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Department of the Treasury Internal Revenue Service

Individual **Income Tax** Returns 1992

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Publication 1304 (Rev. 4/95)

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Dave Paris Chief, Individual Statistics Branch 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Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis.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						
ltern	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	3,125,950	2,900,257	3,412 727	na	
PC returns	na	na	na	t	2,377,108	na	
Form 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	t	1,683,774	na	
Form 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	t	709,339	na	
Salaries & wages			Ī.				
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 Number of returns	69,421,338	69,881,648	70,369,662	70.161.547	67,280,674	-41	
Amount	186,981,636	220,015,823	227,083,888	209,411,465	162,343,280	-22 5	
Tax exempt interest							
Number of returns	3,514,401 32,811,274	3,730,291	3,916,925	4,128,715	4,453,458	7 9 6 1	
Amount Dividends in AGI	32,011,274	37,589,693	40,228,405	43,111,140	45,728,471	0 '	
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	0.8	
State income tax refund				40.075.040	40.700.445		
Number of returns Amount	19,581,464 11,234,875	16,589,028 9,233,859	16,668,283 10,155,294	16,675,610 10,360,755	16,769,415 10,190,421	0 6 -1 6	
dimony received	11,234,073	9,233,039	10,155,254	10,300 733	10,130,421	1	
Number of returns	465,437	462,025	466,075	465,461	466,532	02	
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 Number of returns	13,571 440	14,160,696	14,637,591	15,029,325	15,320,466	19	
Amount	126,323,250	132,737 680	14,637,391	141,864,014	154,002,154	86	
Net capital gain in AGI less loss							
Number of returns	12,521,113	12,847,743	12,121,524	12,682,215	13,352,724	5 3	
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	49	
Amount	1,860,313	1,058,830	1 471,208	-2,201,504	-2,654,106	-20 6	
otal IRA distributions						h	
Number of returns	3,354,206	3,723,152	4,389,748	4,899,292	5,565,393 55,637,677	13 6 31 0	
Amount Faxable IRA in AGI	23,677,746	28,923,395	35,402,867	42,481,367	35,637,677	310	
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	
Total Pensions & annuities (received)	47 402 027	47.054.427	47.057.034	40 000 420	18,752,298	-07	
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	262,505,637	97	
axable pensions & annuities (in AGI)						[
Number of returns	16 481,248	16,816,830	17,014,091	17,907,232	17,676,445	-13	
Amount Rents royalties partnerships, estates,	138,785,886	147,358,442	159,294,448	176,501,703	186,491,698	5 7	
frusts, etc						1	
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 Number of returns	2,367,527	2,359,718	2,321,153	2,290,908	2.288,218	-01	
Amount	-1,176,537	-213,939	-433,762	-2,853,007	-2,536 007	11 1	
Inemployment compensation in AGI							
Number of returns Amount	6,974,262 11,626,600	7,175,322	8 014,136	9,931,421 23,309,714	10,309 533	3 8 34 7	
Amount Social security benefits (received)	11,020,000	12,095,062	15 453 147	23,309,714	31 393 169	34 /	
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	
Taxable social security benefits (received)	4.004.000	4 675 400	E 000 535	E 222 442	E E3E 044	2.0	
Number of returns Amount	4 024,093 14,361 470	4,675,100 17 347,058	5,082,575 19,686,539	5,333 413 21,359,312	5,535 811 23 139 399	3 8 8 3	

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 change, 1991 to 1992	
	(1)	(2)	(3)	(4)	(5)	(6)	
Other income, net gain less loss	0.550.700	2 224 225	5.544.400	5.000.000	5.050.017		
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	27,007,717	21,302,493	-150	
Number of returns	109,650,913	112,082,521	113,680,637	114,659,690	113,475,772	-10	
Amount	3,111,221,671	3,280,931,125	3,439,401,579	3,499,249,790	3,664,593,805	4 7	
Primary taxpayer IRA adjustment	5.825.108	E 200 524	4 704 000	10474			
Number of returns Amount	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	-42 -33	
Spouse IRA adjustment	0,000,047	7,000,031	7,120,241	0,400,933	0,191,003		
Number of returns	2,615,832	2,372,984	2,106,852	1,912,395	1,837,085	-3 9	
Amount	3,300,807	3,022,063	2,729,979	2,629,244	2,504,195	-48	
One half of self employment tax							
Number of returns Amount	na na	na na	11,006,093 9,921,387	11,751,761 10,712,138	12,206,670 11,540,330	39 77	
Self-employed health insurance	114	""	9,921,307	10,712,130	11,540,550	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 plans							
Number of returns	814,586	822,353	824,327	840,087	919,187	9 4	
Amount . Forfeited interest penalty	6,626,908	6 326,156	6,777,645	6,912,855	7,592,136	9.8	
Number of returns	775,773	1,056,067	906.265	989,496	905,383	-8 5	
Amount	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	1.1	
Amount.	4,183,246	4,514,401	4,932,087	5,302,480	5,513,598	40	
Foreign housing deductions Number of returns	310	2,861	2.684	2.690	3.374	25 4	
Amount	2,609	23,214	46,488	45,256	52,785	16 6	
Other adjustments							
Number of returns	57,483	377,507	135,447	99,191	88,883	-10 4	
Amount Total statutes, adjustments	121,874	1,269,060	616,124	610,210	549,171	-10 0	
Total statutory adjustments Number of returns	10,747,370	9,926,729	16,648,032	16,990,443	17,170,925	1 1	
Amount	28 201,888	24,572,969	33,974,231	34,716,128	35,464,254	22	
Adjusted gross income or loss (AGI)					}		
Amount .	3,083,019,783	3,256,358,156	3,405,427,348	3,464,533,661	3,629,129,550	48	
Itemized 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	30	
Total standard deductions							
Number of returns	76,471,827	79,338,895	80,620,774	81,304,774	80,072,236	-15	
Amount	289,564,223	309,431,034	331,456,520	351,076,010	366,533,607	4 4	
Basic standard deduction 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	10,551,521	10,954,167	11,038,416	10,643,118	-3 6	
Amount	9,222,833	9,452,043	10,615,715	10,979,059	11,310,862	3.0	
AGI less deductions Number of returns	99,695,559	101,662,455	102,922,034	103,213,145	102,105,105	-1 1	
Amount	2,455,282,330	2,574,191,179	2,679,179,450	2,717,651,867	2,853,414,748	50	
Number of exemptions	221,884,006	223,756,252	227,549,246	231,296,627	230,547,002	-0.3	
Exemption amount	430,771,177	447,129,806	465,985,366	491,084,150	523,042,222	65	
Taxable income							
Number of returns Amount	90,281,729	92,313,789	93,148,332	92,717,816	90,717,400	-22	
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	417,544,449	436,473,269	452,155,839	453,843,011	481,900,611	62	
Additional taxes							
Number of returns Amount	264,425	231,193	152,343	150,801	121,579	-19 4	
Income tax before credits	1,344,716	1,766,869	971,740	659,653	730,262	10 7	
Number of returns	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 Amount	9,023,458 3,812,849	6,028,094 2,439,471	6,143,590 2,549,004	5,896,435 2,520,549	5,980,219	1.4	
Credit for elderly or disabled	3,512,043	2,700,471	2,040,004	2,020,049	2,527,188	"	
Number of returns	356,973	319,758	339,818	285,085	240,144	-15.8	
Amount.	68,904	64,490	61,898	57,083	51,120	-10.4	

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						
item	1988	1989	1990	1991	1992	Percent chang 1991 to 199	
	(1)	(2)	(3)	(4)	(5)	(6)	
oreign tax credit							
Number of returns	559,217	641,557	772,143	874,583 1,824,334	1,068,776 2,047,275	22 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	-29	
Amount	718,209	593,192	616,288	522,507	574,633	100	
tal credits							
Number of returns	10.344 023	7,363,358	7,547,409	7,360,137	7,627,557	3 6	
Amount	5,944,749	4,751,606	5,214,375	5,204,348	5,690,280	93	
come tax less credits1	20.010.05	04.054.470	00 502 706	02.000 4.47	90.072.183	-22	
Number of returns	89,218,654	91,654,173 433,488,532	92,523,796 447,913,204	92,088,147 449,297,085	90,072,183 476,721,285	61	
Amount	412,944,416	433,460,532	447,913,204	445,257,003	470,721,203	0.	
elf-employment tax	11,195,247	11,587,550	11,615,984	12,084,845	12,243 336	13	
Number of returns Amount	17,264 586	18,403,176	20,859,584	21,967,799	23 154 833	5.4	
ternative minimum tax	17,25						
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	-61 5	
Amount	234 202	91,608	66,023	26,956	27,583	23	
icial security, medicare tax on tip income					•		
ot reported	100.057	450.050	227.966	279,781	306,218	94	
Number of returns	138,057 20,308	158,652 20,876	227,866 32,854	45,410	67,478	48 6	
Amount	20,308	20,876	32,034	45,410	07,470		
ix on qualified retirement plans	1,951,890	2,080,968	2,442 179	3.029.160	3,045,980	0.6	
Number of returns Amount	853,919	975,572	1,195,718	1,442,380	1,524,638	5 7	
Ivanced earned income credit payments	333,373	*******	.,,				
Number of returns	2,858	6,336	8,009	26,086	27,599	5.8	
Amount	1,086	1,657	2,367	6,743	15,396	128 3	
tal tax liability							
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	1			00 755 700	07.505.000	1	
Number of returns	93,542,541	95,828,144	97,747,178	98,755,763 397,605,848	97,535,602 407,463,612	-1 2 25	
Amount	342,220,135	362,405,397	386,525,674	397,003,646	407 405,012	1 2	
timated tax payments	12.443,029	12,660,900	12,805,826	12,658,218	12,783,008	10	
Number of returns Amount	80,328,108	88,108,845	91,607,397	92,576,548	113,747,377	22 9	
irned income credit	00,020,100	00,700,010	**,***,***				
Number of returns	11 148 476	11,695,876	12,554,681	13,664,555	14,096,575	3 2	
Amount	5,896,107	6,575 661	7,511,502	11,104,993	13,027,917	17 3	
lyment with an extension request						1	
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	
cess social security tax withheld							
Number of returns	953,151	932,845	931,283	807,036	932,687	15 6 9 8	
Amount	847 460	844,233	905,327	770,807	846,175	90	
her payments	1					1	
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	936	
Form 4136							
Number of returns	955,836	751,328	682,348	642,657	638,306	-07	
Amount	317,085	141,777	145 124	149,940	171 046	141	
tal payments'							
Number of returns	106,328,985	104,335,240	106,138,534	106,827,617	106,046,359	-0 7 5 5	
Amount	450,240,127	475,560,024	503 463,897	516,828,059	545,313,031	33	
erpayment, total	79,143,548	80,908,202	83.507.580	85,564 104	80,991,052	-53	
Number of returns Amount	79,143,546	81,252,232	88,479 352	95,269 292	92,047,931	-3 4	
erpayment refunded	10,031,312	J1,2J2,2J2	50,475 552	55,255 252	1		
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	
fund credited to next year					1	1	
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	173	
ax due at time of filing						1	
Number of returns	27,185,438	28,044,448	26,986,948	25,567,640	29.035,574	13 6	
Amount	61,507,880	60,156 928	56,561,150	53,046,236	50,411,381	-5 0	
ax penalty		0.500.701	0.700.007	2 700 027	A EEE 404	1 400	
Number of returns	3,326,495	3,569,721	3,792,027	3,798,637	4,555,184	199	

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

	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		
Ail returns		71,563,456				1		
	71,359,242		69,270,236	68,992,987	65,870,679	-45		
Electronically filed returns .	†	†	3 125,950	2,900,257	3,412,727	na		
PC returns	na	na	na	t	2,377,108	na		
Form 1040A returns	19,066,165	20,478,063	25,917,288	26,605,992	28,768,327	81		
Electronically filed returns	1	†	4,231,641	6,496,237	7,266.419	na		
PC returns	na	na	na	†	1,683,774	na		
Form 1040EZ returns	19,282,873	20,094,154	18,529,614	19,131,143	18,965,496	-0.9		
Electronically filed returns	†	t	1,397,449	1,899,679	1,825,658	па		
PC returns	na	na	na	Ť	709,339	na		
Salaries & wages					·			
Number of returns	93,257,370	95 487,922	96,729,912	97,066,245	96,263,895	-08		
Amount	2,583,407,877	2,581,170,235	2,599,401,271	2,566,469,052	2,614,821,310	19		
Taxable interest received Number of returns	69,421,338	69.881,648	70,369,662	70,161,547	67.280.674	-4 1		
Amount	206,609,543	231,839,645	227,083,888	200,970,696	151,298,490	-24 7		
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	2 1		
Amount	85,446,969	85,678,647	80,168,536	74,169,384	72,624,157	-21		
State income tax refund	Į.							
Number of returns	19,581,464	16,589,028	16,668,283	16,675,610	16,769,415	0.6		
Amount.	12,414,227	9,730,094	10,155,294	9,943,143	9,497,130	-45		
Alimony received Number of returns Amount	465,437 3,354,148	462,025 3,791,515	466,075 3,876,235	465,461 3,974,895	466,532 4,292,770	0 2 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 5.4		
Amount	139,583,702	139,871,106	141,430,193	136,145,887	143,524,841	3.4		
Number of returns Amount	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	53 113		
Capital gains distribution reported on form 1040								
Number of returns Amount	1,788,122 1,024,009	2,211,919 1,712,005	2,166,358 1,072,088	2,326,788 1,167,735	3,137,878 1,710,874	34 9 46 5		
Sales of property other than capital assets, net	1,024,000	7,712,000	1,072,000	1,101,100	1,110,014	1		
gains less loss								
Number of returns	1,755,951	1,771,117	1,691,377	1,605,159	1,684,241	4 9		
Amount Total IRA, distributions	2,055,594	1,115,732	1,471,208	-2,112,768	-2,473,538	-17 1		
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 Amount	2,645,142 12,285,092	2,985,214	3,545,474 17,554,377	3,996,947 19,795,687	4,444,823 24,485,784	11 2 23 7		
Total Pensions & annuities (received)	12,265,092	14,621,142	17,554,577	19,793,007	24,465,764	25 /		
Number of returns	17,192,037	17,651,137	17,957,834	18,893,132	18,752,298	-07		
Amount .	193,888,635	206,858,087	214,431,668	229,597,916	244,646,446	66		
Taxable pensions & annuities (in AGI)								
Number of returns Amount	16,481,248 153,354,570	16,816,830 155,277,600	17,014,091 159,294,448	17,907,232 169,387,431	17,676,445 173,804,006	-1 3 2.6		
Rents, royalties, partnerships, estates,	155,554,570	155,277,000	159,294,440	109,307,431	175,004,000	2.0		
trusts, etc								
Number of returns	14,156,232	14,238,241	14,341,128	13,872,760	13,593,119	-2.0		
Amount	141,157,254	71,633,590	74,970,367	69,186,812	94,378,285	36 4		
Farm net income less loss Number of returns	2,367,527	2.359.718	2,321,153	2.290,908	2,288,218	-0 1		
Amount	-1,300,041	-225,436	-433,762	-2,738,011	-2,363,473	13 7		
Unemployment compensation in AGI			, i					
Number of returns	6,974,262	7,175,322	8,014,136	9,931,421	10,309,533	38		
Amount Security honority (received)	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	93,318,640	96,688,144	100,038,603	103,928,020	103,717,805	-02		
Taxable social security benefits (received)								
Number of returns	4,024,093	4,675,100	5,082,575	5,333,413	5,535,811	3.8		

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]

		Davasat shansa				
ltem	1988	1989	1990	1991	1992	Percent change, 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
Total income net 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
Primary 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
Spouse 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	1,885,153	2,364,511	2,754,040	3,047,949	2,825,883	-7 3
Amount Self-employment retirement Keogh plans Number of returns	977,131 814,586	1,335,968 822,353	1,627,356 824,327	1,829 451 840,087	1,274,080 919,187	-30 4 9 4
Amount Forfeited interest penalty Number of returns	7,322,550 775,773	6,666 129 1.056,067	6,777,645 906,265	6 634,218 989,496	7,075,616 905,383	67
Amount Alimony paid adjustment Number of returns	200 307 587,022	329 493 600,571	194,925 650,896	188,797 673,072	142,671 680,281	-24 4 1 1
Amount Foreign housing deductions	4,622,371	4,757 008	4,932,087	5,088,752	5,138,488	10
Number of returns Amount Other adjustments	310 2,883	2,861 25,651	2,684 51,368	50,007	58,326	16 6
Number of returns Amount Total statutory adjustments	57,483 134,667	377,507 1,402 276	135,447 680,800	99,191 674,265	88,883 606,819	-10 4 -10 0
Number of returns Amount Adjusted gross income or loss (AGI)	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
Amount Itemized deductions	3,406,651,694 31,902,985	3,431,357,383 31,972,317	3,405 427,348 32,174,938	3,324,888,350 32,489,919	3 382,226,980 32,540,614	17
Number of returns Amount Total standard deductions	436,703,266	454,139,093	458,485,055	448,846,327	449,157,158	01
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 Additional standard deductions	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 Number of exemptions	99,695,559 2,713,019,149 221,884,006	101,662,455 2,712,530,220 223,756,252	102 922,034 2,679,179,450 227,549,246	103,213,145 2,608,111,197 231,296,627	102,105,105 2,659,286,811 230,547,002	-1 1 20 -0 3
Exemption amount Taxable income	475,990,251	2,712,530,220 92,313,789	465,985,366 93,148,332	471,289,971 92,717,816	487,457,802 90,717,400	3 4
Number of returns Amount Tax from tables rate schedules, etc	90,281,729 2,287,256,331	2,290,143 183	2,263,661,230	2,192,022,970	2,232,708,208	19
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
Number of returns Amount Income 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 Amount 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 Amount 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)

(All figures are estimates based on samples -money amou	nts are in tribusarius t	or dollars)	Constant 1990 dollars	2	·	
ltem				1		Percent change.
	1988	1989	1990	1991	1992	1991 to 1992
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit						
Number of returns Amount	559,217 1,201,329	641,557 1,382,236	772,143 1,682,307	874,583 1,750,800	1,068,776 1,907,992	22 2 9 0
General business credit	1,201,323	1,362,230	1,002,307	1,730,800	1,907,992] 90
Number of returns	364,169	332,419	262,573	259,625	252,151	-29
Amount.	793,601	625,071	616,288	501,446	535,539	68
Total credits Number of returns	10,344,023	7 202 260	7 5 4 7 400	7 200 427	7.007.557	
Amount	6,568,783	7,363,358 5,006,961	7,547,409 5,214,375	7,360,137 4,994,576	7,627,557 5,303,150	3 6 6 2
Income tax less credits1						
Number of returns	89,218,654	91,654,173	92,523,796	92,088,147	90,072,183	-22
Amount Self-employment tax	456,292,172	456,784,544	447,913,204	431.187,222	444,288,243	30
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						
Number of returns Amount	113,562 1,135,783	117,483 875,671	132,103 830,313	243,672	287,183	179
Recapture taxes	1,133,763	8/5,6/1	630,313	1,164,516	1,264,737	8 6
Number of returns	287,789	121,380	50,739	11,500	4,433	-61 5
Amount	258,787	96,531	66,023	25,869	25,706	-0 6
Social security, medicare tax on tip income						
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						
Number of returns	1,951,890	2,080,968	2,442,179	3,029,160	3,045,980	0.6
Amount Advanced earned income credit payments	943,557	1,028,000	1,195,718	1,384,242	1,420,911	26
Number of returns	2,858	6.336	8,009	26,086	27,599	5.8
Amount .	1,200	1,746	2,367	6,471	14,349	121 7
Total tax liability					/	
Number of returns	91,467,630	94,011,751	95,103,483	94,848,722	93,088,694	-19
Amount	477,760,434	478,222,707	470,909,018	454,902,169	468,867,665	3.1
Number of returns Amount	93,542,541 378,143,796	95,828,144 381,881,346	97,747,178 386,525,674	98,755,7 63 381,579,509	97,535,602 379,742,416	-1.2 -0.5
Estimated tax payments	57 611 1017 50	331,331,34	000,020,074	1 001,070,000	075,742,410	1 3.3
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	193
Earned income credit¹ 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	1,232,645	1,286,819	1,304,663	1,113,929	1,152,117	3.4
Amount.	22,768,392	18,352,365	16,704,169	13,976,592	9,271,100	-33.7
Excess social security tax withheld 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	66
Other payments.						7.52
Form 2439 Number of returns	60.000	70.444	47.700	47.000		
Amount	60,993 25,713	78,141 50,276	47,799 33,975	47,368 54,043	33,198 101,596	-29.9 88.0
Form 4136	20,110	00,2.0		04,040	101,000	000
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' 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	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	-89
Refund credited to next year Number of returns	4,016,487	3 752 454	4 304 050	4 642 426	4 902 270	1 47
Amount	4,016,487 10,881,450	3,753,154 10,028,608	4,394,058 10,375,966	4,643,125 10,773,607	4,863,373 12,272,499	4 7 13 9
Tax due at time of filing	,			.5,7,0,557	, 2,2, 2,303	.55
Number of returns	27,185,438	28,044,448	26,986,948	25,567,640	29,035,574	13 6
Amount Tay nepalty	67,964,508	63,389,808	56,561,150	50,908,096	46,981,716	-77
Tax penalty Number of returns	3,326,495	3,569,721	3,792,027	3,798,637	A 555 194	10.0
Amount	593,196	665,301	636,676	572,882	4,555,184 541,916	19 9 -5 4
* All items correspond to the Form 1040 line items. Therefore					2.7,010	

^{*} 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.

na 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 six months of 1992		65 or older	\$8,450
<u> </u>	-	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;
- 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

20

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 iointly 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]

		Inco				Salaries a		
Size of	1992 Adjusted	Gross Income	1979 Incom	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All 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	270,336
\$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	i			
\$300,000 under \$400,000	193	66,516	220	75,689 50.248	165 76	38,217	187	38,821
\$400 000 under \$500,000 \$500 000 under \$1 000,000	92 141	41,173 95,366	113 166	50,248 112,696	76 121	22,212 50,017	91 140	23,146 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 di mare	+			104,444		<u> </u>		
			rest received			ds in AGI		s received
Size of	1992 Adjusted	Gross Income	1979 Incor	ne Concept	1992 Adjusted	Gross Income	1979 Incor	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)
All returns, total	67,281	162,343	67,281	162,343	23,715	77,926	23,715	77,926
		16,553	11,876	16,519	3,241	3,968	3,127	3.953
Under \$10,000 \$10,000 under \$20,000	12,211 11,510	23,156	11,369	22,814	3,230	6,077	3,138	6,041
\$20,000 under \$20,000 \$20,000 under \$30 000	9,987	18,263	10,242	20,148	2,793	5,585	2,901	6,566
\$30,000 under \$40,000	8,663	13,790	8,801	14,192	2,760	5,638	2,792	5,656
\$40,000 under \$50,000	7,094	12,217	7,011	11,502	2,540	4,557	2,536	5,085
\$50,000 under \$60,000	5,366	9.784	5,254	9,477	2,181	5,045	2,079	4,332
\$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 67	6,087 13,039	165 71	6,158 12,988	123 62	4,483 10,777	143 66	4,523 10,827
\$1,000 000 or more		· · · · · · · · · · · · · · · · · · ·		<u> </u>	1 02			10,027
	-	Gross Income	1979 Jacon	ne Concept	1002 Adusto	d Gross Income	pital assets	ne Concept
Size of income				· · · · · · · · · · · · · · · · · · ·		1		I
medine	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(10)		(20)		(22)		(24)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	15,320	154,002	15,320	154,002	16,491	118,230	16,491	118,230
Under \$10,000	3,226	4,338	3,066	3,168	2,230	6,329	2,152	6,628
\$10,000 under \$20,000	2,572	14,622	2,553	13,389	2,112	2,659	2,053	2,536
\$20,000 under \$30,000	2,206	14.649	2,216	13,375	1.867	2,564	1,984	2,893
\$30 000 under \$40 000	1,906	13,098	1,941	13,376	1,882	3,561	1,874	3,512
\$40 000 under \$50 000	1,483	11,731	1,486	10 905	1,584	3,939	1.571	4,295
\$50 000 under \$60 000	1 114	10,217	1,093	9,832	1,466	3,556	1,385	3,146
	708	8,083	720	8,232	1,078	3,469	1,049	3,676
\$60,000 under \$70,000		6,819	530	7,248	836 650	3,503	849 640	3,368
\$70,000 under \$80,000	516		336	5,043 5,839	650 509	3,197 2,422	482	3,038 2,604
\$70,000 under \$80,000 \$80,000 under \$90,000	317	6,377	2/11		208	2,422	402	2,004
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	317 238	5,427	241		744	F 400	740	4 050
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125 000	317 238 358	5,427 11 280	380	11,610	711	5,486	712 457	
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000	317 238 358 194	5,427 11 280 7,673	380 222	11,610 8,299	410	4,413	457	4,510
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000	317 238 358 194 125	5,427 11 280 7,673 6,833	380 222 134	11,610 8,299 6,257	410 242	4,413 3,151	457 267	4,510 3,391
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000	317 238 358 194 125 81	5,427 11 280 7,673 6,833 4,187	380 222 134 91	11,610 8,299 6,257 6,000	410 242 173	4,413 3,151 3,125	457	4,856 4,510 3,391 2,806 8,096
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	317 238 358 194 125 81 139	5,427 11 280 7,673 6,833 4,187 10,111	380 222 134 91 156	11,610 8,299 6,257 6,000 11,108	410 242 173 334	4,413 3,151 3,125 8,064	457 267 186 367	4,510 3,391 2,806 8,096
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$175,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$400,000	317 238 358 194 125 81 139	5,427 11 280 7,673 6,833 4,187 10,111 5,144	380 222 134 91 156 56	11,610 8,299 6,257 6,000 11,108 5,690	410 242 173	4,413 3,151 3,125 8,064 5,666	457 267 186	4,510 3,391 2,806 8,096 5,392
\$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000 \$100,000 under \$125,000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	317 238 358 194 125 81 139	5,427 11 280 7,673 6,833 4,187 10,111	380 222 134 91 156	11,610 8,299 6,257 6,000 11,108	410 242 173 334 149	4,413 3,151 3,125 8,064	457 267 186 367 166	4,510 3,391

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]

	Rents, r	oyalties, and farm	rental net income	less loss	Partne	rship and S Corpo	ration net incme le	ss loss
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
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	9,970	9 650	9,970	9,650	5,358	87 652	5,358	87,652
Under \$10,000	1,334	-2,234	1,282	-2,267	566	-16 538	546	-16,934
\$10,000 under \$20,000	1,401	587	1,389	440	492	443	491	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	-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
\$80,000 under \$90,000	309	263	311	70	244	1,759	247	1,389 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	197	1,043	220	916	205	4,455	231	5,082
\$150,000 under \$175,000	91	948	101	828	144	4,222	141	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	868	40	849	61	5,457	70	5 756
\$500,000 under \$1,000,000 \$1,000,000 or more	60 32	1,922 2,560	66 34	1,920 2,630	102 54	13,467 34,734	110 57	14,294 35,045
	1	Nondeductible		2,000				
	L		'				et income less loss	
Size of income	Number of	Gross Income Amount	Number of	ne Concept Amount	Number of	Gross Income Amount	1979 Incon	ne Concept Amount
	returns		returns		returns		returns	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,479	16,525	1,479	16,525	483	3,963	483	3,963
Under \$10,000	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	100	403	108	322	35	83	41	144
\$30,000 under \$40,000	104	671	109	390	42	217	41	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 1 7	60 77	20 20	148 74
\$90,000 under \$100,000	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	79	786	73	566	9	103	7	97
\$175,000 under \$200,000	67	698	57	472	7	108	9	93
\$200,000 under \$300 000	112	1,544	115	1,190	18	285	18	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 \$1,000,000 or more	40 20	1,214	42	869	8 5	351	8	353
41,000,000 or more	-	1,670	21	1,228	1 3	1,297	6	1,300
		innuities in AGI1	Pensions ar				y adjustments	
Size of income	1992 Adjusted	Gross Income	1979 Incor	ne Concept	1992 Adjusted	Gross Income	1979 Incon	ne Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns	44.00	returns		returns	(10)
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
di returns, total	19,946	212,765	21,754	318,143	17,171	35,464	9,735	35,015
Under \$10,000	2,931	12,694	2,852	12,702	2,917	1,725	199	1,017
\$10,000 under \$20,000 \$20,000 under \$30,000	4,974 3,329	39,056 33,490	4,998 3,686	39,620 39,086	3,045 2,757	3,340	567	2,329
\$30,000 under \$40,000.	2,410	26,153	3,686 2,615	39,086 29,631	2,757 2,299	4,095 3,706	1,052 1,552	3,354 4,608
\$40,000 under \$50,000	1,911	23,437	2,053	29,541	1,770	3,023	1,605	4,008
\$50,000 under \$60,000	1,441	21,191	1,547	21,467	1,055	2,264	1 277	3,672
\$60,000 under \$70,000	913	13,339	1,051	17,335	766	1,982	940	2,760
\$70,000 under \$80,000	591	9,579	685	13,282	523	1,466	748	2,398
\$80,000 under \$90,000	377	6,833	496	10,198	366	1,372	460	1,786
\$90,000 under \$100,000	283	5,175	345	8,197	296	1,344	317	1,489
\$100,000 under \$125,000	300	6,241	479	14,153	446	2,297	402	2,031
\$125,000 under \$150,000	155	3,551	282	11,020	245	1,607	201	1,304
\$150,000 under \$175,000	80	2,323	160	8,119	170	1,360	116	909
\$175,000 under \$200,000	59	1,422	97	5,183	104	921	70	638
£300 000 £300 000	96	2,699	198	16,100	196	2,140	123	1,077
\$200,000 under \$300,000								
\$300,000 under \$400,000	40	1,512	77	9,572	85	1,029	46	489
\$300,000 under \$400,000 \$400,000 under \$500,000	17	917	44	8,097	41	524	23	293
\$300,000 under \$400,000								

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	d deductions			Taxable	income	
Size of	1992 Adjusted	Gross Income	1979 Incom	ne Concept	1992 Adjusted	Gross Income	1979 Incom	ne Concept
≀ncome	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
li returns total	32,541	481 946	35,522	460,040	90,717	2,395,696	90,717	2,395,696
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	797 2 409 3,705 4,608 5,057	7 429 23 423 35,810 46,875 56,368	800 2,430 3 774 4 706 4 883	7,396 22,437 34,471 45,560 52,079	11 846 21,257 16,844 12,265 8,989	20,010 139,274 239,069 274,011 269,212	11,753 21,038 17 047 12,399 8 862	20,239 137,747 242,439 278,100 266,183
\$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	4,334 3,178 2,343 1,470 1 082	54 182 44,906 37,128 26,448 21,117	4,224 3,123 2,292 1,449 1,030	50,624 42,549 34,896 24,641 19,346	6,218 4,018 2,729 1,628 1,163	233,945 183,193 145,453 99,829 80,934	6,108 3,944 2,691 1,644 1,123	229,734 179,522 141,439 98,496 75,590
\$100.000 under \$125.000 \$125,000 under \$150,000 \$150,000 under \$175,000 \$175,000 under \$200,000 \$200,000 under \$300,000	1,378 659 385 240 431	31 476 17,078 11,688 8 325 16 996	1 403 728 413 256 480	29,068 17,489 11,439 7,773 16,974	1,464 695 399 250 460	120,453 72,947 50,118 37,156 92,784	1.516 783 440 273 527	120,557 76,877 50,947 37,812 95,493
\$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	183 87 131 63	9,206 5,174 11,047 17,271	204 104 154 66	9.118 5,570 11,369 17,239	193 92 141 67	57,292 35,989 84,322 159,704	220 112 166 72	58,310 37,480 87,020 161,699

		Total ta	x credits			Total in	come tax	
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
	(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	9,783
\$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 Percentage of Adjusted Gross Income and the 1979	9
Income Concept, 1986-1992	

Size of	Total inc	ome tax a	s a percent	age of adj	usted gross	sincome	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

			Description of	Description of sample strata						Population	Sample
										counts	counts
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	id over, with no ii	ncome tax after cedi	its and no additi	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	dule C (business or pro	ofession) total receip	ts of \$50,000,000	and over total						163 ³	163
Other Current Year Returns total										111,208,144	97 823
				Numt	ber of returns by	Number of retums by type of form attached	Pa			Total number of returns	of returns
Descrip' on of the sample strata for	Degree of	Form 1040, with Form 1116	1 Form 1116	Form 1040, with Schedule C	040. dule C	Form 1040, with Schedule F	040. dule F	All other	ē		
Current Year Returns	interest 4	or Form	2555	but without Form 1116 or Form 2555	orm 1116 2555	but without Form 1116 or Form 2555	orm 1116 2555	returns	۶.	Population counts	Sample
		Population	Sample	Population	Sample	Population	Sample	Population	Sample		
	(5)	(2)	(3)	(4)	(5)	(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	Ail	59	88	593	593	54	54	969	969	1 402	1,402
\$5,000,000 under \$10,000,000	Ail	99	99	982	685	107	107	646	646	1,494	1,494
\$2,000,000 under \$5,000,000	Ati	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	82	11 186	360	30.294	913
\$250,000 under \$500,000	All	2 345	20	36,967	298	9,212	87	25,212	221	73,736	929
\$120 000 under \$250,000	All	5,236	22	82,530	345	17,922	92	57,450	232	163,138	664
\$60,000 under \$120,000	All	7,914	20	117,576	279	19,617	56	95,903	269	241,010	624
Under \$60,000	All	;	i	317.077	293	35,798	25	312,128	276	665,003	594
Positive income											
Under \$30,000	-	1	1	1	1	1	1	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 2 2 8
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
\$30,000 under \$60,000	3-4	146,871	140	2,983,301	2.684	334,567	319	4,290,831	3,871	7,755,570	7,014
\$60,000 under \$120,000	1.3	181,659	52	1,476,669	580	246,372	16	7,557,736	3,033	9,462,436	3,762
\$60,000 under \$120,000	4	147,961	166	1,775,391	1.947	173,391	189	1,487,650	1,657	3,584,393	3,959
\$120,000 under \$250,000	1.3	100.422	136	327,452	470	124,759	184	928 599	1,377	1,479,232	2,167
\$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	Alf	107,789	708	341,475	2.301	53,446	350	321,373	2,102	824,083	5,461
\$500,000 under \$1,000,000	All	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	All	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	Ail	8,692	2,777	7,213	2,452	1 207	418	10,200	3,316	27,312	8,963
\$5,000,000 under \$10 000,000	N.	2,229	2,229	1,386	1,386	229	229	1,995	1,995	5,839	5 839
\$10,000,000 or more	ΙΨ	1 257	1 257	000							

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	Descr	Description of the sample strata	ta			Population	Sample
						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	or expanded income of	of \$200,000 and over, w	th 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	C (business or profes	ssion) total receipts of \$5	0.000.000 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 num	Total number of returns
	Degree of 4	Form	Form 1040.				
Description of the sample strata	interest	with Form 11	with Form 1116, Form 2555,	All othe	All other returns		
for Prior Year Returns		Schedule C.	Schedule C, or Schedule F			Population	Sample
		Population	Sample	Population	Sample	counts	counts
		counts	counts	counts	counts		
	(£)	(2)	(2)	(4)	(5)	(9)	ω
Total		860,784	1,593	2,996,735	1,431		
Negative Income							
\$10,000,000 or more.	Ali	77	7.7	89	99	145	145
\$5,000,000 under \$10,000,000	ΙΨ	113	113	71	71	184	184
\$2,000,000 under \$5,000,000	II Y	450	102	288	62	738	181
\$1,000,000 under \$2,000,000	IIV	904	110	549	2	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	53	2,385	9	8,873	ς ;
\$120,000 under \$250,000	₩:	13,629	43	4.742	15	18.371	58
\$60,000 under \$120,000	₹ ;	18,985	ξ, ξ	51/0	7 7	080,62	26 27
Under \$60,000	¥	28,784	ç	/0c'ol	<u>z</u>	006.50	Ŧ
Positive Income					į		
Under \$30,000	-	: !	1 ;	1,753,546	328	1,753,546	328
Under \$30,000	5	132,847	34	603,071	88	/35,918	577
Under \$30,000	4.0	240,090	<u> </u>	164, 163	\ <u>\{\frac{1}{2}}</u>	404,273	987
\$30,000 under \$60,000	7.	46,291	4 5	231,202	33	277,333	156
\$30,000 under \$60,000	4, 4	120,127	2 \$	73 446	? 6	100 434	3 5
\$60,000 under \$120,000	? •	35,285	2 8	78 436	67 6	750,001	3 4
Source and an art of the source of the sourc	J (200'06	8	20,00	8 \$	10,521 00,000	<u></u>
\$120,000 under \$250,000	 		:	50,924	2 (426,02	9 6
\$120,000 under \$250,000	4	42,531	113	11,131	7 73	53,662	130
\$250,000 under \$500,000	Αľ	14,864	Ε.	4,854	34	8L/'6L	9 9
\$500,000 under \$1,000,000	All	3,830	80	1,414	36	5,244	116
\$1,000,000 under \$2,000,000	Ψ	895	115	404	40	1,299	155
\$2,000,000 under \$5,000,000	All	568	81	151	45	419	126
\$5,000,000 under \$10,000,000	¥	28	65	23	53	82	79
\$10 000 000 or more	I A I	25	25	;	;	25	25

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

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.

