a form 1988 a
from 1989 to more of interest or the ay
mortgage. The accipant statement interest received from the mortgage in received from the mortgage in the contract be sent to both 1982.
This statement most be sent to you from any 1, 1983, if you can, both mount to be set to you from any or form 1988 or amilier statement in see Pub.
535 to find out if you can, enter the amount on less 23a, Attach a statement or low by See stituched in the left margin next to here See stituched in the left margin next to the a See stituched in the left margin next to the a See stituched in the left margin next to the a See stituched in the left margin next to the form 1
1989 and the other person received the form 1
23b, Attach e statement to your return in the new set state for the return of the set state or the retreat on other
neceived the Form 1088 in the left margin.

On he 23b, enter the interest on other
loane restrict to your strum showing the name and accloses of the person returned to form 1
1989 and the other person returned the form 1
1989 in the situation of the set interest on other
loane restrict to the situate of the interest on other
loane restrict to the situate of the situation.

On he 23b, enter the interest on other
loane restrict to not 93b, to title years,
include only the part that spokes to 1992.

Line 31

You may deduct the following taxes on farm business and personal property taxes on farm business seasts.

Social security and Medicare taxes you seed to marrie ways and or marrie what you are required to with hold from farm employees wages and any hold from farm employees wages and any order and improvement tax. See the restructions for Form 1040, line 25, on a Federal Imprivery use tax.

Do not deduct.

uo not escuer.

• Federal noone taxes.

• Estate and gift taxes.

• Taxes esseed for improvements, such as pering and several.

• Taxes on your home or personal use prop-

State and local sales taxes on property processed for war your tamb barness. Instead, treat these taxes as part of the cost of the property.
 Other taxes not related to the farm business.

Line 32

Enter amounts you paid for gas, electricity, vertice, file. The tractical personal utilities. You carrior deduct the base rate (nockut: ring taxes) of the first teleshone line into your residence, even if you use if for business. See the restructors for Schadule C. (Form 1040), was 25, on page C-4.

Lines 34a through 34f

Line 37

include all ordinary and necessary farm ax-penses not deducted elsewhere on Sched-ule F, such as advertising, office supplies, etc.

Ameritanisen. You can amortize qualifying pressition and refrontation costs over an 84-mortin period. You can also amortize certificate by the properties of the properties of the sest of or control for more details, get P.D. 535. For emortization that begins in P.D. 535, For emortization that begins in 4892, you must complete and attach form 4662.

Bad Dekt. Cosh method trappyer can deduct bud debts only if he amount was previously routded in recorns. See the in-teractions for Behadus C, (Forn 1040), live 9, on page C-3 deadness bee of Your Home. You may be able to deduct certain expenses for business able to deduct certain expenses for business Al-Riak Lose Deduction. Any loss from this activity that was not allowed as a deduction last year because of the at-risk rules is treated as a e deduction allocable to this activity in 1992.

e Cash, property, or borrowed amounts used in the activity (or combuted to the activity, or used to acquire the activity) that are protected against loss by a guarantee stop-toss agreement, or other similar ar-

the of your home, subject to bentlations. Use in the workshoen in the 2.87. Bestmass Use of any workshoen in the 2.87. Bestmass Use of the Bestmass Use of the Service Section 1.8. Bestmass Use of the Service Section 1.8. Bestmass Use of Your Home.

Legals and Proteoselonal Fear. You can reduct to your him bestmass.

Legals and Proteoselonal Fear. You can reduct to your him bestmass.

Travel, Meals, and Entertainment, Generative the last forms visited to your him bestmass.

Travel, Meals, and Entertainment, Generative Service and Entertainment, Generative Service and Investments. Service more and invitations. Service merchanisms with the service and invitations. Service merchanisms of the merchanism of Schedules (Crom 1040), Innes 24s through Catche Crom 1040), Innes 24s through Proproductive Period Expenses. Enter in of period proporticities of the merchanisms of 1992 and you decoded to capitalize it you you had you decoded to capitalize these in the superses in 1992 with a "Section of the service Section" in the 34s and a superses on the 34s and a work of Section in the service Section of the service Section in the 34s and a wine 78s. In the space to the left of the 1013.

Line 38

Enter the amount earned from the sale of investock, produce, grains, and other pro-ducts you raised.

a Norrecourse loans used to finance the ac-tury, to acquire properly used in the actual, or to acquire the actual, that are not se-cued by you can properly (rither than prop-erly used in the actual). However, there is an acception for certain norrecourse financ-ing between by you in connection with hold-ing real properly.

rangement (excluding casualty insurance and trausmost agents for thaubity).

Amounts borrowed for use in the activity from a person who has an insurant in the activity, other than as a creditor, or who is related, under friemal Revenue Code sections 465(b)(3), to a person (other than you) having such as interest in this bounds (55(b)(3), to a person (other your food on line 36, But if you arreved "No" to Obestion E. you may need to complete Form \$862 to figure your allowable loss to enter on him 36. See the Instructions for form \$822 for more details.

If you recked box 3Th, get Form 6198 to elemente the amount of your deductible loss and enter that amount of your deductible loss and enter that amount on line 36. But it you answered "No" to Question E, your loss may be hurther invited. See the instructions for from 6562 if your arrow an amount is zero on line 36. Be sure to attach Form 6198 to your return. If you checked box 37b and you fail to affach from 6198, processing of your tax return may be delayed. If you entered an amount in parentheses on the 3d feature you have preproductive peniod expenses you are capitalizing, subtract the amount on line 3d from the total of lines 12 through 3de. Enter the result on line 3d.

Any loss from this activity not allowed for 1992 because of the stirrsk rules is treated as a deduction allocable to the activity in 1993. For more details, get Pub, 925, Passive Activity and At-Risk Rules. Also see the Instructions for Form 6198.

For more information, see Capitalizing Coats of Property on page F-3 and Pub 225.

Line 36

Income—Accrual Method Part III. Farm

If you use the accrual method, report farm monche when you sent it, out when you re-ceive it. Generally, you must include animals and crops in your invention if you use that method. Get Pub. \$38, Accounting Pendos method Get Pub. \$38, Accounting Pendos and Methods. In associations, invention methods how to change methods of accounting, and to rules that require cettain toy. At-Risa Rues. Generally, if you have (a) e loss from a farmage activity, and do a month in the activity for which you are not at risk, you will have to complete Form 6198. At least, which have to complete Form 6198. At least, having the second flows the fast, turnishors, to figure your allowable of loss (including loss on the disposition of asserts) you can claim to the amount you could ectually lose in the activity.

Check boa 37b if you have amounts for which you are not at risk in this schirtly, such If you have a loss, the amount of loss you can deduct this year may be inmed. Go on to line 37 before emtenny your loss on line 36. If you arswered "No" to Oveston E on Form 8602. Enter the net point or deductive F also see the methodions for Form 8602. Enter the net point or deductive form 8602. Enter the net point or deductive form 8602. Enter the net point or deductive beloss the sand or Form 1041, ine 6). Partnerships should stop here and enter the profit or loss on the line and on form 1065.

See the instructions for lines 5a through on page F-2. Lines 39a through 41c

ō. See the instructions for lines 9 and 10, guning on page F-2

nstructions for Schedule SE,

Use Schedule SE to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no metter how old you are, and even if you are already getting social security or dedictore benefits. Additional Information, Get Pub. 533, Self-Employment Tax, for more detests.

Employment Self-

Who is Subject to Self-Employment Tax? General Instructions

For 1992, the maximum amount of self-employment income subject to accast secu-rry tax is \$55,500. The maximum amount subject to Medicare tax for 1992 is \$130,200. Change To Note

You are subject to SE tax if you had not assumed from bearing and-engloyed. If you are in business for yourself, or you are a farmer, for example, you are self-employed.

Self-Employed Persons

Your share of cartier partnership arcome and guaranteed payments are also subject to SE tax. See Partnership Income or Less on page SE-2.

Employees of Churches and Church Organizations

Who Must File Schedule SE

You were self-employed, and your net earnings from self-employment from other than church employee recome week 5400 or more (or you fund church interprese noone of \$108.28 or more—see Employees or this pages! AND must file Schedule SE It:

You did not have wages (and tips) of \$130,200 or more that were subject to social security and Medicare tax (or rairoad retire-ment tax).

Who Can File Schedule SE

Ministers and Members of Religious Orders

Even if you are not required to file Schedule St. if may be it or your benefit to file it and use either "optional method" in Section B Water, Using mo sortional method may one you the benefits descended below. But They was the benefits descended below, but They may also increase you self-employment tax. Social security coverage.—The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from How Can the Optional Methods

You are audject to SE tax 4 you are a U.S. Craffain embloded by a foreign government of in certain classes, by a windly-central and included of a foreign government or an informational organization under the informational organization under the informational organization under the informational department of an time United States, Fuerto Reco. Geam. American Marana Islanda, or the Virgin Islanda, Report Morris employment on Schildulas SE (Section A or B) lies 2. It you are employed alsenters by is foreign government or an informational organization. Bose emmission and individual organization. Bose emmission and individual organization. Bose emmission of an informational organization. Bose emmission of the States of the Committee of the Committe U.S. Citizens Employed by Foreign Governments or International Organizations Earned income credit.—Using the optional methods in signal registration of give you a larger credit in your rest SE semings (clearin the earned motion or give you a larger credit in your rest SE semings) (clearin the district using the optional methods) are less than and without using the optional methods will benefit you. Chall and dependent care credit.—The optional methods may less than 1900 you qualify for this credit or give you a larger credit in your this credit or give you a larger credit in your this credit or give you a larger credit in your this continual methods to be optional methods and without using the optional methods to see if the optional methods to see if the optional methods a will benefit you.

t you are a self-employed U.S. citzsen or seadent alson living outside the United U.S. Citizens or Resident Aliens Living Outside the United States

States, or most cases you are subject to SE that. You may not reduce your foreign earn-ings from self-employment by your foreign service income suchasion.

Who is Not Subject to Self-Employment Tax?

h most cases, you are subject to SE fax on one earmang you got as a member, a member of a relaption entire with plas not falken a vove of powerty, or a Chattaden Science practition— er. But you will not be adopted to SE fax on the series of the series of the series of Application for Essenybon From Self. Employment like the by Members, Mem-bers of Relaption Orders and Christian Science Practitioners, and he Ris approved you as being essenyal from SE fax, in this case, a you have no order monthing to form 100L, lim 37. However, 4 you have other seamings of \$4000 or more adopted to SE fax, see the A at the top of Long Schedule SE. Health in A at the top of Long Schedule SE. Health if you have seen fided Ferm Self in select social shounty coverage on your sem-nitaries. If you had church employee moome of 2002 or mone, you may be abuped to SE us. Church employee income a regard you church employee income a regard you manster or member of a religious order) from the church or quadried church-commond or parcation that has a certificate in affect electing attention from employer access exciting and bedoeve times. See laws 8 at the 100 of Lung Schadule SEe.

If you have conscintious objections to considerably intermediately intermediately of your membership in an object and you membership in and basel in the teachings of a regiona sect recognized as the sign in a section as a region a sect recognized as the somethings of 1950, and which has provided a meanwable of 1950, and which has provided a meanwable of 1955 and you got IRS appears by fing Form 4000, Authorismon for Earthplan Form Scoal Security and Medican Towar by fing Whener Of Benefits, in the case, do not like Schadule SE instead, write Form 4000 form 1040, line 41. Although salenes and other income you had as a minister for member of a mighous order are not included in church employee recome, you must include their success on line 2 of enthe Short or Long Schadule SE, urless the Italy approved you as being example from SC Ital. See Who is let let Seelest the Seelest the Seelest the Italy on the page.

Get Pub. 517, Social Security for Members of the Chergy and Religious Workers, for more details.

More Than One Business

If you were a farmer and had at least one between the control businesses, your net earnings from self-entroperant are the comband one earnings from all your between it you had a loss in one barreas, it reduces the income from enditier. Figure the comband SE tax on one Schedule SE.

Joint Returns

Show the name of the spouse with SE incomes on Schedule SE. It both spouses have SE encount, each must file a separate Schedule SE. It one spouse qualifies to use Short Schedule SE, and the other has to use

Long Schedule SE, both can use one Sched-ule SE. One spouse should complete the from and the other the back.

include the total profits or losses from all businesses on Form 1040, as appropriate. Enter the combined SE tax on Form 1040, line 47

Community Income

In most cases, if any of the income from a elementary and the season of the income from that business is SE earnings of the spouse who camed on the business of the spouse who camed on the business in the business of the spouse camed on the business in the business in the spouse are partners in a partnershy, see Partnership income or its Loas below.

If you and your spouse had community recome and file separate returns, attach Schoules Et to the return of the spouse with the SE income. Also attach Schedule(s) C. C. Cr. or F.

Caution: Community encome included on Schedule() C. C.-E. or Finust be divided for income lar purposes on the basis of the community property lews.

Fiscal Year Filers

If your tax year is a factal year, use the tax in the and earnings been that papply at the time the facel year begins. Oo not promit the tax or samings base for a facel year that overlaps the date of a rate or earnings base change the or a rate or earnings base change.

nstructions Specific

Raid the chart on page 1 of Schedule SE to see if you can use Section A. Short Schedule SE. or if you must use Section B. Long (Schedule SE. For enther section, you need to hrow what to include as net earmogs from throw what to include as net earmogs from throw what to include as net earmogs from the enther of the properties of the include as net earmogs from the one of the order of the include as net earmogs and how to fill in lines 1 and 2 of either Short of this Schedule SE. Enter all negative amounts in purenthesis.

Vet Earnings From Setf-Employment

What Is Included in Net SE

Earnings?

In most cases, net earnings include your net profit from a farm or norfarm business. If you were a pertner in a partnership, see the in-structions below.

If you week a duty ordamed minister with as an employee of a church and you are subject to SE tax, the unreinforced basis expected that should be should be subjected to SE tax, the unreinforce as allowed only as an emusic enduction for more tax broadcases. They are coducted from your SE summings in fourning sociations from your SE tax however, special rules apply. See Pub 517

If you were a U.S. critizen or resident alen serving outside the United States as a min-ster or member of a religious order and you are subject to SE tas, you may not reduce

your net earnings by the foreign housing ex-blusion or deduction.

Partnership Income or Loss

Income as a crew member of a fishin ressel with a crew of normally fewer than 1 beople. See Pub. 595 L. Deferred commissions paid after re-nent for sales made before retirement

Interest received in the course of any trad-or business, such as interest on notes or accounts receivable.

 The next as value of a home or an allowance that home for the annext and the second and the second and the second that and the second to income or loss from a partnership en-gaged aclery in the operation of a group in-vestment program is not included in net SE earnings for either a general or limited part-

if a perner dies and the partnership con-tituties, the decaded is dishburking sturs of the partnership is ordinary income or loss through the and of the month in which he or she dee must be included in SE income See internal Revenue Code section 1402(ii) SE income belongs to the person who is the member of the perhership and cannot be treated as SE income by the normamber spouse, even in community property states.

Share Farming

to the accordance self-among country of the country of the country of investors on surneyne elect a food for subserved in the chocks of the chocks of the chocks from the sale of them! This appears even if you had another how some late among the accountry of the chocks of the chock of the chocks of the chock of the chock of the chock of the chock of the chocks of the chock of

Other Income and Losses Included in Net Earnings From Self-Employment

e Rental income from a fam, it as landlood you participated materally in the production of naturagement of the production of fam sounds; a lost after an accordent is fam earnings. To determine whether you bento-tiated materally in fatur materal suggested or pro-duction, do not consider the activities of lary speak two lastics and explained in Pub. 225. topation issue are explained in Pub. 225.

Cash or a payment-in-lond from the Di-partment of Agniculture for baing in a lar diversion program.

e Payments for the use of noons or only aged when you also provided audisami services. Europes are holes noons, board phodess, forunt camps of homes, partir fols, warehouses, and stonge garages an Incorne from the retail asie of newspape and magazines if you were 18 or older an kept the porties.

A mounts enewed by Luttert or formy self-employed resurred or formy self-employed resurrace agents that eve to the paymy company before returned or formy self-employed crisumment. h you were a general or limited partner in a separate by the sever applies, the amount from like it you were a forestall and it is amount from like it you were a forestal purine, reduce the amount before a feet and partners, reduce the amount before a feet and partners, reduce the amount before a feet and partners, and adpletion claimed in and gas properties and adpletion claimed on oil and gas properties. If you verice the amount you entire the amount four ending the amount you entire the amount you were a permeat partner the amount you were a permeat partner the amount you were a permeative on its you were a permeative on its you were a permeative on the 15s of Schedule KI. I guild ended payments to purine in supplication of you were a limited payment to be a count in portled on you were a limited payment. The very and of characterized payments the very account in portled on the 15s of Schedule KI. I be should include only guaranteed payments be for a service only guaranteed payments.

2. Renewal commissions, or

o Fees as a state or local government em-ployee if you were paid only on a fee bas-and the job was not covered under redemi-State social security coverag-agreement.

to we were partners and both you and your apout your apout you are portners in a partnership, according you as authorit to SE has only you can share for his partnership income. Each of you must his a Schedule SE and report the partnership recover or you so a Servedule SE from 1000, Part II, for income at Nace on Servedule SE from 1000, Part III, for income lax purposes.

for services as a director of a corporation a Recursive and order of a corporation a Recursive and 200° frestly our included in gross record because the business use of the propert because they because the population of the propert of 200° or less to not include amounts you recutative

e Fees you received as a professional fidu.

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ncluded in Net Earnings ncome and Losses Not From Self-Employment

a Salanes, lees enc., subject to social secu-my or Medicare last thin your recoved for performing services as an employee, includ-ing services performed as a public official except as a beass government employee as applianed autier under Other income as applianed salive under Other income and Lossee Included in Net Earnings from Self-Employment or as an employee or em-ployee representative under the maintaid rerement system

Income you received as a retined partner under a written partnership plan that pro-indes for lifelong periodic retirement pay-

Notes

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Ferm Optional Method Optional Methods

Major Categories of Federal Income and Outlays

for Fiscal Year 1991

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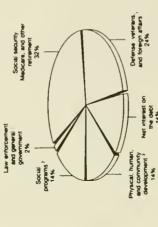
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income and Outlays	Where the Income Came From:	Social security. Medicare: and unemployment and Personal income other retrement laxes 35% 30%				Borrowing to Corporate machinerate laters 21% rooms also 7% rooms are	
in fiscal year 1991, which began on Oc-	30, 1991, Federal income was \$1,054.3 billion,	leaving a deficit of \$268.7 billion. The budget deficit is financed largely by government borrowing from the public. The covernment borrows from the	public by selling bonds and other debt securities to private critzens, banks, businesses, and other governments.	The pe charts on this page show the relative sizes of the major catagones of Federal income and outlays for fiscal	year 1991.		

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	About 20% was for defense 2% was for veterans benefits and services, and 1% was for foreign affairs	including mistary and economic assistance to foreign countries and the maintenance of U.S. embestives.	abroad (These percentages do not lotal 24% due to rounding.)	Arrest 9th was appared to hard Machael food startings and to farmiers with dependent children supplemental
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J < 8 8	A part rature spouse a first rature and rates.	your	16e Check You were 65 or older Blind It.	Enter number of
Officers.	News address number and smeal it you have a P O box, see page 15 For PHYSCY Act and	deduction, exemption	b if your parent (or someone alse) can claim you as a dependent	
	Cey, tom or pool office, sale and 2P cook of you have a tomp asterns, see sage 15 Reduction Aduction Aduction Andreas Notice, see page 4.	amount,	c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 35 and check here ▶	18c
	Presidential Election Campaign Fund (See page 15.) Do you want \$1 to go to this fund? If a joint return, does your spouse want \$1 to go to this fund?	taxable	19 Enter the standard deduction shown below for your filing status. But if you checked eny box on line 18e or b, go to page 35 to find your standard deduction. If you checked box 18c. enter -0.	for your filing status. But to page 35 to find your c. enter -0
Check the			Single—\$3,600 • Head of household—\$5,250	-\$5,250
box for your filling	םם	¢		19
Statue See page 15.)	4 ☐ Head of household (with qualifying person). (See page 16.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶		 Subtract line 19 from line 17. (If line 19 is more than line 17, enter -0) Multiply \$2,300 by the total number of exemptions claimed on line 6e. 	1 1
Chack only one box	5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ 19). (See page 17.)			nore than line 20, enter -0)
Figure	68 TYourself, if you perent (or someone sea) can cleam you as a dependent on his or her tax Her, of bosse Herman do not check those 88. But he sum to check the box on line 185 on name 2.	Figure	23 Find the tax on the amount on line 22. Check if from: ☐ Tax Table (pages 48-53) or ☐ Form 8615 (see page 37).	:k if from: 615 (see page 37). 23
your	-12	your tax, credits,	24e Credit for child and dependent care expenses. Complete and attach Schedule 2.	s. 24a
(See page 1E)	(1) Name (Frit, encil, and last name) Apr 1 security number you home in 1982	payments	b Credit for the elderty or the disabled. Complete and attach Schedule 3.	24b
If more then seven dependents.	nod notice of the notice of th	If you want the		i I
2	with you due to discuss or experience or experience or experience	your tax, see the instructions		Ш
	(lees bade 51)	for line 22 on page 36	27 Add lines 25 and 26. This is your total tax. 28a Total Federal income tax withheld. If any tax	21
	Mo. of other			28a
	claimed as your dependent here.			28b
	r W.2		 Earned income credit, Complete and attach Schedule EtC. 	28c
Figure	form(s). Attach Form(s) W-2.		ы	r total payments. ► 28d
ncome	8u Taxable interest income (see page 24). If over \$400, also complete and attach Schedula 1 Part I.	Figure	29 If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you overpaid.	27 from line 28d. 29
	Tax-exempt interest, DO NOT include on line 8a. 8b	your refund or	П	
Attach Capy 8 of your Forms W-2	Dividends. If over \$400, also complete and attach Schedule 1, Part II.	amount	31 Amount of line 29 you want applied to your 1963 estimated tax.	31
Í	distributions. 10a	you owe	32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the	8d from line 27. This is the
f you didn't get a		Affach check or money order on too of forms:	amount you owe. Attach check or money order for full amount payable to the "internal Revenue Service". Write your name, address, social security	0
22 eðed	Unemployment compensation (see page 29).	W-2, etc., on	number, daytime phone number, and "1992 Fo	22 32
Altach chack or money order on	13a Social security 13a 13a (see page 29). 13b	Sign vour	3.5 ESTIMATED LIAX DEFILITIVE (SEE page 4.1). 3.5 Long persuits of page 1, declare that I have assumed the minima and accompanying schoolines and statements, and to the best of my knowledge soot nead more as the comman and comman for assumed the manner of personal program has been as the comman and comman for teamer stokes that the based on a simple of which the program has not made more as the comman and comman for teamer stokes that the based on a simple stoke of which the program has a simple of the program of th	Companying achedules and statements, and to the best of my er than the transient is based on all information of which the page.
top of any Forms W-2 or 1089-R	14 Add lines 7 through 13b (far nght column). This is your total Income.		y knowledge Your signature	Dete Your occupation
Figure	Your IRA deduction from applicable worksheet. 15a	Keep a copy of		Concession processing
	b Spouse's IRA deduction from applicable work- sheet Note: Rules for IRAs begin on page 31. 15b	this return for your records.	Spoule's signature in joint return, BOTH must sign	
Bajusted	c. Add lines 15a and 15b. These are your total educationals. 15c.	Paid A	Proparer's sonature	Date Oneck it Preparer's social security no
псоте	Hiess than \$22,370, see "Earned income credit" on page 39.		Firm's name (or yours 6 self-employed) and	EI NO
	Cat. No. 11327A 1982 Form 1040A page 1		dress	1992 Form 1040A page 2

Part Complete this part and attach Schedule 1 to Form 1040A ft.		
• You had over \$400 in taxable interest, or		
income • You are claiming the exclusion of interest from senes EE U.S. savings bonds issued after 1989. (See pages 24 If you received, as a nominee, interest that actuelly belongs to another person, see page 54 and 54) Note: If you received a Form 1099-NNT, Form 1099-ND, or substitute statement, from a brokeage firm, enter the firm's name and the total interest shown on that form.	5.4	
1 List name of payer—if any interest is from seller-financed mortgages, see page 54		
	-	
	1-1	
2 Add the amounts on line 1		
Excludable interest or series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040A.		
Part II Complete this part and attach Schedule 1 to Form 1040A if you had over \$400 in dividends		
If you received, as a nominee, dividends that actuelly belong to another person, see page 55.	55.	
Income Note: If you received a Form 1099–DIV, or substitute statement, from a brokerage firm, enter income the firm's name and the total dividends shown on that form.	iter	
(See pages 24 5 List name of payer Amount		
S		
6 Add the amounts on line 5 Enter the Inial here and on Entry 1040A		
Title 9 6 100 100 100 100 100 100 100 100 100 1	1990	