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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Section 3

Basic Tables

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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 dross income				Adjusted gross				Adjusted gross	gross
	Number	Percent				Number	Percent		
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total
	(1)	(2)	(9)	(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	(Z)	603	555,041	90	446,996	(2)
\$1,000 under \$2,000	3,290,722	59	4.906,604	0.1	1,491	912,695	11	1,329,844	(<u>)</u>
\$2,000 under \$3,000	3,277,370	29	8,105,917	0.2	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	0.8	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	90	5,522	802,623	60	4,450,394	0.1
\$6,000 under \$7,000	2,995,804	26	19,456,941	90	6,495	1,733,659	20	11,267,962	03
\$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	0.8	9.506	1,728,706	20	16,419,812	9.0
\$10,000 under \$11,000	2,689,618	24	28,256,711	0.8	10,506	1,481,135	17	15,563,602	0 4
\$11,000 under \$12,000	2,845,405	2.5	32,714 418	60	11,497	1,685,828	19	19,383,924	90
\$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	0.7
\$14,000 under \$15,000	2,420,404	2.1	35,087,392	10	14,497	1,682,613	19	24,413,323	0.7
\$15,000 under \$16,000	2,446,800	22	37,922,418	10	15,499	1,763,753	20	27,335,932	0.8
\$16,000 under \$17,000	2,424,639	2.1	39,965,056	11	16,483	1,799,865	21	29,674,832	60
\$17,000 under \$18,000	2,386,752	2.1	41,782,932	12	17,506	1,927,166	2.2	33,751,937	10
\$18,000 under \$19,000	2,119,400	9	39, 190, 402	1	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	11
\$20,000 under \$25,000	9,553,310	8 4	214,094,499	65	22,411	9.248.253	107	207,463,633	0.9
\$25,000 under \$30,000	7,590,154	6.7	208,225,889	5.7	27,434	7,456,837	86	204,602,290	59
\$30,000 under \$40,000	12,324,990	10.8	428,478,262	118	34,765	12,239,277	141	425,473,954	12.2
\$40,000 under \$50,000	9,008,646	6.2	403,103,550	111	44,746	8,981,884	10 4	401,920,374	115
\$50,000 under \$75,000	11,796,348	10 4	712,270,449	19.8	60,381	11,768,057	136	710,601,577	204
\$75,000 under \$100,000	3,988,202	35	340.631,134	9 4	85,410	3,985,370	46	340,379,255	9 8
\$100,000 under \$200,000	2,810,579	2.5	368,372,099	10.2	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	63
\$500,000 under \$1,000,000	141,159	0 1	95,365,741	26	675,591	141,040	0.2	95,286,355	2.7
\$1,000,000 or more	67 243	0	176,939,720	49	2,631,348	67,197	01	176,844,901	5.1

Footnotes at end of table

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

					Tax	Taxable returns					
		Taxable income		Incor	Income tax before credits	ts			Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	of	Amount	ţ	ţ	Amount	ō	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			income	income less deficit	(dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(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)	(2)	10,170
\$1 under \$1 000	554 412	90.687	(Z)	554 415	13,590	(2)	14,421	(Z)	159	32	26
\$1 000 under \$2,000	910 508	393,707	(Z)	911 563	61 590	(Z)	62,095	(Z)	158	4.7	68
\$2 000 under \$3 000	740,938	522.915	(Z)	740,938	85,064	(Z)	85.801	(Z)	164	4.7	116
\$3 000 under \$4 000	704,047	381 504	(Z)	708,624	66,020	(Z)	66,963	(Z)	17.6	2.7	94
\$4 000 under \$5 000	911 995	939 852	(Z)	912 397	146.515	(Z)	147,102	(Z)	15.7	36	161
\$5,000 under \$6,000	802,177	1 310 864	0.1	802,291	203,979	(Z)	205,177	(2)	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	01	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	02	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	03	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	02	953,673	0.2	149	6 1	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	9.298,955	0.4	1,779.827	1,402,106	03	1,404,573	03	151	63	789
\$13,000 under \$14 000	1,758,089	10 524 489		1 758.510	1,586,489	03	1,587,034	03	151	29	902
\$14 000 under \$15 000	1 681 366	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	4 0	148	7.4	1,145
\$16 000 under \$17 000	1,799 864	15 337 759		1 799 865	2 184.262	90	2,184,409	0.5	14.2	7.4	1 214
\$17 000 under \$18 000	1,927,157	17 398 372	0.7	1 927 157	2 409,561	0.5	2,409,608	0.5	138	7.1	1,250
\$18 000 under \$19 000	1 884 291	18,010,448	80	1,884,291	2,467,896	90	2,467,896		13.7	7.1	1,310
\$19 000 under \$20 000	1,932,613	19,510 495	0.8	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	8 4	9.248.205	16,811,800	3.5	16,814,783	3.5	146	8 1	1,818
\$25 000 under \$30 000	7 455 921	123,382 266	52	7,456 814	18,477 156	39	18,482,005	39	150	0 6	2,479
\$30,000 under \$40 000	12,239 258	273,672 226	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	9.5	16.2	109	4 857
\$50 000 under \$75,000	11 766 382	495 759,003	208	11,765,546	88.371 247	186	88,455,492	186	17.8	12.4	7 5 1 7
\$75,000 under \$100 000	3 981,372	247 420,099	104	3,981 624	51,463,139	10.8	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	10.9	280	238	69 814
\$500,000 under \$1,000,000	140,956	84,311,459	35	140 904	24.609,123	52	24,779,821	5.2	29.4	26 0	175 694
\$1 000,000 or more	67,158	159,688,731	29	67 120	47.228,344	თ	47,489,182	100	29 7	269	706 716

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)

			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
	(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	Ø
\$1 under \$2,000	5,853 729	52	6 452,416	0.2	1,102	1 467 736	17	1,776,840	0.0
\$1 under \$3,000	9,131,099	80	14,558,332	0.4	1,594	2,208,683	25	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	44	10,206,121	03
\$1 under \$6,000	17,987,115	158	54,453,244	15	3,027	4,632,330	53	14,656,515	0 4
\$1 under \$7,000	20,982,919	18.5	73,910,185		3,522	6,365,988	7.3	25,924,477	0.7
\$1 under \$8,000	23,951,499	21 1	96,138,899		4,014	8,093,102	60	38,842,514	-1
\$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	4 1	5,008	11,586,291	13.4	70,244,406	20
\$1 under \$11,000	32,585,162	28 7	177,961,896	48	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		6,417	16,534,196	191	127,477,013	3.7
\$1 under \$14,000.	40,715,209	358	279 295,308	9.2	098'9	18,292.710	211	151,211,419	43
\$1 under \$15,000	43,135,613	380	314,382,700	85	7,288	19,975,323	23 0	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	58
\$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	118	8,613	25,466,107	29.4	266,387,443	9 /
\$1 under \$19,000	52,513,203	46.2	473,243,509	129	9,012	27,350,398	315	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	7 6
\$1 under \$25,000	64.179.093	565	728,560,993	19.8	11,352	38,531,597	44 4	546,429,418	15.7
\$1 under \$30,000	71,769,247	63.2	936,786,882	25.5	13,053	45,988,434	530	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	820	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	9 59
\$1 under \$100,000	108,887,433	958	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	859
\$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	o o o	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

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

n Smallest Size	Am. Am. (3		Percentage of total (32) (2) (2) (2) 011 011	Number of returns (33)	Amount (34)	Perc			Total income tax	Adjusted	Average
umulated size gross income n Smallest Size ss income		. 687 3394 813 665 655 987	of total (32) (2) (2) (2) (2) (2) (2) (2) (2) (2) (Number of returns (33)	Amount (34)	Percentage	•		Percentage of	Adjusted	Average
n Smallest Size Sr income		687 394 309 813 665 529	2 total total (32) (2) (2) (2) (2) (2) (2) (2) (2) (2) (Number of returns (33)	Amount (34)	Percentage				Adjusted	Average
n Smallest Size 3ross Income ss income		1) 1) 90 687 84,394 107,309 188 813 128 665 339,529	(32) (32) (2) (2) (2) (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3	of returns (33)	Amount (34)				_		
n Smallest Size Gross Income ss income	(3)	1) 90 687 84,394 107,309 188 813 128 665 339,529	(32) (32) (2) (2) (2) (2) (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3	(33)	(34)	ō	Amount	Total	Taxable	gross	income tax
n Smallest Size 3ross income ss income	ε)	1) 90 687 84,394 107,309 188 813 128 665 339,529	(32) (32) (2) (2) (3) (3)	(33)	(34)	total			income	income	(dollars)
n Smallest Size Bross income ss income	(2)	1) 90 687 84,394 107,309 188 813 128 665 339,529 339,529	(32) (2) (2) (2) (3) (3)	(33)	(34)					less deficit	
n Smallest Size	,	90 687 84.394 107.309 188 813 128 665 139.529	. 555	2,922		(35)	(36)	(37)	(38)	(38)	(40)
Gross Income		90 687 84.394 007.309 88 813 228 665 39.529	. 888.00 6	2.922							
ss income		90 687 84,394 07,309 88 813 28 665 39,529	. 66.60.00	2.922			-				
		90 687 84,394 07,309 88 813 728 665 39,529	6666		13,613	(Z)	76.028	Ð.	8	8	10,170
		84,394 07,309 88 813 28 665 39,529	(£) (£) (£) (£)	554,415	13,590	(Z)	14,421	(7)	159	3.2	26
		07.309 88.813 28.665 39.529	(S) 0 0 (S)	1,465,979	75,180	(Z)	76,515	Q	15.8	43	25
		88 813 28 665 39,529 39,987		2,206,917	160 244	(2)	162,316	Ø	161	4.5	73
		28 665 39,529 139,987	0 C	2 915,540	226,263	(Z)	229,279	0	765	m i	6,
\$1 under \$5 000 3.821	3,821,899 2.3	39,529	0.0	3,827,937	372,778	0 1	376,381	0 1	16.2	3/	88
\$1 under \$6 000 4 624	4 624 076 3.6	139,987	,	4 630,228	576,757	0 1	581,559	0.1	160	4 0	126
\$1 under \$7 000 6.357	6,357 726 5,9		0.2	6 363,878	923,818	0.2	928.642	0.5	156	36	146
		9,049,159	0 4	8,090 752	1,392,178	03	1 397,213	e 0	15.4	36	173
		94,880	90	9,855,190	2,089,113	4	2,094,793	0 4	153	6 8	213
\$1 under \$10,000 11,576,462	6,462 19,857.	157,246	80	11,583,855	3,015,135	90	3,021,075	90	15.2	6 4	261
\$1 under \$11,000	7,589 26,252,	52,709	-	13,064,983	3,967,190	0.8	3.974,748	80	151	46	304
\$1 under \$12,000 14 743,408	3,408 34,546	346 212	14	14,750,808	5,218,853		5.226,454	Ξ	151	50	354
\$1 under \$13,000 16,521,993	1,993 43 845,	145,167	18	16,530,636	6,620,959	14	6,631,028	1.4	151	25	401
\$1 under \$14,000 18,280,082	0,082 54,369	959 698	23	18 289 146	8,207 448	17	8,218,062	17	151	5.4	449
\$1 under \$15 000	1 450 65,873,	173,453	28	19 971 756	9,924 113	2.1	9,934,949	21	151	57	497
\$1 under \$16,000	5 204 79 554	54 416	8	21,735,509	11,943,189	2.5	11 954,030	25	150	5.9	920
		94 892 175	4 0	23,535,374	14 127,451	30	14,138,439	30	149		601
\$1 under \$18,000	2 224 112 290.5	90.548	4.7	25,462,531	16 537,012	3.5	16,548,046	35	147		099
\$1 under \$19,000 27 336,515	6,515 130,300	986,008	5.5	27,346,821	19,004,908	40	19,015,942	40	146		695
\$1 under \$20,000 29,269,128	9,128 149,811	11,491	၉	29 279,435	21,726 104	46	21,737 483	46	145	64	742
\$1 under \$25 000		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	120	57,034,271	120	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		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	303	15.5	91	2.148
\$1 under \$75 000 78.960,396	0.396 1 426,858	58 817	59.8	78,964 044	232,715,925	490	232 842,168	489	163	102	2,948
\$1 under \$100,000 82 941 768		1 674 278 916	70.2	82,945,668	284 179,064	59.8	284 395 104	597	17.0	10.8	3,428
		1,954 923.488	820	85,752,464	351,315,564	740	351,840,353	739	180	11.7	4.102
		2,140,967,304	898	86,497,453	403,030,655	84 9	403,893,754	848	189	126	4 668
		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		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	2,145 2,384,967	67,493	100.0	86,708,399	474,881,734	100.0	476,238,785	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)

			All returns				l axable returns	returns	
Size and accumulated size of adjusted gross income	Number	Percent	JI	Adjusted gross ncome 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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Cumulated from Largest Size of Adjusted Gross Income									
\$1 000 000 or more	67 243	0.1	176,939,720	48	2,631,348	67 197	0.1	176,844,901	51
\$500,000 or more	208,403	0.2	272,305,461	7.4	1,306,629	208 237	0.2	272,131,255	7.8
\$200 000 or more	954 747	0.8	490,909,641	13.3	514 178	953 838	11	490,521 351	14.1
\$100 000 or more	3,765 326	6.6	859,281,740	23.3	228 209	3,761 449	43	858,513 288	246
\$75,000 or more	7,753,528	68	1 199,912,874	32 6	154,757	7,746 819	89	1,198,892,543	34 4
\$50,000 or more	19 549 876	17.2	1 912,183,323	52 0	97,811	19,514,876	22 5	1,909.494 120	547
\$40,000 or more	28,558,522	25 1	2,315,286,873	62 9	81 072	28,496 759	329	2,311,414,493	663
\$30,000 or more	40,883,512	360	2,743,765 136	745	67,112	40,736,036	47.0	2,736,888 447	785
\$25 000 or more	48 473,666	42.7	2.951,991,025	80 2	60,899	48,192,872	556	2,941,490,737	843
\$20,000 or more	58,026 976	511	3 166,085,524	86 0	54.562	57,441,126	66 2	3,148,954,370	903
\$19.000 or more	60,139,556	529	3,207,308,510	87.1	53,331	59,374,072	68 5	3,186,681,961	91.4
\$18,000 or more	62 258,956	548	3,246,498,912	88 2	52,145	61,258,362	70 6	3,221,532,712	92 4
\$17 000 or more	64,645 708	569	3,288,281,844	893	50,866	63 185,528	72.9	3,255,284,650	93.3
\$16,000 or more	67,070.347	29.0	3,328,246,900	90 4	49,623	64,985,393	749	3,284,959 482	94.2
\$15,000 or more	69,517,147	612	3,366,169,318	915	48,422	66 749 146	77.0	3,312,295,414	95.0
\$14 000 or more	71 937,551	633	3,401,256,710	92 4	47.281	68,431,760	78.9	3,336,708 736	95.7
\$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	863
\$12,000 or more	77.222,192	0 89	3,469,875,705	943	44,934	71,971 216	83.0	3 382 728,223	0 26
\$11,000 or more	80,067,597	70 5	3,502,590 123	95.2	43,745	73,657 043	849	3,402 112,147	97.5
\$10,000 or more	82,757,215	728	3,530,846,834	6 56	42.665	75,138,179	866	3,417,675,749	0 86
\$9,000 or more	85,761,166	75.5	3,559,400,933	96 7	41,504	76,866,885	88 6	3,434,095,561	98 5
\$8,000 or more	88,701,260	78 1	3,584,413,120	97.4	40.410	78,631,368	206	3 449,077,641	6 86
\$7,000 or more	91 669,841	80 7	3,606,641,833	98 0	39,344	80,358,481	92.7	3,461 995,679	99 3
\$6,000 or more	94,665,644	83.3	3,626,098,774	98 5	38,304	82,092,140	947	3,473,263,641	9 66
\$5.000 or more	97,631,974	859	3,642,477,770	0 66	37 308	82,894 763	956	3,477 714.034	2 66
\$4 000 or more	100,553,803	88 5	3,655,608,842	666	36 355	83,807,160	966	3 481,806,478	9 8
\$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
\$2,000 or more	106,799,030	940	3,674,099,603	96 8	34,402	85,256,734	98 3	3,486,143,315	6 66
\$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
\$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

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)

		Taxable income		Incorr	Income tax before credits	,			Total income tax		
Size and accumulated size									Percentage of		
of adjusted gross income	Number		Percentage	Number		Percentage				Adjusted	Average
	ď	Amount	jo	ĵo	Amount	ō	Amount	Total	Taxable	gross	income tax
	returns		total	returns		total			income	income	(dollars)
										less deficit	
	(20)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(89)	(09)
Cumulated from Largest Size											
of Adjusted Gross Income											
\$1 000,000 or more	67,158	159 688,731	6.7	67.120	47,228,344	66	47,489,182			269	706.716
\$500,000 or more	208,114	244,000,189	10.2	208,024	71,837,466	151	72,269,003	15.2	29 6	26 6	347,052
\$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
\$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	223	50,982
\$75,000 or more	7,741,749	958,108,676	40 2	7 741,433	242,152,196	510	243,320,589	51 1	25.4	203	31,409
\$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
\$40,000 or more	28,489.960	1,722,995,484	72.2	28,482,108	374,125 524	788	375,397,864	788	218	16.2	13,173
\$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
\$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
\$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
\$19,000 or more	59 365,630	2.254,666,498	94 5	59,358,656	455,863 213	0 96	457,146,815	0 96	203	143	7,699
\$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
\$17,000 or more	63,177 077	2,290,075,318	0 96	63,170,103	460,740,670	97.0	462,024,318	970	202	14.2	7,312
\$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	20 1	141	7,143
\$15,000 or more	66 740.694	2,319,094,040	97.2	66,733,721	464,944,008	6 / 6	466,227,808	979	20 1	141	6,985
\$14,000 or more	68.422.063	2,330,597 837	97.7	68,416 331	466,660,673	983	467,944,695	983	20 1	140	6.838
\$13,000 or more	70,180,151	2,341,122,326	982	70 174,841	468,247,162	986	469,531,729	986	20 1	140	689'9
\$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
\$11,000 or more	73,644,556	2,358,714,784	6 86	73 640,494	470,900,931	99.2	472,188,009	99 1	200	13.9	6,411
\$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 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	200	138	6,297
\$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	200	13.8	6,167
\$8,000 or more	78,618,786	2,375,918,334	9 66	78,614,725	473,475,943	2 66	474,765,544	2 66	20 0	138	6,038
\$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	200	13.7	5,914
\$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	200	13.7	5,793
\$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	200	13.7	5,740
\$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	200	13.7	5,679
\$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
\$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	200	13.7	5,584
\$1,000 or more	86,147,733	2,384,876.806	100 0	86,151,062	474,854,531	100 0	476,148,336	100 0	200	13.7	5.526
\$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	200	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

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

Size of adjunched system of the filtering of season of the filtering of	Ž	Taxable	Taxable income	Income tax after credits Number	after credits Amount	Total income tax	ne tax
number jumber jumber<	Number	Number		Number	Amount	Number	
13,604,010 12,024 14,874,756 14,914,914,114,114,114,114,115,114,115,114,114,1				•	Amount		
113,644,5623 36,921,236.56 525,045,124 481,345,631 60,072,236 36,533,607 90,700 90,608,46 40,50,603,46 40,50,604 40,50,703 40,50,507	jo		Amount	jo	-	ĵ	Amount
(1) (2) (3) (4) (5) (6) (7) (7) sincome 951.744 51,422,486 399,386 32,540,644 441,945,831 800,72,394 468,776,834	returns	returns		returns		returns	
11,5004,500 5,629,129,500 5,220,042,222 2,540,614 481,465,631 80,072,236 5,653,530,70 90,0000 14,617,739 1,650,905 5,620,1246 5,620,626 5,673,803 14,262,100 5,740,000 1,600,900	(9)	(8)	(6)	(10)	(11)	(12)	(13)
15,000,056 3999,045 3999,04	80,072,236		2,395,695,907	86,708,399	474,881,734	86,731,946 4	476,238,785
15,020,785 38,074,248 28,997,045 189,972 1854,883 14,289,210 62,788,605 75,889,010 14,249,0171 22,249,185 55,285,189 45,104,047 14,232,22 10,013,614 48,993,031 25,953,10 25,923,289 45,104,049 44,104,04	:	;	;	2,922	13,613	7,476	76.028
14874759 111630 936 50.831,556 600.996 5,573,983 14,258,210 62,788,605 75 12,240,089 164,677,516 55,285,189 935,517 12,240,916 58,428,286 14,430,171 200.083,795 51,682,882 14,334,729 10,013,614 4,830,044 4,871,224 4,871,222 4,834,617 4,934,617	14.826.862		2,328,895	3,827,937	372,778	3,829,707	376,381
(1) (1) <td>14,258,210</td> <td></td> <td>17,680,861</td> <td>7,755,918</td> <td>2,642,356</td> <td>7,756,584</td> <td>2,644,693</td>	14,258,210		17,680,861	7,755,918	2,642,356	7,756,584	2,644,693
(1) (1) <td>12.284,918</td> <td>_</td> <td>50,434,542</td> <td>8,387,900</td> <td>6,908,978</td> <td>8,389,032</td> <td>6,913,874</td>	12.284,918	_	50,434,542	8,387,900	6,908,978	8,389,032	6,913,874
9.553.310 214.094.499 45.104.047 1.635.001 15.819.244 7 1914.974 38.830.317 9.553.310 1.2324.990 428.478.262 57.00.014 46.97.703 46.874.617 7.717.287 40.389.705 7.727.287 1.1232.4990 428.478.262 57.877.79 50.66.686 56.388.411 3.951.981 22.7562.943 7.7527 1.17.86.348 712.270.449 80.180.349 8.825.648 119.773.277 4.05.709 117.382.209 117.	10,013,614		88,839,891	9.307,679	11,801,991	9,308,020	11,802,535
(1) (1) (2) <td>7 914,974</td> <td></td> <td>115,513,830</td> <td>9,248,205</td> <td>16,811,800</td> <td>9,248,253</td> <td>16,814,783</td>	7 914,974		115,513,830	9,248,205	16,811,800	9,248,253	16,814,783
11.324 990 428.478.262 67.892.044 4.607.703 46.874.617 7.717.287 40.398.705 12.324.990 9.008.646 403.103.550 55.378.719 5.056.686 56.388.141 3.951.961 22.270.930 8.6 9.008.646 403.103.550 55.378.719 5.056.686 56.388.141 3.951.961 22.270.930 11.796.798 17.392.498 17.378 468.793 17.392.498 17.392.498 17.392.498 17.392.498 17.392.498 17.378 468.793 17.392.498 17.378 468.793 17.392.498 17.378 468.793 17.392.498 17.378 468.793 17.392.498 17.378 468.793 17.392.498	5,520,139		123,555 002	7,456,814	18,477,156	7,456,837	18 482,005
(1) 99008.648 403 103 550 55,378,719 5,056 686 56,388,141 3,951,961 22,270,930 86 (2) 40,003,448 712,270,449 80,180,349 862,564 119,773,217 2,970,699 17,392,498 117,392,498	7,717,287	_	274,011,013	12.238,916	43,727,537	12,239,277	43,730,622
00 11.796.348 712.270,449 80.180.349 8 825.644 119.773.217 2.970.699 17.392.498 11.392.498	3,951,961		269,211,742	8,975,128	43,602,081	8,981,884	43,621,782
00 3.988,202 340,631,134 2.6,935,249 3,582,404 64,007,042 405,798 2,453,167 35 000 2.810,579 388,372,099 18,355,128 2.662,621 66,567,071 147,913 881,355 2.6 000 746,344 218,604,180 1,033,614 701,115 31,376,356 45,230 254,848 7 1,000 1,41,159 95,365,741 2,026 131,165 11,046,824 9,946 58,792 1 1,000 67,243 176,939,720 559 62,550 17,271,378 4685 27,506 8 1,000 1,41,159 3,403,882,438 397,454,712 30,564,529 443,084,374 56,120,032 256,825,615 86,376,617 17,506 17,271,378 4685 27,506 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 86,325,615 </td <td>2,970,699</td> <td>_</td> <td>495,922,686</td> <td>11,765,546</td> <td>88,371,247</td> <td>11,768,056</td> <td>88,455,492</td>	2,970,699	_	495,922,686	11,765,546	88,371,247	11,768,056	88,455,492
200 2.810.579 368.372.099 18,355.128 2.662.621 68,567.071 147,913 881,355 2.8 000 746.344 218,604,180 1,033,614 701,115 31,376,356 45,230 254,848 7 0,000 67,243 176,939,720 559 62,550 17,271,378 46,885 27,506 86,731,346 58,120,032 254,848 7 0,000 67,243 176,939,720 559 62,550 17,271,378 46,885 27,506 86,73 0,000 67,243 348,382,436 337,454,712 30,564,529 449,084,374 56,120,032 256,825,615 86,375,002 0,000 10,206,121 67,232 5,802 31,103 3,819,953 7,846,615 32,826,615 36,825,615 36,825,615 38,835,022 38,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93,844,690 93	405,798	_	247,431,448	3,981,624	51,463,139	3,985,370	51,552,937
746,344 218,604,180 1,033,614 701,115 31,376,356 45,230 254,848 701,000 1000 67,243 176,939,720 2,026 131,165 11,046,824 9,946 58,792 17,576 86,731,946 3,483,882,736 397,454,712 30,564,529 449,094,374 56,120,032 256,825,615 86,736 me 7,476 4,037,717 49,634 150,344 3,819,953 7,840,657 3,819 36,840,67 3,819 36,840,67 3,819 3,819 36,840,67 3,819 3,819 3,840,697 3,819	147,913		280,674,802	2,806,796	67,136,500	2,807,611	67,445,248
1,000 141,159 95,365,741 2,026 131,165 11,046,824 9,946 58,792 17,046,824 58,792 4,685 57,506 57,506 62,550 17,271,378 4,685 27,506 86,731,946 3,483,882,438 397,454,712 30,564,529 449,094,374 56,120,032 256,825,615 86,731,946 36,343,882,438 397,454,712 30,564,529 449,094,374 56,120,032 256,825,615 86,731,017 775,6584 90,038,286 13,943,858 150,374 775,426 7,596,659 27,813,071 777,775,6584 80,038,286 13,943,858 150,374 775,426 7,596,659 27,813,071 777,775,426 7,596,659 27,813,071 777,775,426 7,596,659 27,813,071 777,775,426 7,596,659 27,813,071 777,775,426 7,596,659 27,813,071 777,775,426 7,596,659 27,813,071 777,775,426 7,596,659 27,813,071 777,775,426 77,596,659 27,813,071 777,736,172 27,913,071 77,136,183 25,013,071 77,136,183 25,013,071 77,136,183 25,01	45,230		186,065,353	744,989	51,715,090	745.601	52,053,401
67,243 176,939,720 559 62,550 17,271,378 4,685 27,5615 86.73 nme 7,476 -4,037,717 49,634	9,946		84,322,055	140,904	24,609,123	141,039	24 779,821
mne 7,476 3,483,882,438 397,454,712 30,564,529 449,094,374 56,120,032 256,825,615 86.7 mne 7,476 -4,037,717 49,634 -	4,685		159,703,788	67,120	47,228,344	67,197	47,489,182
7,476 -4,037,717 49,634 -	56,120,032		2,384,967,493	86,708,399	474,881,734	86,731,946 4	476,238,785
0,000 7,756,584 60,038,286 13,43,858 150,374 775,426 7,596,689 7,840,697 3,819,953 7,840,657 3,813,071 7,75,426 7,596,689 27,813,071 7,775,426 7,596,689 27,813,071 7,775,426 7,596,689 27,813,071 7,775,426 7,596,832 38,448,690 9,224,025 3,243,283 3,243,030 1,037,754 7,518,775 8,266,932 38,448,690 9,248,253 207,465,633 20,206,188 1,449,095 12,145,327 7,758,823 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 8,238,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283 38,147,670 9,228,283,381 1,239,283 2,22,257,956	:	;	1	2,922	13,613	7,476	76,028
7.756,584 60.038,286 13,943,658 150,374 775,426 7,596,659 27,813,071 77,54,66 7,596,659 27,813,071 77,54,64 7,54,66 7,596,659 27,813,071 77,54,67 7,54,67 7,54,77 8,266,932 33,439,283 83,439,283 83,439,283 83,439,283 83,439,283 83,439,283 83,439,283 83,439,690 97,248,732 7,548,775 8,266,932 38,448,690 97,248,732 7,796,833 38,448,690 97,246,837 7,796,833 84,639,733 84,639,733 84,639,733 84,639,733 84,639,732 7,708,339 40,344,779 17,244,607 7,744,736 7,744,736 7,744,736 7,744,736 7,744,736 7,744,736 8,744,779 17,244,607 7,744,736 7,744,736 17,223,736 8,744,779 17,244,736 17,244,739 17,244,739 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779 17,244,779	3,819 953		2,328,665	3,827 937	372,778	3,829,707	376,381
8.389,032 105,380,335 22,932,167 472,584 3,005,641 7,896,815 33,439,283 81,896,815 33,439,283 82,489,032 82,68,932 38,448,690 95,486,837 32,448,690 95,486,837 32,448,690 97,486,837 32,448,690 97,486,837 32,448,690 97,486,837 32,448,690 97,486,837 32,448,690 97,486,837 32,448,690 97,486,837 32,448,690 97,486,837 32,448,690 97,486,837 32,448,690 97,486,837 32,448,690 97,486,937 32,486,337 32,448,690 97,486,183 32,448,690 97,486,183 32,448,690 97,486,183 32,448,690 97,486,183 32,448,690 97,486,183 32,448,690 97,486,183 32,487,79 17,518,183 32,487,79 17,518,183 32,487,79 17,518,183 32,487,79 17,390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 11,7390,428 1	7,596,659		17,528,581	7,755,918	2,642,356	7,756,584	2,644,693
9,308,020 163,341,043 33,437,030 1,037.754 7,518,175 8,286,932 38,448,690 9.38,448,690 9,248,253 207,463,633 42,080,188 1,449,095 12,145,327 7,795,823 38,147,670 9,248,533 7,456,837 204,602,290 36,630,577 1,954,907 17,136,183 5,501,930 27,445,507 7,775,8183 1,2,239,277 425,473,953 66,932,067 4,530,937 44,525,732 7,708,339 40,344,79 12,745,507 1,1,768,056 710,601,577 79,970,034 8,797,702 117,501,126 2,970,354 17,390,428 11,730,428 2,807,611 367,991,936 18,334,370 2,659,701 68,147,061 147,864 881,212 2,453,031 745,601 218,390,096 1,032,522 700,403 31,100,679 45,199 254,694 141,039 95,286,354 1,032,522 700,403 31,100,679 45,199 254,694 67,197 176,644,901 1,032,522 700,403 31,100,679 45,199 254,694 </td <td>7,896,815</td> <td></td> <td>46,016,207</td> <td>8,387,900</td> <td>6,908,978</td> <td>8,389,032</td> <td>6,913,874</td>	7,896,815		46,016,207	8,387,900	6,908,978	8,389,032	6,913,874
9,248,253 207,463,633 42,080,188 1,449,095 12,145,327 7,795,823 38,147,670 9,248,253 7,456,837 204,602,290 36,630,577 1,954,907 17,136,183 5,501,930 27,464,507 7,7708,339 12,239,277 425,473,953 66,932,067 4,530,937 44,525,732 7,708,339 40,347,79 12,779 11,768,056 710,601,577 79,970,034 8,797,702 117,501,126 2,970,354 17,390,428 11,7301,126 2,807,611 367,991,936 18,334,370 2,659,701 68,147,061 147,864 881,212 2,453,031 745,601 218,390,096 1,032,522 700,403 31,100,679 45,199 254,694 141,039 95,286,354 1,332,522 700,403 31,100,679 45,199 254,694 67,197 176,644,901 545 62,507 17,165,488 4882 27,494	8,266,932		83,938,038	9,307,679	11,801,991	9,308,020	11,802,535
7.456,837 204,602.290 36,630,577 1,954,907 17,136,183 5,501,930 27,454,507 7.7 12,239,277 425,473,953 66,932,067 4,530,937 44,525,732 7,708,339 40,344,779 12,7 8,981,884 401,920,374 55,127,816 5,032,089 55,409,121 3,949,795 22,257,956 8,9 11,768,056 710,601,577 79,970,034 8,797,702 117,501,126 2,970,354 17,390,428 11,7 3,985,370 340,379,255 26,914,677 3,579,620 63,691,166 405,751 2,453,031 3,5 745,601 218,390,096 1,032,522 700,403 31,100,679 45,199 254,694 7,7 141,039 95,286,354 1,936,44,901 131,054 10,941,545 9,937 58,742 67,197 176,644,901 545 62,507 17,165,488 4,882 27,494	7,795,823		115,106.027	9,248,205	16,811,800	9.248,253	16,814,783
12,239,277 425,473,953 66,932,067 4,530,937 44,525,732 7,708,339 40,344,779 12,734,7	5,501,930		123,382,266	7,456,814	18,477,156	7,456,837	18,482,005
8.981,884 401,920,374 55.127,816 5,032,089 55,409,121 3,949,795 22.257,956 8.8 11,768,056 710,601,577 79,970,034 8,797,702 117,501,126 2,970,354 17,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,428 117,390,438 2,659,701 68,147,061 147,864 881,212 2,8 141,039 95,286,354 1,032,522 700,403 31,100,679 45,199 254,694 7 67,197 176,844,901 545 62,507 17,165,488 4,882 27,494	7,708,339		273,672,226	12,238,916	43,727,537	12,239,277	43,730,622
11.768,056 710,601,577 79,970,034 8,797,702 117,501,126 2,970,354 17,390,428 11,301,428 11,301,428 11,301,428 11,301,428 11,301,428 11,301,428 11,301,428 11,301,428 11,301,428 11,301,428 11,301,438 11,301,438 11,301,438 11,001,401,401 11,001,401,401 11,001,401,401	3,949,795		269,127,804	8,975,128	43,602,081	8,981,884	43,621,782
3,986,370 340,379,255 26,914,677 3,579,620 63,691,166 405,751 2,453,031 35 2,807,611 367,991,936 18,334,370 2,659,701 68,147,061 147,864 881,212 2,88 745,601 218,390,096 1,032,522 700,403 31,100,679 45,199 254,694 141,039 95,286,354 1,996 131,054 10,941,545 9,937 58,742 67,197 176,844,901 545 62,507 17,165,488 4,882 27,494	2,970,354	_	495,759,003	11,765,546	88,371,247	11,768,056	88,455,492
2.807,611 367,991,936 18,334,370 2,659,701 68,147,061 147,864 881,212 2.6 745,601 218,390,096 1,032,522 700,403 31,100,679 45,199 254,694 36,742 141,039 95,286,354 1,996 131,054 10,941,545 9,937 58,742 67,197 176,844,901 545 62,507 17,165,486 4,882 27,494	405,751		247,420,099	3,981,624	51,463,139	3,985,370	51,552,937
745,601 218,390,096 1,032,522 700,403 31,100,679 45,199 254,694 141,039 95,286,354 1,996 131,054 10,941,545 9,937 58,742 67,197 176,844,901 545 62,507 17,165,488 4,682 27,494	147,864	_	280,644,572	2,806,796	67,136,500	2,807,611	67,445,248
141,039 95,286,354 1,996 131,054 10,941,545 9,937 58,742 67,197 176,844,901 545 62,507 17,165,488 4,682 27,494	45,199		186,043,816	744,989	51,715,090	745,601	52,053,401
67,197 176,844,901 545 62,507 17,165,488 4 682 27,494	9,937		84,311,459	140,904	24,609,123	141,039	24,779,821
	4 682		159,688,731	67,120	47,228,344	67 197	47,489 182
Nontaxable returns, total 26,872,557 145,247,112 125,587,511 1,976,085 32,851,257 23,952,204 109,707,992 4,015,255	23,952,204		10,728,414	1	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)

Number N							Returns of r	Returns of married persons filing jointly	ling jointly					
Part	Size of adjusted		Adjusted		Total Itemize	sq deductions	Standard	deduction	Taxable	a income	Income tax	after credits	Total inc	Total income tax
Heart Hear	gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
144 144		of returns	less	amount	jo	Amount	ð	Amount	oţ	Amount	ŏ	Amount	of	Amount
1,00,000,000,000,000,000,000,000,000,00			deficit		returns		returns		returns		returns		returns	
400 50		(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(56)
1,10,10,10,10,10,10,10,10,10,10,10,10,10	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
1011 101	No adjusted gross income	398,475	-34 884,511	2 639 039	:	:	;	;	:	7	2,911	13,605	5,999	63.073
1,2,11,10,10,10,10,10,10,10,10,10,10,10,10,	\$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
1,50,50,50,50,50,50,50,50,50,50,50,50,50,	\$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	,	1	.632	665.
3.487.257 64.208.591 24.808.500 527.937 5140170 19.44738 3165.404 15.34478 12.54518 13.40470 19.447389 19.4475 19.4478	\$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
3.57.1.27 60.245.179 2.467.3469 674.529 7.67.1800 2.898.729 18.220.711 3.395.121 3.70.619 2.47.3469 4.425.942 3.27.332 4.425.942 3.27.332 4.425.942 3.27.332 4.425.942 3.27.332 4.425.942 3.27.332 4.425.942 3.27.332 4.407.206 3.27.332 4.407.206 3.27.332 4.407.206 3.27.332 4.407.206 3.27.332 4.407.206 3.27.332 4.407.206 3.27.332 4.407.206 9.27.432 3.27.332 4.407.206 9.27.204 <	\$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
3.291.211 39.132.15 2.4.074.808 91.3675 10.380.376 2.467.308 15.245.215 3.296.529 44.072.506 3.774.325 5.90.985.70 44.80.010	\$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
6 999 547 2 22 98 7 174 6 989 344 137 68 08 6 71 71 73 7 22 98 7 74 6 989 344 137 78 590 6 71 71 73 7 22 98 7 74 6 989 344 137 78 590 6 71 71 73 7 22 98 468 6 98 3 98 7 8 7 8 9 8 7 8 9 8 9 7 8 9 9 8 7 8 9 9 8 9 8	\$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
64.29 70a 200.010.164 46.903.66 350.022.05 40.022.05 10.049.396 64.22.823 183.778.590 64.10 173 27.259.486 64.23.836 64.10 173 27.259.486 64.23.836 64.23.2437 24.03.09 18.23.388 29.28.304 27.24.372 2.24.373 2.24.372 2.24.33.286 27.24.372 2.24.34.386 27.24.372 2.24.36.983 27.24.372 2.24.372 2.24.36.983 2.24.34.372 2.24.372 2.	\$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
999 398 386 602 607 314 74 205 709 7 470 289 10 576 753 2 486 906 15 274,318 9 922,425 4 12,453 887 9 915,365 7 140 285 7 44156 893 7 140 245 7 44156 893 3 550 146 2 17,034 422 2 476 887 7 140 34 42 2 476 887 3 145 883 3 144 883 3 144	\$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
3520 315 301242644 25684401 3169386 56385931 360 927 2274372 3526444 217034422 3526014 44155693 355 0 2479 905 32440319 16001722 2736417 61000057 127886 763386 2477 462 2451611790 2476 897 5778577 2476 897 356000 120000000 12000000 120000000 120000000 120000000 120000000 120000000 120000000 120000000 120000000	\$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
0.0 2479 905 324 493 129 17601722 2354117 61000 057 125 786 765 286 7477 462 245 161 790 2476 697 57.795 274 2478 975 0.0 1.00 42 611 1.00 712 1.00 712 1.00 726 27.265 80 24.1960 1.40 782 1.00 782 24.1960 24.1960 1.00 782 1.00 782 27.265 80 27.00 782 1.0	\$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
0.0 1.0 8.0 1.0 9.0 1.0 9.0 1.0 9.0 <td>\$100,000 under \$200,000</td> <td>2,479,905</td> <td>324,493,129</td> <td>17 601,722</td> <td>2 354 117</td> <td>61 000,057</td> <td>125,788</td> <td>795,366</td> <td>2,477 462</td> <td>245,181,790</td> <td>2 476,697</td> <td>57,795,274</td> <td>2,477,311</td> <td>58,038,825</td>	\$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
1.00 1.00	\$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
6 6 0 0 0 144 282 95 484 52,149 13,575 900 3911 24 573 56 000 190,710,203 55 973 38,711,543 38,711,543 38,711,543 38,711,543 38,711,543 38,711,543 38,711,543 38,711,543 38,711,543 40,435,73 40,435,73 40,435,73 40,435,73 40,439,697 1,649,401,082 40,433,57 337,282,117 40,44 40,435,73 40,435,73 40,435,43 40,43	\$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
6 5.999 -2.501907 -45.094 -2.501907 -45.094 -2.501907 -45.094 -2.501907	\$1,000,000 or more	26,060	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
6 5.999 -2.501.907 45.094 -2.501.907 <	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
6424 15,338 30,655 603 20,630 4821 10,920 3355 11,647 41,90 42,90 13,658 42,18 42,18 48,195 48,195 125,432 1317,101 2,474,924 1,318,76	No adjusted gross income	5.999	-2,501,907	45.094	•	ı	:	i	1	;	2,911	13,605	666'9	63,073
-632 -624 -13.608 -8 -48 -48 -8 -48 -8	\$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
1319.894 17.465.523 6154 797 62.461 486,195 1.257,432 8.359,363 1.317,101 2.441,924 1.318,764 372,780 1.319,894 2.451.680 43.571,297 13.240,552 268,380 2.297,478 2.183,300 14.202,761 2.451,346 1.3831,955 2.451,346 1,3891,968 3.370,619 3.370,619 3.370,619 3.370,619 3.370,619 3.370,619 3.370,619 3.273,430 3.243,331	\$5,000 under \$10 000	-632	•4 206	•5.052	.624	•13,608	8.	•48	:	•	;	1	•632	665.
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 2.451.346 1,899.006 2.451.346 1,899.006 2.451.346 1,899.006 2.451.346 1,899.006 2.451.346 1,899.006 2.451.346 1,899.006 2.451.346 1,899.006 2.451.346 1,899.006 2.451.346 3.773.440 3.243.935 3.370.619 3.273.440 4.425.942 3.370.619 3.273.440 4.425.942 3.370.619 3.273.440 4.425.942 3.370.619 3.273.440 4.425.942 3.370.619 3.273.440 4.3594.910 3.273.440 4.425.942 3.370.619 3.273.440 4.425.942 3.370.619 3.273.432 3.370.619 3.273.432 3.445.949 3.374.332 4.410.062 2.7030.608 6.870.087 137.435.747 6.870.087 2.445.949 6.870.087 3.273.440 4.425.942 3.370.619 3.273.949 9.916.201 3.273.440 4.425.947 6.870.087 3.273.440 4.425.947 6.870.087 3.273.440	\$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
3370,667 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 3,370,619 30,435,635 3,370,619 4,425,942 3,370,619 3,370,619 4,425,942 3,370,619 4,425,942 3,370,619 4,425,942 3,370,619 3,370,619 4,425,942 3,370,619 3,370,619 3,370,619 3,370,619 3,435,939 3,490,612 2,490,082	\$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
3274 354 90 224 067 22 946 922 824 886 8 191 253 2,449 468 15,138 011 3,273 440 43,949 108 3274 332 6,489 319 32 6 870 102 240,682 371 4900 570 246,039 26,196,223 4410,062 27,030,608 6,870 087 137,435,747 6870,087 20,365,706 6,890,139 6 416,915 288,004,334 46,730 455 3482,394 39,543,923 29,4627 18,036,450 6,416,875 183,695,699 6,410 173 27,259,496 6,4 9 917,331 601,359,079 74,017,693 7449,580 99,784,391 2,467,751 15,272,247 9,916,201 412,297,016 9,915,365 70,479,450 9,95 3 527,394 316,025 56,109,975 360,927 2,274,372 3,525,386 2,476,496 9,916,201 412,297,016 9,915,301 70,479,450 9,95 9 4,000 32,27,371 324,162,421 316,273 2,274,372 3,525,386 2,476,486 3,526,386 2,476,486 441,986,956 3,526,474 3,476,989	\$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
6416915 288.004,334 46,730.455 3482,394 39.543.023 2.934.521 18.036,405 6.416,875 13.435,747 6.870.087 20.365,706 6.8 6416,915 288.004,334 46,730.455 3482,394 39.543.923 2.934.521 18.036,450 6.416,875 13.295,569 6.410,173 27.259,496 6.4 6416,915 601,359,073 1 601,359,079 74.017,693 7449,580 99.784,391 2.467,751 15.272.247 9.916,201 412,297.016 9.915,365 70,479,450 9.9 641,234 2.477,311 324.162,423 1.008,722 609,693 2.7706,211 32.378 2.274,372 2.274,372 2.274,372 2.275,385 2.770,27.362 3.526,017 44.155,693 3.5 641,234 1.275,174 1.272,174 1.374,174 1.374,174 1.374,174 1.374,174 1.374,174 1.374,174 1.374,174 1.374,174 1.374,174,174 1.374,174,174,174,174,174,174,174,174,174,1	\$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
6416915 288.004,334 46,730 455 3482,394 395,43.923 2.934,521 18,036,450 6,416,875 183,695,569 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,496 6,410,173 27,259,476 9,916,201 412,297,016 9,915,365 70,479,450 9,916,201 412,297,016 9,915,365 70,479,450 9,916,201 412,297,016 9,915,361 70,479,450 9,916,201 412,297,016 9,915,361 70,479,450 9,916,201 412,297,016 9,915,274 21,257,374 21,257,372 21,257,372 21,274,372	\$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
9917331 601359.079 74017693 7449.580 99.784.391 2.467.751 15.272.247 9.916.201 412.297.016 9.915.365 70.479.450 9.96 3527.979 301,035.857 25.29194 3.167.052 56.109.75 56.09.77 2.274.372 2.525.385 217.027.362 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.156.693 3.526.017 44.198.955 6.41.664 44.198.955 6.41.664 44.198.955 6.41.664 44.198.955 6.41.664 44.198.955 6.41.664 44.198.955 6.61.665 6.61.664 6.61.664 6.61.664 6.61.664 6.61.664 6.61.664 6.61.664 6.61.664	\$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
3 5 2 7 9 7 9 3 0 1 0 35 8 5 7 9 1 9 3 1 6 7 0 5 7 3 5 2 8 1 9 1 9 7 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8	\$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
2 477,311 324 162 421 17.582,388 2.351,524 60 641,234 125,787 795,380 2.46,744 245,156,674 2476,697 57.95,274 2.4 0 642,071 188,068,331 1 008,772 609,693 27,062,211 32,378 206,188 641,861 159,819,138 641 624 44198,955 6 0 0 120,757 81,594,364 1,374 112,421 9,350,522 8,336 52,328 120,703 72,199,905 120,659 21,085,010 1 56,027 144,220,690 478 52,117 13,499,617 3910 24,567 56,000 130,716,400 55,973 38,711,543 7,563,780 48,329,450 58,212,499 1,083,056 19,749,532 6,088,248 38,273,786 1,092,083 2,663,314	\$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
642,071 188,068,331 1,008,772 699,693 27,062,211 32,378 206,188 641,861 159,819,138 641,624 44,198,955 6 120,757 81,594,364 1,374 112,421 9,350,522 8,336 52,328 120,703 72,199,905 120,659 21,085,010 1 56,027 144,220,690 48,329,450 58,212,499 1,083,056 19,749,532 6,088,248 38,273,786 1,092,083 2,663,314	\$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
00 120,757 81,584,864 1,374 112,421 9,350,522 8,336 52,328 120,703 72,199,905 120,659 21,085,010 1 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 1 7,563,780 48,329,450 58,212,499 1,083,056 19,749,532 6,088,248 38,273,786 1,092,083 2,663,314	\$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
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 7,563,780 48,329,450 58,212,499 1,083,056 19,749,532 6,088,248 38,273,786 1,092,083 2,663,314 - - -	\$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
7.563.780 48.329.450 58.212.499 1.083.056 19.749.532 6.088.248 38.273.786 1.092.083 2.663.314	\$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
	Nontaxable returns, total	7,563,780	48,329,450	58,212,499	1,083,056	19,749,532	6,088,248	38,273,786	1,092,083	2,663,314	1	1	ı	'

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)