	(Form 1040A)	Child and Dependent Care Expenses for Form 1040A Filers m	Care 1992		OMB No. 1545-0065	Name(s) afrown on page 1		Year secial security number
* To the set of the property of the control of the	n on Form 1	000v		Veur soot	a security number	Part III		
We have provided a property Methods and the provided a property Methods and the provided a property Methods and the provided a provided		Saution: • If you have a chile \$22,370, see A c • If you paid cash i performed in you	d who was born in 1992 and the amy hange to note on page 56 before or wages of \$50 or more in a calendar or in home, you must file an employment	ount on Form 1040A ompleting this sched quarter to an individu	L, line 17, is less than tule. Lel for services The 942 for details	Employer- provided dependent care benefits		15
The control of the		3	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) identifying number (SSN or EIN)	(d) Amount paid (see page 57)	Complete this pert only if you		17
Week of more state were the formation of heads 2) 10 years and more state were the formation of heads 2) 2 years are decreased and benefits 2 years are decreased and benefits 2 years are decreased and benefits 2 years are fine a part of the property 2 years are decreased and benefits 2 years are fine a part of the property 2 years are decreased and benefits 2 years are fine a part of the property 2 years are fine a part of t						received employer- provided	Enter the total amount of qualified expenses incurred in 1992 for the care of a qualifying	
Aut to read more against a straight of property of the amount of clearly part of the amount of the	D D					dependent care benefits.	Look at lines 17 and 18. Entar the ameller of	
Next Divou create an employer provided declaracy benefits 2 or 10 or 1	· •		e, use the bottom of page 2.) umn (d) of line 1.	2			You must enter your earned Income. See the	-
Service the numeration agreement of qualifying persons careful for missons with a qualifying persons careful for missons a small common with the qualifying persons described between the qualifying persons of the missons are already as a student of qualified as persons as a qualifying persons of the persons are and control of the persons as a qualifying persons as a qualifying persons of the persons are an advanced by the persons are an advanced to the persons as a qualifying persons of the persons are an advanced to the persons are advanced		Next: Did you receive e • YES. Complete • NO. Complete F	mployer-provided dependent care Part III on the back now.	benefits?			instructions from the section of the definition of the 20 cm which the 20 cm w	22 now.
First Per per pround to qualified secretars by uncoming and extractives beautified secretars shall be continued a common tractions for inserting a lor first out which seques so and in 1922. See a page 58 to find out which seques so and in 1922. See a page 58 to find out which seques so and in 1922. See a page 58 to find out which seques so and in 1923. See a page 58 to find out which seques so and in 1923. See a page 58 to find out which seques so and in 1923. See a page 58 for the definition of the control to the control t			alitying persons cared for in 1992, home with the qualifying person.					1
State Stat	raes		alified expenses you incurred and 58 to find out which expenses quited Part III on page 2, DO NOT inc	actually alify. Jude on this			was a student or disabled, see the instructions for lines 9 and 10 for the amount to enter.	_
A state that the state of the two amounts here.	•	ine any exclu 5 Enter \$2,400 (\$4,800 rf	ded benefits shown on line 23. you paid for the care	4				
23 Excluded benefits. Enter the emailest of the following: a sequal to or more than line 5, 7		6 If you completed Part I						
### of the two amounts here. #### of the two amounts here. ##### of the two amounts here. ##### of the two amounts here. ##################################		7 Subtract line 6 from line 2700 Library of 8	ny, from line 23. 6 5. If line 6 is equal to or more that charter that charter the charter that	in line 5,	_			
# See page 58 for the definition g		8 Look at lines 4 and 7. I	Enter the smaller of the two amour				The amount from line 22, or	
10 10 10 10 10 10 10 10	•		amed income. See page 58 for the	8				
Next if your spouse's earned 10		Note: If you are not filing	a joint return, go to "All other filers" o	 				t in
through line 23. Then, complete Part II of this schedule. 19. Enter the arrailler of the two 11		10 If you are filing a joint income. If your spouse amount to enter.	atum, you must enter your spouse was a student or disabled, see pa	· ·			unch bear if you are also claiming the child and dependent care credit.	fill in Form 1040A
1 9. Enter the amelier of the two 11 show that applies to the amount on 14 line 17. 12 show that applies to the amount on 12 line 12 line. Decimal 22 line over over 15 line 12 line amount 15 line 12 line 13 line 13 line 13 line 13 line 13 line 14 line 13 line 14 line 14 line 14 line 14 line 15 line			nt return, look at lines 8, 9, and 10.	Enter the			through line 23. Then, complete Part II of this schedule.	
when 17. 12 We that applies to the amount of the strong services over the services		All other filers, look amounts here.	at lines 8 and 9. Enter the smaller		_		90	982 Schedule 2 (Form 1040A) pa
Witnes 12 ib— Dec Barr of Cover over 12 ib— Barr of Barrount on line 13. Enter \$6.24.		12 Enter the amount from						
# time 12 is— Dec But not a small born born but not a small bu	•	13 Enter the decimal amo line 12.	unt shown below that applies to the	e amount on				
Cover cover be 220,000—22,000—22,000—24,000 23 24,000—28,000 22 28,000—28,000 21 28,000—4so irrint 20 28,000—4so irrint 20 243.		ē	H line 1	Decimal				
\$20,000—22,000 24 22,000—24,000 23 24,000—26,000 23 28,000—28,000 21 28,000—46 irrnt 20 38,000—46 irrnt 20 38,000—10 irrnt 13. Enter th		over		Ţ				
24,000—26,000 .22 28,000—28,000 .21 28,000—vo limit .20 an amount on line 13. Enter the 243.				* £				
28,000—No limit 20 all amount on line 13. Enter th				2 :				
ial amount on line 13. Enter the 24a.								
3 24a.		18,000—20,000	25		×			
		14 Multiply line 11 above result here and on Fore	by the decimal amount on line 13. m 1040A, line 24a.	Enter the	н			

(Form 1040A)	Credit for the Elderly or the Disabled for Form 10404 Filers &	Disabled 1992	OMB No. 1545-0085	Name(s) shown on page 1	Namety andwin on page 1	Your social security number
Nametal shown on Form 10AGA			Your social security number		10 M you checked (in Part I): Emiar. Box 1.2.4 or 7 \$5,000	0 ي
	You may be able to use Schedule.	You may be able to use Schedule 3 to reduce your tax if by the end of 1992:		rigure your		00 50 10
	You ware age 65 or older, OR But you must also meet other tests	» You ware age 65 or older, OR « You were under age 65, you retired on permenent and total disability, and you received taxable disability income But you must also meet other tests. See the saparate instructions for Schedule 3.	permenent and total bility income		Caution: if you checked box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.	re <i>r</i>
	Note: In most cases, the IRS can fig	See page 37 of the I	Form 1040A instructions.		11 • If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total here	rty re
Part I	If your filing status is: And	And by the end of 1992:	Check only one box:		If you checked box 2, 4, or 9 in Part I, enter your taxable disability	, Lip
Check the bos for your filling status and age	Single, Head of household, or Oualifying widow(ar) 2 with dependent child t	You were 65 or older You were under 65 and you retired on perm total disability	1 🗀 rmanent and 2 🗀		income here. If you checked box 5 in Part 1, add your taxable disability income to your spouse's taxable disability income. Enter the total here. your appears a taxable disability income. Enter the total here. Your appears Taxable disability income in First Part part affaits on what to include on line 11, see the instructions.	e to
	m w	Both spouses were 65 or older Both spouses were under 65, but only or	3 One spouse		 12 • If you completed line 11 ebove, look at lines 10 and 11. Enter the amelier of the two amounts here. All others, enter the amount from line 10 here. 	r the 12
	S S	Both spouses were under 65, and both retired on permanent and total disability	2		13 Enter the following pensions, annuities, or disability income that you dain your spouse if	
	joint return 6	One spouse was 65 or older, and the other spouse wa under 65 and retired on permanent and total disability	spouse was al disability 6		_	
		One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability	pouse was		 Nontaxable pert of social security benefits. and Nontaxeble part of railroad retirement benefits treated as social security 	
	Married filing a	You were 65 or older and you did not live with your spouse at any time in 1992	with your 8		b Nortavable veterans' pensions and any other pension, annuity, or disability benefit that is	_
	ch.	You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any			excluded from income under any orner 13b provision of law.	-
		time in 1992			c Add lines 13a and 13b. (Even though these income items are not taxable, they must be	
	If you checked box 1, 3, 7, or 8, others, complete Parts II and III.	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.	beck. All		included here to figure your credit.) If you did not receive any of the types of nontaxable	_
Part II Statement of	<u>π</u>	1 You filed a physician's statement for this disability for 1983 or en earlier year, or you filed a statement for tax yeers after 1983 and your physician signed line B on the statement, AND	ier year, or d line B on		income listed on line 13a or 130, entitine 13c. Enter the amount from Form 1040A, line	
and total disability	 Dua to your continued disabled condition, you we substantial gainful activity in 1992, check this box et if you checked this box, you do not have to file another 	2 Dua to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1992, check this box substantial gainful activity in 1992, check this box enecked this box, you do not have to file another statement for 1992.	age in any		15 M you checked (in Part I): Enter: Box 1 or 2 \$7,500 Box 8 or 7 \$10,000 Box 8 or 9 \$5,000 15	_
part only if you checked	If you did not check this box, have Physician's sta	 if you did not check this box, have your physician complete the following statement: Physician's statement (See instructions at bottom of page 2.) 	3e 2.)		e 15 from line 14. If line 15 is more enter -0-	
box 2, 4, 5, 6, or 9 above					17 Divide line 16 above by 2 17	18
	vas permanently and totally disabled on	r centry that: was permanently and lotally disabled on January 1, 1976, or January 1, 1977. OR was permanently and totally disabled	namently and totally disabled			19
	on the date he or she retured if retured after December 31, 1976. Physician: Sign your name on atther line A or B below.	on the date he or she retired. If retired after December 31, 1976, enter the date retired. P			Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b	
		expected to	Dete	Instructions	Taxpayer.—If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.	ate you retired in the
	B There is no reasonable probability disabled condition will ever improve	that the	Date	physician's	Physician.—A person is permanently and totally disabled if both of the following apply: 1. He or she cannot engage in any substantial gainful activity because of a physical or mental	oth of the following apply: because of a physical or
	Physician's name	Prysician a address			condition, and 2. A physician determines that the disability has lasted or can be expected to last 2. continuously for at least a year or can lead to death.	n be expected to last
Paperwork	For Paperwork Reduction Act Notice, see Form 1040A Instructions.	Cat. No. 12084K	1962 Schedule 3 (Form 1040A) page 1			1982 Schedule 3 (Form 1040A) page 2

ome Tax	Department of the Treasury—Internal Revenue Service Income Tax Return for		1992	Instructions for Form 1040EZ
9 F16	Single Filers With No Dependents 🖂 1992	OMB No 1845-0878	Use this	
IRS I	Use the IRS label (see page 10). If you don't have one, please print.	Please print your oumbers like thus	F E F	 You do not claim any dependents. Your taxable income (line 5) is less than \$50,000. You had only wages, salarres, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less, Caution; if you carried tips, including allocated tips, the come of the companies.
Can C	Name address transfer and street. U yes here a P O less are page 10 Lity large or pass effect many and ETP cate U yes here a length address, we page 10	Your social security oumber		Industrial to the transfer of
MOE!	Please see instructions on the back. Also, see the Form 1040EZ booklet. Presidential Election Campaign (See page 10). New Chanter Training	% N N N N N N N N N N N N N N N N N N N		If you are not sure about your fling status, see page 6 in the booklet. If you have questions about dependents, see Tele-Tax (topic no. 155) on page 20 in the booklet. If you can't use this form, see Tele-Tax (topic no. 152) on page 20 in the booklet.
wag	Do you want \$1 to go to this fund? And the standard of the shown in bos 10 of your W-2 formis). Attach your W-2 formis).	Dollars Cents	Filling in your return	Please print your numbers inside the boxes. Do not type your numbers. Do not use dollar signs. Most people can fill in the form by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship grain or tax-exempt interest income, such as on muricipal honds. Also, use the booklet if you received a Form 1099-INT showing income set withheld hacken withheld health.
ble u	Taxable interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ.			Richine tax winneral careago will own wages, salanes, and tips even if you don't get a W-2 form from your employer. You must report your wages, salanes, 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 secounts at banks, savings and leans, 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 15 in the booklet.
Yes.	Add lines 1 and 2. This is your adjusted gross income. Can your parents for nomeone else, claim you on their return? Yes, Do worksheet on back, softer amount from the Ebere. In Section 25,000 00. This is the total of your standerd deduction and personal exemption		Standard deduction worksheet for	aim you as
r 0 T	Subtract line 4 from line 3. If line 4 is larger than line 3, enter 9. This is your texable income.		who checked	B. Minimum amount. C. Look at lines A and B above. Enter the LARGER of the two amounts here. C
Enter your W.2 your W.2 Tax. Look	Enter your Federal uncome tax withheld from box 9 of your W-2 (orm/s) Tax. Look at line 5 above Use the amount on line 5 to find your tax un the tax table on pages 22-24 of the		Ine 4	the SMALLER te 4 on the front. tas a dependent, enter 6
let I 18 you 18 you 11 you	booklet Then, enter the tax from the table on this line 7 If line 6 is larger than line 7, subtract line 7 from line 6 This is your refund. The line is larger than line 6, subtract line 6 from line 1 Thu is the amount you one. Attach your payment for full amount payphe to the 1 from line 1. Thus is the control of the line is the line of the line is decrease Server Where your man, address, and sexuly 9, runber, advances and sexuly 9.		Avoid common mistakes This checklist is to help you	1. Did you check your computations (additions, subtractions, etc.) especially when figuring your taxable income, Federal income tax withheld, and your refund or amount you owe? 2. Did you check the "Yes" box on line 4 if your parents (or someone else) can claim you as a dependent on their 1992 return, even if they choose not to claim you? If no one can claim you as a dependent, did you check the "Yo" box? 3. Did you enter an amount on line 4? If you checked the "Yes" box on line 4, did you fill in the worksheet above to figure the amount to enter? If you checked the "No" box, did you enter
the b	I have read this return. Uoder penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete. Your signature X	For IRS Use Only Please do not write in boses below.	make sure your form is filled in correctly.	 Did you use the amount from line 5 to find your tax in the tax table? Did you enter the correct tax on line ?? 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 Form 1040EZ? If you got a label, does it show your correct name, address, and social security number? If not, did you enter the correct information? Did you staten your W.2 formiels to the left margin of your return? And did you sign and date Form, 1040EZ and enter you occupation?
pere	For PHYDACY Act and Paperwork Raduction Act Notice, see page 4 in the booklet. Cat No 11329W	Cat No 11339W Form 1040EZ (1992)	Malling your return	Mail your return by April 15, 1993 Use the envelope that came with your booklet. If you don't have that envelope, see page 25 in the booklet for the address to use.

Schoolse C from 1040) 1982 Schoolse C from 1040) 1982 Schoolse C from 1040) 1982 Schoolse Sold (see page C-5) Schoolse C from the Coolse Sold (see page C-5) Schoolse C from the Coolse Sold (see page C-5) Schoolse C from the Coolse Sold (see page C-5) Materials and supplies Materials and supplies Materials and of year. If different from less year a cooling investor of the Coolse C from the Coolse C from the Coolse C from the St from line 38. Effect the treath liver and on page 1, line 4. Schoolse C from the Coolse C from the St fro	120 Carry a force of the control of	
Schedule C from 1040 1992 Springlia Cost of Goods Sold (see page C-5) Threshop to the beginning of year. It different from last year a closury mention, the furthers less cost of items withdrawn for personal use. Metriciaes less cost of items withdrawn for personal use. Metriciaes less cost of items withdrawn for personal use. Metriciaes less cost of items withdrawn for pourself. Metriciaes and supplies. Metriciaes and supplies and supplies and supplies. Metriciaes or profession that is the principal source of your select or major can be seen to under temper cannot cannot be form 1040, Profit of Loss from Farmer.	Agricultural Services, creatives, formation and accordance to the control of the	7/8
Profit or Loss From Business Common Particle Profit or Loss From Business Common Particle Co	Order (stratch)	For Preparaget, Neduction Act Notice, see Form 1040 Instructions. Cat. No. 11334P Schedule G (Form 1040) 1992

12A Page 2 Year sectod security number 10 20 ()	22 24 250 22 22 22 23 24 450 25 25 25 25 25 25 25 25 25 25 25 25 25	99 SS SS
Screecus of from 1040 1922 Part IIII Summary of Parts I and II 19 Combre ince and 1040 De not ever name and excess parts I and II 19 Combre ince and as a feet and 10 19 10 19 10 10 10 10	21 Enter the amount from Form 1040, line 37 22 Subtract line 22 from line 27 23 Subtract line 25 from line 27 24 Enter the amount from Form 1040, line 37 25 Subtract line 25 from line 27 26 Enter the general college status box 1; \$\$5,800 if you checked filing status box 2 or \$\$, \$\$ 26 Subtract line 25 from line 27 27 Enter the subtract line 25 from line 27 28 Subtract line 25 from line 27 29 Subtract line 25 from line 27 20 Add lines 25 and 24 Status box 3; or \$28,750 if you checked filing status box 4 or \$2,24 20 Add lines 25 and 28 Strom line 20 as a positive amount in parentheses 3 20 Combre lines 30 and 31, if the or less, enter 40 21 Subtract line 30 as a positive amount in the 20 as a positive amount in any, from line 30 as a positive amount in the 20 are losses, por line 34, otherwise, sup lines 39-46. 25 Short-term capital loss carryover to 1980, Subtract line 31 from line 39 if zero or less, enter 40. 26 Short-term capital loss carryover to 1980, Subtract line 41 from line 39 if zero or less, enter 40. 27 Subtract line 42 from line 43 and 43 line 43. 28 Short-term capital loss carryover to 1980, Subtract line 44 from line 39 if zero or less, enter 40. 29 Subtract line 42 from line 42 from line 43 lines or other obligation at less than full line value. 29 Subtract line 42 from line 42 from line 44 from line 39 if zero or less, enter 40. 29 Subtract line 42 from line 42 from line 44 from line 39 if zero or less, enter 40. 20 Subtract line 42 from line 42 from 104 flow to receive dolygation. 29 Subtract line 42 from 104 flow to receive dolygation at less than full place	49 Form (b40, line 22 B0 Schedule C, C,EZ, D, E, or F (specify) P 51 Other form or schedule (dertify). If nonteabbe, indicate reason—entech additional sheets if necessary. 52 Total: Add lines 49 through 51. This amount should be the same as the total bartering income on all Forms 1099-8 and substitute statements received for bartering transactions.
Could be 1545-0074 Authorism 12A A	96e D-3.	19 8chedule O (Form 1040) 1982
(And Reconciliation of Forms 1089-B for Bartaring Transactions) * Assect to Form 1040. * Assect to Form 1040. * For more space to list transactions for lists at and 8s, get 8chedda D-1 (Form 1040). * For more space to list transactions for lines 1s and 8s, get 8chedda D-1 (Form 1040). * Years * As poortis and other securities, and (8) gross proceeds from real estate transcripts not report to the lists of lines 1c and 9s, column (6), strach a statement explaining the difference of lights and Losses—Assatta Held One Vest or Less as Reported from 10 and 3s, or 10 to 10 and 2s, or	th Schedule D.1 P 1c By ol your home from E119 line 17 or 23. And aschanges from from 8824. From 1991 Schedule D, line 36. Fig. in columns (f) and (g). Fig. Controlle columns (f) and (g) the 36. Fig. Controlle columns (f) and (g) the 36. Fig. Controlle columns (f) and (g) of line 7. Fig. Controlle Columns (f) and (g) of line 7. Fig. Controlle Columns (f) and (g) of line 7. Fig. Controlle Columns (f) and (g) of line 7. Fig. Columns (f) and (g). Fig. Columns (f) and (g) of line 7. Fig. Columns (f) and (g) of lin	artherships, S corporations, and fiducianes 148 (15 mm 1991 Schedule D. Inne 43 (16 mm 1991 Schedule D. Inne 43 (17 (17 (17 (17 (17 (17 (17 (17 (17 (17
## CAMPOULE D Form 1040	1b Amounts from Schedule D1, line 1b Atts 1c Total of All Seles Price Amounts Add column (g) of three 1a and 1b 1d Other Transactions. 2 Short-term gain from statiment at 9 Short-term gain for (local) from kie- 16 Met short-term gain or (local) from kie- 17 Add hive 1a, 1b, 1d, and 2 through 18 Short-term gain or (local) from kie- 18 Short-term gain or (local) from kie- 19 Add hive 1a, 1b, 1d, and 2 through 10 Add hive 1a, 1b, 1d, and 2 through 11 Long-Term Capital gain or (local) 12 Add column (g) of lines Se and 9b 13 Add column (g) of lines Se and 9b 14 Long-term gain from installamment as 15 Long-term gain from installamment as 16 Long-term gain from installamment as 17 Long-term gain or (local) from like- 18 Long-term gain or (local) from like- 19 Long-term gain or (local) from like- 10 Long-term gain or (local)	13 Net long-term gain or (loss) from pi 14 Capting gain distributions 18 Gain from Form 4797, live 8 or 10 19 Long-term capital loss campover fir 17 And three 84, 85 of and 10 through 18 Net long-term capitals gain or floor For Paperwort Reduction Act Notice, see

Attachment Sequence No. 128 Page 2. Your sectal security number		(d) as more train (e).	D-3.					6. :					,					-																								
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Attachment	ne Year	M (a) a more then	Transactions.																						-				-			-					Ì					
fler acts.	d More Then 0	(a) Cost or other beas	99-8 and 1099-5																																							
Sonutiae D-1 Ferm 1640) 1982 Nametia Brown on Form 1640, Do not enter name and social security number 8 shown on other soci	Long-Term Capital Gains and Losses—Assets Held More Than One Year	(a) Description of property. (b) Leaves accumed (b) Dates acid (d) Sales proce (figures 7%, (b) Leaves (d)	Include Form 10																																							
and social security	essor pus su	(c) Date sold (Mo., day, yr.)	and Real Estate.																																		1	1			Enter here	96 - P 96
. Do not enter neme	m Capital Gal	(No. day, yr.)	ther Securities,																																						us (d), (f), and (g)	(Form 1040), lin
D-1 (Ferm 1040) 11 frown on Form 1040	Part II Long-Ten	crotton of property se 100 shares 7%	ocks, Bonds, Ot																																						lais. Add column	and on Schedule D (Form 1040), line 9b . P 9b
,	1	. I			1	1 1	-	_	1	1 1	_	1	1				-	1 1	_					 1	1 1		1	_	1.1	1	1	_		_	1	1	_	1	_	_		13
Che No 1545-0074	Attachment Sequence No. 128	secial security number		(g) GAIN If (d) a more then (e),	subract (e) from (d)			-					-,.															-			,					ļ. !						
COMB No. 1545-0074	thes to end fit. Sequence No. 128	Year secial security number	***	(4) is more than (d). If (d) is more than (e).	moreschone, See page D-3.																																					
Schedule D	let transactions for lines to and the Sequence No. 128	Year becald security number	d One Year or Less	(e) Coer or (f) LOSS (g) (g) GAIN (d) the more than (e), (f) is more than (e).	69-S and 1009-S Transactions, See page D-3.																																					
on Sheet for Schedule D	octone for Schedule D (Form 1040). Attachment and the Sequence to list transactions for lines to and the Sequence to 128	Yeur security number	se-Assets Held One Year or Less	(d) Sales proc (e) Cos or (f) LOSS (g) GAIN (g) a more tran (d) (f) a more tran (e)	Include Form 1089-8 and 1089-8 Transactions, See page D-3.																																					
Continuation Sheet for Schedule D	P See instructions for Schedule O (Form 1040). Indicate D if you need more space to list transactions for lines is and St. Securor to 128	Yeur security number	eins and Losses-Assets Held One Year or Less	of LtD Dates sould (of Saless proce ofter basics High a more than (d). High a more than (e).	and Real Estate, Include Form 1009-8 and 1009-8 Transactions, See page D-3.																																					
Continuation Sheet for Schedule D	 Bee instructions for Echedule D (Form 1040). Attach to Echedule D if you need more space to list transactions for lines 1e and the. 	Year seedal security number	Short-Term Capital Gains and Losses—Assets Held One Year or Less	(a) Description of property (b) Date secured (c) States price (d) States price (d) (d) States price (d) (d) (d) (d) (d) (d) (d) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	Other Securities, and Real Estate, Include Form 1089-S and 1089-S Transactions, See page D-3.																																				1b Totals. Add columns (d), (f), and (g). Enter here and no Schadula Diform 10AII) time 1b. 1b. 1b.	

	38 Combine columns (d) and (e) only Enter the result here and include in the total on line 40 below 38 Part V Summary (c) (l) (l) (l) (l) (l) (l) (l) (l) (l) (l
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Sequence from the result of the second of th	ill do the rest.	American Maria	BASIC CREDIT
Puri I General information To take		Veur seedal security nur	4.3 4 Enter the amount from line 7 of Form 1040A or Form 1040 (wages, salanes, tips, etc.). If you meet in Tourishe statushe substantion or leftowaling grant, see page 64 of 1040A bookiet for page EIC-3.
 You MUST have worked and earned LESS than \$22,370, ANI Your adjusted gross income (Form 1040A, line 16, or Form 1040A, and when status can be any status except marred filing a se 			6 if you had any nontaxable earned income (see page 62 of 1040A booklet or page EIC-2 of 1040
	40, line 31) MUST be	LESS than \$22,370	
 You MUST have at least one qualifying child (see boxes below), AND a You cannot be a qualifying child yourself. 	AND		6 Form 1040 Filter Only, if you were self-employed or reported income and expenses on Sch. C or C.E. as a statution employee, enter the amount from the worksheet on page EIC-3 of 1040 booket.
le your	Ť	who (in 1992):	7 Add lines 4, 5, and 6. This is your earned income. If \$22,370 or more, you cannot take the samed income credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040) P
deughter or or or or or the time of the time	- 4 2	lived with you in the U.S.	8 Use the amount on Mre 7 above to look up your credit in TABLE A on pages 65 and 66 of 10400 booklet (or pages EIC-4 and 6 of 1040 booklet). Then, enter the credit here
		for more than 6 months' (or all year it a foster child")	9 Enter your adjusted gross income (from form 1040A, line 16, or Form 1040, line 31), if \$22,370 g or more, you cannot take the credit
		"It the child didn't live with you for the required time (for	•
	\$ 8 9 W	see the Exception on page 61 of 1040A booker (or page EIC-2 of 1040 booker).	a NO. Ent 11 It you arsw
Do you have No No You cannot take the credit. Enter "NO" next to line 28c of of Form 1040).	NO" next to line 28c	of Form 1040A (or line 56	HEALTH INSURANCE CREDIT —Take this credit ONLY if you paid for health insurance that covered at least one qualifying child.
qualifying child? — Yes — Go to Pari II. But if the child was marred or as also a qualifying child? person, first see page 61 of 1040A booklet (or page EIC-2 of 1040 booklet).	married or is also a c booklet (or page EIC-2	usifying child of a of 1040 booklet).	12 Look at the amount on line 7 above. Use that amount to look up your condit in TABLE B, on name 87 of 1040A brooklet for cane EIC-6 of
			,
	(e) if child was born affected 1862, arrier the child's	A Charte of the control of the search of the	13 LOOK at the amount on line 9 above; is line 9 \$1 Look or move? 14 LOOK at the amount on line 9 to look up your content in TABLE in the 10 to look up your content in TABLE in the 10 to look up the amount or name 87 or look up to make 97 or
	+	Nocrett, etc.)	
19			14 If you asswered "YES" on the 13, enter the waster of the 12 here 4.6. Enter the Intel mount out and in 1907 for hearth measurement that
61			-
Caution: If a child you listed above was born in 1992 AND you chose to cleim the credit or archision for the this child on Schedule 2 (Form 10404) or Form 2441 (Form 1040), check here	e credit or exclusion to check here	r child care expenses	16 Enter the smaller of line 14 or line 15 here. This is your health insurance credit
you want the IRS Yes Yes Fill in Part III below AND	AND Form 1040, line 31, here.	n Form 1040A, line 16, or s. P	EX
to figure the credit No No back now for you?			 You listed in Part II a child born in 1992. AND You did not take the credit or exclusion for child care expenses on Selvedeila 2 or ferm 2441 for the same child
Part III Other Information			Tip You can take both the basic credit and the axtra credit for your child born in 1992.
if you had any nontaxable earned income (see page 62 of 1040A booklet or page EIC-2 of 1040A booklet) such as military housing and aubsistence or contributions to a 401(k) plan, enter the total of that income on line 2. Also, list type and amount here. P	r page EIC-2 of a 401(k) plan,	annana.	17 Look at the amount on time 7 above. Use that amount to look up your credt in TABLE C on page 68 of 1040A booklet for page EIC-7 of 17 loub booklet). Then, enter the credit had not been amount on time 8 above 18 \$44 \$80 or move?
Enter the total amount you paid in 1992 for health insurance that covered at least one qualifying child; See page 63 of 1040A booker or page EC-2 of 1040 booker).	ed at least one 3		
If you want the IRS to figure the credit for you, SIGE 1 Attach this schedule to your return. If filing Form 1040A, print "EIC" on the line next to line 28c.	ou, STOP 1 EIC" on the line next	to line 28c.	19 NO. Enter the amount from line 17 on line 19. 19 If you answered "YES" to line 18, enter the amaller of line 17 or line 18 here. This is your axive condit for a child born in 1992.
For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions. Cat No 1339A	133394 Bohedule DC	(Form 1860A or 1040) 1882	