				1400	or bottage ye	cops only soon	the peak whater	pone apolds and	Dayman of marriad and contracted by heade of households and culturing societies	,			
				nev	nis of manned po	Sept Similar Stock	alately, hears of	and the second s	Sport Similar	. 1			
Size of adjusted		Adjusted		Total Itemize	Total itemized deductions	Standard deduction	deduction	Taxable	Taxable income	income tax	Income tax after credits	Total income tax	orne tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amount	jo	Amount	jo	Amount	ō	Amount	o	Amount	jo	Amount
		deficit		returns		returns		returns		returns		returns	
	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(32)	(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	;	1	1	;	;	;	భ	F	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	069,6	*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.	629'66	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	81,926	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	205	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	59	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 2 1 3	1	ı	1	1	ì	!	æ	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	387,016	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	695'66	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	205	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	ı	ı	1
Footnotes at end of table													

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

Status--Continued

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

State signated State signated State signated Total signated states State signated Total signated states Total signated states </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>recams of single persons</th> <th>615</th> <th></th> <th></th> <th></th> <th></th> <th></th>								recams of single persons	615					
Humber Observatione December Number Observatione Obser	Size of adjusted		Adjusted		Total itemize	ed deductions	Standard	deduction	Taxable	s income	Income tax	after credits	Total Inc	ome tax
	gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
Cuto		of returns	less	amonut	ō	Amount	ō	Amount	ţo	Amount	ŏ	Amount	jo	Amount
			deficit		returns		returns		returns		returns		returns	
40.0006.470 60.0000.470		(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
1,117,26,169 1,20,00,24,00 1,20,00,44 1,20,00,24 1,20,00,24 1,20,00,24 1,20,00,24 1,20,00,44	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
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	No adjusted gross income	461,583	-11,782,619	981,525	1	!		•			ů	80	934	5 806
9.525.580 6.00.05134 7.140.040 3.13.04.04 6.46.060 0.40.040 7.440.040 <t< td=""><td>\$1 under \$5,000</td><td>12,161,691</td><td>30,039,500</td><td>12.209,474</td><td>92 102</td><td>725,937</td><td>12,069,589</td><td>31,903,531</td><td>3.891,698</td><td>2,318,405</td><td>3,812,276</td><td>370,922</td><td>3,813,407</td><td>373,146</td></t<>	\$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
5.52.2.10 6.62.0.2.11 6.62.0.2.11 6.62.0.2.11 6.62.0.2.11 6.64.0.2.12 6.64.0.2.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20 6.64.0.20	\$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
5.50.58.0.0 9.10,40.273 1.3376.414 6.83.944 6.23.46.30 1.60.50.781 5.50.68.00 5.50.68.00 5.51.08.03 5.51.08.03 5.51.08.03 5.51.08.03 5.51.08.03 5.51.08.03 5.51.08.04 5.51.0	\$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
397-637 3898-722 9489-720 5-59-000 5-59-019	\$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
3.82.458 3.82.6478 3.82.6487 3.00.6558 <th< td=""><td>\$20,000 under \$25 000</td><td>3.974837</td><td>88.917.222</td><td>9,489,260</td><td>629,909</td><td>5,361,119</td><td>3,344,928</td><td>12,284,169</td><td>3,946,479</td><td>62,009,392</td><td>3,946 464</td><td>9,301 461</td><td>3.946,464</td><td>9 302,032</td></th<>	\$20,000 under \$25 000	3.974837	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
1,000,400,00 1,000,400,00 1,000,00 1	\$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
1,004,0470 2,002,0490 2,004,0400 1,0073,70 0,004,040 1,0073,70 0,004,040 1,0073,70 1,0073,70 1,0073,70 1,0073,70 1,0073,70 1,0073,70 1,0073,70 1,0073,70 1,004,040 1,0073,70 1	\$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
132410 70250 04 32284 086 374 151 12.694 469 34.951 13.7596 13.17586 <t< td=""><td>\$40,000 under \$50,000</td><td>1.804.878</td><td>80,198,902</td><td>4 351.048</td><td>1 106 070</td><td>11,073,770</td><td>608.809</td><td>2,594,463</td><td>1,803,315</td><td>62,197,776</td><td>1.803,304</td><td>12,421 312</td><td>1 803,311</td><td>12,430,615</td></t<>	\$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
358 258 310 809 314 310 809 314 310 809 314 358 439 358 439 358 438 358 439 358 439 358 439 358 439 358 439 358 439 358 439 358 439 358 439 358 439 358 439 358 439 358 438 358 439 <td>\$50 000 under \$75 000</td> <td>1,324,103</td> <td>78,259,014</td> <td>3 229,498</td> <td>974,151</td> <td>12,694,469</td> <td>349,951</td> <td>1,342,382</td> <td>1,317,568</td> <td>61,073,681</td> <td>1,317,553</td> <td>13 460,430</td> <td>1 317,728</td> <td>13 482,405</td>	\$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
47,154 32,828 151 461,156 52,825,11 21,038 81,191 247,422 26,767,461 247,258 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,458 71,053,000 247,248 71,053,000 247,248 71,053,000 247,248 71,053,000 247,248 71,053,000 247,248 71,044,020 247,244 247,244 247,446 247,444	\$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
80 586 23 33 00 03 11 45 06 11 45 07 80 10 20 126 71 80 365 5 790 781 80 40 10 80 186 80 386 70 14 860 2 89 10 70 14 860 80 386 70 14 860 2 89 10 70 14 860 80 40 10 14 80 70 14 860 14 860 14 80 70 14 860	\$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
14910 10,031 390 116 113 903 11,090 619 10,007 3,678 14,866 8,685 570 14,867 14,	\$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
9323 522853 47 47 7,588 2,556,237 633 633 8,210 50,200 041 8,207 5,986,286 8,217 5,986,286 8,217 6,020,0041 6,020,0041 6,020,0041 6,020,0041 6,020,0041 6,020,0041 6,020,0041 107,44,580 7,44,680 5,64,589,912 37,423,460 107,44,580 7,240,480 107,47,281 37,423,460 107,44,580 7,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 8,240,481 <th< td=""><td>\$500 000 under \$1,000,000</td><td>14,910</td><td>10,031,390</td><td>116</td><td>13,903</td><td>1,209,619</td><td>1.007</td><td>3,678</td><td>14,866</td><td>8.838.570</td><td>14.862</td><td>2,581,023</td><td>14 887</td><td>2.602,602</td></th<>	\$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
31 423 460 11,240,825 71,240,829 6,856,822 71,240,829 30,336,694 107,727,212 37,414,600 564,559,912 37,419,439 107,425,573 37,423,460 107,245,573 37,423,460 107,425,573 37,423,460 107,425,573 37,423,460 107,425,573 37,423,460 107,435,474 107,435,474 107,435,474 107,435,474 107,435,474 107,435,474 107,435,474 107,435,474 107,435,474 107,435,474 107,435,474 107,435	\$1,000.000 or more	8,223	22,883,247	47	7,588	2,558,237	635	2.385	8,210	20,320,041	8.207	5.986,266	8,217	6 034 312
934 -870 622 2.327	Taxable returns, total	37,423,460	816,908,965	74,420,983		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
3813 407 10.147,236 7,886 4,883 9,722 3,808,544 7,286,903 2,318,175 3,812,275 3,813,407 7,386,903 2,318,147 3,813,407 7,386,903 2,318,147 3,813,407 7,386,903 2,313,407 7,386,903 2,313,407 7,386,903 2,313,407 7,386,903 2,313,407 7,386,903 2,320,770<	No adjusted gross income	934	-870,622	2,327	:	1	:	•	;	,	ţ,	80.	934	5,806
7.388 937 56.980,441 12.931,763 143.894 7.50.290 7.255,043 26.518,994 7.368,789 16,788,674 7.368,903 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,770 7.368,993 2.530,893 2.515,894 4.631,740 4.537,758 1.689,790 5.508,37 5.150,837 8.426,190 5.150,837 8.426,190 5.150,837 8.426,190 5.150,837 8.426,190 5.150,837 8.426,190 5.150,837 8.426,190 5.150,837 8.426,190 5.150,837 8.426,190 5.150,837 8.426,190 8.426,190 8.426,190 9.406,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 9.300,414 <t< td=""><td>\$1 under \$5,000</td><td>3,813,407</td><td>10,147,236</td><td>7,686</td><td>•4,863</td><td>•9.722</td><td>3 808,544</td><td>7 826 567</td><td>3,808,934</td><td>2,318,175</td><td>3,812,276</td><td>370,922</td><td>3.813,407</td><td>373,146</td></t<>	\$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
6.433.246 79.886,446 14.462,628 349.385 2.159,822 6.083,831 2.27.27,151 6.432,035 6.433,245 6.092,434 6.433,246 6.092,424 6.433,246 6.092,44 6.433,246 6.092,424 6.433,246 6.093,245 6.036,743 7.50,845 6.092,424 6.092,424 6.092,446 9.20,431 3.946,464 9.20,431 3.946,464 9.301,461 3.946,464 9.301,414 3.946,444 3.904,414 3.946,444	\$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
5 150 845 89 280,661 12,059,836 593,087 4,051,817 4,557,758 16 889,790 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 5,150,837 8,426,494 9,301,461 3,946,464 9,301,461 3,946,464 9,301,461 3,946,464 9,301,461 3,946,464 9,301,461 3,946,464 9,300,431 3,946,464 9,301,461 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,464 9,300,431 3,946,434 1,00,807,404 1,00,807,404 1,00,807,404 1,00,807,404 1,00,807,404 1,00,807,	\$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
3.946.464 88.272.277 9.423.999 601.877 4.574740 3.344.587 12.282.943 3.946.136 62.004.317 3.946.464 9.930.461 3.946.464 9.930.461 3.946.464 9.301.461 3.946.464 9.301.461 3.946.464 9.300.312 <t< td=""><td>\$15,000 under \$20,000</td><td>5 150,845</td><td>89,280,661</td><td>12,059,836</td><td>593,087</td><td>4,051,817</td><td>4,557,758</td><td>16,889,790</td><td>5,150,837</td><td>56,279,235</td><td>5,150,837</td><td>8 426,190</td><td>5 150,845</td><td>8 426,342</td></t<>	\$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
3,008,312 8,224,520 7,25,685 739,688 5,577,515 2,268,624 8,327,633 3,008,312 61053,686 3,008,312 9,302,272 3,008,312 9,302,272 3,008,312 9,302,172 3,008,312 9,302,172 3,008,312 9,302,172 9,302,172 3,008,312 9,306,11 10,087,160 9,302,172 2,27,633 8,943,559 3,871,421 102,403,165 3,871,421 18,070,407 3,871,422 18,070,407 3,871,422 18,070,407 3,871,422 18,070,407 3,871,422 18,070,407 3,871,422 18,070,407 3,871,422 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,070,407 3,871,421 18,07,428 18,071,421 18,072,422 18,070,407 3,871,424 18,073,424 18,078,424 18,	\$20 000 under \$25,000	3,946,464	88,272,277	9,423,999	601,877	4,574740	3,344,587	12 282,943	3,946,136	62,004,317	3,946,464	9,301,461	3,946 464	9 302,032
3871,422 133,217,728 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 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,422 18,070,407 3871,424 18,070,407 3871,424 18,036,428 13,17,583 13,17,583 13,17,583 13,17,583 13,17,583 13,17,728 13,480,438 13,148,424 18,036,304 13,148,424 18,036,304 13,148,424 18,036,304 13,148,424 18,036,304 13,148,424 18,036,304 13,148,424 18,036,304 13,148,424 18,036,304 13,148,424 18,036,304 13,148,424 18,036,304 1	\$25,000 under \$30,000	3,008,312	82,234,520	7,275,685	739,688	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
1.803.311 80.126.263 4.347.445 1.104.511 10.987,160 698,800 2.594.344 1.803.304 62.197,444 1.803.304 1.2421,312 1.803.304 1.2421,312 1.803.311 1.2430,61 1.317.728 3.212.765 3.212.767 967.777 1.2271,317 349.961 1.342.382 1.317,552 61.073.533 1.317,553 1.3460,430 13.460,430 13.462,430 </td <td>\$30 000 under \$40,000</td> <td>3,871,422</td> <td>133,217,728</td> <td>9,354,427</td> <td>1,443,588</td> <td>12,516,619</td> <td>2,427,833</td> <td>8,943,559</td> <td>3,871,421</td> <td>102,403,165</td> <td>3,871,421</td> <td>18,070,407</td> <td>3 871 422</td> <td>18 070 879</td>	\$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
1.317,728 77.886,755 3.212,767 967 777 1.2271,317 349 951 1.342,382 1.317,553 1.317,553 1.317,553 1.346,043 1.346,042 1.346,042 1.349,042 1.342,382 1.346,043	\$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
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 5,834,77 247,458 32,805,009 460,922 226,420 5,497,839 21,038 81191 247,417 26,787,101 247,258 7,105,300 247,456 7,146,65 80,461 22,299,193 12,443 68,655 3,125,459 11,805 43,577 80,396 20,123,154 80,362 5,790,781 80,461 5,846,51 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 2,602,60 8,177 22,847,330 45,656,33 10,082,979 11,341,125 241,929 485,206 5,986,266 8217 6,034,31	\$50,000 under \$75 000	1,317,728	77 896,755	3,212.767	277 796	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
247.458 32.805.009 460.922 226.420 5.497.839 21.038 81.191 247.417 26.787.101 247.258 7.105.300 247.456 7.105.300 247.456 7.105.300 247.456 7.105.301	\$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
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 80,4651 5,846,51 14,887 10,016,161 114 13,882 1,189,394 1,005 3,670 83,209 20,319,024 8,207 5,986,286 8217 6,034,31 8,217 22,847,330 45 615,385 9,656,633 10,082,979 31,134,125 241,929 485,266	\$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	7 146,633
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 2,002,60 14,887 2,002,60 14,887 2,002,60 14,887 2,002,60 14,887 2,002,60 14,887 2,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 1,002,60 14,887 14,887 1,002,60 14,887 14,887 1,002,60 14,887 14,887 14,887 1,002,60 14,887 14,887 1,002,60 14,887 14,887 1,002,60 14,887 14,887 1,002,60 14,887 14,887 1,002,60 14,887 14,88	\$200,000 under \$500,000	80,461	23,299,193	12,443	68,655	3,125,459	11,805	43,577	960'386	20,123,154	80,362	5,790,781	80,461	5,846,513
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 6,034,31	\$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
11,159,013 27,122,762 19,309,720 615,385 9,656,633 10,082,979 31,134,125 241,929 485,266	\$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
	Nontaxable returns, total	11,159,013	27,122,762	19,309,720	615,385	9,656,633	10,082,979	31,134,125	241,929	485,266	ı	1	•	ı

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)

ltern		All turns		eturns of persons	Separate married	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	113,604,503	3,629,129,550	48,020,923	2,442.002,780	2,457,692	63,535,80
Salaries and wages	96,263,895	2,805,703,266	40,934,753	1,862,306,001	2,141,100	51,388,70
Taxable 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	.00,002	,,,,,,,,	- 1, 12			,
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	-,,	,,	_,-,_,-,-	1,,	- 1,1	,
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
Sales 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	444,6
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	163,0
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	545,4
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	488,0
Total statutory adjustments	17,170,925	35 464.254	11,129,972	25,260,124	308,552	713,2
Primary IRA payments	4,036,901	6,191,865	2,229,473	3,406,118	40,515	62,1
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
Total 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	353,4
Taxes paid deduction	31,958,848	160,452,525	22,268,779	125,308,712	813,094	3,127,8
Interest paid deduction	27,347,034	208,655,776	20,258,055	165,539,072	626,598	3,624,40
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
Taxable income	90.717,400	2,395,695,907	41,531,780	1,651,704,396	2,130,339	46,832,88
Total 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	10,041,4
Alternative minimum tax	287,183	1,357,063	186,894	1,002,712	20,228	68,1
Total income tax	86,731,946	476,238,785	40,457,143	338,254,817	2,115,411	10,109,5
Total tax liability	89,030,064	500,020,225	41,710,407	356,198,578	2,159,284	10,583,8
Total tax payments	104,316,013	532,285,114	45,247,819	367,933,277	2,232,486	10,215,1
Income tax withheld	97,535,602	407,463,612	42,146,404	275,981,331	2,131,078	7,231,20
Estimated tax payments	12,783,008	113,747,377	7,473,934	83,539,623	154,393	2,629,2
Overpayment refunded	77,840,969	78,879,540	29,223,864	40,438,889	1,295,159	990,1
Tax due at time of filing	29,035,574	50,411,381	15,962,860	35,465,973	1,025,777	1,666,7

Footnotes at end of table

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

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

ltem	1	of heads seholds	Return Surviving	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	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
Faxable 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						1
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	301 704	7,401	11,173	1,409,797	2,553,518
Sales of property other than capital assets	49 184	45,268	1 480	7 763	320.487	-737,162
Taxable IRA distribution	218 374	827,297	*3 615	*59,426	1,197,818	5,6 22,68 9
Pensions and annuities in AGI	914,016	6,517 668	26,862	309,626	5,718 670	49,149,426
Rent and royalty						
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 foss	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	1,610,699	5,456,110
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	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
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
Total tax liability	6 848 815	20 947 660	42 071	220, 270	38 269 486	112,069,872
Total tax payments	13,295 407	31 264 088	85 024	275 997	43 455 278	122,596,579
Income tax withheld	13,083,756	28,746 164	79 738	186,397	40 094 625	95,318,459
Estimated tax payments	340 982	2 243,845	9 501	87,717	4,804,197	25,246,897
Overpayment refunded	13,181 457	18 240 708	69 710	99,302	34,070,779	19 110,532
Tax due at time of filing	1,012 577	1 618 750	16 952	23,388	11 017_408	11,636,507

^{*} 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

Particular Par				Salaries	Salaries and wades	Taxable	Taxable interest	Tax-exem	Tax-exempt interest	Dividends	spue	State income tax refunds	tax refunds
11.00 12.0		Number	Adjusted										
11,504,400 2621,92,400 56,02,400 20,000,400 26,	Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(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
1,500.0785 380.074.26 1,190.076 1,200.040 1,200.040 1,200.040 1,400.00 1	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
1,12,12,12,12,12,12,12,12,12,12,12,12,12	\$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
1.30,000 1.40,0175 1.30,025 1.30,275 1.90,275 1.70,442 1.50,52 1.70,53	\$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
1.400,171 200,085 795 9.550 920 152,085 114 4.713,144 11410,003 194,850 844,156 157,157 3.038455 566,422 566,072 1.200,085 2.500,041 1.200,085 2.500,041 1.200,085 2.500,041 1.200,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041 2.500,085 2.500,041	\$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
9 553.310 2 14 054 450 6 25 05.22 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10 05 05.25 1 10	\$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
0.00 1.500 153 2.00 226 809 0.750 500 4.775 569 0.011 867 2.20 222 1.00 565 50 1.00 0002 1.00 0002 0.00 1.00 244 0.00 648 4.64 172 8.00 561 2.550 774 2.50 774	\$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
1.2.24,680 4.28,47,822 1.25e,486 3.95,261 3.685,480 13.799,901 4.27,798 3.09,902 2.75e,610 5.67,794 2.75e,610 5.67,794 2.75e,610 5.67,794 2.75e,610	\$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
0.008 646 403 103 550 8.308 402 3.308 402 550 7.004 254 7.204 7377 445 172 2.867 146 2.860 114 4.556 670 2.712 560	\$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
0.0 1,799.346 71,270.449 10,924.665 594.208.170 10,298.049 486.679 680.069 680.055 4463.609 11,380.744 4702.524 472,704.489 11,799.849 486.079 486.079 260.027 11,380.744 4702.525 472,704.489 3772,781 4715.889 486.079 560.027 680.027 728.324 11,459.68 720.024 11,459.68 720.024 11,459.68 720.024 11,459.68 720.024 11,459.68 720.024 11,459.68 720.024 11,459.68 720.024 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 12,72.68 <td>\$40,000 under \$50,000</td> <td>9,008,646</td> <td>403,103,550</td> <td>8,305,805</td> <td>338 749,265</td> <td>7,094,254</td> <td>12,217,377</td> <td>445,172</td> <td>2,867,146</td> <td>2.540 121</td> <td>4,556,676</td> <td>2,712,868</td> <td>1,033,793</td>	\$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
00 2.806.202 3.806.301.34 3.606.31.34 3.606.322 3.677.208 4.377.208	\$50 000 under \$75,000.	11,796,348	712,270,449	10,924,665	594,208,170	10,391,013	21,254,189	886,086	6,905 152	4.463 609	11,380,744	4,762,535	2,281,229
000 2.810.579 368.372.089 2.509.340 257.15.844 2.715.814 1.554.4907 280.922 6.587.081 1.856.625 10.144.146 1.277.228 1.777.228 1	\$75 000 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
000 746,344 216,644,60 633,614 127,251,364 728,354 115,44907 287,019 6827,091 582,109 583,108 677,285 4483,446 670,223 4483,445 670,233 746,244 746,244 747,243 170,891 746,244 723,017 4483,446 670,243 747,245 4483,446 670,243 747,245 747,245 747,245 747,245 747,245 747,245 747,245 747,245 747,245 747,245 747,245 747,246 747,745 747,746 747,745 747,745 747,745 747,745 747,745 747,745 747,745	\$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
0.00 1471 59 95.365,741 120.087 50.016 948 139.984 6.087,187 7.2919 3.294.455 173.087 4.483.446 97.829 0.07 243 176.939,720 56.215 66.271,243 67.014 13.036,744 40.866 5.108.617 6.108.617 6.108.71 4.483.446 97.829 95.837 nne 7.476 3.445.862 3.674.86 4.108.76 4.109.77 4.489 4.881.78 7.80 4.1776 3.544 95.837 1.487 3.544 95.837 1.487 3.544 95.837 1.487 3.544 95.847 1.487 3.544 95.847 1.487 3.544 4.487 4.487 4.487 4.487 4.487 4.487 4.487 4.487 4.487 4.487 4.487 4.487 4.487 4.487 4.488 3.548 4.487 4.487 4.488 3.548 4.487 4.487 4.488 3.548 4.428 3.548 4.428 3.548 4.448 4.448 4.448 4.448	\$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
67,243 7,476 4,69,99,724 56,71,243 67,014 13,096,714 40,866 5,109,817 61,049 10,777,498 36,297 36,297 36,297 40,113,824 40,267,598 21,404,038 73,475,536 15,104,415 96,247 40,247,636 15,104,145 96,247 40,247,636 15,104,145 96,248 40,247,638 17,404,038 73,404,038 <	\$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
matrix matrix<	\$1,000,000 or mare	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
7,476 4,037,717 3,718 3,00,461 6,628 4,561,76 780 47,276 3,564 96,442 1,487 3,629,707 1,0206,121 2,784,021 7,814,475 2,945,543 1,315,473 5,68.83 35,748 817,918 514,343 3,581 7,756,584 60,038,286 6,332,687 4,4801,286 3,416,540 4,456,883 55,306 87,623 836,282 1,018,208 96,603 8,386,032 105,380,335 6,346,018 7,263,428 8,956,405 209,286 907,396 1,086,002 2,386,536 1,468 7,844 1,086,003 1,447,728 1,418,68 7,844 1,386,003 1,447,728 1,418,68 7,844 1,386,003 1,441,728 1,418,68 7,844 1,386,003 1,441,728 1,411,728 1,441,728 1,448,407 1,441,728 1,441,728 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407 1,448,407	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
3 809 707 10 206 121 2 794 021 7 871 475 2.945,543 1,315,473 56,835 35,748 817 918 514 343 3.589 7,756,584 60,082,266 6,332,687 44,801,286 3,416,540 4,456,883 55,306 876,23 836,282 1,018,208 96,603 9,306,020 163,341,043 7,566,788 122,376,328 4,916,842 16,446,025 116,464 118,683 200,286 907,396 178,902 2,787,799 1,018,208 96,603 1,018,208	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
7.756.584 60.038.286 6.332.687 44.801.286 3.416.540 4.458.883 55.306 87.623 1.018.208 997.396 1.286.228 1.018.208 997.396 1.289.024 2.338.557 184.728 99.603 9.308.032 105.380.335 6.348.018 7.262.3017 4.232.428 8.950.405 209.286 907.396 1.289.024 2.338.557 184.728 184.728 9.308.020 163.340.433 7.566.786 105.446.402 181.468 784.467 1.353.08 2.781.29 434.156 7.456.837 207.463.633 164.780.070 5.094.284 9.776.246 2.17.871 1.432.787 1.335.482 2.781.286 1.335.789 2.431.799 984.661 1.2.239.277 204.602.290 6.6683.327 164.780.070 5.594.284 9.776.248 1.462.438 2.770.047 2.730.300 5.413.689 2.473.498 1.462.328 1.2.239.277 425.473.953 111.786.056 7.069.024 12.037.636 4.328.349 2.770.047 2.730.300 5.710.833 1.162.3374	\$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
8.389,032 105,380,335 6.348,018 7.562,307 4.232,428 8.950,405 209,286 907,398 1 289 024 2.335,57 184,728 184,467 1.553,028 2.335,57 184,728 434,156 445,169 445,169 445,169 445,169 446,176 446	\$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	609'96	22,076
9,308,020 163,341,043 7,566,758 122,376,328 4,916,842 10,546,402 181,468 784,467 1353,028 2,787,29 434,156 9,248,253 207,483,633 8,009,230 164,780,070 5,094,284 9,776,248 217,871 1,432,787 1338,443 2,892,248 716,235 7,456,837 207,468,332 11,188,332 356,280,116 8,589,858 13,469,714 462,438 2,770,047 2,730,300 5,413,958 2,473,098 11,768,056 7,060,157 10,906,196 593,239,152 10,386,612 21,012,900 878,231 6,745,455 4,451,065 11,201,237 4,466,023 2,770,047 2,525,499 4,484,765 2,770,047 2,730,300 5,413,958 2,770,947 2,770,047 2,730,300 5,413,958 2,770,947 2,750,237 2,431,079 984,661 1,746,035 2,770,047 2,730,300 5,413,686 2,770,047 2,730,300 5,413,686 2,770,047 2,750,237 2,431,079 3,446,023 2,770,047 2,790,237 2,525,498 4,484,765	\$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
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 7456,837 204,602,290 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 12,239,277 425,473,953 11,186,332 356,280,116 8,589,658 13,469,714 462,438 2,770,047 2,730,300 5,413,958 2,473,498 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 1,746,023 2,554,499 4,484,765 2,554,499 4,484,765 2,700,337 2,554,499 4,484,765 2,700,337 2,554,499 4,484,765 3,285,349 2,051,476 6,573,374 1,746,023 2,701,893 1,746,038 1,746,038 2,711,895 3,741,896 4,518,330 3,789,349 2,051,476 6,796,583 3,711,99 3,741,896 3,721,489 3,721,489 3,721,489 3,721,489 3,721,489 <td>\$15,000 under \$20,000</td> <td>9,308,020</td> <td>163,341,043</td> <td>7,556,758</td> <td>122,376,328</td> <td>4,916,842</td> <td>10,546,402</td> <td>181,468</td> <td>784,467</td> <td>1 353,028</td> <td>2,787,279</td> <td>434,156</td> <td>151,844</td>	\$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
7 456 937 204 602,290 6.663,327 168,437,623 4,519,350 7.533,570 222,188 1.030,560 1.375 789 2431,079 984,661 12,239,277 425,473,953 11,198,332 356,280,116 8,589,656 13,469,714 462,438 2,770,047 2,730,300 5413,968 2,431,499 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 2,710,893 1,163,412 467,866 4,326,349 2,525,499 4,484,765 2,701,893 1,163,412 4,745,455 4,451,065 1,446,023 2,701,893 1,634,126 467,866 4,328,349 2,051,476 6,746,023 2,701,893 1,634,126 4,678,66 4,451,065 1,446,023 2,701,893 1,651,334 4,746,023 2,701,893 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 1,651,334 <td>\$20,000 under \$25,000</td> <td>9,248,253</td> <td>207.463,633</td> <td>8,009,230</td> <td>164,780,070</td> <td>5,094,284</td> <td>9,776.248</td> <td>217,871</td> <td>1,432,787</td> <td>1,338 443</td> <td>2 892,248</td> <td>716,235</td> <td>247,067</td>	\$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
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 5413,958 2,473,498 1. 8,981,884 401,920,374 8,291,123 336,226,863 7,069,024 12,037,636 439,897 2,790,237 2,525,499 4,484,765 2,790,237 2,525,499 4,484,765 4,451,065 11,201,237 4,746,023 2,701,893 1,634,126 467,856 4,328,349 2,051,476 6,573,374 1,852,720 1,746,023 2,280,761 3,746,601 2,712,862 11,634,126 467,856 4,328,349 2,051,476 6,573,374 1,852,720 1,746,023 2,746,02	\$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
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 1,176,056 11,768,056 710,601,577 10,906,196 593,239,152 10,368,612 21,012,900 878,231 6,745,465 4,451,065 11,201,237 4,746,023 2,746,023 2,201,476 6,573,374 1,654,023 2,261,476 6,573,374 1,652,720 1,652,720 1,652,720 1,652,720 1,652,720 1,652,720 1,652,720 1,652,720 1,745,033 2,745,604 6,796,583 6,523,993 1,654,729 1,098,936 1,269,270 1,746,033 1,745,039 2,667,44 6,796,583 592,515 8,671,865 3,291,119 1,22,995 4,472,476 67,783 1,748,088 3,291,119 1,22,995 4,472,476 67,783 67,783 40,853 5,106,947 61,612 1,789,086 3,62,869 3,291,119 1,789,085 3,62,869 3,291,119 1,789,085 3,62,869 3,291,119 1,789,085 3,148,085 3,148,085	\$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	639,693
11,768,056 710,601,577 10,906,196 593,239,152 10,368,612 21,012,900 678,231 6,745,455 4,451,065 11,201,237 4,746,023 2,746,023 2,746,023 3,769,996 11,634,126 467,856 4,451,065 4,451,065 4,451,334 1,634,126 467,856 4,228,349 2,051,476 6,573,374 1,852,720 1 7,45,601 367,991,336 2,501,61,994 2,712,852 14,518,330 578,985 6,523,993 1,854,729 10,098,936 1,269,270 1 7,45,601 2,807,911 218,390,096 633,401 127,193,283 727,633 11,427,339 266,744 6,796,583 592,515 8671,865 34,2499 10,103 95,286,354 120,033,203 139,870 6,014,679 72,886 3,291,119 12,2995 4,472,476 67,793 36,286 87,197 176,844,901 58,186 66,969 12,991,033 40,853 5,106,947 61,116,947 61,116,948 10,753,869 36,286 11,77,340 14,174,908	\$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
3.965.370 3.664.891 275,101,947 3.769.998 11.634,126 467.866 45.285,349 2.051 476 6.573.374 1852.720 1 2.807.611 367.991,936 2.508,377 263,164.09 2.712,852 14.518,330 578,985 6.523.993 1.854 729 10.098,936 1.269,270 1 7.45,601 2.18,390,096 6.33,401 127,193,283 727,633 11,427,339 266,744 6,796,583 592,515 8,671,865 342,489 10 141,039 95,286,354 120,823 6,014,679 72,886 3,291,119 122,995 4,472,476 67,789 67,197 176,844,901 58,185 66,989 12,991,033 40,853 5,106,947 61,612 10,753,869 36,286 11,14,14,008 14,14,408 15,038,948 8,640,401 16,186,364 3,949,882 2,311,105 10,753,869 36,200	\$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
2,807,611 367,991,936 2,508,374 263,166,109 2,712,852 14,518,330 578,985 6,523,993 1,854,729 10,098,936 1,269,270 1,142,7339 11,427,339 266,744 6,796,583 12,291,119 122,995 8,671,865 3,291,119 122,995 4,472,476 77,836 12,891,033 40,853 5,106,947 61,612 10,753,869 36,286 3,291,119 10,753,869 36,286 <	\$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
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 10 141,039 95,286,354 120,823 50,003,820 139,870 60,14,679 72,866 3,291,119 122,995 4,472,476 67,793 67,107 176,844,901 58,185 66,969 12,991,033 40,853 5,106,947 61,612 10,753,869 36,268 11,174,808 145,038,948 8,644,041 16,198,364 299,834 3,049,882 2,311,062 4,178,085 859,000	\$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
00 141,039 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 (67,793 17,118) 122,995 4,472,476 67,793 (67,94) 176,844,901 58,185 155,038,948 8,604,041 16,198,354 299,834 3,049,882 2,311,062 4,178,085 859,000	\$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
67.197 176,844,901 58,185 66,262,769 66,969 12,991,033 40,853 5,106,947 61.612 10.753,869 36,268 36,268 36,288 36,4041 16,198,364 299,834 3,049,882 2,311,062 4,178,085 859,000	\$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
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	\$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

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.)

		Allmony					Capital gain	Capital gain distribution				
Size of adjusted	rec	received	Net	Net income	Net	Net loss	reported on	reported on Form 1040	Net gan	Net gain in AGi	Net loss in AGI	ın AGI
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	466,532	4,606,142	11,727,047	173,501,912	3,593,419	19,499,758	3,137,878	1,835,768	8,916,624	124,841,401	4,436,100	8,447,633
No adjusted gross income	1,287	14 333	119,765	1 457 930	326 142	5 290.524	19 127	5,512	111 471	5 757 225	164 415	405 769
\$1 under \$5 000	18.338	27 268	1,009 396	2 413 176	159,397	680 208	300,923	111,080	437 968	544 475	228.263	369 414
\$5,000 under \$10,000	60,870	290,530	1,397,159	7,364,321	214,298	926,743	205,787	85 966	487 901	1 109 862	273,854	510,295
\$10,000 under \$15 000	63,794	326.562	1 112 856	8,418 561	241 011	882 925	234,384	172 326	572 064	1 568,593	267,659	514 717
\$15,000 under \$20,000	49 133	327,064	968.304	8,099 462	250.027	1,012 714	181 590	94 569	592 194	1 806,837	263 718	469,066
\$20 000 under \$25 000	51 223	360,999	852 261	8,619,669	251,926	997 299	216,655	107,908	508,478	1 690,248	239 212	487,537
\$25 000 under \$30,000	52 510	353 381	846.057	7 976 283	255,558	949 711	182,988	158 855	462,700	1 540 903	257,325	446,033
\$30 000 under \$40 000	77,697	898 195	1 375 191	14 805,195	530 631	1 707,348	435 643	241 070	965 307	4 162 612	481 508	842,351
\$40 000 under \$50 000	40,914	691,755	1 106,253	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	24,856	462,649	1 548 181	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	16 900	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	2,413	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	.170	.3 687	30,230	5,392 708	8,864	224.901	610	759	690'28	11 155 729	33,694	85,627
\$1,000,000 or more	106	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	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	3,494	2,569	129,980	1 303	227 496	-262	08.	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	28 418	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	42,050	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	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	50.111	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	969 22	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	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	24,850	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	16,897	402,416	578,276	15,658,237	196,341	857,521	260,551	170,252	844,512	7,771,181	420,196	832,399
\$100,000 under \$200,000	6,322	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	2,412	121,982	171,969	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	.169	*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	22,001	13 312	5 735.079	960'9	570 111	173	1,383	45,842	38,290,560	15.829	41 957
Nontaxable returns, total	82 655	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 (All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Sho	Short-term capital gain	Shc	Short-term capital loss	Shor loss a	Short-term loss carryover	Short-term like-kind 6	Short-term gain from like-kind exchanges	Short-term like-kind e	Short-term loss from like-kind exchanges	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)	(35)	(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	:	:	ů	4.	171,560	8,409,387
\$1 under \$5,000	109,584	240,134	91,224	1,151,779	29,429	709,932	;	:	;	,	476,467	774,172
\$5,000 under \$10,000	144,464	264,174	140,258	1,142,558	33,146	763.059	:	;	:	;	537.125	1,364,066
\$10,000 under \$15,000	150,924	223,067	133,667	916,750	37,468	583,348	:	:	:	;	632,954	1,871 920
\$15,000 under \$20,000	156,697	297,062	151,222	1,093,539	23,077	725,294		·	**3,336	93	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	:	:	;	:	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	:		1,830,598	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	692'9.	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	,		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	\$,26	1	;	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	င့	*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	:	:	ı	ı	4,094	1,347,036
\$1 under \$5,000	56 247	41,475	27,207	31,328	۷٠	.38	:	;	:	;	212,809	206,414
\$5,000 under \$10,000	83 184	91,122	61,127	229,509	6,903	193,314	:	:	•	;	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	1	:	;	;	521,518	1,773,470
\$25,000 under \$30,000	143,575	325,903	160,812	917,970	17,292	573,262	:	;	:	:	515.080	1,563,184
\$30,000 under \$40,000	370,434	962,875	272,896	1,635,957	58,092	937,681	:	:	;	:	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	!	;	924,814	8,200,079
\$100,000 under \$200,000	457,609	3.075,269	461,083	4,891,446	95,565	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	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	င္မ	*24	56,002	37,816,015
Nontaxable returns, total	252,139	1,399,081	334,852	7,687,118	143,525	4,890,343	38	*1,490	£.	4.	1,090,326	11,673,916

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.	ntinued				
Size of adjusted gross income	Long	Long-term capital loss	Long	Long-term loss carryover	Long-term like-kind e	Long-term gain from like-kind exchanges	Long-term loss from like-kind exchanges	loss from xchanges	Long-term residence gain	term ce gain	Long-term installment gain	term ent 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
	(37)	(38)	(36)	(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	826'9	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	æ	•10	ę,	.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	:	;	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	:	!	.6.657	*83,850	101,221	304,441
\$20,000 under \$25,000	262,939	2,663,781	87,968	1,679,966	,	:	÷	:	•6,899	•62,694	54,061	188,451
\$25,000 under \$30,000	276,428	2,091,978	96 755	1 245,463	1	;	i	•	-9,785	•45,392	70,663	227,516
\$30 000 under \$40,000	508,169	4,360 193	160,130	2,331,802	1	;	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	ı	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	:	ı	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	514	88 962	9 139	991,113
\$1,000,000 or more	38,177	4,855,815	11,092	1,756,005	20	9,327	٠,	•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	:	:	ı		•22	*5,593	326	23,878
\$1 under \$5,000	66,715	77 949	10,343	21,118	,		1	;	1	:	*2,483	•1 139
\$5,000 under \$10,000	120,203	635,901	30,330	436.240	1	,	;	;	•1,279	•418	28,600	67,338
\$10,000 under \$15,000	196,515	1,561,754	66,150	999,624	1	,	ı	;	•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	:	:	-6,087	*31,423	90,034	273,286
\$20,000 under \$25,000	240,627	2,178,064	74,109	1,376,017	,	:	,	,	•6,785	•60,844	53,647	187 766
\$25,000 under \$30,000	267.603	1,663,779	91,562	959,857	ı	ı	ı	;	.9,780	-45,249	69,572	211 615
\$30,000 under \$40,000	490,583	3,832,473	154,871	2,003,922	;	:	i	;	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	ı	;	12.854	113,338	113,687	567 016
\$50,000 under \$75,000	857.092	8,032,215	272,584	4 267,558	:	:	;	1	28,913	418,031	164,303	959,511
\$75,000 under \$100,000	488,579	4,343 279	160,540	2,576,091	ı	:	*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	2,617,906	21,085	1,209,446	•63	•1 659	:	ı	513	88,946	9,124	987 216
\$1,000,000 or more	38 146	4 926,122	11,081	1,739,129	20	9.327	۲.	-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	<i>V</i>)	Sales of property other than capital assets	er than capital ass	sets	Total	Total taxable		* Pensions and annuties	d annuities	
Size of adjusted	28 perce	28 percent tax rate	Ne	Net gain	Ne	Net loss	IRA dis	IRA distributions	1	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)	(99)	(57)	(85)	(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	;	ı	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	;	i	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	i	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	:	ı	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	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	i	;	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	78,977	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
Faxable retums, 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	905	43.763	237	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	665'99	29,561	45,519
\$5,000 under \$10.000	ı	ı	•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	,	:	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	:	ı	45,330	113,981	32,038	77,344	434,301	1,682,184	2,060,096	20,122,786	2,017,178	18,053,968
\$20,000 under \$25,000	:	ţ	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	23,263,129
\$40,000 under \$50,000	!	;	80,601	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	930,861	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
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Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income-Continued

		œ	Rent	1		Roy	Royalty			Farm Rental	tental	
Size of adjusted gross moome	7	Net income	Net loss nondedu	Net loss (includes nondeductible loss)	2 SO	Net income	z <u>o</u>	Net loss	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Net income	Z <u>0</u>	Net los s
	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)	(63)	(69)	(70)	(71)	(72)
All returns, total	4.019.574	29,423,161	4.927.819	29,799,973	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	902'6	8,114	49,398	8,868	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	53,396
\$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	290,654	1,370,458	158.89	96,641	*3,486	•1,555	41,132	173,869	920 6.	*8,937
\$20,000 under \$25 000	297,054	1 154 646	269,971	1 325,740	90.476	136 228	•1,113	•699	31,574	143,022	11,754	16,442
\$25 000 under \$30 000	246 368	947 584	303,970	1,320,473	69,064	960'16	1110	*12,958	28 018	176313	•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	389,596	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	69 725
\$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	909 9.	.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	629	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	390	14 979	868	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	28 , 28 , 24 , 27 ,	405,361	2,674,187	112,411	300,284
No adjusted gross income	787	50,807	3,882	86,476	909	10,333	-15	.	•130	•427		22.
\$1 under \$5,000	8,635	18,102	5,856	23 142	*3,774	•1 685	•1 242	•183	;	:	:	:
\$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	1,565	39.732	165,042	960'6.	.8,937
\$20,000 under \$25 000	285,666	1,097,447	247,885	1,073,754	87,669	129,917	•1 113	•698	30,332	140,752	•11,751	*16,340
\$25 000 under \$30 000	238,232	901 197	288,280	1,102,138	67,768	96,731	•1 108	•12,922	28,018	176 313	*13,136	.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	13,993	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	440,898	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	5,658	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	1,811,650	28.408	494,240	15,305	439,813	629	3,061	1,075	22.304	662	7,581
\$1,000,000 or more	17,825	2,031,740	12.727	380,218	9.985	825,498	390	14,979	597	11,767	325	5,819
Nordayable miture total	740 065	0300000	702 14R	6 161 265	172 248	337 055	363	730 11	280	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 rental	Total rental and royalty			Partnership and S Corporation	1 S Corporation			Estate and trust	nd trust	
Size of adjusted	Net	Net income	Net	t loss	Neti	Net income	Net	Net loss	Net	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)	(90)	(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	666,023	190,172	3.022,955	41,257	1,193,674	162,356	17,560,341	9,992	106,567	4,330	296,065
\$1 under \$5,000	227,722	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	226.6	*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	989,762	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	086'9	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	83	15,247
\$1 under \$5,000	12.357	17,340	7.103	23,954	28,020	29 485	908'9	26.405	17,736	21,102	0	-
\$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	.2223	*8.499
\$20,000 under \$25,000	370,811	1.349,294	255,925	979,324	151,526	671.285	7.70,78	443,165	14,787	100,079	188	*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	202,362	1,032,958	37 775	222,668	*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	2,528.606	68.046	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	1,808	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	3,698,340	4,654	1,416,907	811	122,094
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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						Foreign	Foreign earned
Size of adjusted	Met n	Net income	Net	Net loss	emp€	compensation	Ţ	Total	in adjusted	in adjusted gross income	income exclusion	exclusion
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(98)	(87)	(89)	(88)	(06)	(91)	(92)	(63)	(94)	(96)	(96)
All returns, total	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
No adjusted gross income	19,606	247 390	101,642	2 277 218	28,588	117,977	108 584	1,018,719	2 2 5 6	8.386	63,863	2,233 199
\$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
\$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	77277	17,043	687 388
\$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
\$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
\$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
\$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
\$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
\$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	4,520 890	11,581	684,020
\$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
\$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
\$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
\$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
\$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
\$1 000 000 or more	1,077	204 392	2,891	356 572	305	1755	9,363	161,068	9,363	80.534	671	56 947
Taxable 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
No adjusted gross income	294	18.149	264	49 839	:	:	238	2.265	.23	.22	;	!
\$1 under \$5 000	21,974	34 392	-2.519	*8 517	•11,246	•6 229	48,265	311 810	;	;	-1,445	*53.017
\$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
\$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
\$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
\$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
\$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	1118,574	•7 526	344 230
\$30 000 under \$40,000	103,957	1,165 200	165,635	978 237	1 299,039	3,838,279	1 333,923	13 632,879	1 328,426	4,330,082	8,505	281,216
\$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
\$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
\$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
\$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
\$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
\$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
\$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
Nontaxable returns, total	233 122	1 149 643	365 718	4.404.668	2.381.941	6 695 973	2 1 28 264	21 034 291	R9 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.)

Number of Amount Number of Num			Other	Other income		Neto	Net operating		Statutory adjustments	Statutory a	Statutory adjustments		
Number of Authorn	Size of adjusted	Neti	income	Ne	tloss	lt.	05S	1	otal	Primary IF	Primary IRA payments	Secondary If	Secondary IRA payments
64.51 (10.51) (20.7) (10.9) (10.9) (10.9) (10.9) (10.9) (10.9) (10.9) (10.9) (10.9) (10.9) (10.51) (10	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
64.831 6258 13546 140.866 2708 351037 42,117,76 17,10,253 35,464,254 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		(97)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
131140 389,444 11372 115,088 29,040 19,519 106,099 19,519 29,009 29,099	Il returns, total	5,110,251	24,212,341	146,096	2,709,848	351,037	42,117,716	17,170,925	35,464,254	4.036,901	6,191,865	1,837,085	2,504,195
131140 399,444 13792	No adjusted gross income	64,831	625,838	13,545	1,440,846	219,028	39.014,066	195,378	299,087	17,386	29.568	6,974	9,538
975 089 817,008 77,972 79,811 21,803 30,407 1,872,10 1,166,00 1,116,00 1,106,00 1,116	\$1 under \$5,000	313,140	399,444	13,792	115,038	32,683	304 062	1,048,454	320,293	64,133	96.007	2,600	3,200
386.112 1 (108.37) '4 (221) '12.27 (1) (18.21) (19.31) (1,450.90) 1,450.90 1,550.90 1,450.90 1,550.90 1,450.90 1,550.90 1,450.90 1,550.90 1,550.90 1,550.90 1,550.90 1,550.90 1,550.90 1,550.90 1,550.90 1,550.90 1,550.90 1,750.90 1,90.25.90 1,90.25.90 1,90.25.90 1,90.25.90 1,90.25.90 1,90.25.90 1,90.25.90 3,00.25.90 <t< td=""><td>\$5,000 under \$10,000</td><td>375,099</td><td>817,938</td><td>*7,972</td><td>*39,831</td><td>21,803</td><td>340,407</td><td>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></t<>	\$5,000 under \$10,000	375,099	817,938	*7,972	*39,831	21,803	340,407	1,672,687	1 106,090	165,598	239,748	24,100	40,840
983.589 925.12 '11,228 '46,811 14,168 165,104 1,528,882 1,829 '1,128 '	\$10,000 under \$15,000	396.112	1,106,371	*4,021	.22,711	18.211	190,317	1,515,907	1,450,930	250,514	368,363	56,521	81,635
319.193 7316.288 -4788 -729.577 4,219 71.992 1,425.005 2,182.207 5 226.048 716.796 -4,867 111.799 9629 109.442 2,289.746 1,918.81 4 235.25.20 1,171.710 1,063.31 116.752 3,356 69.371 1,769.760 3,025.29 3,706.353	\$15,000 under \$20,000	363,258	925,132	•11,228	*46,811	14,168	185,104	1,528,982	1,889,089	384,177	635,661	85,382	109,655
296,048 716,796 4,657 11,196 9679 1094,22 1,331,656 1,912,912 688,356 1,308,406 22,955 111,759 9679 1094,22 22,987,46 3,703,335 7,703,335 7,703,335 7,703,335 7,703,335 9,703,337 3,902,536 7,703,335 7,703,335 9,703,337 3,902,536 1,703,470 1,704,407 1,004,537 2,1780 4,551 3,907,193 8,64,538 9,64,538 3,173,369 1,704,407 1,704,407 1,704,407 1,705 4,683 1,00,807 2,982 2,982 3,987,439 8,64,538 8,194,399 3,133,399 1,707 8,64,73 7,175,844 1,175,844 1,176,844 1,176,949 3,004,968	\$20,000 under \$25,000	319.193	791,628	*4,768	*29,577	4,219	71.992	1,425,005	2,182,207	553,986	861,687	140,339	189 063
668.368 1,309.486 22.895 111,770 1,095.30 111,770 1,095.30 111,770 1,095.30 111,770 1,095.30 111,770 1,095.30 118,752 3.356 68.371 1,788.70 3,075.30	\$25,000 under \$30,000	296,048	716.796	*4,857	•11,985	8,907	81,746	1,331,666	1,912,812	465,292	660,553	156,637	241,659
523.520 1,171,710 12.053 118,752 3.356 69.371 1,789,760 3022,526 863.470 2.937,297 16.316 115,115 7.209 165.668 2.177,426 5,054,002 3 368,253 1,744,497 1,0835 21,780 4,551 397,193 878,393 3,373,399 1 135,893 3,17,069 13,860 26,372 2,992 235,682 984,538 6,184,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 30,008 442,389 1142,299 1142,299 1142,299 30,008 442,389 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1142,299 1186,731 1142,594 1142,299 1186,731 1142,594 1142,299 1186,732 1142,299 1186,731 1142,299 1186,731 1142,732 1142,733 1142,733 1142,733	\$30,000 under \$40,000	668,358	1,309,486	22,935	111,759	9.629	109,422	2.298,746	3,706,363	768,627	1,110,592	385,628	505,302
853,470 2997,297 16316 115,115 7,209 166 808 2127,426 5054062 3 388,523 1,744,497 10.835 21,780 4551 397,193 873,393 3,373,399 1 357,541 3,077,083 139,990 296,372 2,979 2,979 297,907 3,071,907 3,073,473 1 2,026 1,925,547 1,775 49,837 844 322,062 61,827 307,331 1 2,027 3,497,836 1,136 1,136 1,136 1,136 1,136 102,198	\$40,000 under \$50,000	523,520	1,171,710	12,053	118,752	3,356	69.371	1,769,760	3,022,526	520,333	640.712	385,224	399,031
388,253 1,744,97 10 855 21,780 4551 367,193 87,139 3,373,359 1,144,297 10 8558 2,1760 4551 367,183 3,373,359 1,1359 1,13960 2,1780 2,1979 2,2979 2,298,088 3,27,307 3,093,473 1,1399 1,1398 1,1398 1,1398 1,1398 1,1398 1,1398 1,1398 1,1398 1,1398 1,1398 3,21,805 3,21,805 3,143,239 1,1398 3,143,239 3	\$50,000 under \$75,000	853,470	2.937,297	16,316	115,115	7.209	165,808	2.127,426	5,054,062	381,340	668,426	248,891	373,087
35,541 3077088 13980 286,372 2962 255,882 964,538 6,194,259 135,593 3,156,653 6,883 190,887 2,979 259,808 321,807 368,473 35,026 1,932,547 1,775 49,837 844 322,052 61,287 87,321 20,807 3,497,996 1,136 10,847 4,89 40,466 30,608 442,833 20,77 63,723 161 110,103 4,47 5,056,711 3,055 10,219 151,765 136,165 161 110,103 4,47 5,056,711 3,055 10,219 151,765 136,165 161 110,103 4,47 5,056,711 3,055 10,219 151,765 136,167 1,465 14,47 5,056,711 3,055 10,219 151,765 136,162 1,168 1,174,22 7,83 7,406 1,427 1,472,21 3,056 1,472,217 3,056 1,472,217 3,056 1,472,21 3,056 </td <td>\$75,000 under \$100,000</td> <td>388,253</td> <td>1,744,497</td> <td>10,835</td> <td>21,780</td> <td>4,551</td> <td>367,193</td> <td>878,393</td> <td>3,373,359</td> <td>190,096</td> <td>360,321</td> <td>136,685</td> <td>214,703</td>	\$75,000 under \$100,000	388,253	1,744,497	10,835	21,780	4,551	367,193	878,393	3,373,359	190,096	360,321	136,685	214,703
155,593 3159,653 6883 190,887 2979 259,808 321,907 3683,473 35,026 1,932,547 1,775 49,637 489 400,466 30,608 442,283 44,244,830 21,954,654 109,834 110,103 4,467 5,059,711 3,055 10,219 31,151,765 156,195 1,465 1,932,834 110,103 4,467 5,059,711 3,055 10,219 39,289 151,785 156,195 1,465 1,932,834 1,175,644 1,176,195 1,176,711 1,176 1,176,711 1,176 1,176,711 1,176 1,176,711 1,176 1,176,711	\$100,000 under \$200,000	357,541	3,077 069	13,980	286,372	2.962	235,882	964,538	6,184,259	196,277	377,002	145,406	236,498
35,026 1,932,547 1,775 49,637 844 322,052 61,267 827,321 20,807 3,497,936 1,136 1,08,547 489 400,486 30,608 442,383 20,807 3,497,936 1,136 1,199,834 66,713 7,175,844 13,760,934 32,886,506 38 151,785 136,195 4,457 1,199,834 66,713 7,175,844 13,760,934 32,886,506 38 151,785 136,195 4,457 1,199,834 66,713 7,175,844 13,760,934 32,886,506 38 2007 83,723 1,61 110,103 4,467 5,036,711 3055 10,219 286,720 7,4865 1,1742 7,837 7,847 645,575 440,684 1,472,217 38 287,225 71,686 1,7422 7,837 2,976 1,436,79 1,417,221 3,697 1,697 4,40,684 1,40,684 1,40,684 1,40,684 1,40,684 1,40,684 1,40,684 2,50,59	\$200,000 under \$500,000	135,593	3,158,653	6.883	190,887	2.979	259,808	321,907	3,693,473	61,972	120,350	49.031	79.210
20,807 3,497,936 1136 108,547 489 400,486 30,608 442,383 2,077 63,723 161 110,103 4,467 5,059,711 3,055 10,279 157,705 360,951 -4,467 5,059,711 3,055 10,279 32,889,506 38 157,705 360,951 -4,467 5,059,711 3,055 10,279 32,889,506 39 286,447 742,585 -1,866 -9,392 5,365 77,877 645,575 440,884 11,722 7,837 7,847 645,575 440,884 14,0210 39,202 39,289 77,877 645,575 440,884 14,72217 39,202 39,289 77,877 645,575 440,884 14,72217 39,202 30,289 77,877 645,575 440,884 14,72217 39,203 76,976 14,72217 39,203 76,976 14,72217 39,203 14,72217 39,203 14,72217 39,203 14,72217 30,203 11,724,803 11,724,803 11,724,803	\$500,000 under \$1,000,000	35,026	1,932,547	1,775	49,637	844	322.062	61,267	827,321	11,951	22,799	9,862	15,083
4,424,830 21,854,654 109,634 4,67 5,059,711 3.055 10,219 2,077 63,723 181 110,103 4,467 5,059,711 3.055 10,219 151,765 136,195 -4,877 -1,576 -92 -73,158 102,708 39,289 156,720 380,951 -4,685 -9,392 5,365 77,877 645,575 440,864 1 286,447 742,585 -1,886 -17,422 7,837 7,847 645,575 440,864 1 298,145 650,270 -7,883 -44,063 9,209 76,976 1,136,970 1,472,277 3 298,145 650,270 -7,883 -44,063 9,209 76,976 1,136,970 1,472,277 3 298,145 650,270 -4,014 -24,347 -5,912 7,897 82,976 1,132,970 1,472,277 3 298,725 657,052 -4,611 -5,912 7,087 50,536 1,283,405 1,143,87 1,143	\$1,000,000 or more.	20.807	3,497,936	1,136	108,547	489	400,486	30,608	442,383	5,219	10,076	3,805	5,692
2,077 63,723 181 110,103 4,467 5,089,711 3,055 10,219 151,765 136,195 -4,577 -1,576 -92 -72,158 102,708 39,289 156,720 380,951 -4,665 -9,392 5,365 77,877 645,575 440,684 286,447 742,565 -1,866 -17,422 7,837 78,847 82,533 92,029 298,145 650,270 -7,893 -44,063 9,209 76,976 1,134,979 1,472,217 3 298,145 650,270 -7,893 -44,063 9,209 76,976 1,134,979 1,472,217 3 287,225 657,052 -4,511 -5,912 7,087 50,536 1,285,489 1,472,217 3 518,872 1,084,688 11,706 116,893 3,028 61,801 1,784,989 2,991,390 549,656 2,904,238 10,788 20,924 1,784,989 2,120,092 3,140,396 3,140,396 3,140,396 3,141,	axable returns, total	4,424,830	21,954,654	109,698	1,199,834	66,713	7,175,844	13,760,994	32,898,506	3,812,371	5,876,010	1,745,114	2,374,376
151,765 136,195 '4,577 '1,576 '82 '23,156 102,708 39,289 156,720 380,951 '4,665 '9,392 5,365 77,877 645,575 440,854 266,447 742,585 '1,886 '17,422 7,837 78,847 645,575 440,854 298,145 650,270 '7,893 '4,4063 9,209 76,976 1,136,570 1,472,217 3 300,729 715,459 '4,014 '24,347 2,577 21,901 1,349,979 2,002,19 1,472,217 3 287,225 657,052 '4,511 '5,912 7,087 50,536 1,285,405 1,853,	No adjusted gross income	2,077	63,723	181	110,103	4,467	5,059,711	3.055	10,219	722	427	8	8
156,720 380,951 '4,665 '9,392 5,365 77,877 645,575 440,864 266,447 742,585 '1,886 '17,422 7,837 78,847 632,633 92,009 298,145 650,270 '7,893 '44,083 9,209 76,976 1,136,570 1,472,277 3 300,729 715,459 '4,014 '24,347 2,577 21,901 1,349,979 2,005,115 5 287,225 657,052 '4,511 '5,912 7,087 50,536 1,285,489 1,853,405 4,025,405 1,853,405 3,646,395 1,853,405 3,646,395 1,853,405 3,646,395 1,756,489 1,853,405 3,646,395 1,756,489 2,991,390 3,646,395 1,756,489 2,991,390 3,646,395 3,646,395 2,120,009 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,646,395 3,	\$1 under \$5,000	151,765	136,195	*4,577	•1,576	-82	*23,158	102,708	39,289	21,441	26,681	38	
266,447 742,585 ***1,886 ***17,422 7,837 78,47 832,633 920,209 1 298,145 650,270 ***7,883 **44,063 9,209 76,976 1,136,570 1,472,277 3 300,729 715,459 **4014 ***24,347 2,577 2,1901 1,349,79 2,006,115 5 287,225 657,052 **4,511 **5,912 7,087 50,536 1,286,489 1,853,405 4 657,133 1,243,963 22,920 111,068 8,855 82,758 1,286,489 1,853,405 4 518,872 1,084,688 11,706 116,893 3,028 61,801 1,756,498 2,991,390 3,648,395 3,648,395 3,648,395 3,648,396 2,100,52 3,91,390 3,648,396 3,143,396 3,648,396 2,120,099 3,648,396 3,91,248 3,368,184 1 387,586 1,738,089 10,788 2,092 2,092 2,100 3,180,99 3,180,99 3,180,189 3,180,189	\$5,000 under \$10,000	156,720	380,951	•4,665	-9,392	5,365	77.877	645,575	440,854	106,514	150,218	.41	*81
299,145 650,270 7,893 *44,063 9,209 76,976 1,136,570 1,472,217 3 300,729 715,459 *4,014 *24,347 2,577 21,901 1,349,979 2,006,115 5 287,225 657,052 *4,611 *5,912 7,087 50,536 1,285,489 1,853,405 4 667,133 1,243,968 22,920 111,068 8,855 82,756 2,272,009 3,646,395 7 518,872 1,084,688 11,706 116,893 3,028 61,801 1,758,498 2,991,390 5 849,656 2,904,238 10,788 20,983 4,005 318,090 877,128 3,981,84 1 387,585 1,738,099 10,788 20,983 4,005 318,090 877,128 3,388,184 1 357,309 3,071,587 1,3970 229,024 2,903 240,890 321,609 3,690,192 34,985 3,497,169 1,133 1,06,794 477 391,403	\$10,000 under \$15,000	266,447	742,585	•1,886	17,422	7,837	78,847	832,633	920,209	194,225	303,418	34,365	51,614
300.729 715,459 4,014 *24,347 2,577 21,901 1,349,979 2,005,115 5 287,225 657,052 *4,511 *5,912 7,087 50,536 1,284,89 1,853,405 4 657,133 1,243,968 22,920 111,068 8,855 82,758 1,285,489 1,853,405 3,646,395 7 518,872 1,084,658 11,706 116,893 3,028 61,801 1,758,488 2,991,390 3,646,395 2,991,390 849,656 2,994,238 12,621 114,387 7,116 153,005 2,120,052 5,011,248 3,368,184 1 387,585 1,738,089 10,788 20,983 4,005 318,090 877,128 3,368,184 1 357,309 3,071,587 13,970 280,241 2,903 220,556 963,678 6,181,548 1 34,985 1,926,962 1,769 49,366 187 391,403 30,789 441,729 50,795 3,497,169	\$15,000 under \$20,000	298,145	650,270	•7,893	•44,063	9,209	76,976	1,136,570	1,472,217	351,932	586,221	63.941	81.608
287,225 657,052 74,511 *5,912 7,087 50,536 1,285,489 1,853,405 4,853,405 657,133 1,243,963 22,920 111,068 8,855 82,758 2,272,009 3,646,395 7 518,872 1,084,658 11,706 116,893 3,028 61,801 1,758,498 2,991,390 5,646,395 7 849,656 2,904,238 12,621 114,387 7,116 153,005 2,120,052 5,011,248 3 387,530 3,071,587 13,970 2,802,41 2,890 225,526 963,678 11,248 1 135,387 3,141,767 6,866 187,287 2,903 240,890 321,609 3,690,192 20,756 3,497,169 1,133 106,794 477 391,403 30,789 441,729 585,748 2,556 3,494,872 3,498,30 2,565,748 2,565,748 2,565,748	\$20,000 under \$25,000	300,729	715,459	4,014	•24,347	2,577	21,901	1,349,979	2,006,115	546,510	852,789	135,491	184,699
657,133 1,243,969 22,920 111,068 8,855 82,758 2,272,009 3,646,395 7 518,872 1,084,658 11,706 116,893 3,028 61,801 1,758,498 2,991,390 5 849,656 2,904,238 12,621 114,387 7,116 153,005 2,120,052 5,011,248 3 387,585 1,738,069 10,788 20,983 4,005 318,090 877,128 3,368,184 1 135,387 3,141,767 6,866 187,287 2,903 240,890 321,609 3,690,192 34,985 1,926,962 1,769 49,366 187,287 2,903 240,890 321,609 3,690,192 20,795 3,497,169 1,133 106,794 477 391,403 30,789 441,729 685,421 2,510 3,494,872 34,943,872 34,943,872 34,943,872 34,943,872 34,943,872 34,943,872 34,943,872 34,943,872 34,943,872 34,943,872 34,943,872 34,943,	\$25,000 under \$30,000	287,225	657,052	*4.511	-5,912	7.087	90,536	1,285,489	1,853,405	461,125	652,989	151,976	236,148
518,872 1,084,688 11,706 116,893 3,028 61,801 1,758,498 2,991,390 5 849,656 2,904,238 12,621 114,387 7,116 153,005 2,120,052 5,011,248 3 387,586 1,738,069 10,788 20,963 4,005 318,090 877,128 3,368,184 1 135,387 3,071,587 13,970 280,241 2,890 225,526 963,678 6,181,548 1 135,387 3,141,767 6,866 187,287 2,903 240,890 321,609 3,690,192 34,985 1,769 49,366 187,887 2,903 240,890 321,609 3,690,192 20,795 3,497,169 1,133 106,794 477 391,403 30,789 441,729 685,41 2557,687 34,941,872 34,941,872 34,943,872 2565,748 2565,748	\$30,000 under \$40,000	657,133	1,243,969	22,920	111,068	8,855	82,758	2,272,009	3,646,395	766,280	1,108.963	382,968	501,806
849,656 2,904,238 12,621 114,387 7,116 153,005 2,120,052 5,011,248 3 387,585 1,738,069 10,788 20,963 4,005 318,090 877,128 3,368,184 1 135,387 3,071,587 13,970 226,241 2,890 225,526 963,678 1,81,548 1 135,387 3,141,767 6,866 187,287 2,903 240,890 321,609 3,690,192 34,985 1,926,962 1,769 49,366 815 313,363 61,221 826,510 20,795 3,497,169 1,133 106,794 477 391,403 30,789 441,729 585,448 2557,687 36,397 1,510,015 284,324 34,941,872 34,093,30 2,565,748 2	\$40,000 under \$50,000	518,872	1,084,658	11,706	116,893	3,028	61,801	1,758,498	2,991,390	518,558	637,727	383,790	396,181
387,585 1,738,089 10,788 20,983 4,005 318,090 877,128 3,368,184 1 357,309 3,071,587 13,970 280,241 2,890 225,526 963,678 6,181,548 1 135,387 3,141,767 6,866 187,287 2,903 240,890 321,609 3690,192 34,965 1,926,962 1,769 49,366 815 313,363 61,221 826,510 20,795 3,497,169 1,133 106,794 477 391,403 30,789 441,729 585,41 2557,687 36,397 1,510,015 284,324 34,941,872 34,093,30 2,565,748 2,565,748	\$50,000 under \$75,000	849,656	2,904,238	12.621	114,387	7,116	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 2,890 225,526 963,678 6,181,548 1 135,387 3,141,767 6,866 187,287 2,903 240,890 321,609 3,690,192 34,985 1,926,962 1,769 49,366 815 313,363 61,221 828,510 20,795 3,497,169 1,133 106,794 477 391,403 30,789 441,729 685,401 2557,687 36,397 1,510,015 284,324 34,941,872 3,409,330 2,565,748 2,565,748	\$75,000 under \$100,000	387,585	1,738,069	10,788	20,983	4,005	318,090	877,128	3,368,184	189,945	360,152	136,532	214,528
135,387 3,141,767 6,666 187,287 2,903 240,890 321,609 3,690,192 34,965 1,926,962 1,769 49,366 815 313,363 61,221 826,510 20,795 3,497,169 1,133 106,794 477 391,403 30,789 441,729 643,41,729 1,510,015 284,324 34,941,872 3,409,330 2,565,748 2,565,748	\$100,000 under \$200,000	357,309	3,071,587	13,970	280,241	2,890	225,526	963,678	6,181,548	196,255	376,957	145,396	236,478
34.985 1,926,962 1,769 49.366 815 313,363 61,221 826,510 20,795 3,497,169 1,133 106,794 477 391,403 30,789 441,729 685,421 2,257,687 36,397 1,510,015 284,324 34,941,872 3,409,330 2,565,748 2,565,748	\$200,000 under \$500,000	135,387	3,141,767	6,866	187,287	2,903	240,890	321,609	3,690,192	61,940	120,286	49,010	79 175
20.795 3.497,169 1.133 106,794 477 391,403 30,789 441,729 441,729 585,748 2.2555,748 2.2555,748 2.255,748 2.255,748 2.2555,748 2.2555,748 2.255,748 2.255,748 2.255,74	\$500,000 under \$1,000,000	34,985	1,926,962	1,769	49.366	815	313,363	61.221	826,510	11,948	22,793	9.862	15,083
685 421 2 257 687 36.397 1,510 015 284.324 34.941 872 34.99.930 2,565,748	\$1,000,000 or more	20,795	3,497,169	1,133	106,794	477	391,403	30,789	441,729	5,216	10,070	3,803	5,688
100 to 10	Nontaxable returns, total	685,421	2,257,687	36,397	1,510,015	284,324	34,941,872	3,409,930	2,565,748	224,530	315,855	176,116	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)

Size of adjusted gross income	Dedu self-emp	Deduction for self-employment tax	Раут Кео	Payments to a Keogh plan	Forferte per	Forferted interest penalty	Ala	Alimony paid	Self-empl insurance	Self-employed health insurance deduction	Stanfpe Ot	Other adjustments
	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)	(711)	(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	88,883	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	930
\$1 under \$5.000	939,754	184 435	•1 209	*1,458	53.062	3,668	•5.766	•12,258	870.67	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	873 106	716,689	20 02	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	117 711
\$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	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	<u>8</u>	10,570
\$1,000,000 or more	14,797	39,180	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	ε.	•1,129	19	¤	8	2.594	529	404	:	:
\$1 under \$5,000	79,887	11 360	:	:	*3,804	•132	:	;	•4,523	•1 043	ę,	4.
\$5,000 under \$10,000	512,130	215,011	ů.	£.	35,298	2.942	15,668	42,064	68,755	14,318	*2.478	•16,216
\$10,000 under \$15,000	577,699	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	500.95	:	:
\$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	767.06	481,000	303,739	144,030	•6,239	*8,761
\$40,000 under \$50,000	1,124,058	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	1,884,349	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	584,628	120,389	96,855	1,287	31,770
\$500,000 under \$1,000,000	33,819	102,481	16.847	393,523	1,314	521	6,729	256,931	25.737	22,278	25	10,570
\$1,000,000 or more	14,788	39,144	8,336	145,357	718	473	3,828	223,060	13,818	13.645	189	3,314
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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)

			אמחוווטוושו אמו	Additional standard deduction	וסופו ווכוווול	lotal Remized deductions	Exe	Exemptions	Taxabl	Taxable income	Income tax before credits	alore cleans
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	481,945,831	230,547,002	523,042,222	90,717,400	2,395,695,907	90,633,192	482,630,873
No adjusted gross income	ı	1	;	ŧ	;	;	1,759,005	3,999,366	ì	;	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	1,835,001	15,819,244	19,650,018	45,104,047	9,359,677	115,513,830	9,355,451	17,377,973
\$25,000 under \$30,000	5,520,139	26,929,494	986'889	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	5,056,686	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	•	1	:	21,646	49,634	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	906,036,9
\$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	18,333,060	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	89,099,530
\$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	9,937	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	4,632	26,240	1,108	1,254	62,507	17.165,488	187,881	545	67,158	159,688,731	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

^{*} 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

Data combined to avoid disclosure of information for specific taxpayers

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

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

	Number	Adjusted	Salanes	and wages	Taxable	Taxable interest	Тах-ехет	Tax-exempt interest	Divid	Dividends	State income tax refunds	tax refunds
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	6	(8)	(6)	(10)	(11)	(12)
All returns, total	0 04	0.17	0.19	0.28	0 40	1.12	1.93	2.34	0.62	1.57	1.00	1.29
No adjusted gross income	2 66	117	4 79	5 36	3 18	2 58	14 85	9 7 9	5 18	5 14	9 10	7 23
\$1 under \$5,000	1 38	1 64	1 62	2 11	2 40	4 11	14 15	29 82	4 11	7 26	14 79	21 02
\$5,000 under \$10,000	137	1 40	1 65	177	2 19	4 02	13 34	31 21	4 01	6.58	8 60	10 29
\$10,000 under \$15,000	1 45	1 47	172	1 84	2 18	4 07	10 05	25 74	3.78	693	7.81	12 79
\$15,000 under \$20 000	158	1.58	1 79	1 90	2 21	4 66	11 24	24 53	4 06	96 /	6 27	9 18
\$20 000 under \$25,000	1 75	175	1 92	2 03	2 33	5 37	10 12	20 45	4 20	7 64	5.58	9 34
\$25,000 under \$30 000	1 96	196	2 11	2 22	2 43	597	9 70	18 49	4 21	8 53	4 9 7	651
\$30 000 under \$40 000	1 15	1 15	1 23	131	1 49	4 30	6 76	12 11	2 83	691	311	4 16
\$40,000 under \$50 000	1 46	1 47	155	1 64	1 70	5 16	691	12 33	2 98	777	301	4 00
\$50 000 under \$75,000	1.15	1 12	1 23	1 28	1 25	4 06	4 77	7.72	2 08	5 85	2 08	317
\$75 000 under \$100,000	1 89	1 90	2 02	217	197	6 24	60 9	8 30	2 87	7 36	3 12	4 7.1
\$100,000 under \$200,000	161	1 40	1 79	181	1 63	3 43	3 49	4 60	2 04	451	2 67	397
\$200 000 under \$500,000	1 60	2	187	204	1 47	2.75	2 47	3 45	1 68	4 35	2.46	3 95
\$500,000 under \$1,000 000	1 08	1 09	1 24	1 59	1 09	2 63	181	2 97	1 23	4 03	1 93	3 98
\$1 000,000 or more	0 54	0 32	0 63	0 65	0 55	0 78	0.83	114	09 0	1 24	0 93	1 18
Taxable returns, total	0.27	0.20	0.34	0.31	0.45	1.21	1.99	2.38	0.87	1.63	1.02	1.32
No adjusted gross income	20 17	291	33 02	10 12	21 58	4 84	34 61	21 90	20 42	15 97	35 10	12 90
\$1 under \$5,000	3 13	3 70	3 89	4 49	3 59	5 94	22 00	26 86	5 68	8 23	56 94	61 98
\$5,000 under \$10,000	2 12	2 14	2 42	257	317	5 90	21 12	31 89	5 69	8 98	16 26	20 16
\$10,000 under \$15,000	197	1 98	2 36	2 52	2 66	4 77	10.96	30 14	4 43	7.81	10 77	14 44
\$15,000 under \$20,000	182	1 82	2 09	221	2 44	4 90	11 70	26 70	4 34	8 18	7 50	11 64
\$20,000 under \$25,000	1 79	1 79	1 96	2 0 7	2 38	5 51	10 59	21 35	4 31	7.85	5 89	10 13
\$25 000 under \$30,000	1 98	1 98	2 13	2 25	2 46	6 03	984	19 42	4 26	8 77	5 13	6.87
\$30,000 under \$40,000	1 15	116	124	1 32	1 50	4 33	98 9	12 74	2 85	7 04	3 13	4 13
\$40,000 under \$50,000	147	1 47	155	1 64	171	5 22	697	12 65	2 99	7 85	3 02	4 04
\$50,000 under \$75,000	1 15	1 12	1 24	1 28	1 25	4 09	4 80	787	2 09	591	2 09	3 19
\$75 000 under \$100,000	1 90	1 90	2 03	2 17	197	6 29	6 10	8 39	2 88	7 40	3 13	4 72
\$100,000 under \$200,000	161	141	1 79	181	1 63	3 44	3 50	4 64	2 04	4 53	2 67	387
\$200,000 under \$500,000	1 60	134	187	2 04	1 47	2 78	2 48	3.48	1 68	4 36	2 46	397
\$500 000 under \$1,000,000	1 08	1 09	1 24	1 59	1 09	2 87	181	297	1 23	4 04	1 93	3 86
\$1,000,000 or more	0.54	0 32	0 64	0 65	0 55	0.78	0.83	1 14	090	1 24	0 93	1 18
Nontaxable returns, total	0.88	1.53	1.08	1.33	1.59	2.88	8.40	11.27	2.91	5.39	4.65	5.80
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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))

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	Sho	Short-term capital gain	Sho	Short-term capital loss	Short loss ca	Short-term loss carryover	Short-term gain from like-kind exchanges	Short-term gain from like-kind exchanges	Short-term like-kind e	Short-term loss from like-kind exchanges	Long-term capital gain	term
	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)	(38)	(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	26:0
No adjusted gross income	10 48	7 52	8 68	4 79	11 11	591	:	:	82 14	82 18	5 66	2 10
\$1 under \$5 000	11 92	31 74	13 13	15.57	17 79	18.61	·	1	÷	ſ	6.02	6 63
\$5,000 under \$10,000	10 73	18 48	10 76	14 09	18.80	18.17	;	:	:	:	5 65	7.84
\$10,000 under \$15,000	10 92	16 01	11.55	15 11	20 56	18 60	:	1	;	:	5.44	701
\$15,000 under \$20,000	11 12	18 45	11 67	15 44	23 10	20.15	;	:	:	:	5.42	7,44
\$20.000 under \$25.000	11 02	16.87	10 83	14 66	24 85	2051	:			ı	5 91	8 45
\$25 000 under \$30,000	11.57	19.59	11 23	13.71	19 08	18.55	:	:	;	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	577
\$40,000 under \$50,000	8 13	12 35	8 85	10.87	19.00	15 03	;	:	:	:	4.43	90 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	677	9 85	7 08	8 89	14 22	12.60	:	:	:		4 18	89 9
\$100,000 under \$200,000	3.85	6 42	3 66	6 16	831	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	;	;	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	;	:	1.38	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	990	0.70
Taxable returns, total	2.19	2.06	2.29	2.25	4.72	3.63	78.71	77.44	87.80	98.27	1.25	66.0
No adjusted gross income	26 11	18.87	22 41	977	33.91	12.53	:	:	:	:	19.89	3 63
\$1 under \$5,000	15.46	22.26	26 90	34 96	92.26	92.28	,	,	·	ı	9 19	14 72
\$5,000 under \$10,000	14 76	21 47	18.14	33 24	38.65	38 79	ı	:	:	;	8.72	11.40
\$10,000 under \$15,000	12 69	17.75	13 83	20.23	28.25	25 48	;	:	١	;	6.46	8.37
\$15,000 under \$20,000	11.81	18 91	12 72	1938	26 38	27.36	:	1	:	:	5.91	8.33
\$20,000 under \$25,000	11 47	17.12	11 50	16 73	27.41	24.06	,	1	ï	ı	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	99 8	12.16	17.98	16.20	;	:	:	ţ	4 28	6.01
\$40,000 under \$50,000	8.20	12.84	9 01	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	:	:	ie i	:	3.15	4 34
\$75,000 under \$100,000	6 78	10.01	7.10	9 12	14 30	13 10	:	:	:	ŧ	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	281	5.56	2 74	421	9.90	6.56	83 65	98.23	;	ţ	1 85	3,13
\$500,000 under \$1,000,000	2.04	4 99	2 04	3.77	4.92	7.40	93 41	93.45	;	ſ	138	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
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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))

Standard Standar						Sales of capital	Sales of capital assets reported on Schedule D-continued	n Schedule Dco	ontinued				
Number of Light Annount (equives) Annount (equive) Annount (equives)	Size of adjusted gross income	Lon	g-term tal loss	Long	g-term arryover	Long-term like-kind e	gain from xchanges	Long-term	loss from exchanges	Long	term ce gaın	Long. installm	term ent gain
1,10 1,45 2,16 4,14		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,70 1,44 2,76 2,10 68,14 68,81 54,78 70,54 10,50		(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
6.44 2.05 4.14 6077 5.93 99.71 99.75 7.75 <	All returns, total	1.70	1.45	2.76	2.10	68.14	66.81	54.76	70.54	10.50	10.55	3.68	3.50
8.40 0.073 1154 1156 99.99 99	No adjusted gross income	6 48	2 96	8 87	4 14	80 77	59 39	99 71	99 75	37.57	27 70	15 55	11 33
623 919 1173 1121 9350 9354 6214 6216 6409 5711 639 984 1126 1123 7775 9757 4105 4105 4105 638 944 11264 1127 7775 9757 4105 4105 4104 653 944 11264 1127 5646 6710 653 774 1027 913 5646 6710 653 774 1027 913 5710 8710 8710 746 578 626 927 8710 8710 8710 746 578 626 626 6272 8710 8710 8710 746 578 744 728 728 7280 8710 7710 7720 7720 7720	\$1 under \$5,000	8 40	10 73	13 54	13 85	62 66	62 66	;	ı	89 64	91 04	25 68	25 95
791 914 1126 1149 7.7 9757 9757	\$5,000 under \$10,000	8 28	919	11 75	11.21	93 50	93 54	82 14	82 18	49 89	57 11	13 35	17 77
6.63 9.64 17.2 kd 17.75 97.57 41.35 47.43 6.63 9.44 17.5 kd 12.7 kd 55.4 kd 67.10 6.73 7.4 kd 10.91 10.92 55.6 kd 55.6 kd <th>\$10,000 under \$15,000</th> <td>7 91</td> <td>914</td> <td>11.26</td> <td>11 49</td> <td>;</td> <td>;</td> <td>;</td> <td>;</td> <td>41 05</td> <td>45 01</td> <td>13 86</td> <td>18 54</td>	\$10,000 under \$15,000	7 91	914	11.26	11 49	;	;	;	;	41 05	45 01	13 86	18 54
6.28 9.41 17.56 17.72 .	\$15,000 under \$20,000	8 09	89 6	12 84	12 37	27.77		:	ī	41 38	47 43	13 88	22 18
6 8 8 9 8 4 13 51 13 52 57 46 59 66 59 66 59 67 59 66 59 67 59	\$20,000 under \$25,000	8 28	9 41	12 66	12 12	ł	;	i	;	56 46	67 10	18 17	26.38
6.21 7.46 10.91 10.17 26.64 30.97 4.65 5.50 7.74 10.27 9.91 28.63 30.97 4.62 5.09 7.74 7.45 7.45 28.63 30.97 5.79 6.66 9.72 9.33 27.66 27.20 2.46 3.60 9.53 6.54 9.27 27.66 37.97 27.66 37.97 27.66 37.97	\$25,000 under \$30,000	8 68	9 84	13.51	13 52	;	1	ï	:	57 46	29 95	16 53	21 62
6 55 7 74 4 1027 991 2 8 93 39 80 5 78 5 90 7 82 7 45 2 20 60 38 90 3 44 6 86 9 73 9 33 2 20 60 2 20 72 1 44 6 86 6 40 2 20 60 3 8 17 2 46 3 20 6 6 3 6 5 3 5 5 60 2 20 60 3 8 17 1 133 1 134 5 20 6 5 3 5 3 60 2 20 60 3 8 9 17 1 154 1 1 20 3 1 10 2 5 62 7 3 5 60	\$30,000 under \$40,000	621	7 46	10 91	1017	;	;	;	:	26 84	30 97	11 08	16 16
462 509 782 745 2206 2621 344 696 973 630 2106 2472 5319 344 696 630 640 2166 2472 2166 2817 5319 .	\$40,000 under \$50,000	6 55	7.74	10 27	991	:	:	;	1	28 93	39 80	11 61	17 07
5 78 6 98 9 73 9 73 9 73 9 73 9 73 9 73 9 73 9 73 9 10 <th< td=""><th>\$50,000 under \$75,000</th><td>4 62</td><td>5 09</td><td>7 82</td><td>7.45</td><td>;</td><td>:</td><td>;</td><td>ţ</td><td>22 06</td><td>26 21</td><td>10 39</td><td>14 05</td></th<>	\$50,000 under \$75,000	4 62	5 09	7 82	7.45	;	:	;	ţ	22 06	26 21	10 39	14 05
344 489 588 640 *** *** *** *** 2166 2317 1346 382 448 563 5634 5927 *** 2609 3160	\$75,000 under \$100,000	5 79	969	9 73	9 33	:	:	81 08		44 73	53 19	14 41	20 10
246 382 448 563 6584 9272 2840 3160	\$100,000 under \$200,000	3 44	4.69	5 98	6 40	:	•	:	:	21 66	28 17	6 62	10 30
193 356 381 583 6553 5360 2609 3896 0687 1123 1191 236 2562 3650 4979 6310 1245 1946 1465 511 2564 636 7139 7230 6311 6439 1146 1134 1146 1146 1146 1146 1146 1146 1146 1149 1146 1146 1149 1149 1146 1149	\$200,000 under \$500,000	2 46	3 62	4 48	5 63	65 84	92 72	:	:	28 40	31 60	6 73	11 06
1.55 1.96 7.59 39.59 49.79 63.10 12.45 19.46 1.65 1.75 3.10 2.56 7.39 72.90 63.11 84.59 11.45 11.84 2.467 511 2.564 6.56 <	\$500,000 under \$1,000,000	1 93	3 59	3.81	5 83	65 53	53 60	;	Ţ	26 09	38 96	5 69	10 91
1.55 3.10 2.56 71.99 77.390 63.11 64.39 11.45 11.54 11.84 1.615 2.467 3.413 51.29 3.581 39.01 1.615 2.460 3.413 51.29	\$1,000,000 or more	0.87	1 23	191	2 36	25 62	39 59	49 79	63 10	12 45	19 46	2 74	2 64
2467 511 2564 636 3581 3901 1615 2460 3413 5129 .	Taxable returns, total	1.85	1.75	3.10	2.59	71.99	72.90	63.11	84.99	11.45	11.84	3.96	3.62
1615 2460 3413 5129	No adjusted gross income	24 67	5 11	25 64	6 36	:	:	,	1	35 81	39 01	38 49	20.17
1351 1857 2306 2450 9966 9966 953 1134 1413 1479 9966 9966 953 1134 1440 1484 4477 5875 989 1057 1431 1484 4477 5875 989 1057 1436 4477 5875 683 1088 1414 1495 5739 6908 683 783 1626 1079 5749 5883 683 783 787 772 8110 9160 4474 5321 784 786 854 854 8245 1284 1946 8454 724 858 8245	\$1 under \$5,000	16 15	24 60	34 13	51 29	;	;	ŧ	i	1	:	70 67	71 39
9 53 1134 1413 1479 5267 6310 8 91 1110 1440 1484 4777 539 6310 8 89 1057 1331 1379 477 5739 6908 8 89 1058 1414 1495 5739 6908 6 63 1058 1414 1495 5739 6908 6 63 1122 1079 5739 6908 6 63 813 1152 1079 2539 5683 8 64 523 787 772 8110 9160 4474 5321 8 54 448 571 661 654 8110 9160 4474 5321 1 93 364 381 658 6245	\$5,000 under \$10,000	13 51	18 57	23 06	24 50	ì		;	t	96 66	96 66	24 47	25 86
8 91 1110 14 40 14 84 4 77 58 75 8 69 1057 1331 1379 67 39 69 08 8 92 10 85 14 14 14 95 57 39 69 08 6 63 7 83 11 22 10 79 57 49 56 83 6 63 7 83 11 22 10 79 28 34 34 30 6 63 7 84 7 87 7 72 81 10 91 60 82 4 26 88 5 80 7 13 9 76 9 54 14 74 53 21 5 46 3 47 6 60 6 54 14 74 53 21 1 34 3 54 3 84 6 6 11 93 93 2 190 2 190 1 34 3 54 3 85 6 9 39	\$10,000 under \$15,000	9 53	11 34	1413	14 79	ı	1	ı	;	52 67	63 10	17 43	24.85
869 1057 1331 1379 5739 6908 892 1088 1414 1495 5749 5683 635 783 1122 1079 5749 5683 663 813 1162 1079 2834 3430 663 813 1051 1045 2836 3983 580 713 976 954 8110 9160 4474 521 246 367 667 6611 9393 2190 2220 193 364 381 553 6658 6245 2615 3897 1087 1124 131 238 2568 9939 6611 2615 1946 1087 1230 6611		8 91	11 10	14 40	14 84	:	:		1	44 77	58 75	14 49	24 17
892 1088 1414 1495 5749 5683 635 783 1122 1079 2834 3430 653 813 1122 1079 2834 3430 464 523 787 772 8110 9160 4474 5281 345 479 600 654 2190 2254 5280 193 364 381 658 6658 6245 2190 2200 193 364 381 583 6658 6245 2615 3897 194 454 232 3859 4979 6611 3897 1946 194 232 621 3859 6611 3693 1245 1946	\$20,000 under \$25,000	8 69	10 57	13 31	13 79	;	1	ı	ı	57 39	80 69	18 30	26 47
6 35 7 83 1122 1079 28.34 34.30 6 63 8 13 1051 1045 28.95 39.83 4 64 5 23 787 772 22.54 26.88 3 45 4 74 976 954 8110 9160 4474 5321 2 46 3 67 4 48 5 71 6611 93 93 28 46 3190 1 93 3 64 3 81 5 93 66 58 62 45 26 15 38 97 1 93 1 24 1 24 3 81 2 5 2 39 59 49 79 63 10 12 45 19 46 4 54 2 25 3 5 5 3 9 59 66 11 2 6 13 3 8 97 19 46 4 54 2 25 3 9 59 69 39 66 31 12 45 19 46	\$25,000 under \$30,000.	8 92	10 88	14 14	14 95	;	ı	1	;	57 49	56 83	16 74	22.06
6 63 813 1051 1045 " " " 2895 3983 4 64 523 787 772 " " " 2254 2688 5 80 713 976 954 " " 8110 9160 4474 5321 2 46 365 654 " " 1290 2920 2920 1 93 364 381 593 6658 6245 " 2615 3897 1 93 124 191 238 2562 3959 4979 6310 1245 1946 4.54 2.25 621 3959 66.11 2615 3897 1946	\$30,000 under \$40,000	6 35	7 83	11 22	10 79	;	:	;	ı	28.34	34 30	11.16	16 18
4 64 5 23 7 87 7 72 25 54 26 88 5 80 7 13 9 76 9 54 81 10 91 60 44 74 53 21 1 2 46 3 6 5 6 54 21 90 29 20 29 20 1 93 3 6 7 6 6 11 93 93 21 90 29 20 31 90 1 93 3 6 4 3 81 5 93 66 58 62 45 26 15 38 97 1 93 1 24 1 91 2 38 2 5 62 39 59 49 79 63 10 12.45 19 46 4 54 2 92 6 2 11 3 8 5 8 5 58 9 39 9 66 11 2 6 15 38 97	\$40,000 under \$50,000	6 63	8 13	10 51	10 45	:	:	;	1	28 95	39 83	11 66	17 18
580 713 976 954 8110 9160 4474 5321 345 479 600 654 2190 2920 246 367 448 571 6611 9393 2846 3190 193 364 381 593 6658 6245 2615 3897 087 124 191 238 2562 3959 4979 6310 1245 1946 454 232 621 386 8253 55.68 99:39 6611 26.31 22.44	\$50,000 under \$75,000	4 64	5 23	7.87	7 72	;	1	ŧ	ı	22 54	26 88	10 41	14 13
345 479 600 654 2190 29 20 246 367 448 571 6611 93 93 28 46 3190 193 364 381 593 66 58 62 45 26 15 38 97 087 124 191 238 25 62 39 59 49 79 63 10 12.45 19 46 4.54 2.92 6.21 3.86 82.53 55.68 99:39 66.11 26.31 22.44	\$75,000 under \$100,000	5 80	7 13	9 2 6	954	;	,	81 10		44 74	53 21	14 49	20 30
246 367 448 571 6611 9393 *** *** 2846 3190 193 364 381 593 6658 6245 *** *** 2615 3897 087 124 191 238 2562 3959 4979 6310 12.45 1946 ************************************	\$100,000 under \$200,000	3 45	4 79	9 00	6 54	:	:	:	:	21 90	29 20	9 9	10 35
193 364 381 593 6658 6245 2615 3897 087 124 191 238 2562 3959 4979 6310 12.45 1946 4.54 2.92 6.21 3.86 82.53 55.68 99.39 66.11 26.31 22.44	\$200,000 under \$500,000	2 46	3 67	4 48	5 71	66 11	93 93	:	:	28 46	31 90	674	11 10
0 87 124 191 2 38 2 5 62 39 59 49 79 63 10 12.45 19 46 4.54 2.92 6.21 3.86 82.53 55.68 99.39 66.11 26.31 22.44	\$500,000 under \$1,000,000	1 93	364	381	5 93	66 58	62 45	;	:	26 15	38 97	5 70	10 96
4.54 2.92 6.21 3.86 82.53 55.68 99.39 66.11 26.31 22.44	\$1,000,000 or more	0.87	1 24	191	2 38	25 62	39 59	49 79	63 10	12.45	19 46	2 74	2 65
	Nontaxable returns, total	2.	2.92	6.21	3.86	82.53	55.68	99.39	66.11	26.31	22.44	9.98	69.6