Screous F from 1040 1992 Part III Ferm income—Accrual Method (see page F-5) Do not include sales of livestock hald for draft, breading, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.	36 Sales of Investock, produce, grains, and other products during the year.	306 Taxable amount	40e Agnoutivral program payments 40e 40e Tauable amount 40e 41 Commodiny Credit Corporation (CCC) loans		b CCC loans forfered or repaid with certificates 41b 41c Taxable amount 41c		Add amounts in the notific column for lines 38 through 44.	46 Inventiory of investions, produce, grains, and other products at beginning of 46 47 Cost of Investions produce and other products purchased dispose	the year.		se inventory of investock, produce grants, and other products at and of year products to make the second substance from th	51 Gross income. Subtract line 50 from line 45. Enter the risulf have and on page 1, time 11.	If you use the unti-heatock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 48, subtract line 48, trom line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.	Part IV Principal Agricultural Activity Codes	Caution: File Schedule C (Form 1040), Profit or Loss From 185 Food crops grown under cover, including hydroponic Business, or Schedule C-EZ (Form 1040), Net Profit From crops				 You are engaged in the business of presoning, and 250 Pourty and eggs, including chickens, ducks, pigeons, caring for dogs, cats, or other pet animals. qual, etc. 	Selections of the following codes and write the 3-digit number category on page 1, line B	27/3 Animal specialty, including trains and nongrains such as horses, shakes, etc. 15. feed con, wheat tobacco, inshire and non a feet and a fe	bus	melons, such as sweet corn, torratioes, squash, etc. 170 Fourt and tree nuts, including grapes, bernes, olives, forest products and partiern of pring grapes, bernes, olives.	etc. 180 Omamental floriculture and nursery products		
	Bociel security number (\$800)	8 Enter principal agricultural activity code (from page 2) P		nons on losses		2 4 8	70	3	D 0	9 -	ses such as taxes, insurance.	R		280	23 24	20 20	31	8 8	340	34b	346	34.	36	8	37b Some investment is at rack	Schedule F (Form 1040) 1962
Profit or Loss From Farming * Attach to Form 1040, Form 1041, or Form 1040, * See branchors for 8chedde (Form 1040).		Precede product. Describe in one or him words your precioe load or earthfy for the current last year.	[1] Ceen RZ Accrusi	Dot you "materially participate" in the operation of this business during 1992? If "No" ase page F-1 for imitations on losses	Do not include sales of knestock held for drint, breading, sport, or daily purposes; report tree of knestock and other items you bought for resale.	nd other products you resed 66 Teache amount 1090-party 56 about 1	page F-2).	dagater payments (see page F-2) 6b Taxable amount 5a	g, check here ▶ □ 8d. Amount deterned from 1991	Other income, including Federal and statis gasother or has tax check for refund (see page F-3) (document and amounts in the night column for lines 3 through 10, if accrual method taxpayer, enter the column for the 3 through 10, if accrual method taxpayer, enter the column for the 5 through 10. If accrual method taxpayer, enter the column for the 5 through 10. If accrual method taxpayer, enter the column for the 5 through 10. If accrual method taxpayer, enter the column for the colu	from the property of the prope		28 Rent or lease (see page F-4): e Vehicles, machinery, and equip-	b Other (land, animals, etc.)	27 Repurs and maintenance . 28 Seeds and plants purchased	8 8	3 5	32 Utulnes 33 Vetennary breeding and medicine			9 9		7.347 Per 10 Per	Net harm profit of goals, Subdiscribes 35 monthing 11 in a profit, enter on room it loud, mair 15, as a critical sea. SE, line 1 if a loas, you MUST go on to line 37 (fiducianse and partnerships, see page F-5).	If you have a loss, you MUST check the got that describes you ensettment in this action; (see page F-5). If you described 31s, anite that the soften 1940, line 19, and Schadule SE, line 11, if you checked 37s, line 11, if you checked 32s, line 11, if you checked 32s, line 11.	e Form 1040 Instructions. Cet No 113464
CHEDULE F Form 1040)	ane of proprietor	Principal product. Describe in one or two words	Accounting method	E Did you "materially participate" in the opera	Do not include selec of livestock held for draft, breeding 1 Sales of investock and other litera you bought for neale 2 Cost or other basis of investock and other rams reported on line 1	Subtract line 2 from line 1 Saes of Investock, produce, grans, and other products you resed Total cooperative defiblicions (Forms 1099-batts) 54	Agnoultural program payments (see page 1-2) Commodity Credit Corporation (CCC) loans (see page 1-2) CCC loans reported under electron	b CCC loans forfered or regald with certificates 8. Crop narrance proceeds and certain disaster payments (see page F-2). 8. Amount resonant in 1902.	c if election to defer to 1993 is attached, check here IN Custom hire (machine work) income	10 Other income, including Federal and state 11 Gross income. Add amounts in the ngr	Part II Ferm Expenses—Cash and repairs, etc., on your home)	12 Car and truck expenses (see page F-3—also sittach Form 4562) 12	13 Chemicals 14 Conservation expenses Attach	Form 8645			Employee benefit programs other than on line 25	18 Feed purchased 16 18 18 Fertilizers and lime 18		Insurance (other than health)	4.0	hired (less jobs credit)		SE, line 1 If a loss, you MUST go on to li	37 if you have a loss, you MUST check the if you checked 37s, anter the loss on Fif you checked 37b, you MUST attach	For Paperwork Reduction Act Motice, see Form 1040 Instructions

Schedule R Credit for the Elderly or the Disabled	Sondow Rifem 1040 1992 Battilli Figure Your Credit	Page 2
Attachment of the Triangle B. Attach to Form 1040. B. See separate instructions for Schedule R. Secures No. 16 Secures No. 16 Normalia shown on form 1040.	d (in Pert I):	
You may be able to use Schedule R to reduce your tax if by the end of 1992. I you were age 65 or older, OR • You were under age 65, you retired on permanent and total disability, and you received taxable disability income But you must also meet other tests. See the separate instructions for Schedule R Note, in most cases, the RS can inform the credit for you. See page 23 of the Form 1040 instructions. PRITE Check the Bos for Your Filling Status and Age	Box 8 or 9. Cauthor If you checked box 2, 4, 5, 6, or 9 in Part 1, you MUST complete line 11 below. All others: sup line 11 and amount from line 10 on line 12. 11 If you checked: Box 6 in Part 1, and \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the clotal here. Box 2, 4, 6, 10 Box 1, and standard disability income have	
토 오아스 등		
8 Both spouses were 65 or older 9 Both spouses were under 65, but only one spouse retired on permanent and total disability. 9 Both spouses were under 65, and both retired on permanent and total disability. 9 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability. 9 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability. 9 The spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability. 9 The spouse was 65 or older and total disability. 9 The spouse was 6		
Maned fling a 1992 Separate return 9 You were under 65, you returned on permanent and total disability, and you did on the beach any time in 1992 H 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.	c. Add lines 13a and 13b. (Even through these runcome ferms are not trazable, they must be included here to figure your credit if you do not receive any of the types of nontaxable income listed on line 13a. 14 Enter the amount from Form 10a0, line 32 14 Fit you checked (in Part I): Enter Box 1 or 2 15 Sox 1 or 3 15 Sox 1 or 4 15 Sox 1 or 5 15 Sox 1	
Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.) 1F: 1 You hied a physician's statement for this disability for 1983 or an earlier year, or you filed e statement for tax years after 1983 and your physician signed line 8 on the statement, AND 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1992. check this box, you do not have to file another statement for 1992. et you checked this box, have your physician complete the following statement.	\$5,000 \$5,000 white 15 is mitter -0.	
Physician's Statement (See instructions at bottom of page 2.) I centify that	Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21.	x:
, 1976, or Jar 1976, enter th B below.	21 Multiply line 19 above by the decimal amount (15) on line 20 Enter the result here and on Form 1040, line 42 Caution; if you file Schedule C. CE. D. E. or Florm 1040, you credit may be immited. See the instructions for line 21 for the amount of credit you can claim. Instructions for Physician's Statement	
A The distance of can be expected to Physician's signaling the B There is no reasonable probability that the disabled condition will ever improve Physician's signaling properties Physician's address Physician's address	Taxpayer I you refried after December 31, 1976, A person is permanently and totally enter the date you retired in the space disabled if both of the following apply: I, the or she cannot engage in any substantial gamful activity because of a physical or mental condition, and	mines that the can be expected at least a year or

Sorable SE from 1040 1992 Name of perion with self-employment income (as shown on Form 1040) Social security number of perion with self-employment income Section B—Long Schedule SE	He (so use a mental in mental of an exposer above properties of the properties of a mental in mental of an exposer as adversarial and a self-employment tax an externorment council before a self-employment tax and a self-employ
ment to	Must file Schedule SE Vo. mot if the Schedule SChedule SE Vo. mot if the Schedule SChedule SChedule SChedule SChedule SChedule SChedule SChe
SCHEDULE SE (Form 1040) Form service of the Transition of Service Ser	Who Must File Schedule SE You must like Schedule SE if: a Your wages (and the) subject to social security AND Medical You wust servings them self-employment from other than chursons OR a You wages (and the) subject to social security AND Medical OR a You was self-employment from other than chursons DR DR DR DR DR DR DR DR DR D

A and orite the total her Allen, arise the total her Allen, arise to converse to the treatment on where to enter the total her Allen, arise the total her Allen, arise the total her and order to the total on where to enter the total or where to enter the enter	Wehlche Expenses (See instructions to find out which sections to complete.) General Information (a) Vehicle 1 (b) Vehicle 2 (c) Vehicle 1 (d) Vehicle 2		4 by Ima 13 15 75 miles miles		ted? Yes No Not app		ZID II "Nes," is the evidence written? Section B.—Standard Mileage Rarta (Use this section only if you own the vehicle.) Ze Multiply line 14 by 28¢ (28). Enter the result here and on line 1. (Flural mail carriers, see	(a) Vehicle 1						s (Use this section only if you own the vehicle.) (a) Vehicle 1 (b) Vehicle 2				
Reimburaementa Reimburaementa Column A Other Tran Meals and Entertainment Tough 3. Bo not dentertainment Tough 3. Bo not the and enter the Expenses Listed in STEP 1 enter reported under Tough 4. A (Form 1040) and enter the total here. Also, enter the botal find and enter the total here. Also, enter the botal find and enter the total here. Also, enter the botal find and enter the total here. Also, enter the botal find order the total here. Also, enter the botal find order the total here. Also, enter the botal find order the total here. Also, enter the botal find order the total here. Also, enter the botal find order the total here also enter the total.)	Section A	expenses were married 13	5 5 7 7	18		21s Do you have evidence to support you	21b II "Ves. is the evidence written? Section B.—Standard Mileage Rate 22 Multiply line 14 by 28¢ (28). Enter instructions.		insurance, etc. 24a Vehicle rentals b inclusion amount (see instructions)	Subtract line 24b from line 24s Value of employer-provided	venicia (appires only in 100 % or annual lease value was included on Form W-2—see instructions). Add innes 23, 24c, and 25.	Multiply line 26 by the percentage on line 15	29 Add lines 27 and 28. Errier total here and on line 1. 29	30 Enter cost or other basis (see	Enter emount of section 179 deduction (see instructions)	Muttply line 30 by line 15 (see instructions if you elected the section 179 deduction)	33 Enter depreciation method and percentage (see instructions) .	34. Multiply ine 32 by the percentage on line 33 (see instructions). 35. Add lines 31 and 34. 38. Enter the limitation amount from the table in the line 36 instructions. 37. Multiply line 36. by the percentage on line 15. 38. Enter the amaller of line 35 or line 37. Also, enter this amount on line 37. Also, enter this amount on line 37.
K		15	-						e 7 and enter the amount from	Listad in STEP 1						to, enter the total	d individuals with	• 117094