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 the pair Number		Schedule D	Schedule Digain subject to	Sai	Sales of property other than capital assets	er than capital asse	ets	Total taxable	axable		Pensions a	Pensions and annuities	
Humber of Amount Stumber of Amount Number of Amount Stumber of A	Size of adjusted	28 perc	ent tax rate	Net	gain	Net	loss	IRA distr	ributions	Tol	le	in adjusted gross income	Toss income
120 121 267 151 152 153 154 154 155 154 155	gross income	Number of returns	Amount	Number of returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
203 121 367 419 369 391 214 336 697		(49)	(99)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(65)	(09)
<td>All returns, total</td> <td>2.03</td> <td>1.21</td> <td>3 67</td> <td>4 19</td> <td>3 69</td> <td>3.91</td> <td>2.14</td> <td>3.36</td> <td>76:0</td> <td>1 73</td> <td>1.00</td> <td>1.46</td>	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
2152 3178 1910 2477 1428 1698 635 1600 2543 1587 2737 786 1090 350 1600 2543 1753 2737 786 1090 350 1660 2543 1725 2748 733 1060 350 1763 2347 1775 2748 733 1060 350 1764 1777 2748 678 1760 350 1756 1756 1777 2748 678 1760 350 1756 1756 1757 2748 675 912 678 1760 350 <	No adjusted gross income	:	:	10 73	7 39	8 88	618	16 03	18 09	8 59	10 42	9 15	10 64
16 00 20 43 15 87 27 37 7 86 10 90 3 50 16 60 20 43 15 81 23 73 7 73 10 96 3 50 14 69 25 15 15 17 23 12 7 32 10 96 3 16 14 60 25 13 17 25 24 86 73 3 10 96 3 50 14 60 17 25 24 86 73 3 10 96 3 50 14 06 16 27 17 77 21 46 61 3 10 22 286 14 06 16 30 14 16 18 79 57 3 10 62 286 28	\$1 under \$5 000	:	;	21 52	31 26	19 10	24 77	14 26	16 96	6 35	15 97	09 9	8 19
115 19 225 15 1691 3302 668 1006 338 1469 2077 2711 22633 773 1110 330 1469 2077 2711 22633 773 1110 330 1469 2077 1774 2048 773 1161 408 1164 1662 1277 2148 773 1161 408 1170 1735 1724 1746 1757 2148 773 1161 408 304 408 1118 1148 1148 1149 1149 1149 1149 1270 208 1022 208 1022 208 1022 208 1022 208 1023 208 1028 1028 308 1028 308 1028 308 1028 308 1028 308 1028 308 102	\$5,000 under \$10,000	:	ì	16 00	20 43	15 87	27.37	7 86	10 90	3 50	4 53	3 54	4 32
1469 2077 2711 2683 713 1110 330 1967 2313 1725 2486 733 1088 364 11543 2347 1274 2148 613 1082 268 11543 11562 1157 2148 613 1082 268 1115 1186 1156 1156 1156 1156 1160 228 1160	\$10,000 under \$15,000	:	;	16 18	25 15	1691	33 02	6 98	10 06	3 18	4 35	3 22	4 08
1967 2313 1725 2486 733 1088 364 1543 2247 1874 3088 802 1191 409 1708 1736 1777 2148 678 1062 358 1116 1776 1736 1736 1736 1736 1737 274 1662 326 409 1116 1756 1736 1736 174 174 175 175 175 276 277	\$15 000 under \$20,000	;	:	14 69	20 77	21.71	29 83	7 13	11 10	3 30	4 68	334	4 32
1543 2247 1874 30.86 80.2 1161 409 1168 1168 1177 2148 613 1052 286 1168 1686 1682 177 2148 613 1052 286 1116 1686 1686 1687 1879 577 812 286 253 406 689 1353 772 1306 645 1557 342 253 368 605 1315 514 822 659 1036 365 275 368 605 1316 422 524 169 364 169 364 270 374 518 422 514 468 3270 428 364 364 364 270 374 414 469 422 529 327 329 438 270 272 377 174 1164	\$20,000 under \$25,000	;	:	19 67	23 13	17 25	24 86	7 33	10 88	364	4 80	3 70	4 94
1108 1662 1277 2148 613 1052 298 1168 1686 1653 1536 1516 2381 678 1062 238 1118 1686 1653 1350 1418 1819 527 1062 286 1118 1344 1654 1418 1819 884 1678 342 225 366 665 1315 572 1306 645 1036 362 171 344 519 1540 392 912 655 1036 364 819 1042 082 077 235 154 422 289 364 819 164 1082 077 235 134 2710 1022 358 3389 4389 1082 077 235 134 2710 1022 358 3389 4389 11 11 4464 3222 4591 1357	\$25,000 under \$30 000	;	:	15 43	23 47	18 74	30 58	8 02	1181	4 09	5 82	4 16	5 79
1.276 17.35 15.16 23.81 67.8 1062 3.35 11.88 16.86 1053 13.90 1160 1879 5.27 612 2.66 11.15 13.84 14.31 16.44 14.16 1819 844 16.01 4.29 2.83 6.65 13.53 77.2 13.06 6.45 17.57 3.42 2.83 6.66 13.53 77.2 13.06 6.59 10.36 3.42 2.83 6.67 13.54 5.22 16.9 2.86 11.51 3.11 2.03 1.21 4.14 4.69 4.29 2.86 3.64 8.19 1.64 2.03 1.21 4.14 4.69 4.22 5.23 1.28 1.64 4.18 1.69 2.28 3.64 8.19 1.64 4.38 3.11 1.64 4.22 5.23 1.69 2.29 1.18 1.18 1.18 1.18 1.18 1.	\$30 000 under \$40 000	;	:	11 08	16 62	1277	21 48	613	10 52	2 98	4 46	3 06	4 52
1188 1686 1683 1390 1180 1879 527 812 268 283 406 884 1431 1654 1418 1819 884 1601 429 283 406 889 1353 772 1306 645 1257 342 275 368 605 1315 514 852 659 1036 342 275 368 605 1315 522 169 364 819 164 2032 677 436 422 523 229 1164 367 364 819 164 1082 675 691 777 910 277 168 364 164 367 4389 378 4389 378 4389 378 4389 378 4389 378 4389 378 4389 378 4389 378 4389 378 4389 378 4389 378 4389	\$40 000 under \$50,000	;	:	12.76	17 35	15 16	23 81	678	10 62	3 35	6.86	3 45	5 15
1115 11394 1431 1654 1418 1519 884 1601 429 283 406 689 1353 772 1306 645 1257 342 225 368 605 1315 514 852 659 1036 365 1771 344 519 1340 522 169 364 819 104 203 121 4,14 469 422 523 129 317 106 282 1334 2710 1022 357 106 367 9754 5625 9919 7375 7774 9102 2887 1389 4389 4282 3625 9919 7375 7774 9102 2887 1389 4389 1827 2761 2326 3529 4539 1168 378	\$50 000 under \$75 000	1188	16 86	10 53	13 90	11 60	18 79	527	8 12	2 66	4 17	2.76	4 09
283 4 06 6 89 1353 772 1306 645 1257 342 225 3 66 6 05 1315 514 852 6 59 10 36 365 171 3 44 5 19 1540 3 22 169 2 86 3 64 3 11 203 1,21 4 14 4 69 4 22 5 29 13 34 27 10 10 22 3 56 3 36 4 36 1 64 1 64 1 64 1 64 1 64 3 11 1 64	\$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
225 368 605 1315 514 852 659 1036 1036 365 171 344 519 1540 392 912 655 1036 311 082 077 235 522 169 286 364 819 164 203 121 4.14 463 422 523 229 310 164 11 203 1334 2710 1022 523 3389 4389 164 11 2203 1334 2710 1022 5556 3389 4389 1389 11 2225 3212 2710 1022 5556 3389 4389 1389 11 2225 3212 2711 1022 556 3389 4389 378 11 2225 3212 2271 3044 816 1168 378 11 13 2265 3212 2246 618	\$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
171 344 519 1540 392 912 625 1251 311 203 121 4.14 463 522 169 268 364 819 164 203 121 4.14 463 422 523 229 357 106 1 1 2 2 1334 2710 1022 55.6 33.89 43.89 164 1 1 2 2 2 3919 7774 9102 2987 168 1 1 2 2 3919 7774 9102 2987 378 1 1 2 2 3914 7774 9102 2987 378 1 1 2 2 2 2 4591 7774 9102 2598 398 4389 4389 4389 4389 4389 4389 4389 4389 4389 416 4176 4176 4176 <td>\$200,000 under \$500 000</td> <td>2 25</td> <td>3 68</td> <td>6 05</td> <td>13 15</td> <td>5 14</td> <td>8 52</td> <td>6 59</td> <td>10 36</td> <td>3 65</td> <td>5 99</td> <td>4 08</td> <td>673</td>	\$200,000 under \$500 000	2 25	3 68	6 05	13 15	5 14	8 52	6 59	10 36	3 65	5 99	4 08	673
082 077 235 522 169 288 364 819 164 203 1,21 4,14 4,69 422 5,23 2,29 3,57 1,06 29,29 1334 2710 1022 55,58 33.89 43.89 42,92 49,64 32,22 45,91 1357 1106 29,87 42,92 49,64 32,22 45,91 1357 11097 59,87 18,27 27,11 30,44 816 116 37,8 18,27 27,61 23,60 32,70 743 1161 347 11,24 16,66 13,69 22,46 618 1075 369 11,24 16,66 13,66 13,66 1075 369 1075 369	\$500,000 under \$1,000,000	171	3 44	5 19	15 40	3 92	9 12	6 25	12 51	311	6 10	3 60	7 64
203 1,21 4,14 4,69 4,22 5,23 2,29 3,57 1,06 29,29 13,34 27,10 10,22 55,58 33,69 43,69 97,54 56,25 99,19 73,75 77,74 91,02 29,87 42,92 49,64 32,22 45,91 115,7 1997 55,987 18,77 22,71 30,44 816 116 37,8 18,77 25,80 37,0 116 37,8 11,24 16,86 13,08 22,46 61,8 10,13 34,13 11,24 16,86 13,08 22,46 61,8 10,75 30,0 <t< td=""><td>\$1,000,000 or more</td><td>0 82</td><td>0 77</td><td>2 35</td><td>5 22</td><td>1 69</td><td>2 88</td><td>3 64</td><td>8 19</td><td>26</td><td>5 59</td><td>1 86</td><td>4 39</td></t<>	\$1,000,000 or more	0 82	0 77	2 35	5 22	1 69	2 88	3 64	8 19	26	5 59	1 86	4 39
29 29 13 34 27 10 10 22 55 58 33 89 43 89 97 54 56 25 99 19 73 75 77 74 91 02 29 87 42 92 49 64 32 22 45 91 13 57 11 69 7 59 87 18 27 22 65 32 12 22 71 30 44 816 11 68 37 8 18 27 26 38 18 47 28 57 7 37 11 68 36 8	axable returns, total	2.03	1.21	4.14	4.69	4.22	5.23	2.29	3.57	1.06	1.82	1.09	<u>2</u> .
9754 5625 9919 7375 7774 9102 2987 4292 4964 3222 4591 1357 1997 559 22 65 3212 2271 3044 916 1168 559 16 27	No adjusted gross income	;	;	29 29	13 34	27 10	10 22	55 58	33 89	43 89	36 80	44 78	45 45
4292 4964 3222 4591 1357 1997 559 2265 3212 2271 3044 816 1168 378 1827 2761 2380 3270 743 1161 378 1827 2761 2380 3270 743 1161 347 1600 2452 1919 3296 809 1213 413 1124 1686 1308 2246 618 1075 300 1124 1686 1766 1561 2581 681 1075 335 11148 1686 1059 1415 1170 1942 529 818 266 1115 1394 1335 1422 1896 884 1602 429 253 369 606 1324 313	\$1 under \$5 000	;	ŧ	97 54	56 25	99 19	73 75	77 74	91 02	29 87	38 69	31 27	42 88
22 65 32 12 22 71 30 44 816 11 68 378 18 27 27 61 23 80 32 70 743 11 61 378 18 27 27 61 23 80 32 70 737 11 61 347 16 00 24 52 19 19 32 98 8 09 12 13 4 13 112 4 16 86 13 06 12 36 12 13 4 13 14 13 14 15 17 0 19 42 529 8 18 266 111 5 13 94 14 32 14 15 11 70 19 42 529 8 18 266 2 83 4 06 8 94 14 32 14 52 14 22 18 96 16 56 12 29 14 29 16 56 12 52 14 29 12 62 12 63 12 63 12 64 12 64 12 64 12 64 12 64 12 64 12 64 12 64 12 64 12	\$5,000 under \$10,000	;	;	42 92	49 64	32 22	45 91	13.57	19 97	5 59	6 73	561	6.78
1827 2761 2380 3270 743 1161 347 2137 2638 1847 2857 737 1106 369 1600 2452 1919 3298 809 1713 413 1124 1686 1308 2246 618 1075 300 1128 1766 1561 2581 681 1075 335 1118 1686 1059 1415 1170 1942 529 818 266 1115 1394 1432 1456 1422 1896 884 1602 429 283 406 894 1370 774 1335 646 1263 342 171 344 519 1544 393 921 659 1039 365 082 077 235 522 169 289 364 819 164	\$10,000 under \$15,000	;	;	22 65	32 12	22 71	30 44	8 16	11 68	3.78	5 10	3 83	4 76
2137 2638 1647 2657 737 1108 369 1600 2452 1919 32.96 609 1213 413 1124 1686 1308 22.46 618 1075 300 1124 1686 1306 1561 2581 681 1075 300 1118 1288 1766 1561 2581 681 1070 335 1115 1394 1432 1656 1422 1896 884 1602 429 283 406 894 1370 774 1335 646 1263 342 171 344 519 1544 393 921 659 1039 365 180 7.86 8.35 7.30 5.73 6.19 7.86 284	\$15,000 under \$20,000	1	:	18 27	27 61	23 80	32 70	7 43	11 61	3.47	4 73	3 50	4 50
16 00 24 52 19 19 32 98 8 09 12 13 4 13 11 24 16 86 13 08 22 46 6 18 10 75 3 00 11 24 16 86 13 08 6 18 10 75 3 00 12 88 17 66 15 61 6 81 10 70 3 35	\$20,000 under \$25,000	;	;	21 37	26 38	18 47	28 57	7 37	11 08	3 69	4 86	3 74	2 00
1124 1686 1308 2246 618 1075 300 1286 1766 1561 2581 611 1070 335 1118 1286 1766 1561 2581 681 1070 335 1118 1486 1656 1415 1170 1942 529 818 266 283 406 894 1370 774 1335 646 1263 342 225 369 606 1325 515 870 659 1039 365 171 344 519 1544 393 921 626 1252 311 082 077 235 522 169 289 364 819 164 4490 7.88 835 7.30 5.73 6.19 7.88 284	\$25,000 under \$30,000	;	1	16 00	24 52	19 19	32 98	8 09	12 13	4 13	5 87	4 20	5 82
1288 1766 1561 2581 681 1070 335 1188 1686 1059 1415 1170 1942 529 818 266 1118 1136 1425 1422 1896 884 1602 429 283 406 894 1370 774 1335 646 1263 342 225 369 606 1325 515 870 659 1039 365 171 344 519 1544 393 921 626 1252 311 082 077 235 522 169 289 364 819 164 4490 7.88 8.35 7.30 5.73 6.19 7.88 284	\$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
1116 1686 1686 1615 1415 1170 1942 529 818 266 1115 1394 1432 1422 1896 884 1602 429 283 406 1835 646 1162 429 225 369 606 1325 515 870 659 1039 365 171 344 519 1544 393 921 626 1252 311 082 077 235 522 169 289 364 819 164 4490 7.88 835 7.30 5.73 6.19 7.88 284	\$40,000 under \$50,000	;	:	12 88	17 66	1561	25 81	681	10 70	3 35	6 87	3.45	5 15
1115 1394 1432 1656 1422 1896 884 1602 429 283 406 894 1370 774 1335 646 1263 342 225 369 606 1325 515 870 659 1039 365 171 344 519 1544 393 921 626 1252 311 082 077 235 522 169 289 364 819 164 44.90 7.88 835 7.30 5.73 6.19 7.88 284	\$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
283 406 894 1370 774 1335 646 1263 342 225 369 606 1325 515 870 659 1039 365 171 344 519 1544 393 921 626 1252 311 082 077 235 522 169 289 364 819 164 14.90 7.88 8.35 7.30 5.73 6.19 7.88 2.84	\$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
255 369 606 1325 515 870 659 1039 365 171 344 519 1544 393 921 626 1252 311 082 077 235 522 169 289 364 819 164 14.90 7.88 8.35 7.30 5.73 6.19 7.88 2.84	\$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
171 344 519 1544 393 921 626 1252 311 082 077 235 522 169 289 364 819 164 14.90 7.88 8.35 8.59 7.30 5.73 6.19 7.88 2.84	\$200,000 under \$500,000	2 25	3 69	909	13 25	5 15	8 70	6 2 8	10 39	3 65	2 99	4 09	6 74
082 077 235 522 169 289 364 819 164 14.90 7.86 8.35 8.59 7.30 5.73 6.19 7.86 2.84	\$500,000 under \$1,000,000	171	3 44	5 19	15 44	3 93	921	6 26	12 52	3 11	6 11	3 60	7 66
14.90 7.88 8.35 8.59 7.30 5.73 6.19 7.88 2.84	\$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	186	4 40
	Nontaxable returns, total		7.88	8,35	8.59	7.30	5.73	6,19	7.88	2.84	2	2.92	3.80

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

		ta Z	Net loss	Net loss (includes	Z	Net	ž	#i	Net	et	Ne	
Size of adjusted gross income	ou!	income	nondedu	nondeductible loss)	ıncc	income	ő	loss	Income	ome	loss	8
	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)	(89)	(69)	(70)	(71)	(72)
All returns, total	1.70	1.87	1.58	1.62	3.62	5.11	18.81	20.06	5.61	7.18	11.54	15.95
No adjusted gross income	8.75	637	587	4 57	12 69	13 06	51 66	38 07	29 98	30 38	31 75	46 19
\$1 under \$5,000	831	9 95	8 72	10 03	19 56	27 89	99 39	92.93	31 41	38 78	49 93	69 29
\$5,000 under \$10,000	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	99 87	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 66	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 22	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	6 35	4 23	4 65	266	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	774	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	324	2 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	09 62	84 88
\$1 under \$5,000	37 55	37 64	40 65	44 96	26 95	80 55	96 66	96 66	1	;		t
\$5,000 under \$10,000	12 68	15 54	14 13	18 12	29 79	43 44	1	1	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	7 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	9 36	7 62	911	15 79	32 38	99 87	99 82	23 02	27 50	45 01	20 39
\$25,000 under \$30,000	7 50	10 42	6 92	8.65	16 55	30.21	99 95	99 95	24 27	28 09	46 09	5436
\$30,000 under \$40,000	5 54	7 98	472	5.68	13 01	56 09	90 99	86 69	16 23	20 73	44 01	5,73
\$40,000 under \$50,000	5 98	8 3 7	5.38	90 9	13 40	24 94	59 20	77 92	19 /0	5, 55	40.95	77 00
\$50,000 under \$75,000	2 0 2	641	4 25	4 73	66 6	1937	49.85	53 23	19 25	23.88	/6 62	04 45 CF 75
\$75,000 under \$100,000.	6 98	8 39	5 93	609	14 42	25 16	74 39	86 64	24 60	20.94	27.05	3/ 50
\$100,000 under \$200,000	4 23	5/3	36/	4 29	4 / 4	2 4 20	33.53	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	13.3	37.15	22 64	55.57
\$200,000 under \$300,000	2.40 2.86	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	324	r 40	4 37	13.42	24 34	42.42	16 98	39 95	22 79	41 27
\$1,000,000 or more	1 44	195	1 79	2 78	1 88	4 14	9 53	9 13	8 59	18 30	12 20	17 54
Nontaxable returns, total	3.92	4.38	3.71	3.37	9.30	12.00	40.59	34.44	13.02	15.24	21 03	29.68

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 Number of returns All returns, total 1.55 1. No adjusted grass income 7.78 6 \$1 under \$5,000 7.66 9 \$20 000 under \$10,000 5.51 6 \$15 000 under \$20,000 5.51 6 \$20 000 under \$20,000 6 36 7 \$20 000 under \$20,000 6 36 7 \$20 000 under \$20,000 6 36 7 \$20 000 under \$20,000 6 38 7 \$20 000 under \$50,000 6 38 7 \$20 000 under \$50,000 6 38 7 \$20 000 under \$50,000 1 1 Taxable returns, total 1 No adjusted gross income 21 51 7 \$1 under \$5,000 3147 37 \$20 under \$5,000 3147 314 \$20 under \$5,000 \$20 under \$5,000	6 32 6 32 6 94 6 94 6 97 8 23 8 62 7 29 7 7 58 6 07 7 72 5 28 5 28	Number of returns (75) 1.64 5.80 8.85 7.51 7.32 7.15 7.15 6.69 6.69 4.71 5.37	Amount (76) (76) (7.73	Net in Number of returns	Net income of Amount	Number of returns	Net loss	Net income Number of A	come	Net loss	Amount
Number of returns (73) 1.55 7 78 7 66 5 5 22 5 5 77 6 3 8 6 3 8 6 3 8 7 8 2 8 2 5 4 1 2 1 1 2 1 1 2 1 1 3 1 4 7	74) 1.75 1.75 5.32 8.33 8.94 8.97 8.97 7.29 7.72 7.72 7.72 7.72 7.72 8.73 8.73 8.73 8.73 8.73 8.73 8.73 8.73	Number of returns (75) 1.64 5.80 8.85 7.51 7.15 7.18 6.69 4.71 5.37	Amount (76) (75) 1.73	Number of returns (77)	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount
(73) 1.55 1.55 7 76 5 52 5 57 5 97 6 36 6 36 6 38 6 38 1 3 13 1 2 1 2 1 1 . 7 3	74) 1.75 5.32 5.94 8.62 9.62 7.29 7.72 7.72 7.72	75) 1.64 5.80 8.85 7.51 7.15 7.15 7.18 6.69 4.71 5.37	(76) 1.73 4.98	(77)						returns	
1,55 7 76 5 52 5 51 6 36 6 36 6 36 6 36 6 38 1 3 13 1 7 3 3 1 4 7 3	5 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	1.64 5 80 7 5 51 7 15 7 18 6 69 6 71 7 20 7 20 7 20 7 20 7 20 8 60 8 60 8 60 8 60 8 60 8 60 8 60 8 6	1.73		(78)	(67)	(80)	(81)	(82)	(83)	(84)
7 78 7 66 5 51 5 97 6 36 6 36 6 38 1 21 1 21 2 1 51	5 3 2 5 9 4 8 9 3 9 9 4 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	5 80 8 85 7 51 7 15 7 18 6 69 6 69 4 71 5 3 7	4 98	1.87	1.21	2.55	1 68	5.76	5.44	16.49	12 46
7 66 5 52 5 51 6 36 6 75 5 05 5 05 5 05 5 05 1 21 1 21 1 21 3 1 47	3 9 3 9 4 8 8 5 9 4 9 1 8 8 6 2 3 9 1 8 9	8 85 7 51 7 15 7 18 6 69 4 71 5 37	-	13 75	7 40	6 13	2 43	27 35	23 89	39 09	21 04
5.52 5.51 6.36 6.75 5.05 5.05 6.38 8.2 3.13 1.73 1.73	5 94 8 5 23 8 62 9 18 7 7 2 5 28 7 7 2	7 51 7 32 7 15 7 18 6 69 6 69 6 71 7 71 5 37	10 22	10 93	20 78	14 43	19 34	24 92	30 68	57 10	67 51
5 51 5 97 6 36 6 75 5 05 5 62 4 62 6 38 3 13 1 21 1 73	5 97 8 52 8 62 9 18 7 7 2 5 28 4 70	7 32 7 15 7 18 6 69 6 71 4 71 5 37 4 20	9 65	10 67	13 72	15 35	20 49	20 01	22 76	53 14	74 34
5 97 6 36 6 75 5 65 4 62 6 38 3 13 2 1 5 1 2 1 5 1	8 2 3 8 6 2 9 1 8 6 2 9 1 8 6 2 9 1 8 6 2 9 1 8 6 2 9 1 8 6 2 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9 1 9	7 15 6 69 6 71 7 7 8 7 7 1 5 3 7	8 77	10 19	14 91	13 48	17 53	25 53	31 55	80 32	91 29
6 36 5 05 5 05 6 38 6 38 3 13 2 54 1 121 3 147	8 62 9 18 7 29 5 07 7 72 4 70	7 18 6 69 4 71 5 37 4 20	831	10 14	12 66	12 59	16 75	21 01	27 84	70 48	99 58
675 505 552 4 62 6 38 3 13 2 151 2 151	9 18 7 29 7 58 5 07 7 72 5 28	6 69 4 71 5 37 4 20	8 19	10 46	14 42	13 24	16 15	26 43	40 00	65 88	91 14
5 0 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	7 29 7 58 5 07 7 72 5 28 4 70	471 537 420	8 20	09 6	12 54	13 56	19 57	35 57	41 98	66 74	83 31
5 5 2 4 6 2 6 3 8 3 1 3 2 5 4 1 7 3 3 1 4 7	7 58 3 07 7 72 5 28 4 70	5 37	5 52	7 34	1004	9 70	1284	22 81	31 51	46 11	59 70
4 62 6 38 3 13 2 54 1 21 1 73	5 07 7 72 5 28 4 70	4 20	5 97	7 40	986	10 20	13 39	23 16	40 75	65 08	60 27
6 38 3 82 3 13 2 54 1 21 1 .73	7 72 5 28 4 70		4 61	5 29	6 74	96 9	00 6	16 57	22 74	73 19	60 48
382 313 254 121 1.73 2151	5 28	591	6 14	635	69 2	8 61	10 51	19 84	34 82	37 25	60 81
313 254 121 1.73 2151	4 70	4 17	5 15	351	3 96	4 80	6 16	10 23	20 15	38 70	42.97
2 5 4 1 2 1 1 . 7 3 2 1 5 1 3 1 4 7	•	4 69	634	2 28	3 17	3 86	4 38	8 10	17 33	18 84	34 08
121 1.73 2151	4 41	4 10	689	1 89	2 93	3 02	3 72	6 52	16 41	14 54	10 83
1.73	187	2 13	3 00	060	0 78	1 56	1 22	2 83	4 40	6 46	4 25
2151	1.88	1.83	2.00	1.97	1.22	2.91	2.34	6.18	5.61	19.20	15.60
31 47	96 /	35 21	14 81	25 75	7 50	22 06	96 /	46 45	20 08	24 51	12 17
	37 48	37 79	43 49	22 98	28 76	59 83	38 43	33 75	38 97	·	:
\$5 000 under \$10,000 11 13 13	13 24	14 24	17 36	14 73	19 29	28 94	34 96	23 49	26 46	70 75	98 71
7 08	8 89	9 92	12 70	12 62	16 82	18 86	24 38	33 40	37 19	80 43	92 34
\$15 000 under \$20,000 6 49 8	8 88	8 07	9 93	11 95	15 42	15 86	24 78	23 10	28 89	70 58	89 68
\$20 000 under \$25,000 6 49 8	8 90	7 63	9 07	11 37	16 65	14 82	20 56	27 47	40 47	81 63	96 20
\$25 000 under \$30.000 6 88 9	9 46	6 98	8 59	9 83	12.96	14 22	22 11	36 30	42 32	92 99	83 33
5 10	7 3 7	4 76	5 63	7 44	10 23	10 00	14 30	22 84	31 53	46 48	61 14
5.58	7 68	5 43	611	7 53	10 06	10 31	14 27	23 38	41 70	65 11	60 29
\$50,000 under \$75,000 6	613	4 23	4 67	531	6 74	7 03	9 2 6	16 66	22 87	74 43	7194
\$75,000 under \$100,000	7 81	5 8 2	6 18	6 36	7 72	998	10 96	19 93	35 01	37 44	61 23
\$100 000 under \$200,000 3 84 5	531	417	5 18	3 52	3 96	4 82	6.40	10 30	20 20	38 74	43 22
\$200,000 under \$500,000 3 13 4	4 71	4 70	6 44	2 28	3 17	387	4 55	8 12	17.37	18 93	35 37
2 54	4 43	11 4	6 98	1 89	2 93	3 03	384	653	16 42	14 58	1734
\$1,000,000 or more	187	2 13	3 03	060	0 78	1 58	1 23	2 83	4 42	6 49	4 29
Nontaxable returns, total 3.65	4.16	3.72	3.54	67.5	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))

					Onemb	Unemployment		שפי ושויחסכ	Social Security benefits		Foreign earned	earned
Size of adjusted	Net	Net income	Š	Net loss	compe	compensation	To	Total	In adjusted gross income	ross income	income exclusion	xclusion
gross income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(96)	(87)	(89)	(68)	(06)	(91)	(92)	(83)	(94)	(36)	(96)
All 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
No 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
\$1 under \$5,000	15.28	21 01	12.67	18.47	8 95	10.45	5 68	6 54	49 69	50.99	12 88	14 25
\$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
\$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
\$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
\$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
\$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
\$30,000 under \$40,000	10 68	16.31	9.29	12.96	4 49	60 9	3 80	4 48	3 80	4 52	36 63	33 13
\$40,000 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
\$50,000 under \$75,000	1133	15.01	9.72	13.29	4.81	663	3 69	4 23	3 69	4 22	20 96	19 43
\$75,000 under \$100,000	18 67	18.41	1481	13.36	971	13.78	6 17	96.9	617	6 98	22 19	22 77
\$100,000 under \$200,000	12 28	14.58	10 22	12.20	11 83	14 28	4 19	461	4 19	4 61	17 35	16 32
\$200,000 under \$500,000	12.06	13 64	8 71	8.84	16.89	22 23	398	4 44	3 96	4 44	13 75	14 51
\$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	19 64
\$1,000,000 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
Taxable 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
No adjusted gross income	55.50	30.76	27 42	31.23	ı	1	50 15	30 47	51 73	56 55	ı	!
\$1 under \$5,000	34 74	53.36	69 35	73.59	52.52	83 69	23 59	27 62	:	;	77 56	70 65
\$5,000 under \$10,000	27 54	40 47	39 03	37 28	6 62	8.77	6 83	7.31	44 87	46 40	50 62	53.03
\$10,000 under \$15,000	18 02	26.48	14.73	19.60	5 74	7.76	4 75	5 29	35.11	41 12	44 20	37 61
\$15,000 under \$20,000	17 72	26 89	13.93	22.32	2 66	77.7	2 00	553	21.52	31 28	40 33	35 22
\$20,000 under \$25,000	15 14	22.84	11.50	13.97	5 09	6 83	5 04	295	7 94	11 75	46 20	46 05
\$25,000 under \$30,000.	14.32	19.35	13.81	16.68	6 07	8 05	5 19	5 84	5 78	7 30	35 23	37.55
\$30,000 under \$40,000	10 77	16.46	62.6	11 44	4.51	909	3 83	451	3 83	4 54	39 81	36 79
\$40,000 under \$50,000	11 47	14 17	10.68	12.28	5 15	7.12	4 40	507	4 40	4 98	25 05	25 54
\$50,000 under \$75,000	11 33	15 01	974	13.48	4 82	664	3 70	4 24	3 70	4 23	21 40	19 84
\$75,000 under \$100,000	18.67	16 41	14.82	13 42	971	13 78	6 18	96 9	6 18	96 9	23 15	23 92
\$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
\$200,000 under \$500,000	12.07	13.65	872	8 91	16 90	22.24	3.97	4 44	3.97	4 44	13 79	14 55
\$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
\$1,000,000 or more	5 69	4.85	3.47	3 66	13.64	16 17	2.05	231	2 05	231	8 66	9 04
Nontaxable returns total	5	40.00	4 36	38 ¥	3,40	7 8 6	346	7.56	36 77	47.79	7 O.F.	O. A.

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))

		Other	Other income		Net op	Net operating			Statutory a	Statutory adjustments		
Size of adjusted	Net	Net income	Š	Net loss	으	loss	To	Total	Primary IRA	Primary IRA payments	Secondary IRA payments	A payments
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total.	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	9 27	23 08	7 82	4 85	1 48	5 84	8 50	25 74	28 12	18 96	19 72
\$1 under \$5 000	6 54	812	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	4431	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 39	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	531	8 14	8 64	13 07	14 67
\$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	2 90	958	32 40	58 42	40.91	30.34	2 73	4 15	5 43	2 90	66.9	7.72
\$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 02	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	6 97	19 26	46 88	38 63	31 87	60 10	3.97	5 82	206	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	8 75	15 83	19 97	19 80	13 25	217	3 20	5 44	551	5 80	6 40
\$500,000 under \$1,000 000	287	11 89	13.37	17 41	16 46	50 88	2 08	4 02	517	5 24	5 71	631
\$1,000,000 or more	131	2 54	5 68	6 49	7 03	3.55	1 07	284	3 06	3 09	364	4 14
Taxable returns, total	2.05	3.10	12.24	12.27	12.10	4.45	960	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	7274	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	14 35	92 90	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	629	8 63	913	15 77	17.77
\$20,000 under \$25,000	8 47	16 08	80 45	60 05	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	511	7.34	7.76	1111	12 00
\$30,000 under \$40,000	5 95	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	1146	37 48	5634	42 07	34 21	3 18	4 97	6 55	7 0 7	7 55	8 37
\$50,000 under \$75,000	5 04	9.57	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	66 9	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	1812	32 42	24 77	20 63	2 46	3 39	5 83	2 95	6 25	6.75
\$200,000 under \$500,000	3.71	8 80	15.87	20 36	20 31	14 30	2 17	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	5.71	631
\$1,000,000 or more	131	2 54	5 69	65 9	7 20	3 63	1 07	2.85	308	3 09	3 65	4 1 4
Nontaxable returns, total	4.71	6.40	20.33	8.07	4.87	1.68	1.91	3.45	9.08	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))

Size of adjusted gross income	Deduc self-empl	Deduction for self-employment tax	Paym	Payments to a Keogh plan	Forfeited	Forfeited interest penalty	Alimony paid	lımony paid	Self-employed health insurance deduction	yed health deduction	Other adjustments	er nents
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
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
No adjusted gross income.	6.45	77.7	42.71	31.97	23 10	96 30	25 86	1957	10 66	11 64	09 69	79 62
\$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
\$5,000 under \$10,000	3 19	3 92	65 28	72 36	15 62	30 02	24 22	26 71	8 45	12 61	70 72	96 28
\$10,000 under \$15,000	3 55	4 47	30 72	29 63	16.35	26 29	27 16	30 88	7 36	6 97	72.51	74 06
\$15,000 under \$20,000	3 68	4 86	25 62	25 62	14 54	30 53	22 23	23 11	92.2	8 71	79 36	7264
\$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
\$25,000 under \$30,000	4 23	5 62	25 47	30 84	22 40	27 05	26 28	25 95	7 75	6 2 6	48 59	72 06
\$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
\$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	90 26
\$50,000 under \$75,000	2 83	3.75	8.07	914	13 48	24 35	12 57	15 78	5 44	06 9	26 54	39 46
\$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	86 09	7331
\$100,000 under \$200,000	2 69	2.94	4 42	4 85	20 47	29.69	10 58	11 98	3 95	5 23	34 83	48 45
\$200,000 under \$500,000	2 63	3 0 4	3 86	4 13	16 19	22 14	8 77	9 30	3 34	4 38	30 04	39.70
\$500,000 under \$1,000,000	287	3.76	4 26	491	15 49	24 06	98 9	8 79	3 44	4 21	31 30	52 54
\$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
Taxable returns, total	0.97	1.29	3.12	2.54	5.66	11.17	5.62	5.51	2.10	2.49	16.94	22.48
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	ı
\$1 under \$5,000	15 84	20 36	:	!	57 10	77.47	!	:	78 95	72 05	82 14	82 18
\$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
\$10,000 under \$15,000.	5 42	698	35 66	35 88	19 66	36 29	30 23	33.90	10 72	16 28	77 40	74.07
\$15,000 under \$20,000	4 67	6 30	25 69	28 88	17 25	34.34	24 44	24 95	066	10 95	1	1
\$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	9531
\$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
\$30,000 under \$40,000	3 10	4.30	14 22	17.53	14 93	23.55	16 46	18 84	96 9	8.75	59 16	77 88
\$40,000 under \$50,000.	3 55	4 90	13 62	15.81	16 07	21.38	19 09	21.60	6 73	808	62 07	80 56
\$50,000 under \$75,000	2 84	377	8 11	9 2 2	1351	24.37	12.59	16 01	5 48	6 94	26 S4	39 46
\$75,000 under \$100,000	4 46	4.75	8 93	8 72	20 45	35.96	16.70	20 32	7 00	8.52	63 81	7337
\$100,000 under \$200,000.	2.69	2 95	4 42	4 85	20 48	29 75	10 58	11 99	395	5 23	34.83	48 45
\$200,000 under \$500,000	2.64	3.04	387	4 13	16.23	22.24	8 79	6 33	335	4.38	90 OS	39 80 80
\$500,000 under \$1,000,000	2 88	3.77	4.26	491	15.51	24 08	687	8.81	3 44	421	31.30	52 54
\$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

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))

	Basic stand	Basic standard deduction	Additional sta	Additional standard deduction	Total itemize	Total itemized deductions	Exem	Exemptions	Taxable income	income	Income fax before credits	efore credits
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	0.24	0.32	1,41	1.48	0.58	0.59	0 29	0:30	0.25	0.23	0 26	0.25
No adjusted gross income	ţ	ı	:	ı	;	1	2 91	2 90	;	i	38 74	93 55
\$1 under \$5,000	1 40	157	5 19	5.28	9 50	10 40	224	2 24	3 10	4 19	3 13	4 38
\$5,000 under \$10 000	142	1 41	3 27	335	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	1 72	2 08
\$15,000 under \$20,000	174	172	4 04	4 22	3 96	4 65	177	177	1 65	1 92	1 65	1 92
\$20,000 under \$25,000	1 98	197	4 84	511	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	198	2 14	1 98	2 15
\$30,000 under \$40 000	1 64	1 66	5 32	5 63	2 20	2 40	1 45	1 44	1 15	1 22	115	1 27
\$40,000 under \$50,000	2 47	2 50	6.45	6 93	2 11	2 28	172	1 72	1 47	151	1.47	157
\$50,000 under \$75,000	2 79	281	617	6 45	1 40	1 68	1 34	134	115	1 14	115	117
\$75,000 under \$100,000	671	6.61	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	7 66	10 76	11.05	167	1 73	1 82	1 88	161	141	161	138
\$200,000 under \$500,000	12 96	1015	14 06	14 82	1 52	1 65	1 74	3 92	1 60	138	1 60	138
\$500,000 under \$1 000,000	5 76	583	12.37	12 99	116	1 60	1 32	38 48	1 08	11	1 08	1 12
\$1,000,000 or more	3 28	333	6 88	7 18	0.59	0 58	0 71	26 38	0.55	0 33	0 54	0 33
Taxable returns, total	0.50	3 5:0	1.68	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	ı	20 13	20 18	÷	:	45 78	94 58
\$1 under \$5,000	3 14	398	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	2.16	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 98	7 06	727	2 06	2 06	197	2 24	197	224
\$15,000 under \$20,000	197	86	4 06	4 24	4 86	5 01	1 96	1 95	1 82	2 0 2	1 82	2 0 2
\$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	1 98
\$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	28	188	5 32	5 63	222	2 38	1 45	1 45	1 15	1 22	115	127
\$40,000 under \$50.000	2 47	2.50	8 45	6 93	212	2 29	1 72	172	1 47	151	1 47	157
\$50,000 under \$75,000	2.79	281	617	6 45	1 40	151	135	1 35	1 15	1 14	115	117
\$75,000 under \$100,000	6 71	681	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	2 66	10 78	11 05	167	174	1 82	1 88	161	141	1 61	138
\$200,000 under \$500,000	12.97	10 15	14 06	14 82	1 52	1 66	174	3 92	1 60	1 38	1 60	1 38
\$500,000 under \$1,000 000	5 76	583	12.37	12 99	1 16	162	1 32	39 07	1 08	111	1 08	112
\$1,000,000 or more	3.28	333	6 88	7 18	65 0	0.58	0 71	27 07	0.55	0 33	0 55	0 33
Nontaxable returns, total	96.0	76.0	2.69	2.99	3.12	4.54	1.05	1.05	2.62	3.43	264	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	ind wages	Taxable	interest	Standard	deduction	Exem	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
Faxable 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		
\$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	me of filing
Constant agency and a										
									All and a sec	A
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
Size of adjusted gloss moorne	Number of returns	Amount	Number of returns		returns		returns		returns	
Size of adjusted gloss moorne		Amount (12)		Amount (14)		Amount (16)		Amount (18)	i	Amount (20)
All returns, total	returns		returns		returns		returns		returns	(20) 494,353
	returns (11)	(12)	returns (13)	(14)	returns (15)	(16)	returns (17)	(18)	returns (19)	(20)
All returns, total	(11) 13,642,415	(12) 129,277,918	returns (13) 13,570,935	(14)	returns (15) 18,578,991	(16) 25,891,226	(17) 16,907,406	(18) 5,673,707	returns (19) 1,799,229	(20) 494,353
All returns, total Under \$5,000	returns (11) 13,642,415 1,731,083	(12) 129,277,918 653,933	returns (13) 13,570,935 1,664,708	(14) 20,711,871 98,349	returns (15) 18,578,991 6,181,373	(16) 25,891,226 1,060,808	(17) 16,907,406 6,084,364	(18) 5,673,707 967,866	(19) 1,799,229 178,701	(20) 494,353 5,407
All returns, total Under \$5,000 \$5,000 under \$10,000	(11) 13,642,415 1,731,083 3,561,701	(12) 129,277,918 653,933 8,626,024	returns (13) 13,570,935 1,664,708 3,556,595	(14) 20,711,871 98,349 1,294,411	(15) 18,578,991 6,181,373 4,068,410	(16) 25,891,226 1,060,808 2,561,159	(17) 16,907,406 6,084,364 3,710,768	(18) 5,673,707 967,866 1,323,840	(19) 1,799,229 178,701 383,170	(20) 494,353 5,407 57,091
All returns, total Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	(11) 13,642,415 1,731,083 3,561,701 2,743,740	(12) 129,277,918 653,933 8,626,024 17,921,250	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740	(14) 20,711,871 98,349 1,294,411 2,688,507	(15) 18,578,991 6,181,373 4,068,410 2,733,529	(16) 25,891,226 1,060,808 2,561,159 3,553,649	(17) 16,907,406 6,084,364 3,710,768 2,447,367	(18) 5,673,707 967,866 1,323,840 929,364	(19) 1,799,229 178,701 383,170 296,373	(20) 494,353 5,407 57,091 64,221
All returns, total	(11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875	(15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795	(17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024	(18) 5,673,707 967,866 1,323,840 929,364 690,785	(19) 1,799,229 178,701 383,170 296,373 311,450	(20) 494,353 5,407 57,091 64,221 73,865
All returns, total	(11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607	(15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615	(19) 1,799,229 178,701 383,170 296,373 311,450 204,229	(20) 494,353 5,407 57,091 64,221 73,865 48,188
All returns, total	(11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937	(15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383	(19) 1,799,229 178,701 383,170 296,373 311,450 204,229 148,307	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373 83,591
All returns, total	(11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442	(15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793	(19) 1,799,229 178,701 383,170 296,373 311,450 204,229 148,307 196,904	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373 83,591 78,618
All returns, total	returns (11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430 8,880,011	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442 1,853,744	(15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337 226,940	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644 1,868,188	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434 146,843	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793 93,062	(19) 1,799,229 178,701 383,170 296,373 311,450 204,229 148,307 196,904 80,096	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373
All returns, total	returns (11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430 8,880,011 129,277,769	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442 1,853,744 20,711,871	returns (15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337 226,940 13,438,186	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644 1,868,188 24,980,909	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434 146,843 11,766,600	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793 93,062 4,763,390	(19) 1.799,229 178.701 383.170 296,373 311,450 204,229 148,307 196,904 80,096 1,799,229	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373 83,591 78,618 494,353
All returns, total	returns (11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430 8,880,011 129,277,769 653,806	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442 1,853,744 20,711,871 98,349	returns (15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337 226,940 13,438,186 1,577,911	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644 1,868,188 24,980,909 360,691	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434 146,843 11,766,600 1,480,902	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793 93,062 4,763,390 267,748	(19) 1.799,229 178.701 383.170 296,373 311,450 204,229 148,307 196,904 80,096 1,799,229 178,701	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373 83,591 78,618 494,353 5,407
All returns, total	returns (11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430 8,880,011 129,277,769 653,806 8,626,004	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442 1,853,744 20,711,871 98,349 1,294,411	returns (15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337 226,940 13,438,186 1,577,911 3,531,066	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644 1,868,188 24,980,909 360,691 2,350,960	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434 146,843 11,766,600 1,480,902 3,173,425	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793 93,062 4,763,390 267,748 1,113,640	(19) 1.799,229 176,701 383,170 296,373 311,450 204,229 148,307 196,904 80,096 1,799,229 178,701 383,170	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373 83,591 78,618 494,353 5,407 57,091
All returns, total	returns (11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507	returns (15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434 146,843 11,766,600 1,480,902 3,173,425 2,447,367	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793 93,062 4,763,390 267,748 1,113,640 929,364	(19) 1.799,229 176,701 383,170 296,373 311,450 204,229 148,307 196,904 80,096 1,799,229 178,701 383,170 296,373	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373 83,591 78,618 494,353 5,407 57,091 64,221 73,865
All returns, total	returns (11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250 23,025,373	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507 3,453,875	returns (15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529 2,010,368	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649 4,070,795	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434 146,843 11,766,600 1,480,902 3,173,425 2,447,367 1,704,024	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793 93,062 4,763,390 267,748 1,113,640 929,364 690,785	(19) 1.799,229 176,701 383,170 296,373 311,450 204,229 148,307 196,904 80,096 1,799,229 178,701 383,170 296,373 311,450	(20) 494,353 5,407 57,091 64,221 73,865 48,188 494,353 5,407 57,091 64,221 73,865 48,188
All returns, total	returns (11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 23,505,430 8,880,011 129,277,769 653,806 8,626,004 17,921,250 23,025,373 24,503,506	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 4,255,442 1,853,744 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607	returns (15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529 2,010,368 1,487,332	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 4,667,644 1,868,188 24,980,909 360,691 2,350,960 3,553,649 4,070,795 4,193,034	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434 146,843 11,766,600 1,480,902 3,173,425 2,447,367 1,704,024 1,283,102	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793 93,062 4,763,390 267,748 1,113,640 929,364 690,785 565,615	(19) 1,799,229 176,701 383,170 296,373 311,450 204,229 148,307 196,904 80,096 1,799,229 178,701 383,170 296,373 311,450 204,229	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373 83,591 78,618 494,353 5,407 57,091 64,221 73,865 48,188 83,373
All returns, total	returns (11) 13,642,415 1,731,083 3,561,701 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809	(12) 129,277,918 653,933 8,626,024 17,921,250 23,025,373 24,503,506 22,162,391 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	returns (13) 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809 834,337 226,940 13,570,935 1,664,708 3,556,595 2,743,740 2,015,473 1,487,332 1,041,809	(14) 20,711,871 98,349 1,294,411 2,688,507 3,453,875 3,675,607 3,391,937 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	returns (15) 18,578,991 6,181,373 4,068,410 2,733,529 2,010,368 1,487,332 1,036,704 834,337 226,940 13,438,186 1,577,911 3,531,066 2,733,529 2,010,368 1,487,332 1,036,704	(16) 25,891,226 1,060,808 2,561,159 3,553,649 4,070,795 4,193,034 3,915,947 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	returns (17) 16,907,406 6,084,364 3,710,768 2,447,367 1,704,024 1,283,102 893,503 637,434 146,843 11,766,600 1,480,902 3,173,425 2,447,367 1,704,024 1,283,102 893,503	(18) 5,673,707 967,866 1,323,840 929,364 690,785 565,615 607,383 495,793 93,062 4,763,390 267,748 1,113,640 929,364 690,785 565,615 607,383	(19) 1,799,229 176,701 383,170 296,373 311,450 204,229 148,307 196,904 80,096 1,799,229 178,701 383,170 296,373 311,450 204,229 148,307	(20) 494,353 5,407 57,091 64,221 73,865 48,188 83,373 83,591 78,618 494,353 5,407 57,091 64,221

^{*} 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)

	Alimbor	Admetod	Saldies and wages	2000						
	Mumber	Adjusted								
Size of adjusted gross income	of returns	gross	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)
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	1 552 182	12 363 313	1151581	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	426 ZC•	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	98 088	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	84,796,233	2,001,611	1,881,251	29,167	31,179	302,240	200,326
		IRA dıstı	IRA distributions			Pensions ai	Pensions and annuities		Social Security benefits	rity benefits
Size of adjusted gross income	Total	lez	Ē	In AGI	ř	Total	In AGI	YG!	Τ	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
\$30,000 under \$40,000	76,023	641,906	49,577	106,407	284,024	3,736,201	267,338	3,293,089	150,746	1,260,792
\$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	*3,335	*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	505,562	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
\$40,000 or more	76,023 84 628	1 202 341	49,5// 52,387	106,407	284,024	3,736,201	267,338	3,293,089	123 895	1,260,792
Interest of the section of the secti										
COLUMN TOTAL SECTION TO A STATE OF THE SECTI	070	244 220	400 404	201 400	244 746	4 050 500	100 000	2010 150	604 660	C 000 100

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

	Social security	Social security benefitscont	Unemp	Unemployment	Total	tal		Statutory adjustments	djustments	
Size of adjusted	ų	In AGI	compe	compensation	income	me	Total	tal	Primary IRA payments	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)	(26)	(72)	(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	•14872	*15 110	•14 872
\$5,000 under \$10,000	**5.819	916,21.	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	960'6.	704,654	1,985,710	4,297,655	74,963,338	118,504	198,542	113,803	188 001
\$20,000 under \$25,000	42,755	31,373	529,116	1,600,511	3,294,274	73,831,810	148,265	217,762	146,048	201,785
\$25,000 under \$30,000	106,301	142,240	247,417	736,790	2,041,975	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	•	•	*11 246	6229	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	67,966	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	31,373	515,776	1,573,819	3,207,566	72,013,305	148 265	217,762	146,048	201 785
\$25,000 under \$30,000	106,301	142,240	244.082	719,478	2.031 970	55,917 202	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
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 adiu	Statutory adjustmentscont			477	1				
			Hasic	Basic standard	Addition deduction	standard	Exemption	nondi	laxable	iole ine
Size of adjusted	Secondary II	Secondary IRA payments	Dan	CCIOIL	noan	lono				
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)	(32)	(36)	(37)	(38)	(36)	(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		,	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 \$25,000	*15,101	15,977	3,290,939	16,711,164	285,362	321,368	8,218,798	18,894,118	3,260,925	37,735,792
\$25,000 under \$30,000	30,342	49,895	2,041,975	10,766,116	137,721	149.021	5,301,573	12,188,856	2 035,305	32,890,536
\$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
Taxable returns, total	173,414	223,447	17,882,537	86,169,601	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	,	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	709,606	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 \$25,000	*15,101	*15,977	3,204,231	16,223,432	285,362	321,368	7,721,895	17,751,241	3,207,566	37 499.503
\$25,000 under \$30,000	30,342	49,895	2,031,970	10,706,087	137,721	149,021	5,218,200	11.997.098	2,031,970	32,869,250
\$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	66,393	1/8/10	7,235,760	12,865,075	123,279	134,040	6,616,439	15,210.452	7.233,700	70, (63,002
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

	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)
						(2)
All returns, total	1,933,466	872.068	4,236,596	1,503,550	17,904,317	38,582,810
Under \$5 000			•5,106	*15	626,879	60 439
\$5,000 under \$10,000	*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
\$40,000 or more	305.563	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	•	•		•	656 879	60 439
\$5 000 upder \$10 000	,		·	,	1 552 162	475,242
\$3,000 under \$15,000	0.6 670	•1 174	.13 340	. 5.	2 251 726	1 672 863
\$15,000 upder \$20,000	153,653	62.744	957 204	527 082	3 054 345	3 227 818
\$10,000 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 refurbs total	577.390	254 009	2 474 947	826.657	•	•
	2001	200,702	1,7,7,7,7	100,020		
	income t	Income tax withheld	Overpaym	Overpayment refunded		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
000 St 1000	7 403 75A	383 286	2752654	1 161 607	410.262	AC A AC
\$5,000 under \$10,000	4 333 036	1 800 524	4 494 944	4 828 542	460 058	96 99
\$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	3.247.686	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	1,936,567	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	-	100,000	4500024	4 705 547	000 000	557 10B
	2,222,993	13,733,428	1/0'076'1	716,697,1	038.049	

Esumate should be used with caution due to the small re 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 estimates based on samples-money amounts are in thousands of dollars)

			Salanes	Salanes and wanes	Taxable interest	interest	Tax-exem	Tax-exempt interest	Dividends	ends
	Number	Adjusted								
Size of adjusted gross income	of	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums	less deficit	returns		returns		returns		returns	
	(1)	(2)	(6)	(4)	(5)	(9)	(0)	(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
Under \$5,000	1,109,657	3,429,081	1,087,599	3,750,929	92,026	36,619	•	,	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	*0 *64	31,556	33,539
\$10,000 under \$15,000 \$15,000 under \$20,000	1,749,082	30,340,290	1,727,465	29,725,404	304,396	141,465	3,335	.8,961	42,358	40,247
000 508 305 000 008	1 134 080	25 296 706	1,111,709	24,263,900	267.135	178,669	*1,108	*6.712	34,924	7,606
\$25,000 under \$30,000	785,249	21,506,583	780,802	20,972,200	253,293	134,523	868.	*2,508	90.700	22,736
\$30,000 under \$35,000	631,712	20,508,390	618,311	19,659,269	284,365	172,307	*8,225	*18,423	68,802	73,884
\$35,000 under \$40,000	527,331	19,734,119	519,557	18,930,561	291,073	135,844	5,6,6	14/	53.364	34,653 27,820
\$40,000 under \$45,000	395,184	755,858,01	334,040	010,880,01	100,081	00,000	,	200.07	46.00	10 616
\$45,000 under \$50,000	320,046	15,150,831	320,045	14,606,064	201,224	65,331	.2 492	796*	43.138	5.066
\$50,000 under \$55,000	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	59 962
\$75,000 under \$100,000	149,710	12,549,719	148,556	11,714,522	135,626	136,102	11,449	068'5/	68,763	13 2/9
\$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	1126	587.380	1,991	22,379	623	24.078	931	18,470
\$300,000 under \$ 1,000,000 \$1,000,000 or more	508	1,216,219	458	571,189	492	50,952	287	32,989	460	27,247
Total taxable returns	7.005.400	210,777,313	6,967,150	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
	State	State income		Business or profession	r profession			Sale of ca	Sale of capital assets	
Size of adjusted gross income	tax re	tax refunds	Net	Net income	Net	Net loss	Net ga	Net gain in AGI	Net los	Net loss in AGI
	Mirrahor of	Amount.	Nimber of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		retums		returns		returns		returns	
	(11)	(12)	(13)	(14)	(15)	(16)	(11)	(18)	(19)	(20)
1000	1 135 547	493.422	493.966	2 205.082	269.913	996.661	335,227	1,006,107	112,316	184,436
	7 033	4 3 4 9	34 600	A24 328	12 581	92 955	.4 401	*13.918	7,650	18,989
Cader \$5,000 \$5,000 under \$10,000	18340	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	9388	-7.709
\$15,000 under \$20,000	47,966	14,777	43,060	127,617	23,098	69,380	•11,701	16,264	1,245	-/3
\$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	22,164	50.441	30.22	202,202	35.964	31,636	*16.675	29 704
\$30,000 under \$35,000	104 104	46,060	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	660'9.
\$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	73,676	50,193	73 827	117 152	28,778	59.982	*10,827	15,681
\$75,000 under \$100,000	84,919	49,608	20,681	296,629	19,657	18,545	35,049	21,690	•10,109	19,990
\$100,000 under \$200,000	24,905	23,667	7,332	159,122	*2,058	17,527	17,852	232,377	4,707	9,052
\$200,000 under \$500,000	2,653	2,076	1,130	81,556	*43	•115	1,402	44,960	1,340	2,552
\$500,000 under \$1,000,000	700	2,362	\$225	30,767	.10	29	341	297,755	100	269
arour 10 000,000,14	0/7	550'1	3	4 647 233	200	704 667	202 544	966 999	687 788	158.752
l otal taxable returns	ecc,ceu,r	403,000	104,022	262,110,1	951,002	100,100	000.00	00000	47 027	25.684
Total nontaxable returns	79,992	29,756	195,515	068,786	877,78	295,105	32,583	33,200	,70',1	100,04

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted **Gross Income--Continued**¹

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

200000000000000000000000000000000000000	distric	distribution	annuite	annuities in AGI	income less loss	ess loss	less loss	loss	net income less loss	less loss
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(in)	Ĉ	600		(90)	(90)	(50)	60	(00)	000
	(17)	(77)	(52)	(24)	(c ₇)	(07)	(77)	(52)	(RZ)	(0c)
Total	134,078	539,302	723,656	4,255,261	321,240	-914,736	•9,923	12,571	68,017	167,390
Under \$5,000	•2.404	•4,906	19,389	61,021	3,731	-15,234		000	6,345	-180.193
\$5,000 under \$10,000	5,856	720,589	121.963	566,569	73,702	-35,178	1 242	3,904	•7 488	. 24.4
\$15,000 under \$20,000	10,785	*26,522	85.400	397,159	36,234	-143,739			•4,698	-21,694
\$20.000 under \$25.000	• 4 449	.51,466	84,510	525,650	29,650	.79,688		,	1,112	05
\$25,000 under \$30,000	16,457	•33,669	55,035	218,758	28,939	101,358		•	3,705	•10,518
\$30,000 under \$35,000	•13,676	•29,816	49,002	413,503	36,491	-131,814	*3,337	•531	•4,680	-529.900
\$35,000 under \$40,000	•13,132	*41,493	54,445	244,221	30,471	-33,819	٠		•2,230	.29,891
\$40,000 under \$45,000	10,000	*49,755	37,477	344,132	18.304	-24,713			-3,565	•42,091
\$45,000 under \$50 000	13,341	*28,605	27.340	95,528	16,962	-41,399	,		•7,379	-32,774
\$50,000 under \$55,000	*2,548	-2,396	30 134	173,720	18,390	-65,580			•6,210	-83,122
\$55 000 under \$60 000	4.498	74 400	671.67	289,903	6,083	-58,084			333	3,19/
\$50,000 under \$73,000	4,363 •3.404	33,102	19 786	304.949	27 601	-02,133	2.546	1721	6.377	4.596
\$100 000 upder \$200 000	1881	04 639	790 0	178.572	13.310	11 275	•153	960•	9 118	111 893
\$200,000 under \$500,000	.398	19.934	384	27.839	611	16,818	153	•2.108	2.066	73,149
\$500,000 under \$1,000,000	.49	1,793	•174	*20,582	415	6,033			564	44 065
\$1,000,000 or more	•19	*2.466	88	22,466	147	6,389			344	187,162
Total taxable returns	108,325 25,753	489,226 50,076	562,656 161,000	3,873,969 381,292	279,417 41,823	-825,920 -88,816	*8,681 *1,242	1,667	52,004 16,013	386,836 -219,446
	Estate and trust ne	Estate and trust net	Farm ne less	Farm net income	Unemployment	oyment	Social Security	Security in AGI	Other income less loss	ncome
Size of adjusted gross income		633 1033	Sign of the sign o	SSOI	aduino	134101		5	6651	50
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	8,026	7,977	61,027	-403,610	1,543,699	3,577,054	112,808	289,394	264,828	689,192
Under \$5.000			*2,946	.*19,826	49,313	52,535	•		•6,520	•14,599
\$5,000 under \$10,000	•	•	*5,483	.48,875	344,719	630,978	*1 242	•2,398	24,906	30.742
\$10,000 under \$15,000	*4 614	*371	*12,551	.10,588	363,981	887,656	•		38.433	39,155 65,769
000 SCS 2000 CCS			1000	•110 872	150.033	375 232	20 131	10.466	19 002	40.616
\$25,000 under \$30,000			•4 528	1 701	63,705	174.643	15.320	22.764	20.334	42,461
\$30,000 under \$35,000	,	٠	*2,631	-15.199	56,577	160,304	19,440	43,742	27,989	54,129
\$35,000 under \$40,000	•	•	-8.260	-68,492	64,369	213,691	18,749	42.625	22,232	81,293
\$40 000 under \$45,000			•2.169	\$00'9	54,485	141,188	•9,994	-27 143	.10,069	5,549
\$45,000 under \$50,000		•	1,066	.3,292	32,247	57,144	*2.890	*11,655	•9,789	•59,864 •28,066
\$55 000 under \$60,000		• •	•2.540	.37.786	19.801	36,483	7.6.7	•46.521	5,554	•7,203
\$60,000 under \$75,000	•		*2,693	-8,433	38,573	94,531	•6,391	*19,404	25,261	98.281
\$75,000 under \$100,000	•	•	-912	99/1.	16,1/3	34,104	*7,035	35,533	5,985	13,123
\$100,000 under \$200,000 \$200 000 under \$500 000	1.029	- 984	1.018	-3,361	.5,366	*29,054	1,496	•5,703	7.767	62:091 •13 777
\$500,000 under \$1,000,000	:	.54	, '		•	•	96.	•208	•106	6,011
\$1,000.000 or more	•21	•283	•20	-2,681	8	•42	99	378	139	25,574
Total taxable returns	6,747	7,723	47,953	-314,443	753,015	1,705,341	111,566	286,996	191,373	532,212

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 estimles based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income	Total	lal	Primary IR	Primary IRA payments	Secondary IRA payments	A payments	Deduction for self	Deduction for self-employment tax	Payments to a Keogh plan	Keogh plan
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		retums	
	(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
1 Index \$5 000	26 965	4,670	•421	•421	•	•	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 8.266	, ,	
\$15,000 under \$20,000	65,899	99,745	501,17	180,47	7,492	2,370	100,00	0,200		
\$20,000 under \$25,000	45,872	54,518	0,6,970	3,841	2,353	•4,124	35.701	9,032		
\$25,000 under \$30,000	46.241	59,966	23,340	10.778	211,1	2,223 •8 498	35.597	10.854	•1112	•1512
\$30,000 under \$35,000	50,038	75.305	- A 898	14 628	10 084	*10,371	28,780	9,983	.912	3,495
\$35,000 under \$45,000	36.242	35,755	.8,692	.8,380	•7,583	.6,163	22,904	7,290		•
000 C C C C C C C C C C C C C C C C C C	20.00	75 175	969 8.	120 64	.8 457	*3 403	17.468	9.155		
\$45,000 under \$50,000	29,202	88 912	0800	6 7 7 9	*3.718	*7.435	11,717	•5,599	•333	•1,663
\$30,000 dide: \$33,000	.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	•26,914
\$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	980'9
\$500,000 under \$1,000,000	439	10,863	.81	•162	*81	-63	•169	*542	Ž 8	2,891
\$1,000,000 or more	235	2,098	69	123	.20	•74	120	327	3	080.1
Total taxable returns	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	-471	0/7
					Itemized deductions	eductions				
Size of adjusted pross income	7	Total	Medical and denta	Medical and dental expense deduction	Taxes paid deduction	deduction	interest par	Interest paid deduction	Contributions deduction	s deduction
	Number of	Amount	Nimber of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		retums	
	14.0	(0.9)	(50)	(5.4)	(55)	(5,6)	(57)	(58)	(59)	(60)
	(51)	(25)	(50)	(34)	(20)	(00)	(10)	(nc)	(ac)	(22)
Total	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
Under \$5 000	*3,823	*34,484	•428	•143	*3,402	•7,589	*3,823	*25,343	*3,823	1,340
\$5,000 under \$10,000	20,247	135,936	*5,292	•14,087	20,247	17,713	*14,391	•63,641	16,912	27,039
\$10,000 under \$15,000	71,574	584,982	*21 784	•51,466	64,904	75,997	61,501	288,727	57,806	63,121
\$15,000 under \$20,000	114,856	989,303	33,498	102,540	113,615	172,207	/	1400.4	177'08	000,00
\$20,000 under \$25,000	151,036	1,357,208	63,819	177,949	151,036	236,330	109,903	540,388	119,815	131,199
\$25,000 under \$30,000.	205,893	2,003,370	41.707	99,560	202,558	384,551	180,083	965,130	173,047	239,303
\$30,000 under \$35,000	249,636	2,370,287	34,797	149,786	241,850	554,532	103 280	1 100 186	200,729	263,570
\$35,000 under \$40,000 .	240,062	2,549,311	13.142	277,111	195.053	611.120	173,088	1,022,286	184,126	272,399
structure structure	199,004	2.20.31	10.245	•21 298	184 794	583.086	173.673	1,060,833	178,119	241,462
\$45,000 under \$50,000	164 276	1 911 137	6 162	•15 750	164.276	603,605	144,715	883,189	147,261	169,779
\$55,000 under \$60,000	106.141	1.547.766	*10,388	-68,002	106,141	415,091	89,411	637,072	98,555	130,381
\$60,000 under \$75,000	217,111	3,309,793	.8,760	17,824	217,111	974,888	190,260	1,583,674	200.961	353,678
\$75,000 under \$100,000	142,175	2,729,990	1,531	2,013	142,175	800,420	137,910	1,347,594	134,700	230.417
\$100,000 under \$200,000	56,186	1,385,385	•492	•663	56.186	526,530	53,293	683,490	55.274	121,364
\$200,000 under \$500,000	4.107	202,014	•		4,106	105,935	4,054	18 406	3,800	12,412
\$500,000 under \$1,000,000	1,061	17,684	•	•	190,1	97,009	424	20 997	496	22,991
\$1,000,000 or more	000	100,102			200	C EDE 744	4 720 366	11 290 494	1 786 949	2 580 916
Total poptagable returns	2,014,081	24,150,641	rue,262	7/8/8//	970'/96'L	100 C C	000,027,1	774.435	406 4 44	200
		72.9 Bby -	40.730	163.380	117.302	214,529	470,201	776'177	105,141	110,468

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)

			Itemized	Itemized deduction			Basics	Basic standard	Additional standard	standard
Size of adjusted gross income	Casualty and theft loss	d theft loss	Moving exper	Moving expense deduction	Total miscellan	Total miscellaneous deductions	qeqn	deduction	deduction	ction
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(83)	(64)	(65)	(99)	(67)	(89)	(69)	(70)
Total	*12,353	151,081	59,621	272,992	749,117	2,998,698	10,359,461	51,875,399	222,042	222.279
Under \$5 000	•	•	•	•	•1 248	69.	1.096.873	4 984 769	•12.526	14 201
\$5,000 under \$10,000	•	•	1,112	969.	609'5.	•12,761	2,437,225	11,794,507	53,919	47 264
\$10,000 under \$15,000	•	•	•6,670	*12,483	25,252	93,189	2,475,223	12,443,185	62,057	65,645
\$15,000 under \$20,000	•	•	•	•	39,462	136,058	1,634,226	8,429,402	30,664	28,811
\$20,000 under \$25,000	•				70,440	271,343	983,044	5,055,731	27,965	30,464
\$25,000 under \$30,000	*334	-3,589	*3,335	1,567	78,482	303,471	579,356	2.916,298	11,097	•12 099
\$30,000 under \$35,000	•		•6,675	*34,552	66,646	242,581	382,076	1,981,649	1,108	866.
\$35,000 under \$40,000	-7,783	.19,687	•10,003	•21,089	689'96	347 294	287,269	1,512,917	698'6	•10 401
\$40,000 under \$45,000	*3,337	.5,610	4.446	3,189	298'69	201 145	195,620	1,101,830	.2.220	*1 554
\$45,000 under \$50,000	•		*3,337	*8,183	65,265	289,269	131,914	744,115	•2.890	•3 020
\$50 000 under \$55,000			*3,337	•13,036	59,693	225 876	62,666	360 476	3,665	*3 233
\$55,000 under \$60,000	568	22.135	5,6,5	53,875	42,164	227,742	37,924	222.886	3.390	/ LL. 4-
\$50.000 under \$75.000			3,032 •4,342	*61,891	46.828	227 595	40,303	*42,471		
\$100,000 under \$200,000	,		.4.494	*25.414	13.196	61,067	*1 831	*10,987	•673	.471
\$200,000 under \$500,000	:	:	153	*2,264	•541	•3,988	-41	•243		
\$500,000 under \$1,000,000	,	•	,	•	•144	*6,445	•122	•729		•
\$1,000,000 or more		•	.12	11.	63	3,109	8.	.47		
Total taxable returns	*8,11 <i>7</i>	.24,271 .26,811	55,175 *4,446	263,929 *9,063	704,523	2,7 94 ,72 6 203,973	4,991,315 5,368,146	23,803,246 28,072,153	159,674 62,369	159,762 62,517
	Taxable	ble				Tax credits	redits			
Size of adjusted gross income	псоте	ae a	To	Total	Child ca	Child care credit	Credit for the ek	Credit for the elderly or disabled	Foreign tax credit	ax credit
	P. S.	A	No. of the Assessed	40000	Alice of	,	Alimbor of	Amount	Ni.mshor of	Amount
	returns	Amount	retums	Airiount	returns	TI DO LI	returns		returns	Amoonit
	(71)	(72)	(73)	(74)	(75)	(9/)	(77)	(87)	(62)	(80)
Total	8,693,802	128,792,521	3,117,346	1,355,888	1,151,459	541,357	960'.	11,277	5,020	1,700
Under \$5,000	60,740	27,000	•	,	•					
\$5,000 under \$10,000	818,506	1,301,037	49,210	2,165	•6,670	-87	•1.279	*324		
\$10,000 under \$15,000	1,789,332	6,040,252	1,008,924	312.898	151,213	49,278	1,242	305		•
\$15,000 under \$20,000	1,613,326	10,190,315	1,082,039	293,877	236,225	109,666	4.5//	-046		•
\$20,000 under \$25,000	1,118,731	11.928.811	429,108	183,679	214.362	122,260				
\$30,000 under \$35,000	628.375	12.310.278	91 787	35.844	89 116	35,606	• •		.2671	•238
\$35 000 under \$40,000	528,213	12,357,718	81,175	32,331	61,175	32,331				
\$40,000 under \$45,000	395,184	10,754,758	77,859	34,926	77,859	34,926				•
\$45,000 under \$50,000	320,045	9,851,281	64,670	33,343	64,870	33,343			٠	
\$50,000 under \$55,000	226,942	7,967,814	28,131	10,301	28,131	10,301	•	•		
\$55,000 under \$60,000	143,187	5,332,920	28,841	20,556	28.841	20,556	•	•		•
\$75,000 under \$100,000	149,710	8,690,935	27,988	11,023	27,835	10,982			•152	.41
\$100,000 under \$200 000	58 018	5 457 083	9612	3 587	.7 84B	3 0 29			-1.765	•559
\$200,000 under \$500,000	4,145	1,060,660	634	406	•531	*342			-95	-42
\$500,000 under \$1,000,000	1,182	689,530	234	239	•			٠	•222	•62
\$1,000,000 or more	909	1,107,990	91	2,063	8.	•2	•	•	115	758
Total taxable returns	7,005,395	124,561,708	1,438,944	721,187	795,236	385,375	•5,856	*972	5,020	1,700
	207 000		4 670 100	27.70	260 222	100	CVC **	200		

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 estumes based on samples-money amounts are in thousands of dollars)