	Child and Dependent Care Expenses	199 2	INTILE Employer-Provided Dependent Care Benefits—Complete this part only if you received employer-properties benefits.	Page 2
menul fleenus Barres (Q) P. Bee separate instructions. Names aroun or form 1040	shuddone.	Security number	17 Enter the total among or analysis repoyded dependent care benefits you received for 1992. This amount should be shown in box 25 or your W.2 form(s). Do not include amounts that were reported to you as wages in box 10 of Form(s) W.2 to	
Ceardont o if you have a child who was born in 1992 and the amount on Form 1040, line 32, is less than \$22,370, see A Change. To Abte on page 1 of the instructions before completing this form. To Abte on page 1 of the instructions before completing this form. I you paid cash wegs 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 \$42 for offasis.	on Form 1040, line 32, is less than \$2 his form. In the services perform to an individual for services perform ails.	n \$22,370, see A Change formed in your home, you		, ,
Part I Persons or Organizations Who Provided the Cere—You must complete this part. (See the instructions if you need more space, use the bottom of page 2.)	-You must complete this part. (S	ee the instructions	20 Enter the total amount of quelified expenses incurred in 1992 for the care of a qualifying person. See the instructions	
(a) Cere provider's (number, street, apl. no., cny, state, and ZIP code)	d ZIP code) (SSN or EIN)	(d) Amount paid (see instructions)	21 Look at times 19 and 20. Enter the smaller of the two amounts here: 22 You must enter your earned income. See the instructions for	
		-		
			23 If you are filing a joint return, you must enter your spouse's earned income. If your spouse was a student or disabled, see the instructions for lines 8 and 10 for the amount to enter.	
2. Add the amounts in column (d) of line 1. Next. Did you receive employer-provided dependent care benefits? e. YES, Compelle abit iil on the back now.	13		23	
Puri II Credit for Child and Dependent Care Expenses			25 Excluded benefits. Enter here the smallest of the following. The common form of the smallest of the following.	
Enter the number of qualifying persons cared for in 1992. See the instructions to find out who is a person. Caution: To qualify, the person(s) must have shared the same home with you in 1992.	e instructions to find out who is a qui	qualifying	The amount from line 24, or	
Enter the amount of qualified expenses you incurred and actually paid in 1992. See the instructions to find out which expenses qualify. Caution: if you completed Part III on page 2, do not include on	d in 1992. See the instructions on page 2, do not include on		 \$3.500 (\$2.500 in marred fining a sobarate fetum"). Taxable benefits. Subtract line 25 from line 19. Enter the result, but not less than zero. Also, include this amount in the lotal on Form 1040, line 7. On the dotted line heat to line 7, write 	
this was any account behalfs shown on was 25 care \$2.500 (\$4.000 of you paid for the care of two or more business presented.)			"DCS" Next: If you are also claiming the child and dependent care credit, fill in Form 1040 through line 40. Then, complete Part II.	1=
If you completed Part III on page 2, enter the excluded benefits, if any from line 25	0		סו נווא ומוווו	
Subtract fine 6 from line 5. If the result is zero or less, skip lines 8 through 13; enter -0- on line 14, and go to line 15	through 13; enter -0- on line			
Enter the serned inc	8 definition of earned income 8			
Note: If you are not filing a joint return, go to "All other filest" on line 11 now. If you are filing a joint return, you must enter your spouse's earned moone. If your spouse was	Ane 11 now dincome. If your spouse was			
a student or disabled, see the instructions for the amount to enter a flyou are filing a port return, book at lines 8, 9, and 10. Enter the				
entirement of the other amounts here. • All other friens, look at lines @ and @. Enter the amaties of the two amounts here.				
Enter the amount from Form 1040, line 32. Enter the decimal amount shown below that applies to the amount on line 12.	12 13 13 13	×		
	Decimal emount is: 24 27 27 27 27 20 20 20 20 20 20 20 20 20 20 20 20 20			
Multiply line 11 above by the decimal amount on line 13. Multiply any qualified expenses for 1991 that you paid in 1992 by the decimal amount that applies to the amount on your 1991 form 1040, line 32, or Form 1040A, line 17. You must complete Part and attach a statement. See the instructions	7. You must			
is accomment to according to the majority of the parameter of the control of the	Cer No 11862M	Form 2441 (1992)		

Second Second Control Second Country Second	Schedule A Additional General Business Credit Allowed By Section 38(c)(2) (Before Repeal by the
Description of Paramy P. Bas separate instructions. P. Bas separate instructions.	Enter the partion of the credit shown on line 5, page 1, that is attributable credit under section 46.
Tentative Credit	Tentative minimum tax (from line 11, page 1)
1e Current year investment credit (Form 3489, Part I). b Current wear lobs credit (Form 5894, Part I).	
Current year credit for alcohol used as fuel (Form 6478)	TON SI
	attributable to the regular investment credit under section 46
	21 Subtract line 20 from line 19 (if less than zero, enter -0-)
renewable electricity production credit (Form 8835, Part I)	
thy credits included on lines 1s through 1h (see instructions)	23 For purposes of this line only, recompute the amount on line 13, Form 4626, by using zero on line 8, Form 4626, and enter the result here 23
1_1 	
Carryforward of general business, WIN, or ESOP credit to 1992 (see instructions for the schooling in strain).	
Carryback of general business credit to 1992 (see instructions) 7	Net rooms tax (from the 12, page 1).
General Business Credit Limitation Based on Amount of Tax	28 General business credit (from line 15, page 1)
Sa Individuals. Enter amount from Form 1040, line 40	27 Subtract line 26 from line 25
. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I.,	28 Subtract line 24 from line 27
Other filers. Enter regular tax before credits from your return	29 Enter the smallest of line 18, line 22, or line 26,
Credit for child and dependent care expense (Form 2441)	30 Subtract line 29 from line 17
Credit for the elderny or the disabled (Schedule H (Form 104U))	31 Enter the creative of fine 30 or line 12 mans 1
tax credit (Form 5735) 94	
Credit for fuel from a nonconventional source.	32 Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead
Orphala drug dreat (Form 6/65)	of the amount previously computed on that line. Write "Sec. 38(c)(2)" in the margin next to your 33 entry on line 15, page 1
Net regular tax. Subtract line 9h from line 8	34 if line 32 is greater than line 33, enter the excess here (see instructions)
	work Reduction Act The time needed to complete and file
Corporations. Enter amount from Form 4626, line 15 Estates and trusts. Enter amount from Form 1041, Schedule H, line 37	y depending on istances. The estimated
Net income tax:	to carry out the internal Revenue laws of Recondingships
Individuals. Add line 10 above and line 22 of Form 6251	to Learning about the
Estates and trusts Add line 10 above and line 39 of Form 1041, Schedule H	igure and Preparing and sending
If line 10 is more than \$25,000, anter 25% (L25) of the excess	the form to the IRS 1 hr, 7 min.
Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter -0	
General business credit allowed for current year. Enter the smaller of line 7 or line 14. Also	
enter this amount on commence, the second considerable settings and trusts, see matructions of the credit for increasing research activities is claimed. C comporations, see	
instructions for Schedule Air any regular investment credit carryforward is claimed. See the	

TECH CAN DAMO	89 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
Atternative Minimum Tax—Individuals * See apparate instructions. * Attach to form 1040 or form 1040 N.	Enter the amount from form 1040, Iwa 35, it least than step, enter as a negative amount Versit interval deduction, if you from 1040, Iwa 32, Effect as a positive amount Adeleatmental control and control and amount from 1040, Iwa 32 Effect as a positive amount Adeleatmental (See neutricion) before companie) Standard control, if any from from 1040, Iwa 34 Adeleatmental intersis expected. Adeleatmental intersis expected in from 1040, Iwa 34 Emilyour of transity control and the second resolution from 1040, Iwa 34 Emilyour of transity control and the second resolution from 1040, Iwa 34 Emilyour of research or intersis expected in service after 1866 I compared to the second research or intersis expected in service after 1866 I compared to the second resolution from 1040, Iwa 34 I comprehensity of the second research or service after 1866 I compared to the second research or after 1866 I compared to the second research or after 1866 I compared to the second research or after 1866 I compared to the second research or after 1866 I solution control before processity because it second after 1866 I solution control before processity and control the second research or after 1866 I solution control before processity and the second research or after 1866 I solution control before processity and the second research or after 1866 I solution control before processity and the second second research and the second research or after 1866 I solution control before processity and the second research and the second res

P Bes separate treatment.	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 8682, Lines 1s, 1b, and 1c (See instructions on page 7.)	deteched bet	ore filing Form
internal flavour demonstration of the form 1040 of Form 1041. Sequence the demonstration of the form 1041.	1	Overall p	Overall gain or loss
1992 Pessive Activity Loss Caution: See the naturations for Worksheets 1 and 2 on page 7 before completing Part I.	(a) Net income (b) Net loss (c) Unationed (line 1s) loss (ine 1c)	(d) Clain	(a) Loss
Rental Real Estate Activities With Active Perticipation (For the definition of active participation ase Active Participation in a Rental Real Estate Activity on page 3 of the instructions.)			
1s. Activities with net income (from Worksheet 1, column (s))			
b. Activities with nel loss (from Worksheet 1, column (b))	Total. Enter on Form 6662, lines 1a, Ib, and 1c.		
om Worksheet 1, column (c)) 1c ()	Tronksheet 4—For Form 6062, Lines 24, 20, and 25 (366 Instructions on page 1.) Current year Prior year	Overall ga	Overall gain or loss
d Combine lines 1s, 1b, and 1c.	Name of activity (a) Net income (b) Net income (c) Unallowed (fine 2a) (fine 2b) (fine 2b)	(d) Gain	(a) Loss
2a Activities with net income (from Worksheet 2, column (a)) 2a			
b. Azruntes with net loss from Worlsheet 2, column (b)) 20 (
c Phor year unallowed losses ffrom Worksheet 2, column (c)) 2c (Total. Enter on Form 8092 lines 2s.		
Combine lines 2s. 2b, and 2c	2b, and 2c. P Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See I	se instructions	on page (
3. Combine lines 1d and 2d, if the result is net income or zero, see the instructions for line 3. if this line and line 1d are losses, go to line 4. Otherwas, enter -0, on line 9 and go to line 10. Special Allowanse of Pennial Real Estrate With Active Participation Many Fairs all numbers in Part it is costine amounts. See instructions on page 7 for examples.)	Name of activity from oraneadae (See resultations)	(c) Special ellowence (See nstructions.)	(c) from one (See mathu
Enter the amalier of the loss on line 1d or the loss on line 3			
Enter \$150,000. If mamed filing separately, see the instructions . 5	Total Worksheet 4 Allocation of Unalitoused Loses (See Institutions on name B.)		
Enter modified adjusted gross income, but not less than zero (see		(b) Neto (See nstructions)	(c) Unaformed less (See instructions.)
Notes: If line 6 is equal to or greater than line 5, sulb invas 1 and secure -0- on line 9, and then go to line 10. Otherwise, go to			
Subtract line 6 from line 5 Multiply line 7 by 50% (5). Do not enter more than \$25,000. If mamed frieng separately, see 8 instructions			
or line 8	Worksheet 5—Allowed Losses (See instructions on page 8.)	1.00	
Partill Total Losses Allowed	Name of activity Fern or constant (See ventroom) (See ventroom) (See ventroom)	seructions.)	(c) Allowed Issa (See retructions)
Add the income, if any, on lines 1s and 2s and enter the total			
	Form 8582 (1962)		

Page 3 chedules (See instructions	(d) Unatiowed (e) Allowed total toss (See ristr.)															
From skild (1987) Worksheef 6—Activities With Losses Reported on Two or More Different Forms or Schedulee (See instructions	(See mitt) (See mitt) toes		, ij									1.00				
ss With Losses Reported on 1	(See instr.)		Dewolaun and and	ne 1a. If zero		unailowed		4	pewojisun	rm or schedule . •	line 1a. If zero					
Form 8462 (1982) Workshaest 6—Activities	Marrie of Activity:	Form or Schedule To Se Reported on:	1a. Net loss plus prior year unallowed loss from form or schedule.	b Net income from form of schedule Subtract line 15 from line 1a. If zero	or leas, enter -0 Form or Schedule To Be Reported on:	1a Net loss plus prior year unallowed loss from form or schedule . •	b Net income from form or schedule.	or less, enter -0- Form or Schedule	To be Meported on: 1a Net loss plus pnor year unallowed	loss from form or schedule . b Net snoome from form or schedule	c Subtract line 1b from line 1a. If zero or less, enter -0-	Total				

8615

Tax for Children Under Age 14

age 14, investment income (such as tauble interest and dindexial) over \$1,200 is taxed at the parent's rate if the purent's rate is higher than the child's rate. If the child's investment income is more than \$1,200, use this form to Purpose of Form. For children under General Instructions

Investment Income. As used on this form, "investment income includes all tautable income other than earned income as effected on page 2.1 includes income auch as tautable interest, includes income auch as tautable interest, includes person and annuny income and includes person and annuny income and income income and annuny income and income in figure the child's tax.

income) received as the beneficiary of a

Who Must File, Generally, Form 8815 must be filed to any culd who was under age 14 or January 1, 1983, and who had move than \$1,500 of any who had move than \$1,500 of alive on December 31, 1982, do not use alive on December 31, 1982, do not use in the normal manner.