Amount Number of Amount Number of Februs	Income tax after credits	Alternative minimum tax	inimum tax	Total earned income credit	ncome credit	Total inc	Total income tax	Tax liability	bility
(81)		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,000 2,00	+	(83)	(84)	(85)	(86)	(87)	(88)	(68)	(06)
\$15,000 \$15	+	10.812	12.582	5.576.848	5.745.564	7.005,400	20,414,357	7,072,602	20,746,752
563,906 193,053 1002,920 1002,	1		100	670 995	429 531	60 744	4 138	77 471	7.578
1,000,000 1,00	<u>~</u>			1,629,427	2,121,835	563,906	193,058	587,739	208,671
1,076,350 1,05,350 1,05,350 1,05,350 1,05,350 1,05,150 1,05,168 1,072,188 1,072,188 1,1,102 1,1,102 1,1,103 1,103 1,10				1,723,301	2,272,039	781,650	593,253	790,200	613,485
10.05.350 1.606.476 1.722.82 1.122.82 1.122.82 1.897.283 1.897.283 1.897.283 1.997.283 1.997.283 1.997.283 1.997.283 1.997.283 1.997.283 1.997.283 1.221.8222 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.822 1.221.82		•		1,202,325	950,058	1,032,920	934,711	1 044,026	946,233
62.8 75 1,732,552 1,742 0.27 52.8 75 1,950,968 1,1108 1,1155 320,643 1,572,168 1,1108 1,1329 226,922 1,289,846 1,112 1,329 226,924 1,289,472 1,112 1,329 233,671 2,211,822 1,408 1,425 233,672 1,408 1,132 1,348 4,148 1,283,073 1,318 1,348 4,148 1,182 204,396 1,19 1,133 7,005,395 20,401,775 1,108,12 1,2582 802,484 12,197,909 31,884,644 12,135,301 31,128,75 15,150 (91) (92) (93) (94) (95) (91) (92) (93) (94) (95) (91) (92) (93) (94) (95) (91) (92) (93) (94) (95) (91) (92) (93) (94) (95) (91) <td></td> <td></td> <td></td> <td>350,800</td> <td>72,103</td> <td>1,076,350</td> <td>1,606,476</td> <td>1 082,047</td> <td>1 746 769</td>				350,800	72,103	1,076,350	1,606,476	1 082,047	1 746 769
522.876 522.876 522.876 526.945 1.672.185 1.502.045 1.289.846 1.108 1.289.846 1.1289.848.844 1.1289.848 1.188.844 1.128.848 1.188.844 1.128.848 1.138.848.844 1.128.848 1.138.848.844 1.128.848 1.138.848 1.1		767	, 70			628,375	1,897,283	628,375	1,930,235
395,184 1,679,185 1.108 1.1155 1.155 2.26,942 1.289,242 1.289,242 1.289,242 1.289,242 1.289,242 1.289,242 1.289,242 1.289,242 1.289,242 1.289,243 1.289,244 1.182 2.249,249 1.189 1.189 1.33.02 1.289,249 1.189 1.289,249 1.189 1.289,249 1.189 1.289,249 1.189 1.289,249 1.189 1.289,249 1.189 1.289,249 1.189 1.289,249 1.189 1.289,249 1.189,249,244 1.182 2.249,349 1.189,			,		•	522,876	1,950,968	522,882	1,976,800
220,045 1,572,186 1,108 1,155 1.28,942 1,289,846 1,129,846 1,129,846 1,129,846 1,129,846 1,129,846 1,129,846 1,129,846 1,129,846 1,122 1,1329 1.3302 4,145 2,211,822 1,134,93 1.189 1.3302 4,145 2,042.99 1,11 1,182 2,042.99 1,11 1,182 2,042.99 1,11 1,182 2,0401,775 10,812 1,134,93 1,134,079 1,134,079 2,132,042 2,137,349 2,137,341 2,137,341 1,134,079 2,137,341 2,137,			,			395,184	1,679,185	395,184	1,702,362
226,942 1,289,846 11,112 11,129 11,1329 11,134,147 11,144,144,144,144,144,144,144,144,144,		*1,108	*1,155	,		320,045	1,573,343	320,046	1 597,274
143,167 875,472 1,112 1,139 1.29 1.29 1.29 1.29 1.29 1.29 1.29 1.2						226,942	1,289,846	226,942	1,305,521
253 621 1 221 822		•1,112	*1,329			143,167	876.801	143,167	885,034
149,710 1,742,044 4,908 3,302 4,426 1,182 3,302 4,445 29,439 7,392 4,445 29,439 7,392 4,445 29,439 7,999 3,302 1,332 2,307,799 3,307,799 1,182 3,307,799 1,182 3,307,799 3,1884,644 12,135,301 17,126,244 18,646 2,392,651 2,392,6		. (, 60			263,621	2,211,822	149,710	1 794 810
58.018 1,283.073 '3,189 '3,302 '42 '84 '1,445 '297,496 '19 '42 '84 '1,313 '1,314		-4,086	4,226	•		017.64	14921	01.00	1,194,010
1,142 2297,496 11 11 148 15.88 802,484 5.508 300,765 395 20,401,775 10,812 12,582 802,484 5.508 300,765 91 12,137,909 31,884,644 12,135,301 (94) (95) 12,137,909 31,884,644 12,135,301 (94) (95) 12,136,145 20,382 17,128,749 2,335,099 2,356,498 31,207 17,136,249 2,537,099 2,367,699 2,772,845 20,383 17,138,149 2,248,1091 2,360,49 2,367,606 2,369,404 2,367,606 2,369,404 2,376,492 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,360,49 2,481,091 2,48	_	*3,189	*3.302			58 018	1 286,374	58,018	1,514,92/ 306,529
1,182 204,239 19 1,313 802,484 5. 12,197,909 31,884,644 12,135,301 1770,395 1,139,234 1,128,712 802,382 1,134,079 2,812,540 1,128,389 2,359,489 1,139,234 2,359,494 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,942 2,287,943 2,287,943 2,287,944 2,287,942 2,287,942 2,287,942 2,287,943 2,287,943 2,287,944 2,287,942 2,287,942 2,287,943 2,287,944 2,287,942 2,287,942 2,287,943 2,287,944 2,287,94		-42	4.84	•		1 182	200 750	1 182	205,772
7,005,395 20,401,775 10,812 12,582 802,484 5. Number of returns Total Total lax payments Number of returns Total lax payments 12,197,909 31,884,644 12,135,301 31,128,775 151,950 7 998,300 259,015 995,461 255,041 8648 2,481,091 1179,234 96,461 255,041 8648 2,320,488 31,207 1,729,590 1,134,079 2,327,413 1,179,234 96,488 2,325,488 31,207 1,729,590 1,729,590 2,359,488 31,207 2,03,883 1,207 1,739,50 1,739,50 1,739,50 2,03,883 1,507 1,739,50 1,739,50 2,03,883 1,507 1,339,50 2,637,606 7,712,235 2,03,883 1,507 1,739,50 2,535,408 2,535,408 1,333,33 2,56,246 2,535,408 2,535,408 2,535,408 2,535,408 2,535,408 2,535,408 2,535,408 2,535,408 2,535,408 2,535,408 2		- 5	1.313		•	508	332,083	508	332,759
Total tax payments Teturns (91) 12,197,909 11,884,644 12,135,301 2,326,039 1,186,914 2,327,413 2,486,899 2,326,614 2,327,413 2,486,899 2,326,439 1,179,234 2,486,899 2,327,413 2,486,899 2,327,413 2,486,899 2,327,413 2,486,899 2,327,413 2,486,899 2,326,499 2,327,413 2,726,942 2,531 2,760,942 2,56,716 2,56,717 2,760,942 2,56,717 2,760,942 2,56,714 2,760,942 2,56,714 2,760,942 2,66,714 2,760,942 2,66,714 1,170,976 1,140,065 1,170,976 1,140,065 1,140,065 1,140,065 1,140,065 1,140,065 1,160,496 1,126 1,139 2,87,033 2,86,018 1,136 1,136 2,87,033 2,86,018 1,136 2,87,033 2,86,018 1,136 2,87,033 2,86,018 1,136 2,87,033 2,86,018 1,136 2,87,033 2,86,018 1,126 1,136 2,87,034 2,86,018 1,136 2,87,034 2,86,018 1,136 2,87,034 2,86,018 1,136 2,87,034 2,86,018 1,136 2,87,040 2,86,018 1,136 2,87,041 2,86,018 2,86,018 1,136,018 2,86,018 1,136,018 2,86,018 1,136 2,86,018 1,136 2,86,018 1,136 2,86,018 1,136 2,86,018 2,86,01	- 00	10.812	12.582	802,484	331,637	7,005,400	20,414,357	7,005,400	20,718,449
Total Total Tax withheld Estimated tax payments Total Tax withheld Estimated tax payments Interpret (91) (92) (93) (94) (95) (95) (95) (95) (96) (96) (96) (96) (96) (96) (96) (96		1		1 774 964	F 44.9 00.3			67 202	28 303
Total tax payments Total tax payments Total tax payments Estimated fax payments digoss income Number of returns Amount Number of returns Amount Number of returns (91) (92) (93) (94) (95) (91) (92) (93) (94) (95) (91) (91) (92) (93) (94) (95) (91) (91) (92) (93) (94) (95) (91) (91) (92) (93) (94) (95) (91) (91) (92) (93) (94) (95) (91) (92) (93) (94) (95) (92) (93) (94) (95) (93) (94) (95) (94) (95) (900) (93) (94) (95) (96) (900) (91) (92) (93) (94) (95) (900) (91) (93) (94) (95) (96)			•	4,774,354	5,413,927			207.10	20,02
d gross income Total Tax withheld Estimated fax paying a page, 300 Total Total Total Total Total Tax withheld Estimated fax paying a page, 300 Total a page, 301 Total a page,		Total tax p	ayments			Overp	Overpayment	Tax	×
Particular Number of tetums	Total	Tax wi	thheld	Estimated to	ax payments	refu	refunded	que	Ð
returns Number of returns Number of returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns returns <t< th=""><th></th><th></th><th></th><th>Attended to</th><th>4000000</th><th>Mumberof</th><th>Amount</th><th>Number of</th><th>Amount</th></t<>				Attended to	4000000	Mumberof	Amount	Number of	Amount
(91) (92) (93) (94) (95) 12,197,909 31,884,644 12,135,301 31,128,775 151,950 10,000 259,015 995,461 255,041 *666 10,000 2,336,099 1,186,914 2,327,413 1,179,234 *8.648 12,000 1,740,876 2,809,554 1,729,959 2,356,049 31,207 12,000 1,134,079 2,812,540 1,729,959 2,777,235 20,382 130,000 7,85,249 2,637,606 783,805 2,771,235 20,382 130,000 785,249 2,637,606 783,805 2,741,508 5,717 135,000 631,772 2,736,445 522,246 2,741,508 2,535 135,000 631,772 2,786,145 5226,216 2,741,508 5,355 135,000 631,772 2,786,145 526,216 2,741,508 7,346 135,000 320,494 2,287,942 334,944 2,287,341 2,173,341 140,000 2,26,942		Number of returns	Amount	returns	5000	returns		returns	
(91) (92) (93) (94) (97) <th< td=""><td></td><td>600</td><td>69</td><td>(90)</td><td>(96)</td><td>(67)</td><td>(98)</td><td>(66)</td><td>(100)</td></th<>		600	69	(90)	(96)	(67)	(98)	(66)	(100)
12,197,909 31,884,644 12,135,301 31,128,775 151,950 75,97,909 75,901 259,015 995,461 255,041 *686 75,646 255,041 *686 75,500 *686 71,79,234 *686 76,648 76,648 772,349 31,207 *686 76,648 772,948 31,207 *686 76,648 772,948 31,207 *686 772,728 76,948 31,207 *686 31,207 *696 31,207 *696 31,207 *696 31,207 *696 31,307 *696 31,308 31,307 *696		(93)	(34)	(66)	(06)	(16)	(00)	(22)	(22.)
0,000 259,015 995,461 255,041 *686 1,186,914 2,337,413 1,179,234 *686 15,000 2,481,091 2,392,651 2,456,889 2,359,498 31,207 1,740,000 1,740,876 2,892,654 1,729,959 2,772,845 20,382 1,25,000 1,134,079 2,812,540 1,128,389 2,771,235 20,383 1,30,000 785,249 2,637,606 783,805 2,624,396 2,777,245 1,30,000 631,712 2,736,145 627,268 2,643,96 5,777 1,30,000 320,046 2,736,145 627,268 2,696,373 1,333 1,40,000 320,046 2,187,942 319,897 2,171,508 5,355 1,40,000 226,944 2,287,942 319,897 2,171,312 2,284 1,40,000 226,944 2,287,942 319,897 2,171,312 2,283 1,50,000 226,944 2,287,944 2,586,344 2,586,344 1,157 1,149,959		12,135,301	31,128,775	151,950	721,380	12,200,393	16,617,369	297,011	644,981
2,336,099 1,186,914 2,327,413 1,179,234 *8 648 1,740,876 2,930,554 1,729,959 2,772,845 31,207 1,134,079 2,812,540 1,128,389 2,771,235 20,382 765,249 2,637,606 783,805 2,771,235 20,383 765,249 2,736,145 627,268 2,696,373 13,333 631,712 2,736,145 627,268 2,696,373 13,333 527,331 2,280,942 394,944 2,287,942 394,944 2,663,37 320,046 2,137,969 319,897 2,171,508 *5,355 228,982 1,770,976 144,065 1,134,959 *3,736 144,065 1,170,976 148,884 2,047,844 10,495 4,79 2,456,676 1,48,884 2,047,844 10,495 56,018 1,373,351 56,74 1,257,84 1,488 4,79 2,496 3,634 2,26,899 1,248 4,79 1,76 1,48,884 2,047,844		995,461	255,041	*686	*2,483	1,087,561	678,796	20,396	3,291
2.481,091 2,392,651 2,456,889 2,385,488 31,207 1,740,876 2,809,554 1,729,959 2,772,845 20,382 1,434,079 2,812,540 1,128,389 2,771,235 20,383 765,249 2,676,60 783,805 2,674,396 *5,717 631,712 2,736,145 2,736,48 13,333 5,7331 2,760,942 256,216 2,64,396 *5,717 394,944 2,287,942 394,944 2,266,341 *9,372 226,942 1,775,919 394,944 2,121,312 *2,843 226,942 1,775,919 226,610 1,760,74 *1,577 144,065 1,770,976 144,065 1,134,959 *3,736 263,671 2,63,671 1,637 *4672 4,139 2,49,966 3,664 1,25,184 1,485 506 1,76 1,126 1,248 502 4,39 2,84,926 3,644 1,25,184 1,248 506 2,87,326		2,327,413	1,179,234	*8,648	*7,300	2,426,939	3,084,451	28,053	15,8/8
1,740,876 2,889,554 1,729,599 2,772,285 2,00,582 1,134,079 2,812,540 1,128,399 2,772,335 2,03,83		2,456,889	2,359,498	31,207	33 153	2,521,917	3 781 050	24,679	0.983
1,134,079 2,812,540 1,128,389 2,771,235 20,383 785,249 2,627,606 6,317,12 2,736,45 5,624,396 2,624,396 7,5177 2,526,341 2,730,942 2,663,341 2,287,942 2,663,341 2,287,942 2,663,341 2,289,944 2,266,341 2,565,341 2,569,942 1,767,919 2,266,141 2,173,12 2,663,341 3,333 2,669,942 3,136,944 2,176,741 3,137,341 3,137 3,136 3,634 1,134,959 1,134,959 1,134,959 1,134,959 1,134,959 1,134,959 1,136 1,137,341 1,137,341		808.87/L	2,112,043	700,007	40.00	0.000	222.022		
765.249 2.637 606 783.805 2.624.396 3.717 2.736,445 627.268 2.699.373 3.733 3.733 3.7331 2.760.942 394.944 2.269.373 2.737.969 2.137.969 319.897 2.121.312 2.26.341 9.372 226.942 1.707.976 1.707.976 1.44.065 1.170.976 1.44.065 1.134.959 1.373.35 2.63.617 2.63.617 1.34.959 1.373.351 2.651.737 2.63.621 2.639.714 1.46.72 2.651.737 2.63.621 2.639.714 1.46.55 2.651.737 2.63.621 2.639.714 1.46.55 2.651.737 2.63.621 2.639.714 1.46.55 2.63.674 1.252.184 1.14.88 2.64.926 3.634 1.252.184 1.252.184 1.252.184 1.252.184 1.252.184 1.252.184 2.651.785 3.634 2.26.699 1.286.398 2.7.916.152 3.39		1,128,389	2,771,235	20,383	39,876	1,111,306	1.203,579	22,774	11,700
557.712 2.795,145 526,246 2.741,508 9.372 394,944 2.287,942 396,944 2.266,341 9.372 394,944 2.287,942 394,944 2.266,341 9.372 226,942 1,767,919 2.26,610 1,760,714 1,577 144,065 1,170,976 144,065 1,170,976 144,065 1,170,976 144,065 1,134,859 1,170,976 144,065 1,134,859 1,134,859 1,134,859 1,134,859 1,134,859 1,182 1,1	_	783,805	2,624,396	15,71/	39,209	602 605	844 905	29,293	40.764
394,944 2.257,942 394,944 2.266,341 9.372 394,944 2.266,341 2.26,341 320,046 2.137,969 319,897 2,121,312 2.843 2.26,610 1,760,714 1,577 144,065 1,170,976 144,065 1,134,959 2.63,621 2,636,714 14,055 1,170,976 144,065 1,134,959 1,570 1,334,959 1,3373,351 2,636,714 1,252,184 11,485 3,634 1,182 1,76,746 1,176 140,587 5,6674 1,1485 1,182 1,76,746 1,1426 140,587 5,02 287,033 446 141,293 309 27,916,152 137,481		526.200	2 741 508	*5.355	19,434	517.405	601,042	-8,811	19,404
320,046 2,137,969 319,897 2,121,312 2,843 226,942 1,767,919 226,610 1,760,714 1,577 144,065 1,170,976 144,065 1,134,959 3,3,736 263,821 2,651,737 269,674 2,696,714 1,4672 55,018 1,373,351 5,674 1,25,184 11,485 55,018 1,782 1,76,746 1,176 1,126 1,126 1,126 1,182 1,76,746 1,126 1,126 1,126 1,126 5,978,054 2,8,651,624 6,928,398 27,916,152 137,481		394,944	2,266,341	•9,372	*21,448	385,156	602,253	10,028	18,049
226,942 1,767,919 226,610 1,760,714 1,577 144,065 1,170,976 144,065 1,134,959 3,3,736 144,065 1,134,959 3,736 144,065 1,134,959 3,736 149,710 2,169,1737 268,621 2,694,784 10,495 1,182 1,73,351 5,6,674 1,252,184 11,485 1,182 1,76,746 1,1,26 140,587 5,00 1,182 1,76,746 1,1,26 140,587 5,00 1,1,26 141,293 3,09 1,1,26 141,29 1,1,26		319.897	2,121,312	*2,843	*15,932	302,320	563 247	17,726	22,819
144,065 1,170,976 144,065 1,134,959 *3,736 263,871 263,871 263,774 *4,672 263,871 2,150,676 148,884 2,047,844 10,495 1,373,351 56,018 1,273,351 56,074 1,26,78 1,1485 1,182 176,746 1,126 140,587 508 3,634 140,587 508 364 1,268 287,033 446 140,587 508 309 309 309 309 309 309 309 309 309 309		226,610	1,760,714	1,577	*7,018	218,045	471,844	*8,897	•9.529
263.821 2.651.737 2.63.621 2.636.714 4.672 4.672 149,710 2.150.676 148.884 2.047,844 10.495 10.495 1.373.351 5.6674 1.255.184 11.485 1.485 1.46.784 10.495 1.248 1.1485 1.46.784 10.495 1.248 1.256.899 1.248 1.485 1.48		144,065	1,134,959	.3,736	*35,525	131,451	304,540	*12.614	18,846
56,018 1,373,351 56,674 1,252,184 11,485 11,485 11,485 11,182 176,746 1,126 140,587 506 287,033 446 140,587 309 13,694 13,7481 11,82 13,694 14,293 309 141,293 13,7481		263,621	2.636,714	*4 672	*11,295	238,776	541.241	15.084	69.390
56,018 1,373,351 56,674 1,252,184 11,485 1,485 1,439 284,926 3,634 226,699 1,248 1,1		148,884	2,047,844	0.490	994	000	0.00.1.24	10,00	0.00
4,139 284,926 3,634 226,899 1,248 1,182 176,746 1,126 140,587 502 506 287,033 446 141,293 309 137,481 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-	56,674	1,252,184	11,485	116,775	35,691	164,381	22.1/5	41.454
1,182 176,746 1,126 140,357 504 506 287,033 446 141,293 309 309 6,978,054 28,651,624 6,928,398 27,916,152 137,481	_	3,634	226,699	1,248	52,243	1,65	19,432	090	33.461
6,978,054 28,651,624 6,928,398 27,916,152 137,481		1,120	141,293	305	144,894	75	3,082	426	49,610
	_	6,928,398	27,916,152	137,481	703,015	6,733,077	8,540,487	269,105	628,811
5010055 3033.000 5010 3010 503 14.470	_	5 206 904	3 212 E23	14 470	18.365	5.467.315	8.076.882	27,907	16,170
0,4,41 0,20,404 0,		#06'907'C	3,212,023	0.11.	200.491	210,010			

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

^{*} 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

•	_								
	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
\dashv	less deficit	returns		retums		returns		returns	
_	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
	127,512,206	3,936,376	104,447,168	2,948,182	4,078,619	84,369	448,645	799,553	1,126,138
	1,186,877	351,039	986.026	165,297	182,101	1 242	. 5986 986	41,037	37,417
	6,672,300	372,581	3,927,695	321,692	599,136	*9,153	•10,164	95,723	130,416
	9,301,213	413,033	7,004,074	293,311	37.1,346	9.217	186.204	120,122	70,569
_	10,945,448	360,353	9,101,015	242.007	359,101	-2,483 -9,052	-5.589 -9.820	45,231	29,868
	12,845,741	368,108	10,721,379	279,572	403,850	*10,681	*81,959	80,861	188 264
	10,865,032 8,703,940	277,300 200,907	9,474,056 7,833,096	201,756 158,597	134,955 157,630	*6.831 *5.506	*3,525	45.784	31,352 48,703
	8,895,324	180,259	7,720.828	153,808	108,267	*2.492	-145	39,503	92,656
	7,778,767	132,455	6,378,666	126,756	125,197	*11,188	.23,360	28,041	36,882
	15,442,949	224,079	13,664,681	206.064	315,101	.5,665	*58,755	53.212	52,712
	8,091,503	94,982	7,275,539	85,441	106,981	*7,858	•885	29.467	14,892
	5,884,240	47,968	5,069,030	46.788	107,346	•4,060	*23,066	26,599	74,909
	*51,942	-81	*46,972	• 82	.91	-41	.23	.81	.402
	109,953	41	77.922	44	4,566	•26	068•	•28	*682
	121,207,986	3,320,353	100,515,280	2,536,341	3,334,194	83,128	445,659	706.697	1,022,960
	6,304,219	616,022	3,931,888	411,841	744,425	*1,242	.2,986	92,857	103,178
State income	me		Business or profession	r profession			Sale of cap	Sale of capital assets	
tax refunds	sp	Net income	come	Net loss	loss	Net gain in AG	n in AGI	Net loss in AG	in AGI
\vdash	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
		returns		returns		returns		returns	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(61)	(20)
	207,274	427,123	2,869,233	104,815	355,328	361,990	997,239	119,412	209,355
	-1,206	58,623	140,218	16,640	127,236	18,123	17,411	9,387	22,114
	4,478	59,876	280,256	4.990	*31,756	41,956	56,738	10,071	*26,771
	4.027	43,625	267,065 231,126	3,651	17.455	34,709 33,797	77.620	*12,102 *13,990	*33,901
	8,747	29.289	180,243	-4,782	•5,237	21,771	39,843	-7.058	*11,241
	11,095	41,931	264,381	10,087	•11,072	34,737	44,243	•7,736	•16,391
	16,052	30,654	176,511	•11,332	.39,338	47,660	90,282	13,199	19,156
	17,717	24,659	224,366	10,33/ 1912	35,184	.16,695	98.210	-2,540	3,831
	12.683	11 065	98,835	19,941	•22,276	•10,468	9.576	•7,783	•6,931
	18,264	15,657	254,427	10.264	*15,725	12,196	83,593	•4,560	•4 182
	10.033	-9.590	*68,135	1,113	*1,143	•5,092	•40,231	*4.583	*13 694
	27,329	14,692	123,441	.6 004	979.1	32,718 17,076	138,009	13,514	1.249
	19 180	10.300	284 648	-333	• 919	11.570	79 731	768 0	-3 317
	1,201	••153	••132	3	· ·	•305	•14,980	•306	*881
	177	::	: 67 6.	*	•	•41	*4,323	-41	•75
	100 75.5	000	0.140	00 470	201 204	200 466	621.01	20000	9090
	7.540	303,088	524 403	60,476	102,102	329,163	936,008	102,367	162,63
_		200	101.120	100.17		27.77	7.7		

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

Size of adjusted gross income	Taxab	Taxable IRA distribution	Pensic	Pensions and annuities in AGI	Rent and royalty no income less loss	Rent and royalty net income less loss	Farm rental income fess loss	al income loss	Partnership and S corporation net income less loss	S corporation less loss
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(59)	(30)
Total	211,887	924,837	1,209,524	11,227,535	244,349	-154,033	18,034	46,186	53,616	124,984
1 Juday \$5 000	*8 308	•22 229	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
\$10,000 under \$15,000	29,872	74,471	197,844	1,518,304	24,150	28,441	1,242	*8,168	0,6,670	.*14,640
\$15,000 under \$20,000	36,945	118,686	182,696	1,848,246	26,568	-29,432	4,5//	-5,721	3,600	-14.//8
\$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 18 886	65.078	83.750	940 150	34.507	2,1,0	•2 220	.14 290	.8 895	*8 950
\$35,000 under \$33,000	699 9	*15 103	74.877	823.341	13,595	-26.140	,	!	•148	115
\$40,000 under \$45,000.	-6,651	•60,800	35,551	311,186	16,785	7,754	•1,108	*432	•4,704	-*10,932
\$45,000 under \$50,000	*15,886	•104,796	55,633	559,216	*9,223	9.019				•
	*5,621	*48,405	50,281	717,147	*5,115	-22,412			-333	111
\$55,000 under \$60,000.	• 1		18,651	131,920	*8,293	- 6,868	•	•	2 700	. 40 403
\$60,000 under \$75,000 \$75,000 under \$100,000	*11,325	.36.042	24.437	348.059	13,906	-35,677	*2,492	*932	1,379	.677 -677
\$100 000 mader \$200 000	-1.625	*22 011	7 825	259 785	5.258	-1 706	149	**87	8.322	-2.516
\$200,000 under \$500,000		,		'	153	•12,324			.458	•46,719
\$500,000 under \$1,000,000	•		• •	• !	*41	•65	•	•	, 6	. 00
\$1,000,000 or more	•	•	9	1.427	61.	3,833	:	:	-32	66.7
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 less loss	Unemp	Unemployment	Social Security benefits in AGI	Security s in AGI	Other income less loss	ncome loss
Size of adjusted gross income			}							- 1
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		suna	
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(66)	(40)
Total	•12,069	-23,325	51,132	125,239	491,733	1,538,407	214,857	740,276	209,394	356,740
	72.60	*2 412	8 439	3 819	08.	*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	•		•7,789	-*45,280	49,605	142,025	•	•	21,241	31,181
\$15,000 under \$20,000	*3,335	187	*7 788	*41,354	66,156	187,367	•2,492	•21 734	18,430	29,531
\$20,000 under \$25,000	•1,108	*13,380	*7,120	•694	65,286	185,317	9,016	*6,236	20,796	30,500
\$25,000 under \$30,000		, 69, 00	*5,522	-5,199	42,329	169,317	54.707	167.768	40.307	34.866
\$30,000 under \$35,000	3,33/	2,403	1.596	10.383	56.661	146 120	25,529	89.626	*16.465	*26,086
\$40,000 under \$45,000	. ,	,	.5,568	-12,458	19,146	58,099	19,144	73,380	*10,012	5,116
\$45,000 under \$50,000		٠	•1.049	-*372	27,980	119,041	14,397	75,417	•11,109	•49.240
\$50,000 under \$55,000	•	•	•	•	•16,023	•44,773	21,122	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	•	•	<u>ი</u> '	.267	16,723	80,905	13,/52	60,229 13,501	13,465	*45,224
poo'ool e lapun oon'o/e	. !	' '			0 000	100,41	43 467	526.037	*3 481	*35 137
\$100,000 under \$200,000	-6/3	¢7¢.	1.426	186,117	340	97/	ים יה ים	20,02	**826	••1,106
\$500,000 under \$1,000,000	•	•	•	•	•	•		٠	:	:
\$1,000,000 or more.			63	9.	1	•	•		9.	*1,518
Total taxable returns	-9,586	*16,836	39,234	133,591	438,246	1,398,710	207,890	724,664	191,977	340,812
Total nontaxable returns	*2.483	•6,489	11,898	-8,352	53,487	139,698	.6,967	*15,612	17,417	15,928

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 estrates based on samples-money amounts are in thousands of dollars)

Size of adjusted gross income	5									
		Total	Primary IR	Primary IRA payments	Secondary II	Secondary IRA payments	Deduction for self	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		returns		returns		returns	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)
Total	575,323	578,182	105,690	154,193	31,992	35,149	417,822	219,989	10,795	80,478
Under \$5,000	63,110	13,719	.239	*144		•	60,722	12,045	1	
\$5,000 under \$10,000	69 846 53 376	28.302	3,800	5.682	. 070 **	039.00	58,599	20,115	•	
\$15,000 under \$20,000	68,409	49 450	9,619	15.234	.3,629	5,086	30,394 47 554	25,186	, ,	
\$20,000 under \$25,000	43,652	45,912	-12,864	*22,362	*2,388	1,040	27,955	14,723	-697	*2,036
\$25.000 under \$30,000	64.094	51,256	27,554	27,545	*917	•229	39,649	20,487	i	•
\$30,000 under \$35,000	51,540	63,636	18,470	35,277	*4.582	•6,116	32,512	14.098	, ,	
\$35,000 under \$40,000 \$40,000 under \$45,000	41,383 22,090	55,773 41 601	.3 328	-21,949	11,580	13,770	17,885	9,878	.912 .2.546	.5,396 .16.147
\$45,000 made: \$50,000	14 719	11.873	.2 497	85 R C*	1.585	• 587	11 065	6 087		i
\$50,000 under \$55,000	14,546	22,335	*333	.499	9	305	14.546	17.694	-333	•2.758
\$55,000 under \$60,000	11,259	*21,348	-2,540	•5,080	2,540	•635	11,259	•14,434		•
\$60,000 under \$75,000	28.408	29.040	3,316	-5.744	151	•303	17,764	11,084	•	•
\$75 000 under \$100,000	12 146	20,527			,	•	009'6	7,733	\$66.	*8,631
\$100,000 under \$200,000	16,598	74.396	.367	.727	œ.	6.	11,399	9.842	•5.158	*42,011
\$500 000 under \$1 000 000	54.	286.					*:	6	<u> </u>	8 °
\$1,000,000 or more	i to	۲۰	ę.	9.	ů					
Total taxable returns	442,363	527,628	102,893	150,979	30,713	32,590	302,504	181,881	10,795	80,478
Total nontaxable returns	132,960	50,555	*2,798	*3,214	•1,279	.2,559	115,318	38,108	•	•
					Itemized deductions	eductions				
Size of adjusted gross income	To	Total	Medical and denta	Medical and dental expense deduction	Taxes paid deduction	deduction	Interest paid deduction	d deduction	Contributions deduction	s deduction
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)	(28)	(60)
Total	1,177,772	13,448,215	172,435	965,823	1,154,930	3,836,276	1,009,434	6,531,712	1,029,985	1,342,190
Under \$5,000	•12,405	142,591	*8,932	*93,431	.9,994	*8,623	£5,577	.24,686	187,7*	.4,450
\$5,000 under \$10,000	35,853	400,891	25,331	233,282	27,942	47 776	19,993	110,293	27,904	9/0'6
\$10,000 under \$15,000 \$15,000 under \$20,000	16.450	139,893	12,650	81,596	15,171	14,443 66 401	*8,111	*28,601 180,627	15,208 42,835	12,665
000 909 000 000	40'0	350,000	000.02	00.00.	00-100	101.00	20,000	120,021	20.00	7000
\$25,000 under \$30,000	110.948	919 644	17.410	40,720	106.507	210,831	91 145	203,139	87.410	71 946
\$30,000 under \$35,000	109,495	984,059	18,906	90,507	109,495	217,049	88,154	454,167	101,724	117,644
\$35,000 under \$40,000	120,481	1,091,392	12,237	.31,264	120,481	295,234	101,769	538,561	97,063	182,778
attions and and a	1.0, 148	/66,171,1	c90' <i>)</i> .	690'01	115 148	325,326	102.488	631,214	104,708	131,144
\$45,000 under \$55,000	91.509	1,105,540	10.088	7.20.917	99.144	254,925 347,065	97,821	610,564	88.016	99,888
\$55,000 under \$60,000	53,754	687,000	5,423	12,018	53,754	241,611	46,168	343,650	46,817	31,079
\$60,000 under \$75,000 \$75,000 under \$100,000	174,601 78,611	2,224,892	868.	.5,134 .63	174,601	767,848	159,907	1,160,015	167,125	227,701
\$100 000 upder \$200 000	47.785	1 104 244	320	967 5.	47 785	445.547	027.70	510.436	43.040	870,70
\$200,000 under \$500,000	1,590	•52.142	0.5.	oca r	1,590	*33,893	1,284	20,893	1,590	•4,493
\$500,000 under \$1,000,000	.82	*8.957		,	.82	*4,064	.41	.3,599	-41	107
\$1,000,000 or more	-27	•6,774		•	*27	•4.290	•20	.354	•21	*3,801
Total taxable returns	1 083 819	12 118 588	102017	270.446	1 071 300	3 701 475	943 855	6 167 611	958 754	1 293 251
		00010			222. /2.	0.1.	2001010	10.101.0		

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

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			Itemized deduction	deduction			Dario	Daein etandard	Additional etandard	ctondard
Size of adjusted gross income	Casualty ar	Casualty and theft loss	Moving exper	Moving expense deduction	Total miscellane	Total miscellaneous deductions	deduction	ction	deduction	ction
	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)	(07)
Total	*5,685	.40,396	33,100	115,768	727,122	648,965	3,573,726	16,441,150	803,597	838,594
Under \$5,000					*2,361	*11,401	449,388	1,535,760	45,507	43.207
\$10,000 under \$15,000				. 000	1.279	*2,588	519,547	2,416,041	178,429	191,816
\$15,000 under \$20,000	175.4	/87'/1	4,014	098'/	086.6	080.01	497,409	2,270,204	900,751	03,020
\$20,000 under \$25,000 \$25,000 under \$30,000	. ,		•1,108	906'9•	-6.246 29.129	561,17 68,981	381,506 286,978	1,818,879	35,245	38,206 41,120
\$30,000 under \$35,000	•	•	*8,747	*31,710	*18,824	•72,983	286,884	1,476,804	41,440	40,564
\$35,000 under \$40,000 \$40,000 under \$45,000			*3,403 *1,108	11,454	15,5/3 •9,343	32,101 35,081	159,673 89,016	924,801 498,476	4,442	3,115
\$45,000 under \$50,000	•1,108	•23,109	•1,108	¥6,787	*14,240	*89,350	82,783	462,860	*9.212	*9,561
\$50,000 under \$55,000		•	*4,511	*21,068	21,238	26,919	56,439	311,830	*16,412	19,779
\$55,000 under \$60,000			. 301	. 2.260	23,228	58,643	33,369	196,8/9	12,540	1,778
\$50,000 under \$75,000 \$75,000 under \$100,000			2,546	056.6*	26.018	77,040	18,852	111,643	868*	1 257
\$100,000 under \$200,000	,	,	1,370	•12,729	9,603	74,595	•1 494	*8,179	*153	•214
\$200,000 under \$500,000			152	*163	•152	•799	, ,			
\$1,000,000 under \$1,000,000 \$1,000,000 or more	. ,	, ,	Ŧ,	0/2"	7,	013.	۲۱۰	•102	23	မ္
Total taxable returns	.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
	Тах	Taxable				Tax c	Tax credits			
Size of admeted proce income	5	income	4	Total	Child ca	Child care credit	Credit for the ele	Credit for the elderly or disabled	Foreign	Foreign tax 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)	(92)	(77)	(87)	(62)	(80)
Total	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	٠	•	٠	•	1,132	•10
\$5,000 under \$10,000	417,381	944,988	*19,158	•2,503	•	•	14,581	•2,260		· ;
\$10,000 under \$15,000 \$15,000 under \$20,000	434,625	2,024,726 4,586,919	59,487 88,979	18,386 43,840	*12,488 *13,340	*4,453 *4,666	*7,912 *9,222	*590 *4,028	*1,132 *1,132	134
\$20,000 under \$25,000	425,250	5,511,800	75,169	21,229	26,977	11,387	3,335	*847	. 674	, 0
\$25,000 under \$30,000 \$30,000 under \$35,000	395,223	6,641,170	29,568	10.180	22,245	9,203		, ,	1.049	£.
\$35,000 under \$40,000	290,153	7,004,817	*19,846	.5,302	18,797	•5,144 •4,709			1,049	157
\$45,000 under \$50,000	187,481	6.137.876	*23.418	.9.629	*23,418	•9,629	,			
\$50,000 under \$55,000	147,948	5,349,741	18,907	.5,350	18,907	.5,350		,		٠
\$55,000 under \$60,000	87,123	3,571,829	*11,456	4,028	*11,456	4,028			.3 493	157
\$50,000 under \$75,000 \$75,000 under \$100,000	95,463	5,969,958	13,120	*6,919	13,120	*6,919				,
\$100,000 under \$200,000	49,280	4,419,865	*4,652	3,097	•4,309	*3,076			*342	.21
\$200,000 under \$500,000 \$500,000 under \$1,000,000	-1,590 -81	*43,003	305	-84		ξ.		, ,	-	? '
\$1,000,000 or more	44	103,072	ů.	*44	•	•	,	٠	ę.	
Total taxable returns	3,857,309	78,016,679	322,038	110,092	212,089	75,956	•17,133	*5,272	13,206	670
Total nontaxable returns	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

Part Column Col		Income tax	Income tax after credits	Alternative	Alternative minimum tax	Total earned	Total earned income credit	Total inc	Total income tax	Tax liability	ability
Second Compared											
Column	Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
1,10,100 (1,10)		returns		returns		returns		returns		returns	
1,10,000,144		(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)
12 12 12 12 12 12 12 12	[a]	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
186 645 140 573 574	000	8.3 E.DB	13 383			5g 201	25.815	87.508	13 383	134 709	33 484
1,12,12,12,12,12,12,12,12,12,12,12,12,12	55 000 under \$10 000	399 465	140.573			79 615	92,454	399 465	140 573	420,392	173,816
Color Colo	\$10 000 under \$15 000	384 182	290 325	•		95 038	116 985	384 182	290.325	393,722	321.978
17.00 200 627 17.00 10	\$15,000 under \$20,000	495,485	644,354	•		81 016	52 404	495,485	644,354	504,916	700.458
17.00 17.0	\$20 000 under \$25 000	420.804	806.627			63.922	10 422	420,804	806,627	424,436	841,396
1,12,020 1,13,0807 1,13,	525,000 under \$30,000	391,070	997,369		•			391,070	997,369	391 223	1 045,629
100 15 11 12 12 12 13 15 15 15 15 15 15 15	330,000 under \$35,000	391,590	1,319,997			•		391,590	1,319,997	391 593	1,355,980
177,946 995 564 1 17,946 995 564 17,794 995 564 17,794 995 565 14,794	35,000 under \$40,000	290,153	1,122,029	•			•	290,153	1,122,029	290,153	1,149,363
117 548 586 369 167 481 187 481 589 580 187 481 187 481 589 580 187 481 187 581	340,000 under \$45,000	205,165	951,641	٠	•	•	4	205 165	951 641	205 165	990,525
1477946 984336 1477946 984336 1477946 984336 1477946 984336 1477946 984336 1477946 984336 1477946 984336 1477946 984336 984336 97133 97133	45,000 under \$50,000	187,481	999,950		•			187,481	056'666	187,481	1,029,770
1,12,130 1,15,130	50.000 under \$55,000	147,948	884,356		•	•		147,948	884,356	147,948	927,802
1271 213 1271 54 1271 54 127	55 000 under \$60,000	87,123	615,647				•	87,123	615,647	87,123	649,257
1.50 1.00	\$60,000 under \$75,000	231,213	2,145,680			•		231.213	2,145,680	231,213	2,187,379
19 200 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 106 204 19 20 10 20	575 000 under \$100,000	95 463	1,227 330	-898	-71			95,463	1,227 400	95.463	1,255,380
13 13 13 13 14 13 13 14 13 13	\$100,000 under \$200,000	49 280	1,026 771	•153	.564	•	٠	49,280	1,027,334	49,280	1 053,611
13.36, 14.5 1.126.14 1.126.14 1.13.36, 14.5 1.13.36, 14.5 1.1	5200,000 under \$500,000	•1,590	*106,204			•		1.590	106 204	•1 590	107 833
1,386,144 1,335,145 1,1051 1,10	\$500,000 under \$1,000,000	.81	*12,614			٠	•	-81	•12,614	.82	*12,614
3,860,644 13,35,145 1,1051 1,0	51,000,000 or more	44	31 297	•		•	٠	44	31,297	44	31,297
Total lax payments	al 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 bix payments	al nontaxable returns	•	•	•	•	281,598	269,733	•	•	95,889	53,307
Total Lix palyments Total Lix withheld Estimated tax payments Total Lix withheld Estimated tax payments Total Lix withheld Lix withheld Lix minder of Amount Number of											
Number of Amount Numb				Total tax	payments			Overpa	ayment	ř.	ax
Number of Amount returns	Size of adjusted gross income	Ţ	tal	Taxw	ıthheid	Estimated t	ıx payments	refu	und	ď	ne
returns returns <t< td=""><td></td><td>Number of</td><td>Amount</td><td>Number of</td><td>Amount</td><td>Number of</td><td>Amount</td><td>Number of</td><td>Amount</td><td>Number of</td><td>Amount</td></t<>		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
(91) (92) (93) (94) (95) (96) (97) (98) (99) 4,424,422 14,918.055 4,220.624 14,040,424 374,835 864,433 3,167,811 2,588.030 1,454,986 1,449,902 339,102 81,309 319,331 65,077 117,648 156.55 49,191 26,886 1,449,186 1		returns		returns		returns		returns		returns	
4,424,422 14,918,055 4,220,624 14,040,424 374,835 65,555 3,167,871 2,588,030 1,454,986 1,528,030 1,454,986 1,528,73 1,548,992 33,167,811 2,588,030 1,454,986 1,52,627 47,916 2,588,030 1,454,986 1,52,627 47,916 2,588,030 1,454,986 1,52,627 47,916 2,57,885 15,2627 47,916 2,57,885 15,2627 47,916 2,57,885 15,2627 47,916 2,67,737 176,416 14,410,11 14,410,		(16)	(26)	(66)	(94)	(56)	(96)	(26)	(96)	(66)	(100)
497,202 498,202 498,202 498,202 498,202 499,202 <t< td=""><td>7</td><td>4 424 422</td><td>44 040 055</td><td>A 220 C. A</td><td>14 040 424</td><td>37.4 035</td><td>954 543</td><td>3 157 871</td><td>2 588 030</td><td>1 454 086</td><td>1 372 912</td></t<>	7	4 424 422	44 040 055	A 220 C. A	14 040 424	37.4 035	954 543	3 157 871	2 588 030	1 454 086	1 372 912
339 102 64 309 319 331 65 077 717 648 715 612 344 902 88 197 68 679 550 654 319 102 64 339 319 331 65 077 717 648 715 612 344 902 88 197 68 679 497 102 310 334 46 65 14 475 849 65 339 372 001 240 737 175 845 497 102 346 65 14 75 56 13 55 583 65 339 372 001 240 737 176 845 497 20 340 03 46 570 833 464 29 210 57 363 266 860 176 311 176 341 490 750 1,490 053 381 449 1,084 760 24,704 64,243 240,789 211,410 176 311 141,091 390 750 1,149 053 381 449 1,255 752 10,556 42,779 199,316 19,329 19,349 114,091 390 750 1,149 053 381 449 1,255 752 10,556 42,779 199,316 114,091 114,091 390 750 1,148 053 38	al	774'474'4	14,918,055	4,220,624	474,040,41	3/4/633	246,400	3,167,011	7,000,000	006'\$7	716,276,1
95/1054 310,431 489,271 20,517 475,758 474,110 20,201 104,181 95/1054 489,271 425,843 55,883 56,893 372,001 240,003 176,411 176,845 176,845 538,770 831,590 446,570 883,484 29,210 57,363 286,680 176,311 141,091 423,240 1,494,762 381,689 1,084,760 22,104 68,423 240,789 240,737 176,845 176,845 390,750 1,494,52 381,689 1,084,760 22,104 68,423 240,789 240,789 176,141 141,091 390,750 1,496,752 381,689 1,084,760 22,104 88,423 240,389 240,393 141,091 141,	Jnder \$5 000	339,102	81,309	319,331	65,077	*17,648	*15 612	344,902	89,197	69,679	21,604
497,230 413,030 55,583 6,570 412,230 412,230 412,130 4	55,000 under \$10,000	550,654	316,431	489,271	729.877	70,573	36,353	479,116	207,000	122,027	47,943
230,770 340,033 416,570 884,544 29,210 57,363 266,660 176,311 410,031 390,750 1,44,162 381,689 1,084,760 24,704 64,243 240,789 211,681 156,266 390,750 1,44,162 381,689 1,084,760 24,704 64,243 240,789 211,481 166,266 390,750 1,480,053 381,449 1,285,772 1,284,789 240,789 240,402 153,433 208,411 1,286,772 282,481 1,286,773 1,284,789 1,284,489 1,240,402 156,249 156,249 156,249 156,34	10,000 under \$15,000	497,230	491,088	500 409	415,649	65,719	75,738	372,001	240,184	176.845	97 189
423.200 1941,003 416,570 883,484 29,210 57,383 260,880 170,311 141,091 392,364 1,941,023 381,448 1,884,589 1,084,760 24,704 68,433 240,886 240,402 156,226 36,238 399,584 1,99,316 193,294 90,835 156,226 36,248 193,294 90,835 156,226 36,343 242,886 240,402 156,226 36,343 36,344 90,835 36,343 36,344 36,348 36,343 36,348 36,344 36,348 36,348 36,348 36,348 36,348 36,348 36,348 36,348 36,348 36,348 36,348 36,348 36,348 36,3	000 074 13000 000 00	011,000	000,100	001.000	505.000	600,000	000,00	000,210	440.044	744	77 224
359,730 1,143,132 361,639 1,084,703 34,449 1,984,700 34,449 1,084,700 34,449 1,084,700 34,449 1,084,700 240,789 240,789 240,789 240,789 240,789 240,789 240,082 240,002 90,835 289,441 1,286,772 1,025,732 1,025,732 1,044613 12,543 48,248 193,348 193,294 90,835 205,165 1,093,833 200,915 1,061,544 9,445 95,296 193,348 193,375 165,349 60,941 147,948 995,609 186,089 1,061,544 9,445 9,529 106,177 156,610 81,689 231,205 641,086 14,683 945,274 16,808 9,139 172,40 172,40 172,40 231,205 215,553 229,083 2,654,465 1,181,295 7,233 91,394 27,247 48,110 92,359 47,353 95,463 1,207,72 1,250 7,233 91,394 27,247 54,181	20,000 under \$25,000	423,240	941,003	416,570	883,464	29,210	57,363	286,680	1/6,311	140,141	175,77
295,204 1,286,704 2,247,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 242,004 243,004 243,004 243,004 243,004 243,004 2445 25,005 2445 25,005 2445 25,005 2445 25,005 2445 25,005 2445 25,005 2445 25,005 2445 25,005 2445 25,005 2445 25,005 2445 25,005 2445 2445 2445 <td>25,000 under \$30,000</td> <td>390,750</td> <td>1.149,152</td> <td>381,699</td> <td>1,084,760</td> <td>24,704</td> <td>04,243</td> <td>240,769</td> <td>240.402</td> <td>153,403</td> <td>117.958</td>	25,000 under \$30,000	390,750	1.149,152	381,699	1,084,760	24,704	04,243	240,769	240.402	153,403	117.958
205,165 1,000,772 201,702 1,000,772 1,	35,000 under \$33,000	392,304	1,460,033	287.003	1,381,391	10.556	42 770	100 318	193 294	90.835	75 117
187 481 1096 669 186 089 1,061,544 19,445 156,665 105,833 156,610 81,649 147,948 995,609 143,838 945,274 16,808 50,334 95,229 130,617 52,386 84,583 684,683 638,084 12,064 16,808 50,334 95,229 130,617 52,386 84,583 638,084 12,064 16,808 17,240 17,240 37,864 99,483 1,216,790 94,982 14,1445 94,139 112,396 177,240 37,864 49,272 1,216,790 94,982 14,1295 7,233 71,274 48,110 92,389 47,353 49,272 1,020,092 47,296 91,934 27,247 54,719 21,691 112,444 1,290 14,37 26,373 26,373 26,373 22,048,51 13,189 112,444 1,200 1,437 26,471 20,644 20,644 20,644 20,644 20,644 20,644 20,644	40 000 under \$45 000	205,481	1 093 833	200 915	1.044.613	•12.543	*48.248	139,775	165,349	60,941	71,737
147.948 995,609 143,838 945,274 16,808 50,334 95,229 130,617 52,386 84,583 641,466 84,583 638,084 2,264 3,068 49,280 77,240 37,864 231,205 1215,3553 2,290,663 2,057,456 14,845 94,39 172,40 37,864 95,229 1216,790 94,962 1,18445 94,39 178,673 107,083 95,463 1,216,790 94,962 1,18445 91,374 48,110 92,389 47,353 49,272 1,020,972 47,295 916,546 4,683 91,934 27,247 54,719 21,691 11,590 10,0775 1,590 14,37 26,373 26,373 22,266 97,93 14,47 12,884 1,384 1,378,861 304,795 7,445,72 2,048,514 1,389,471 14,563,409 3,593,702 13,788,61 304,795 7,02,77 7,495,72 2,048,514 1,389,471	45 000 upder \$50 000	187 481	1 096 609	186.089	1 061 544	9 445	*35.065	105 833	156.610	81.649	91.034
84,583 641,466 84,583 638,084 '2,064 '3,068 49,260 77,240 37,864 231,205 2,153,553 2,29,063 2,057,456 14,845 94,139 173,798 178,673 107,083 95,463 1,216,790 94,962 1,161,295 7,233 *31,274 46,110 92,359 47,353 49,272 1,020,092 47,295 916,548 4,683 91,934 27,247 54,719 21,691 ************************************	50 000 under \$55 000	147 948	609 266	143.838	945 274	16 808	50 334	95.229	130,617	52,386	65,763
231,205 2,153,553 229,063 2,057,456 14,845 94,139 123,798 178,673 107,083 95,463 1,216,790 94,982 1,181,295 7,233 73,274 48,110 92,359 47,353 49,272 1,020,092 47,295 916,548 4,863 91,934 27,247 54,719 21,691 1,590 1,10,0775 1,590 1,389 1,437 2,303 42 2,258 97,9 1,62 1,644 1,62 9,114 2,1 2,0 42 2,161 2,258 97,9 44 2,687 3,130,171 14,563,409 3,593,782 13,758,861 3,04,795 7,177 2,446,572 2,048,514 1,389,471	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
95,463 1,216,790 94,962 1181,295 7,233 731,274 48,110 92,359 47,353 47,353 731,274 48,110 92,359 47,353 71,274 48,110 92,359 47,353 71,691 715,00 710,002 73,869 73,869 73,869 73,869 73,874 739 72,247 54,719 71,691 73,894,71 72,448,572 748	60,000 under \$75,000	231,205	2,153,553	229,063	2 057 456	14,845	94 139	123,798	178,673	107,083	218,461
49,272 1 020,092 47,295 916,548 4,863 91,934 27,247 54,719 21,691 *1,590 *10,0775 *1,590 *73,869 *1,437 *26,373 *611 *2,256 *979 *82 *12,444 *82 *914 *41 *3,200 *42 *240 *41 *44 \$26,887 41 \$20,644 *20 *4739 *20 *471 *24 *4,739 \$3,533,762 \$3,588,661 \$304,795 \$762,177 \$2,448,572 \$2,048,514 \$1,389,471	75 000 under \$100,000	95,463	1,216,790	94,982	1 181,295	•7,233	*31,274	48,110	92,359	47,353	132,486
.1590 .100 775 .1590 .73869 .1437 .26,373 .611 .2,258 .979 .979 .979 .979 .979 .979 .979 .97	3100,000 under \$200,000	49,272	1 020,092	47,295	916,548	4,863	91,934	27,247	54,719	21,691	90,234
3,730,171 14,563,409 3,593,782 0,544 795 7,000 7,32 7,000 6,54 1,389,471	\$200,000 under \$500,000	1,590	*100 775	1.590	•73.869	1,437	*26,373	•611	*2,258	626.	*9,316
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	500,000 under \$1,000,000	.82	•12,444	•82	*9,114	•41	*3,200	.42	.240	•41	•656
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 15,000 12,177 2,448,572 2,048,514 1,389,471	\$1,000,000 or more	44	26,887	41	20,644	•20	•4,739	.50	•471	•24	*4,935
COLUES 254 646 676 847 748 74 74 74 74 74 74 74 74 74 74 74 74 74	al 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
0.0000 0.0000 0.0000 0.00000 0.00000 0.00000 0.000000	Total nontaxable returns	694.251	354,646	626,842	281,563	70,039	72,367	719,299	539,516	65,515	29.440