Note: The parent may be able to elect to report the child's interest and dividends on his or her return. If the parent makes this election, the child will not have 10 this election, the child will not have 10 this election, the child will not have 10 this a return or form 861s. For more details, see the instructions for form 1040 or get from 881s,

Parents' Election To Report Child's Interest and Dividends.

Incompete information for Parent, if a civil's parent of guardien cannot obtain the information needed to compete form 8615 before the due date of the chiff's information needed to compete of the parent's trauble income or limp status and the net investment income of the parent's thrubbe inclinent may be a parent's orbit of the parent's orbit o

Single Memod filing jointly Memod filing separately Head of household Ouslifying widow(er) Stop 1 Figure child's not Investment income Subtract line 2 from line 1. If the result is zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return If the child DID NOT remize deductions on Schadule A (Form 1040 or Form 1040NR), enter \$1,200. If the child TEMIZED deductions, see instructions Enter child's investment income, such as taxable interest and dividend income. See instructions. If this amount is \$1,200 or less, stop here; do not file this form. Perent's name (first, initial, and lest). Cautions See instructions on back before completing. Parent's fang status (check one):

4 Enter child's tatelle rooms from four (400, ins 37; Form 1040A, ins 22; or Form 1040NH, ins 35; e Enter the smaller of line 3 or line 4 here.

Stop 2 Figure tentative tax based on the tax rate of the perent listed on line A.

Enter parent's tauable income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, inte 5; or Form 1040INR, line 35. If the parent transferred property to a trust, see instructions

Tax on line 8 based on the parent's filing status. See instructions. If from Schedule D, enter amount from line 22 of that Schedule D here ▶ Enter the total, if any, of the net investment income from Forms 8815, line 5, of ALL OTHER children of the parent. Do not include the amount from line 5 above. Add lines 5, 6, and 7

Enter parent's tax from Form 1040, line 38. Form 1040A, line 23. Form 1040EZ, line 7, or Form 1040NR, line 36. Form 1040NR, line 37. Or Form 1040NR, line 36. Form 1040NR, line 37. Or Form 1040NR, line 36. Form 1040NR, line 37. Or Form 1040NR, line 38. Form 1040NR, Subtract line 10 from line 9. If line 7 is blank, enter on line 13 the amount from line 11; skip 128 12a Add lines 5 and 7 lines 12s and 12b F 0

Dwide line 5 by line 12a Ertier the result as a decimal (rounded to two places). Multiply line 11 by line 12b. Step 3 Figure child's tax 13

Note: If lines 4 and 5 above are the same, go to line 16.

Subtract line 5 from line 4.

7 9

Add lines 13 and 15
Tax on line 4 based on the biblie's fining status. See instructions if from Schedule 0, check here P
Tax on line 4 based on the biblie's fining status. See instructions if from Schedule 0, check here P
Enter the larger of lines 10 at her 17 here and on Form 1040, line 38; Form 1040A, line 36. Form 1040A, line 36, Be sure to check the box for Form 8615" even if line 17 is more than line 16 enter amount from line 22 of that Schedule D here ▶

Tax on line 14 based on the child's filing status. See instructions. If from Schedule D,

7

For Peperwork Reduction Act Notice, see back of form.

Anachment Sequence No. 33 1992 Who Have Investment Income of More Than \$1,200 See instructions below and on back.
 Attach ONLY to the child's Form 1040, Form 1040NR.

Additional Information. For more details, get Pub, 829, Tax Rules for Children and Dependents.

nstructions.

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

The time needed to complete and file this form will tray depending on individual circumstances. The estimated everage time is Recordespeting.

13 mm.; Learning about the law or the form, 12 mm.; Preparing the form, 24 mm; and Copyling, assembling, and sending the form to the files.

simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the If you have comments concerning the accuracy of these time estimates or suggestions for making this form more nstructions of the tax return with which his form is filed.

Section references are to the Internal Specific Instructions Revenue Code.

Lines A and B. if the chid's parents were marred to each other and field a point return, enter the name and social security number (SSN) of the parent who as islated first on the point return. For parample, if the father's name is listed first on the return and his SSN is entered in the block labeled "Your social is security number," enter his name on line I. A and his SSN on line B.

If the parents were manned but filed separate returns, enter the name and SSN of the parent who had the higher taxable income. If you do not know which parent had the higher income, see Pub. 929. If the parents were unmarried, treated as unmarried for Federal income tax

of her new abouts, entire the name and a SSN of the person listed first on the pent articles. See that the seed is seen, each of a pent and the custodal parent and his of her new spous field expantia. The custodal parent and his of her new spous field expansition of the new spous field expansition. The person with the higher tauthe income, a even if that person is not the child's.

income a changed or be not innestment income of any of the parent's other children is changed, the child's tax must be originated union; if the child's tax is changed as a nesult if the didict star income the child's tax is changed as a nesult of the adjustmential, the form 1040X, Amended U.S. Individual income Tax Return, to correct the child's tax.

Note: if the parents were unnamed but lived together during the year with the child, enter the name and SSN of the parent who had the higher taxable.

Atternative Minimum Tax. A Child whose tax is figured on Form 8615 may owe the atternative minimum tax. For details, get Form 6251, Atternative Minimum Tax—Individuals, and its

Line 1. If the child had no earned income (defined below), enter the child's adjusted gross income from Form 1040, line 32; Form 1040A, line 17; or Form 1040NR, line 31.

If the child had earned income, use the blokmy worksheet in figure the amount to enter on line 1. But it the amount to enter on line 1. But it the amount to enter on line 1. But it the clind files Ferma 2565-EZ, Foreign Earned Income Exclusion, has a relicious and self-come of Ferma 2665-EZ, Foreign Earned Income Exclusion, has a relicious and self-come and potentially does deduction, do not use the worksheet heliow, instead, use the worksheet heliow, instead, use the amount to enter on line 1.

Worksheet (keep a copy for your records) Enter the amount from the child's Form 1040, line 23; Form 1040A, line 14, or Form 1040NR, line 23; whichever applies

Enter the child's semed brooms (defined below) plus any defuction the child calims on Form 1040; line 28, or Form 1040HH, line 27, whichever applies Subtract line 2 from line 1 Enter the result here and on Form 8615, line 1... Earned Income includes wages, tips, and other payments recoved for personal services performed. Generally, earned income is the total of the mounts reprofed on Form 1040, lines 7, 12, and 19; Form 10400, line 7, or Form 1040NR, lines 8, 13, and 20. Line 2. If the child remized deductions, enter on line 2 the greater of:

* \$600 plus the portion of the amount or Schedule A (Form 1040/NR), line 26, or Schedule A (Form 1040/NR), line 10, that is directly connected with the production of the investment income on Form 8815, line 1; OR

Line 6. If the parent's taxable income is eless than zero, enter zero on line 6. If the parent filed a joint return, enter the taxable income shown on that return even if the parent's apouse is not the **\$1,200.**

purposes, or separated either by a divorce or separate maintenance decree, enter the name and SSN of the perent who had custody of the child for most of

he year (the custodial parent).

om 8615 (1992)

9

Line 6. Figure the tax using the Tax Table. Tax Rata Schedules or Schedules D from 1040, Captal Gara and Losses, whichever applies. If any net organization is niculated on intest 5, 6, and/or 7, the tax on the amount on inte 6 may be less if Part IV of Schedule D can be used to figure the tax. See Pub. 928 for details on how to figure the net expit again recluded on time 3 and how to complete Schedule D. schedu auchanged he property dumy the year it a gain, rectuble any gain that was taxed to the trust under section 64 in the amount entered on line 6. Enter 205chon 644 and the amount to the right of the line 6 entry. Also, see the instructions for line 10. Line 7. If the individual identified as the burnt on this Form 8615 as also identified as the parent on any other Form 8615, and the amounts, if any, from line 5 on each of the other Forms 8615 and enter the trotal on line 7.

Form 8615, form 8615, fine 6, is over: \$51,900 \$86,500 Marriad filing jointly or Qualifying widow(er)
 Marriad filing
 separately
 Head of household

If Schedule D is used to figure the tax, entrar or form 8615, line 9, the amount from line 26 of that Schedule D. Aso, entitle the emount from line 22 of that Schedule D in the space next to line 9. Line 10, if the perent filed a joint return, enter the tax shown on that return even if the perent's spouse is not the child's

If line 6 includes any gain taxed to a fund under section 644, add the tax imposed under section 644(a)(2/4) to the tax shown on the parent's return. Enter the total on line 10 instead of the ax from the parent's return. Also, enter Section 644" to the right of the line 10 Line 18. Figure the tax using the Tax Table, Tax Hast Schedule & versioned by whichever applies. If line 14 is more than \$51,900 and includes any net capital gain, the tax map be less if Schedule D is used to figure the tax. See Pub. 879 for details on how to figure the net capital gain included on line 14 and how to complete Part IV of

Line 17, Figure the tax as if these rules did not apply. For example, if the child files Schedule D and can use Part IV to figure his or her tax, complete Part IV on

he child's actual Schedule D.

Credit For Prior Year Minimum Tax—Individuals and Fiduciaries March to your des return.

1992 America 74

Subtract line 8 from line 5. If zero or less, enter -0-. If completing for a child under 14, see instructions Combine lines 1, 2, and 3, if zaro or less, enter -0- here and on line 15 and go to Part II, if more 11 Multiply into 10 by 24% (24); Form 1040NR friest, see instructions
12 Minimum tax foreign tax credit on axclusion thems. See instructions.
13 Tentative minimum tax on axclusion terms. Subtract line 12 from line 11
14 Enter the amount from line 21 of 1991 Form 8251, or live 36c of 1991 Form 8556.
15 Net infrimum tax on axclusion thems, Subtract line 14 from line 13. If zero or less, enter Part III Minimum Tax Credit and Carryforward to 1993 Subtract line 9 from line 4, if zero or less, enter -0- here and on line 15, and go to Part II Enter adjustments and tax preference items treated as exclusion items. See instructions. Subtract line 6 from line 4, if zero or less, enter -0- here and on line 8 and go to line 9 Enter the amount from line 13 of 1991 Form 6251, Form 1041 filens, enter \$75,000 Minimum tax credit net operating loss deduction. See metructions Enter the amount from line 4 of 1991 Form 6251, Form 1041 filens, see instructions Daries Net Minimum Tax on Exclusion frems Multiphy line 7 by 25% (25) .

Enter the amount from line 20 of 1992 Form 6251, or line 37 of 1992 Schedule H (Form 1041) 25 Minimum tax credit. Enter the emailer of line 21 or line 24. Also enter the amount on the appropriate line of your 1992 tax ratum. See instructions.
26 Minimum tax credit carryforward to 1983. Subtract line 25 from line 21. See instructions. Enter your 1991 unallowed credit for fuel produced from a nonconventional source, plus your 1991 unallowed orphan drug credit. See instructions
Combine lines 18, 19, and 20, if zero or less, stop here and see instructions
Enter your 1992 regular income tax liability minus allowable credits. See instructions Subtract line 23 from line 22. If zero or less, enter -0-Enter the amount from line 22 of 1991 Form 6251, or line 39 of 1991 Form 8656

Enter the amount from line 15 abova

8444

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Specific Instructions

minimum taxable income (AMTI) computed by taking into account only exclusion items. Your MTCNOL is figured

Form 8801 is used by individuals, fruitz, and estates to compute the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1898. The form a seto used to figure any minimum tax credit carryforward that may be used in future years.

Deferral items are generally deductionate and but continues and but preference items that do not cause a permanent difference an taxable income over a murber of years. An example is depreciation. Exclusion items, on the other hand, cause a permanent difference in taxable income. An example is the standard deduction.

 A 1991 unallowed nonconventional source fuel credit or unallowed orphan drug credit (see the instructions for line suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget in the addresses letted in the instructions of the tax return with which this form is fied.

Recordiseaping.—Use Form 8801 each year to see if you have a maintum tax counting and to keep track of any credit carryforward (see line 26 of your 1991 Form 8801).

Purpose of Form

Paperwork Reduction Act Notice.—

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

(Section references are to the Internal Revenue Code.)

General Instructions

The AMT is attributable to two types of adjustments and tax preference items— accision interest and "deferral items."
The minimum tax credit is allowed only on the AMT attributable to deferral items.

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

Who Should File

. . 1 hr., 33 min. . . 1 hr., 3 mm.

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

a An AMT liability in 1991 and

renbusiness deductions to the amount of norbsamess necess must be separately computed in figuring the MCNOL using only norbsamess income and deductions taking into coccust only exclusion riems. However, ignore the disallowance of the deduction for personal assembloris under section for personal assembloris under section for personal assembloris under section far is account in computing AMTI using only exclusion riems. account only exclusion terms the amounts included on lines & any old of at amounts included on lines & any old of at amounts included on lines & any old of at the manning and are read in the operating from 8656, use good on the & old of the manning amount on the & of Form 8656 (see the instructions for line 3 below for how to compute the MTCNOLD to 90% of the instructions for line 3 below for how to compute the MTCNOLD On Part II of the form 8656, do not take into account any bases adjustness are and from 8656 is zero or less, enter zero on line 4 of form 8656 is zero or less, enter zero on line 4 of form 8656, ediusted for archason items that were the included to acclusion items that were the included for archason items 4 of 11. brough 3 of Form 8801. Complete Parts I and II of another 1991 Form 8868, Attendative Mirmorn Text—Flobcomes. For Part I of Form 8656, take into 1041 flers -- Skip lines 1

For loss years beginning before 1987, the amount of MICNOLI that may be carried flowerd to tax years beginning after 1986 is equal to the amount of require tax for the amount of require tax for the first tax year beginning after 1996.

Line 4.—if you were mamed filing assurance for 1991 and file at 18 greater than \$15,000, you must include an additional amount on line 4. If line 4 is \$235,000 or more, include an additional \$20,000 or line 4. Otherwise, include 25% of the arrount on line 4. Otherwise, include 25% of the arrount on into a mount on line 4 ore \$15,000 for assurance, in the amount on line 4 is \$175,000 enter \$180,000 nates 2—the additional \$5,000 times 25%. To determine the amount of MTCNOL, that may be curred to tax years other than 1991, apply sections 172(b)2 and 172(d), with appropriate modifications to taxe into account exclusion items. (including any investment interest aspense production of or Charitable contributions of appreciated property, certain tax-exempt interest, and debeleon. Combine lines 5a through 6g and 6a through 6c of your 1991 Form 6251. Enter the amount on

Line 2.—Enter on this line the adulstments and tax preference items mated as exclusions. Exclusion items are your AMT edijustments and tax preference items for the standard

deduction, itemized deductions

Line 9.—If you are completing this form in the a child who was under age 14 on the child's purents was under age 14 on the child's purents was alive on to December 31, 1991, do not follow the instructions on the form for time 9. Instance, if line 8 is of equal to or more than line 5, enter zero; of persevies, enter the smaller of the which line 5 accepts line 8 or (2) the amount entered on line F of the worksheet for line 16 of the child's in the 251. Nota: If you included any of the accidence man on a line other than those fixed above, include their fam in the amount to be entered on line 2. For example, if depletion was micholed on Form 2531 as an adjustment on line 59 for a season (contract of the 64 form 2531 as an adjustment on line 65 (depletion), include it as an addission item when figuring the amount for line 2.

1991 and had a net gain on the disposition of U.S. neal property interests, enter on line 11 the larger of (1) 21% of the net gain or (2) 24% of line 10. Otherwise, enter 24% of line 10. Line 11,--- you filed Form 1040NR for Lns 3—Minimum tax cracili net operating loss deduction.

[MTCNOLD]—Your MTCNOLD is the aggregate of the minimum tax cracil net carrybacks to 1991. The MTCNOLD is not limited to 90% of attentions.

Line 12—Minimum tax foreign tax everation autocation area —Androuse in prevail on autocation fears—Androuse in surport autocation fears attributable to sources outside the United States. To do this, use a separate 1991 Form 1118, Foreign Tax Credit, for sach type of recome and follow the steps below. deductions allowed in computing AMTI clausing mit clausing the MICAPOLD, taking mit account only actuation items, over the income included in computing AMTI, taking mit account only actuation items. This access is computed with the income included in section 72(e), taking mit account actuation in account actuation items (i.e., the section 172(e) modifications should be separately computed in figuring the MICAPOL.

For loss years beginning after 1986, our MTCNOL is the excess of the

Form 1040NR, line 41. Form 1040, line 44.

> using that portion of your taxable income and exclusion items attributable to sources outside the United States. Step 1. Fill in Part I of Form 1116

Step 2. Fill in Part III of Form 1116
However, installed of entrope the AMT foreign tax credit carryforward on line 10 form 1119, Lea the foreign tax credit carryforward, if any, figured on acticason frems tast; year. Enter the amount from line 4 of Form 8801 on line 17 of Form line 4 of Form 8801 included by the child care credit and the credit for the 15 of Form 1118. Enter the amount from line 11 of Form 1119 and the credit for the edidlicate credit and the credit for the edidlicate or line 13 of Form 1116.

Step 3. Complete Part IV of Form 1116. Enter the refigured credit from line 32 of Form 1116 on line 12 of Form

Line 20.—Enter the unused portion of your 1991 creatif for help produced from a nonconventional source that was not allowed solely because of the limitation under section 25(b)(5)(b). Also include on this line the unused part of your 1991 orphan drug credit not allowed solely because of the limitation under section 28(d)(2)(b). If line 13 of Form 1116 is greater than line 20 of Form 1116, leads a record of the difference between those two lines. This amount is carried forward and used to compute your foreign tax credit on addusion riems next year.

Line 21.—if line 21 is zero or less, you do not have a minimum tax credit or a minimum tax credit caryforward. Do not complete the rest of this form.

Line 22.—Follow the instructions below and refer to your 1992 income tax return to figure the amount to enter on line 22.

Form 1040.—Subtract from the amount on line 40 the total of any credits on lines 41 through 44 (not including any credit for pnor year minimum last) and any write-in credit on line 45.

Form 1040NR—Subtract from the amount on the 83 the total of any credits on lines 39 through 41 froi including any credit for prior year inminum tas) and any write-in credit on lines 42.

Form 1041.—Subtract the total of any credits on lines 2e through 2c, Schedule G from the amount on line 1, Schedule G. Line 25 Minimum tax credit.—Enter the minimum tax credit on the following line of your tax return.

Line 28—Certyforward of minimum tax credit.—Keep a record of this amount because it can be carred forward and used in future years. All others, enter the minimum tax credit on the line provided on your tax Form 1041, line 2d, Schedule G.

A minimum tax credit carryforward from 1991 to 1992; or adjustments or tax preference fame (other than exclusion items) in 1991;

> Copying, essembling, and sending the form to the IRS 17 min. If you have comments concerning the accuracy of these time estimates or

Preparing the form. Learning about the aw or the form everage time is.

Parents' Election To Report Child's Interest and Dividends - See instructions below and on best Attach to persons' Form 1000 or Form 1000 N.	tructions e Had no estimated tax payments for electron, compete and 1992. The star form if you will not be the star of the star form if you the 1992 return applied to shown on his or her telefoung and of her telefoung from her telefoung through the star form his or her income (backup to chief whose income is or all and the fellowing his pays 2 of these returctions. The star is the star	Namels) shown on your return Your social security number A Onici nume (htt. retal, and lest) B Child's social security number	C If more that one from 8814 is attached, check here Stop 1 Figure amount of childre interest and dirided income to report on your return Stop 1 Figure amount of childre interest and dirided income to report on your return Section 1 Figure amount of childre interest and dirided income to report on your return Section 2 Section 2 Section 3 Sect



Section 6 Index

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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Classified by:	
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Olassifica by martan samus	
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Classified by:	
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Alternative minimum tax	Casualty and theft loss deduction
Classified by:	Classified by marital status
Marital status	Definition pg 10
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	Marital status
Alternative minimum taxable income	Size of adjusted gross income
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	classified by marital status
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Classified by:	
Marital status	Children at home exemption
Size of adjusted gross income	(See Exemptions)
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Reported on Form 1040A returns 1.6	Children away from home exemption
	(See Exemptions)
Business or profession net income or loss	
Classified by:	Coefficient of Variation
Marital status	All returns
Size of adjusted gross income	
1979 income concept B	Contributions deduction
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Reported on:	Definitionpg 10
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Classified by marital status	Returns with itemized deductions
Time series, 1985-1991	Classified by marital status
	Time series, 1985-1991
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C	7,
	Credit for federal tax on gasoline and special
Capital assets	fuels
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	Credit for the alderly or disabled
Capital gain distribution reported on Form	Credit for the elderly or disabled
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Classified by:	
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Classified by:	Refundable portion classified by size
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G 11 1 1002 1 1 1 1	Classified by:
Credit to 1993 estimated tax	Marital status
(See also Overpayment refunded)	Size of adjusted gross income
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D	Returns with itemized deductions
	classified by marital status
Deductible points	Used to offset other taxes
(See also Interest paid deduction)	
Reported on returns with itemized	Employee business expenses
deductions	(See Unreimbursed employee business expenses)
	Estate or trust net income or loss
Deduction of self-employment tax	Classified by:
Classified by:	Marital status
Marital status	Size of adjusted 21088 income
Size of adjusted gross income	
Definition	Definition
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	Classified by marital status
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Form 1040A returns	Classified by:
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Classified by marital status	Size of adjusted gross income
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THE SCHOO, 1705-1771	Definition pg 10
E	Reported on:
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Earned income credit	Returns with itemized deductions
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Exemption Amount	Forfeited interest penalty
Change in lawpg 10	Classified by:
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Farm net income or loss	Time series 1985-1991
Classified by:	
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Classified by:	Description
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Classified by:	G
Marital status	0
Size of adjusted gross income	
Definition	General business credit
Reported on:	Classified by:
Returns with itemized deductions	Marital status
classified by marital status	Size of adjusted gross income
Time series, 1985-1991	Definition

Reported on returns with itemized	Returns with itemized deductions
deductions classified by marital status	classified by marital status
and the state of t	Classified by marian sattus
Н	Individual retirement arrangement (IRA)
11	deductible payments, adjustment
	(See also Primary and secondary IRA payments)
Heads of household, returns of	classified by:
(See also Marital filing status)	Size of adjusted gross income
Classified by size of adjusted gross	Definition pg 107
income	Time series, 1985-1991
Home mortgage interest deduction	
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(bee interest para deduction)	taxable distributions
T	Classified by:
	Marital status
Income subject to tax	Size of adjusted gross income
(See Modified taxable income)	Definition
· ·	Reported on:
Income tax after credits	Returns with itemized deductions
Classified by:	Classified by marital status
Marginal tax rate	Time series, 1985-1991 A
Marital status	
Size of adjusted gross income	Interest paid deduction
Size of cumulated adjusted gross income 1.1	Classified by marital status
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Reported on:	Reported on:
Form 1040A returns	Returns with itemized deductions
Returns with modified taxable income	Classified by marital status
Returns with itemized deductions	Time series, 1985-1991 A
Classified by marital status	Type of interest paid deduction
Time series, 1985-1991	Type of interest para deduction
Time series, 1965-1991	Interest received
Income Acre before and PA	(See Taxable interest received)
Income tax before credits	(See Taxable Interest received)
Classified by:	
Size of adjusted gross income	Interest, tax-exempt
Reported on:	(See Tax-exempt interest)
Returns with modified axable income	
Returns with itemized deductions	Investment interest paid
Time series, 1985-1991	(See Interest paid deduction)
Income tax less credits	Itemized deductions
Time series, 1988-1992	(See Total itemized deductions and also specific type)
· · · · · · · · · · · · · · · · · · ·	Change in Law
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Classified by:	Y
Marital status	J
Size of adjusted gross income	
Definition pg 107	Joint returns of married persons
Reported on:	(See also Marital filing status)
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Sources of income	Medical and dental expense deduction
Returns with total income tax	Classified by marital status
	Definition
L	Reported on:
-	Returns with itemized deductions2.1
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Long-Term Capital Gain or Loss	Time series, 1985-1991
(See Sales of Capital Assets, Net Gain or Loss)	
	Method of estimation
Long-Term Loss Carryover	Description
(See Sales of Capital Assets, Net Gain or Loss)	
(200 Dates of Cap 100 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Minimum tax credit
Long-Term Gain or Loss from Like-Kind	Classified by:
Exchanges	Marital status
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Classified by:	Definitionpg 109
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(See also Sales of Capital Assets, Net Gain or Loss)	Miscellaneous medical expenses (See Medical and dental expense deduction)
Classified by:	(See Medical and demail expense deduction)
Size of adjusted gross income	Modified taxable income
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	Marginal tax rate
M	Tax generated at each rate
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Definition	Classified by 1979 income concept
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Type of exemption	Returns with total income tax

Nontaxable returns	Credited to 1992 estimated tax:
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Classified by:	
Size of adjusted gross income	Parent exemptions
Size of adjusted gross moonie	(See Exemption)
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Other than cash distributions deduction	
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	Classified by:
Overpayment	Marital status
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Dougonal interest world	Marital status	1.3
Personal interest paid	Size of adjusted gross income	
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· · · · · · · · · · · · · · · · · · ·	Marginal tax rate
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To- due of fine of files	Tax payments
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Classified by:	As percent of adjusted gross income	3.2
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