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

^{&#}x27; 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
(All figures are estimates based on samples-money amounts are in thousands of dollars)

(6) (7) (8) (8) (9) (9) (9) (9) (1,339,467) (2,109,355 (2,109,355 (2,109,355 (2,109,355 (2,303,986 (1,339,443 (1,328,143 (1,338,402 (1,328,143 (1,338,402 (1,338,402 (1,338,402 (1,338,403		Number of retums	Amount	Number of	Amount	Number of	Amount
(1)		retums					MILITAR
1,10, 1, 1, 1, 1, 1, 1,				retums		retums	
22,540,614 2,183,969,384 28,567,498 1,619,016,419 27,699,337 87,439,406,997 2,508,499 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,508,599 2,509,599		(3)	(8)	(6)	(10)	(11)	(12)
189972 199981 173994 77394 77394 77394 77394 77394 77394 77394 77394 77394 77394 77394 77394 7731178 77394 77394 7731178 77394	+- (2,727,239	36,169,500	12,466,270	54,827,532	15,114,507	9,433,546
995.577 1 1689.968 401 258.814 22.03.345 775.94 1.05.94 77 1989.971 2310.458 775.92 1.05.93.955 1.05.95.01 36.84.39		7,574	226,943	47,196	72,472	34,784	13,837
1473.25 17.883.98 988,461 15.715.25 17.712.8 2.563.903 1.655.001 36.843.18 1.292.621 2.543.204 1.187.642 2.563.903 2.563.903 2.665.045 2.707.014 2.563.903 2.665.045 2.707.014 2.205.865 2.707.014 2.205.865 2.205.804		31,732	338,128	191,801	358,565	163,049	62,233
1635.001 36.848.318 1.292.621 25.243.204 1.187.645 2.588.943 1.187.645 74.905 1.182.884 1.987.71 1.186.82 1.182.884 1.987.71 1.186.82 1.182.884 1.987.71 1.186.82 1.182.884 1.987.71 1.186.82 1.182.884 1.182.71 1.182.884 1.182.884 1.182.1831 2.2303.885 1.182.82 1.182.1831 2.203.885 1.182.1831 2.224.637 3.111.035 1.182.1837 3.345.055 3.00 0.487.71 3.111.035 1.182.1837 3.345.055 3.00 0.487.71 3.111.035 1.182.1837 3.345.055 3.00 0.487.71 3.111.035 1.182.1837 3.345.055 3.00 0.487.71 3.111.035 1.182.1837 3.345.055 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.11.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 1.182.1837 3.00 0.487.71 3.111.035 3.111		51,849	583,947	288,667 389 476	630,173	209,115	71,181
2.070014 57.072.01 1.782.804 44.046.206 1.10010 2.303.86 1.10010 1.782.804 44.046.206 1.10010 1.782.804 1.10010 1.782.804 1.10010 1.782.804 1.10010 1.782.804 1.10010 1.782.804 1.10010 1.782.804 1.10010 1.10		70 516	700.007	440 563	444 006	030.030	27,001
2.193.656 77.499.077 1995.801 57.472.092 1.775.789 2.303.986 1.94.447 1.095.801 1.09.95.714 1.991.381 2.965.642 2.447.389 1.09.95.714 1.09.95.4427 2.206.815 2.909.650.45 2.206.812 2.909.744 1.991.381 2.965.642 2.447.389 1.10.395.714 1.10.395.81 2.965.642 2.909.650.45 2.909.650.45 2.909.744 2.200.813 2.909.650.45 2.909.744 2.200.84 2.909.744 2.200.84 2.909.744 2.200.84 2.909.744 2.200.84 2.909.744 2.200.84 2.909.744 2.200.84 2.909.744 2.200.84 2.909.744 2.200.84 2.909.74 2.909.74 2.909		104 670	683.513	500,002	1,141,805	861.023	321.005
2.473.69 90.656.045 2.205.812 75.479.844 1991.384 2.904.566 1 2.473.69 119.215.879 2.286.853 80.907.474 1991.381 2.905.622 1 2.67.829 119.215.879 2.109.187 100.756.142 1991.381 2.905.622 1 2.267.829 119.215.879 2.109.187 100.275.956 1940.2344 2.702.136 1 2.267.829 119.215.879 2.109.187 100.275.956 1940.344 2.702.136 1 2.662.521 30.046.139 3.345.055 254.651.645 3.400.340 2.702.136 1 2.662.521 30.046.139 3.345.055 254.651.645 3.400.340 2.702.136 1 2.662.529 2.153.000.325 2.554.651.645 3.400.340 10.756.142 1 2.662.529 2.153.000.320 2.551.926 1.601.990.198 1.572.936 1.576.916 3.00.545.39 1.12.541 10.0756.142 1.572.325 5.377.489 1.12.541 10.056.159 1.12.541 10.0000 1.20.900.108 1.976.000 1.12.541 10.0000 1.20.900.108 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900.109 1.12.541 10.0000 1.20.900 1.12.541 10.0000 1.12.54	1 7	103.547	1.031.503	640.954	1.070.395	1.061.693	391 124
2.047,369 103,951,715 2.286,853 140,777 97 1599,381 2.995,642 103,951 118,882,643 119,710,35 119,710,35 119,216,879 195,344 1 2.7021,36 119,216,879 2.1091,71 119,53 119,216,879 2.1091,71 119,53 119,216,879 2.1091,71 119,53 119,216,879 2.1091,71 119,53 119,216,879 2.1091,71 119,53 119,216,879 2.1091,71 119,53 119,216,879 2.2473,52 2.405,118 254,473,522 2.574,889 13,289,442 7 40,034,11 119,11 119,54 119,210,21 119		124,706	944,334	628,274	1,379,019	1,119,009	493,792
2.609316 123.898.884 2.429.428 100.775 997 2.224.637 3.111.035 2.666.425 118.862.444 2.70.786 11.862.444 2.70.786 11.862.444 2.804.354 1.905.888 100.275.985 1.905.888 100.275.985 1.905.888 100.275.985 1.905.888 100.275.985 1.905.888 100.275.985 1.905.888 100.275.985 1.905.888 100.275.985 1.905.888 1.905.888 1.905.885 1.905.984 1.905.9		109,418	654,821	733,216	1 069,308	1,191,385	453,829
2.287.825 119.215.879 2.109.187 100.756.142 1.962.344 2.700.136 1 2.086.435 118.215.879 2.109.187 100.756.142 1.962.344 2.700.136 1.962.943 1.962.943 1.962.944 2.700.136 2.964.814 2.700.136 2.962.944 2.800.346 3.967.942 3.967.943 3.944.427 4.969.946 3.946.942 4.967.948 3.946.942 4.967.948 3.944.427 4.968.948 3.946.942 4.967.948 3.946.942 4.967.948 3.946.942 4.967.948 3.944.427 4.968.948 3.946.942 3.946.942 3.946.942 3.944.427 4.968.948 3.946.942 3.946.942 3.946.942 3.944.427 4.968.946 3.946.942 3.946.	_	148,745	1 167 897	857,845	1,420,628	1.317,235	516.477
2.066.425 118.682.64 190.275.965 1948.240 2.864.354 195.888 100.275.965 1948.240 2.864.354 195.888 100.275.965 1948.240 2.864.354 195.884 195.884 195.884 195.884 195.884 195.884 195.884 195.884 195.884 195.884 195.884 25.884.355 2.864.352 2.574.889 13.289.145 3.895.845 3.346.036 3.346.036 3.346.036 3.346.036 3.346.339 3.257.4889 13.289.145 5.874.889 13.289.145 5.874.889 13.289.145 5.874.889 13.289.145 5.874.889 13.389.344 10.775.884 2.547.889 13.289.145 5.874.889 13.289.145 5.874.889 3.894.427 5.874.889 3.894.427 5.874.889 3.894.427 5.874.889 3.894.427 5.874.889 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427 3.894.427		161,802	1,268,903	828 637	1,835,460	1,147,643	528,486
4.441.395 300 846 139 4.246 042 258 253 524 4087 043 7 616 798 3 582 404 306.701 388 3.345 055 254.816 455 3.400 340 8.944 27 4 4 8 8 50.07 346 306.701 389 3.45 055 254.816 455 2 5.44.899 13.289 144 10.776 984		122,069	960,332	771,919	1,666,942	1,017,234	478,966
3.582.404 306.751388 3.345.055 254.851 645 3.400340 8.944427 42.682621 249.461365 24.651183 25.4889 13.289145 56.7576 489 13.289145 56.7576 489 13.289145 56.7576 489 13.289145 56.7576 489 13.289145 56.7576 489 13.289145 56.888.605 130.089 10.768.628 56.888.605 130.089 10.768.628 13.289145 56.888.605 130.089 10.768.638 66.888.605 130.089 26.81.6578 26.81.6778 26.81.6778 26.81.6778 26.81.6778 26.81.6778 26.81.6778 26.		316,829	2,519,225	1,829,734	4,464,805	2,361,265	1,161,265
2.662.02.1 349.450.355 2.405.118 254.473.522 2.574.889 13.289.145 5 7.01 115 88.510.073 112.541 40.078.465 100.089 10.756.944 10.75		409.641	3,923,530	1,840,395	5,439,062	1,818,196	1 176,543
701 115 205 595 007 599 241 120 776 465 689,344 10,726,984 2 131,145 68,5100 332 2,511,926 16,186,085 63,165,387 8 13,089 62 2,133 000 332 2,511,926 1,611,990 196 15,995 83 12,61,149		544,144	6,091,893	1,762,181	9,360,901	1,263,521	1,410,792
131,155 88 510,073 112,541 46 888 605 130,089 5,515.878 2,613.578 30,554,529 2,153,000,322 27,511,926 160,380,1192 1,572,325 2,153,000,322 27,511,926 1,601,990,196 26,318,012 5,377,489 1 1,976,085 3,09,69,062 1,055,572 1,056,572 1,056,224 1,572,325 5,377,489 1 1,976,085 30,969,062 1,055,572 1,056,572 1,056,572 1,056,573 1,05	_	253,823	6,588,969	563,718	8,113,619	339,007	884,121
1,976.085	_	67,856	3,113,255	114,439	4,286,906	66,362	394,604
1,976,085 2,153,000,332 27,511,926 1601,990,196 26,318,012 82,060,353 2.6 1,976,085	_	38,485	4,936,393	909'29	10,404,920	35,688	676,619
Alimony Business or profession returns returns returns (13) (14) (15) (16) (17) (18) returns returns returns (13) (14) (15) (16) (17) (18) returns returns returns (13) (14) (15) (16) (17) (18) returns returns returns (13) (14) (15) (16) (17) (18) returns returns returns (13) (14) (15) (16) (17) (18) returns returns (14) (15) (16) (17) (18) returns returns (14) (15) (16) (17) (18) (18) returns returns (14) (15) (16) (17) (18) (17) (18) returns returns returns (14) (15) (16) (17) (18) (19) (17) (18) (19) (17) (18) (19) (17) (18) (19) (17) (18) (19) (17) (18) (19) (17) (18) (17) (18) (19) (19) (19) (19) (19) (19) (19) (19		2,617,857	34,527,268	11,899,187	53,009,653	14,525,364	9,097,870
Alimony Business or profession Sale of capital assets received net income less loss net gain less loss Number of returns Amount Number of returns Amount Number of returns (13) (144) (15) (16) (17) (18) 228 409 3.090.437 7.055.579 113.240.699 9,187.857 91.403.259 93.777 12,337 67.275 196.870 38.154 36.927 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.778 48.771 28.8699 17.701,783 231.818 17.4489 47.4489 17.701,783	\parallel	- minor	1,014,202	200,100	2,01,101	411,000	0.000
Number of returns Amount returns Amou	ale of capital assets net gain less loss	Sale of property other than capital assets	perty other al assets	Taxab	Taxable IRA distributions	Pensions and annuities	ns and ties
(13) (14) (15) (16) (17) (18) 228 409 3,090,437 7,055,579 113,240,699 9,187,857 91,403,259 12,347 6,921 79,077 138,154 50,927 36,896 12,347 67,278 168,870 871,271 193,160 48,771 17,025 165,668 349,142 2,392,662 313,304 474,843 18,776 165,68 349,142 2,392,662 313,304 474,843 19,359 171,454 409,331 3,289,758 357,348 404,119 19,359 171,454 409,331 3,289,759 357,448 557,376 34,58 463,722 448,988 3,476,703 450,404 799,402 19,008 176,622 448,898 3,476,703 450,404 799,402 14,696 224,835 453,316 3,607,912 430,404 799,402 14,696 224,835 463,316 3,607,912 430,404 10,010,108	_	Number of	Amount	Number of	Amount	Number of	Amount
(13) (14) (15) (16) (17) (18) 228,409 3,090,437 7,055,579 113,240,699 9,187,857 91,403,259 9,187,857 91,403,259 9,187,867 9,1403,259 9,187,81 10,403,259 9,187,81 10,403,259 9,187,81 10,403,259 9,187,71 10,809 10,209		retums		retums		retums	
228,409 3,090,437 7,055,579 113,240,699 9,187,857 91,403,259 9,1403,259 9,1403,259 9,1403,259 9,1403,259 9,1403,259 9,1403,259 10,347 9,1403,259 10,347 9,1403,259 10,347 9,143,731 10,359 11,144 48,771 11,348 48,771 48,771 48,771 48,771 474,843 474,843 474,843 474,843 474,843 474,843 474,843 404,119 46,712 404,119		(19)	(20)	(21)	(22)	(23)	(24)
2.473 6.921 7.000 3.8154 50.927 36.899 12.397 67.278 186.870 821.201 193.780 48.771 36.899 17.025 97.757 269.565 1.701.783 231.304 48.771 48.771 18.776 165.688 349.142 2.392.682 313.304 474.843 19.559 171.454 409.331 3.289.758 351.248 404.119 26.025 166.830 473.592 357.0435 357.343 507.376 26.026 483.732 513.440 3.866.039 451.624 665.085 14.696 224.835 468.346 3.607.912 432.086 50.404 709.402 14.696 224.835 463.376 3.607.912 432.086 518.43 667.376 14.596 224.835 463.376 3.607.912 432.086 518.43 10.010.08 15.332 7.9 57 459.682 1.294.33 1.209.328 5316.475 1 16.900 460.	 	933 039	808 333	1 713 530	1.4 BBS 144	E 045 440	79 844 669
7.2473 6.9271 79.007 3.8154 50.927 36.899 12,337 67,278 186,265 1,701,783 231,804 48,771 17,025 97,727 269,565 1,701,783 231,818 48,771 18,776 165,668 349,142 2,392,662 313,304 474,843 19,559 166,830 473,592 3,507,435 367,378 607,376 26,025 166,830 473,592 3,677,435 367,374 655,035 19,908 176,622 448,898 3,476,703 450,404 799,402 14,696 2,24,835 463,316 560,695 471,719 594,438 946,458 14,221 303,313 520,682 5147,109 533,722 1,010,108 7,896 152,606 840,282 9,737,625 1,234,445 1,209,20 16,900 402,434 687,509 12,973,500 1,241,866 13,404,619 1 1,600 402,434 687,509 17,33,68 5,315,475 <td>-</td> <td>200,023</td> <td>200,000</td> <td>666,617,1</td> <td>,000,1</td> <td>0,010,0</td> <td>600'++0'6'</td>	-	200,023	200,000	666,617,1	,000,1	0,010,0	600'++0'6'
17,025 18,776		10.294	.7,529	8,616	40,061	26,988	103,203
18.776 155,668 349,142 2.392,662 313,304 404,149 19,359 171,454 409,314 3.269,768 351,248 404,149 26,025 166,830 473,592 3,570,435 367,343 507,376 478,622 448,898 3,476,703 450,604 799,402 14,699 224,835 463,316 51,471 199 533,722 1,010,108 14,221 303,313 520,805 14,118 564,494 12,00,220 172,632 160,441 373,474 1399 518,479 1,209,220 160,900 402,34 687,509 17,337,625 12,34,453 3,784,119 12,022 207,241,139 520,975 17,133,789 520,975 15,722,113 112,022 207,241,399 112,993 10,100,310 17,182 106,000 17,182 4,595,546 112,993 10,100,316 10,000 10,0	_	24,337	-103,716	57,924	129,080	103,7 (0	1 880 076
19,359 171,454 409,331 3,269,758 351,248 404,119 26,025 166,830 473,592 3,570,435 367,343 507,376 34,558 433,732 513,140 3,866,039 451,624 565,095 19,908 176,622 448,898 3,476,703 450,004 799,402 14,696 224,835 463,315 3,607,912 432,086 946,458 14,221 303,313 520,605 5,147,109 533,722 1,010,108 9,833 160,441 373,474 4,059,988 5,18,479 1,209,220 16,900 400,431 4059,988 5,18,479 1,209,220 16,900 402,434 687,509 1,337,655 1,353,063 5,315,475 1 16,900 402,434 687,509 17,133,789 5,2075 15,722,113 170 303,263 720,655 17,133,789 5,2075 15,722,113 106 3,687 36,242 4,595,546 112,993 10,100,310	_	31,565	30,745	84,045	343,453	398,083	3,588,523
26,025 166,830 473,922 3,570,435 367,343 507,375 19,008 176,622 448,898 3,476,703 451,624 655,095 14,696 224,835 463,316 51,140 513,14		35.870	174	113 064	670 530	320 A64	2 233 163
34,558 463,732 513,140 3,866,039 451,624 655,095 19,008 176,622 448,898 3,476,703 450,404 799,402 14,696 224,835 463,316 5,147,109 533,096 946,458 14,221 303,313 520,005 4,161,118 564,494 804,343 7,9 575 450,005 4,161,118 564,494 804,343 9,833 160,441 373,474 4,059,988 518,479 1,209,220 16,900 402,434 687,509 12,973,350 1,234,383 3,764,181 16,900 402,434 687,509 12,973,350 1,353,063 5,315,475 1 16,900 402,434 687,509 12,973,350 1,344,619 1 2,413 122,022 207,565 17,133,769 5,29075 15,722,113 106 2,201 17,182 4,595,546 112,993 10,100,310 106 2,201 17,182 4,595,546 112,993 10,100,310 <td></td> <td>32,695</td> <td>104,160</td> <td>99,529</td> <td>457,340</td> <td>337,006</td> <td>3,561,567</td>		32,695	104,160	99,529	457,340	337,006	3,561,567
19 908 176 622 448 888 3 476,703 450,404 789 402 14,696 224,835 463,316 3.607,912 450,404 789 402 14,221 303,313 520,605 5,147,109 533,722 1,010,108 *5,332 79 575 459,005 4,161,118 564,494 804,343 9,833 160,441 373,474 4,059,988 518,479 1,209,220 7,896 152,606 840,282 9,737,625 12,34,453 3,764,181 16,900 402,434 687,509 17,941,339 1,441,856 13,404,619 1,20,222 20,7565 17,133,769 52,9075 15,722,113 106 36,242 4,595,546 112,993 10,100,310 106 22,001 17,182 4,595,546 112,993 10,100,316		45,242	-75,753	114,784	603,425	361,350	4,178,897
14,257 224,653 303,313 520,852 5,147,109 533,722 1,010,108 14,221 303,313 520,852 5,147,109 533,722 1,010,108 5,332 160,441 373,474 4,059,988 518,479 1,209,220 16,900 422,344 687,509 12,947,395 1,234,453 3,784,181 122,022 20,755 17,133,789 5,29,075 15,722,113 1,20,22 20,755 17,133,789 10,100,310 17,182 106 22,001 17,182 4,595,546 112,993 10,100,316 17,182 10,100,316 17,182 10,100,316 17,182 10,100,316 17,182 10,100,316 17,182 10,100,316 17,182 10,100,316 17,182 17,18		44,336	-153,902	115,963	648,432	440,794	4,543,124
14,221 333,313 520,882 5,147,109 533,72 1,010,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,108 1,00,109 1,00,108 1,00,109 1,00,108 1,00,109 1,00,10		4 0 4	000/20	22,300	040,049	222,020	4,300,243
9.833 160.441 373,444 4059.988 518.479 1.209.220 1.234.453 3.764.181 1.209.220 1.7.182 2.2.01 1.7.182 2.2.01 1.7.182 2.2.01 1.7.182 2.2.01 1.7.182 2.2.01 2.7.20 2.001 2.7.201		51,197	-64,329	143,509	902.127	465,064	5,239,512
7,896 152,606 840,282 9,737,625 1,234,453 3,764,181 16,900 402,434 687,509 12,973,350 1353,063 5,315,475 1353,063 5,315,475 1353,063 5,315,475 1444,686 13,5475 17,543,143 12,073,143 1353,063 5,315,475 17,544,139 1441,856 13,5446,619 17,720,113 12,022 17,133,769 15,721,13 15,721,13 16,722,113 10,100,310 10,100,3	_	42.361	67,547	121 791	811.677	409 333	5 610 567
16,900 402,434 687,509 12,973,350 1.353,063 5,315,475 1. 6,322 303,263 720,659 27,941,139 1.441,856 13,404,619 1. 2,413 122,022 207,505 17,133,769 529,075 15,732,113 1. 17,132 4,595,546 112,993 10,100,310 1. 17,182 4,595,546 112,993 10,100,310 1. 17,182 4,595,747 57,789 38,003,165 1.		93,624	-53,535	223,540	2,015,954	774,667	10,354,923
6.322 303,263 720,659 27,941,139 1,441,856 13,404,619 1 1 122,022 207,505 17,133,769 529,075 15,732,113 1 10 3,887 36,242 4,595,546 112,993 10,100,310 17,182 10,100,310 17,182 10,100,310 17,182 10,100,310 10,100,310 17,182 10,100,310 10,100,3		109,100	-18.371	169 449	2,008,455	681,902	11,165,903
2413 122,022 207,505 17,133,769 529,075 15,721,113 170 23,687 36,242 4,595,546 112,993 10,100,310 106 22,001 17,182 4,822,777 57,789 36,003,165		164,437	-105,315	143,123	2,563,467	472,393	9,670,832
10 25,001 17,182 4,825,747 57,789 36,003,165		91,177	-58,462	42,508	1,279,053	115,769	3,486,635
TOTAL	_	18 485	-23,339 47,903	9.043	384.761	10.864	965,657
0.0000000000000000000000000000000000000	_	849.602	553.157	1.607.467	14.243.375	5.568.978	76.852.519
21,223 151,763 685,300 4,613,965 533,543 1,586,661		83,427	-255,176	106.072	642,769	447,461	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

Adjusted Gross Income--Continued

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

All returns, total Under \$5 000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$25,000 under \$15,000 \$20 000 under \$25,000 \$25,000 under \$25,000 \$25,000 under \$35,000 \$25,000 under \$35,000 \$25,000 under \$35,000 \$25,000 under \$45,000 \$25,000 under \$45,000 \$25,000 under \$45,000 \$25,000 under \$50,000												
10,000 \$15,000 \$20,000 \$25,000 \$35,000 \$46,000 \$46,000	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
10,000 \$15,000 \$20,000 \$25,000 \$35,000 \$36,000 \$45,000	returns		returns		returns		returns		returns		returns	
10,000 \$15,000 \$20,000 \$30,000 \$35,000 \$35,000 \$45,000 \$55,000	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Juder \$5 000 \$5,000 under \$10,000 \$10,000 under \$10,000 \$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$30,000 \$35,000 under \$36,000 \$40,000 under \$40,000 \$45,000 under \$50,000	2,744,253	27,888,031	3,406,549	22,269,103	201,780	995,204	3,637,231	94,054,765	260,614	3,303,834	660,052	-2,160,589
55.000 under \$10.000 \$110.000 under \$15.000 \$15.000 under \$20.000 \$25.000 under \$30.000 \$30.000 under \$35.000 \$35.000 under \$40.000 \$40.000 under \$45.000 \$45.000 under \$50.000	27.209	106,898	30,655	315,246	•	•	18,636	.261,895	*3,916	.366	9 415	-62,898
110 000 under \$15,000 115,000 under \$20,000 120 000 under \$20,000 130 000 under \$30,000 130 000 under \$40,000 135,000 under \$40,000 136,000 under \$45,000	63,710	280,390	65,713	476,017	•4,636	-13,088	53,316	-63,762	6.228	.19,583	20,900	-186,937
\$15,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$35,000 under \$40,000 \$40,000 under \$45,000 \$45,000 under \$50,000	88.788	483,202	87.778	528.450	17,631	15,705	66,484	.171,453	10,031	25 510	24.877	113,907
2.20 000 under \$25,000 2.50 000 under \$3,000 30,000 under \$35,000 35,000 under \$40,000 46,000 under \$45,000 46,000 under \$5,000	27.0	044	060,00	000	99	ָרָ רָּי	707	CC 1.102-	13.02	30,930	30,034	0/0/71-
330.000 under \$35,000 35,000 under \$40,000 40,000 under \$45,000 445,000 under \$5,000 50,000 under \$50,000	116 589	465,959	126,712	854,148	8 299	36,757	136,321	-35,459	2,404	-11,798	24,301	-136,602
335,000 under \$33,000 335,000 under \$40,000 40,000 under \$50,000 50,000 under \$50,000	44444	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	100.001	920.010	1.190	32,720	700.61	470,034	9,592	12.423	400.14	967,42-
45,000 under \$45,000 40,000 under \$45,000 45,000 under \$50,000	117 505	747 802	340.000	1,109,61,1	10.013	52,025	140 149	178 871	0,432	41,304	018,62	-60,336
70,000 under \$50 000 50 000 under \$55 000	148.825	761 948	194 056	961.240	11 836	24 405	147 738	736 074	7,680	73.408	40,627	157 530
45 000 under \$50 000		0 0	000	2.100	200	7.100		126.057	500'-	064,07	03,00	600,701
	184.420	189.243	238 239	1,192,205	16.941	44.902	189,003	547,586	15,544	9,320	39,445	-5/ 552
000 004 :: - 000 11:	181 191	910,404	250,642	1,152,400	088'/	44,020	167,545	560,402	989,11	520.62	53,340	696'//-
\$55 000 under \$60 000	150.471	1 000 703	204,668	7,168,593	13,694	666,78	810,071	640.690	15 /4/	107,822	27,725	-64 425
\$50 000 under \$73 000	325,732	2 830 402	440,439	3 312 263	20.435	180.54	525 762	700 100	24,785	137.892	77.481	-68.701
	253,135	200,000	1000	2 3 1 2 203	20.110	200	323.102	801,000,108	61 / 00	500.751	10#://	coo' /c-
\$100,000 under \$200,000	401 007	5.706,056	422,046	2,917,289	25,383	304,177	727,099	16,108,622	45,973	464,134	57,535	-361,544
\$200,000 under \$300,000	1000	3,316,197	136,407	1,000 383	0057	00 30	380,640	111,69,72	29.810	018167	C00.07	-322,135
\$300,000 under \$1,000,000	25 145	2,303,366	16,006	549 277	0,590	5 404	94,566	33 207 560	7.899	344 089	3,502	170 898
	2 514 366	26 538 134	3 148 057	19 899 563	183 542	990.255	3 411 123	95 640 080	241.656	4310076	CR2 962	789.769 1.
	229,887	1,349,898	258,492	2,369,541	18,239	4,949	226,108	-1,585,315	16,958	-15,240	77,090	462,922
	Unem	Unemployment	S	Social security benefits in	efits in	Foreign earned	earned		Other income		Total statutory	ory
Size of adjusted	dwoo	compensation	- R	adjusted gross income	come	income exclusion	xclusion		less loss		adjustments	ī.
gross income	Number of	Amount	Number of	erof	Amount	Number of	Amount	Number of		Amount	Number of	Amount
	returns		returns	- su		returns		returns			returns	
	(37)	(36)	(06)	ĺ	600	(44)	(42)	(43)		(44)	(45)	(46)
	(5)	(00)	2	+	(2)	(2.)	(75)	(r)	$\frac{1}{1}$	$\frac{1}{1}$	(5)	(40)
All returns, total	2,967,402	10,800,102	2,641,432		12,660,386	51,341	2,946,821	2,788,678		15,999,693 7	7,809,736	24,442,265
Under \$5 000	8,912	42,408		1,019	3,881	*2,215	147,872	12,248	_	14,207	57,157	35,278
\$5,000 under \$10,000	62,004	268.298	4	4,542	22,104	-4,435	*232,588	57,96		101,692	190,635	215,341
\$10,000 under \$15,000 \$15,000 under \$20,000	96,086	490,328 715,487		15.647	48,539	•2,477	•57,974 •86,409	76,111		156.205 309.129	272,044	289,707
000 900 000 000	036,000	4 074 600		100.00	0 00 0		030,410	00110			000	140
\$25,000 under \$30,000	277.269	1 008 541	21.0	21,009	410,803	.4 852	757 456	130 208		373 179	523 555	872,189
\$30 000 under \$35 000	202 992	719.050	256	256 481	811 527	•1 233	*45 683	162 152		366 592	546 196	874 730
\$35,000 under \$40 000	277 436	951,635	244	244 127	953,947	*3,016	103,161	187,030	_	334 802	513,436	975,410
\$40,000 under \$45 000	290 959	882,696	215	215 019	981,319	-5,517	*290,913	163,394		225,801	519,818	895,575
\$45,000 under \$50 000	312 259	902,121	197	197 956	1,045,438	*891	*24,045	198,849		422 500	566,167	1,129,693
\$50,000 under \$55,000	223,976	819,553	202	202,057	1.072,516	*3,704	157,467	195,187	_	505,088	411,138	927,917
\$55,000 under \$60,000	186,939	643,479	175,	738	1,049,376	*342	•19,889	158,734		440.731	376,200	894,623
\$60 000 under \$75 000	382 587	1,330,016	324	230	1,795,309	.2.660	•177,713	352,311		1,291,038	852,732	2,224,940
\$75,000 under \$100,000	189 597	597,122	298	298,485	1 /54,092	4.311	325,561	354.691		3,391	789,633	3,048,298
\$100,000 under \$200 000	69.763	313,253	248	248,578	1 657,563	8,151	602,410	350,765		2,513,089	910.921	5.826.481
\$200,000 under \$300,000	6,624	014,00	8 9	18,197	541,692	5,723	292,838	134,826		2,853,387	303,382	3,564,028
\$300,000 under \$1 000,000	60 6	000.4	191	18,136	124,5/4	975	38,183	34,200		1,617,838	56,994	433 065
	000 732 0	0400040			72.740	700	30, 10	20,02		_	25,723	22,000
Total nontaxable returns	203 382	1,750,043	7,047,047		308 973	40,053	607.040	170 291		7,343,623	674.573	23,432,36/ 949,298

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)

								-				
		Itemized	Itemized deductions	Medic	Medical and dental	:	Medical and		Medical and dental	ental	Taxes paid deduction	Jednction
Size of adjusted gross income	Total in	Ē	limitation	expens	expenses deduction	ō	dental expenses		expenses Imitation	ation	Total	-
	taxable income	Number of	Amount	Number of	Amount	Number of	of Amount		Number of	Amount	Number of	Amount
		returns		returns		returns		ē	returns		returns	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)		(54)	(55)	(56)	(57)
All returns, total	481,945,631	3,241,969	12,751,272	5,507,781	25,747,466	5,507,781	81 39,659,813		5,507,781	13,912,347	31,958,848	160,452,525
Under \$5 000	1,845,853	٠		114,502	576,444			_	114,502	24,442	163,880	303,224
\$5,000 under \$10,000	5,573,983	•	•	371,264	_				371,264	223,454	525,888	836,552
\$10,000 under \$15,000	9,027,771			565,980	3,096,207	565,980	80 3,629,422 07 4,799,597		505,98U 675,607	893,378	1,378,101	2,508,661
000 300 100 000 000	45 040 244			676 596	2 800 668		_	_	965 929	1.141.564	1,592,065	3,385,309
\$20,000 under \$20,000 \$25,000 under \$30,000	19,990,405			573,713	2,436,663		_	_	573,713	1,182,230	2,023,448	4,508,840
\$30,000 under \$35,000	21,761,830		•	476,439	1,729,018	_			476,439	1,161,249	2,160,096	5,413,682
\$35,000 under \$40,000	25,112,788	•	•	413,243	1,554,570				413,243	1,162,612	2,381,456	6,482,533
\$40,000 under \$45,000	25,886,082	•		330,356	967,878				330,356	1,049,672	2,418,3/0	4.29,519
\$45,000 under \$50,000	30,482,060		•	337.581	1,381,592				337,581	1,197,074	2,596,145	8,770,629
\$50,000 under \$55,000	26,919,969	*3,952	*121	196,687	640.069		1.410,021		196,687	853.300	2,433,479	8 501 909
\$55,000 under \$60,000	27 261,734	18,700	20,746	301 884	1 344 787	301 884		_	301.884	1.508.365	4.466.255	21,087,609
\$60.000 under \$75,000 \$75,000 upder \$100.000	64 007 042	28.615	27,538	178,817	1,177,974				178,817	1,162,428	3,561,182	22,098,893
\$100 000 under \$200 000	68,567,071	2.249,830	2,141,434	87,911	1,000,365		11 1,830,755		87,911	830,390	2,655,278	26,066,675
\$200,000 under \$500,000	31,376,356	696,562	3,941,393	7,655		7	_		7,655	166,688	697,643	15,399,653
\$500,000 under \$1,000.000	11,046,824	130,763	2,223,538	690	37,052		690 68	68,972	690	31,921	130,656	6,739,421
\$1,000,000 or more	17,271,378	62,41/	4,393,524	0/1	10,440		- 1	-	_	12 507 500	30 324 004	156 358 418
Total taxable retums	449,094,374 32,851,257	3,238,461 3,509	12,741,820	1,193,160	10,719,940	1,193,160	60 12,024,677			1,304,737	1,737,766	4,094,107
					H	Itemize deductionscontinued	nscontinued					
				Taxes paid deductioncontinued	tioncontinued					Interest	Interest paid deduction	
Size of adjusted	State and local	d local	Real estate	state	Personal property	roperty	₹	Other		Total	Ноте то	Home mortgage interest
gross income	income taxes	taxes	taxes	ç	taxes	s	tax	taxes				Total
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns		returns	
	(58)	(65)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)	(69)
All returns foted	27 221 910	96 944 691	28.744.482	57,422,314	11,204,119	3,562,902	6,377,794	2,522,618	27,347,034	208,655,776	6 26,984,174	196,946,384
Index 65,000	68 575	47 598	137 038	221 696	54 457	13.506	11.123	20,423	128,934	821,948		799,861
\$5,000 under \$10,000	296,980	113,992	446,307	679,978	147,696	29,477	57,778	13,105	388,135		1 383,508	1,939,823
\$10,000 under \$15,000	508,686	247,614	718,939	1,057,558	269,906	54,004	69,200	14,838	574,954	3,077,259		2,963,109
\$15,000 under \$20,000	1,025,664	735,013	1,124,515	1,635,941	438,659	81,594	717.027	30,113	900,332		_	6,443,048
\$20,000 under \$25,000.	1,330,333	1,112,926	1,355,267	2,099,535	495,878	109.424	285,048	105.417	1,223,926	8 961 224		8 717 989
\$25,000 under \$30,000.	1,706,326	7,686,661	1,734,632	2,376,220	751 150	158 258	470 745	124.738	1,858,441	_		9,861,350
\$35,000 under \$40,000	2,079,388	3,314,654	2,087,597	2,838,756	844,609	190,878	399,920	138,245	2,032,453			11,293,767
\$40,000 under \$45,000	2,120,069	3,786,681	2,136,574	3,248,062	834,173	206,973	545,036	187,804	2,092,237			
\$45,000 under \$50,000.	2,275,309	4,618,331	2,286,176	3,726,921	865,148	244,957	545,998	180,421	2,293,055		2,272,126	_
\$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	1.867.066	12,883,897		12 421 496
\$55,000 under \$60,000	3 912 910	12 194 224	4 163 452	7 994 644	1 591 605	522,655	932,355	376,087	3,969,363			29,095,213
\$75,000 under \$100,000.	3,149,895	13,272,109	3,318,302	7,892,146	1,335,833	527,218	804,993	407,420	3,172,820	28,256,029	3,136,586	27,402,057
\$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	_	7,	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	35 560,740	10,625,427
\$500,000 under \$1,000,000	117,893	5,555,817	123,433	1,075,767	50,935	66,456	24,548 11 546	54.962	51.214			1,357,252
Total throughly refugire	26 168 180	96 126 025	27 207 285	54.387.179	10.637.080	3.399.405	6.157.514	2,445,809	25,923,522		25,5	184,882,409
I OLGI LAKALDIE I GLUI IIS		22,021,00	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	000000		400 404	100000	10 000	4 422 642	_	4 404 770	42 063 075

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)

				Interest paid deductioncontinued	actioncontinued					Contributions deduction	s deduction	
Size of adjusted			Home mortgage	Home mortgage interestcontinued			Investmer	Investment interest	To	Total	Cash	sh
gross income	Paid to financial institutions	al institutions	Paid to ir	Paid to individuals	Deductible points	le points	expense	expense deduction			contributions	utions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(62)	(80)	(81)
	300 001 30	070 531 901	2 130 044	30,000,0	2044 066	2547442	4 6 40 750	COC 330 0	20,502,400	50 670 63	30 003 450	E2 CA7 CA2
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
\$5 000 under \$10,000	372 188	1,886,960	20,037	52,862	13,994	11,330	12,610	25,559	424,456	418.261	406,732	406,041
\$10,000 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	933.02/	4.936.387	162.78	238,688	44 457	/10,2/	32,871	81 824	191.104	809'986'L	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	7,378,993
\$20,000 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	1,958 729	10,819,650	191,682	474 118	198,347	118 783	61,649	140,740	2,170,196	3,189,657	2,112,529	2,733,977
\$40 000 under \$45,000	1 999 790	11 438,048	205,419	582,722	174 107	128,416	27,967	81,200	2,228,085	3,151,198	2,182,464	2,778,633
\$45,000 under \$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
\$50,000 under \$75,000	3,824,588	27,760,739	354 260	1,334.4/4	521,767	409,822	155,161	395,679 451,752	3.441.848	7 986 635	3.394.299	6,899,034
\$100 000 mader \$200 000	2 193 660	26.579.219	256.496	1110.056	305 327	428.316	358 603	1 378 471	2 576 289	8 986 105	2 552 950	7 662 239
\$100,000 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	24,843,271	177,338,344	2,601,936	7,544,065	2,839,444	2,456,249	1,466,124	8,217,488	28,196,748	62,014,411	27,642,428	52,005,894
וסומן ווסוווקאקטוב ובוחוווף	CC0'0+C'1	11,424,333	600,621	040,000	102,201	Cto'70 Cooperate	25,50	550,000	100,00	100001	10000	25.1
						וופווויצפת תפתחכו	panilingsuoi				10 4 MC 24 4 7 1	
		Contributions deductioncontinued	uctioncontinued						Miscellan	Miscellaneous deductions subject to 2% AG/ limitation	nolect to 2% A⊝l	Ilmitation
Size of adjusted	Other than cash	an cash	Carryo	Carryover from	Moving expenses	xbeuses	Casualty o	Casualty or theft loss	T	Total	Unreimbursed employee	d employee
gross income	contributions	utions	prior	years							pusiness 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)	(85)	(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	11,478	31,309	2,350	/36./*	125,189	175,708	430,008	107,237
\$10,000 under \$15,000	406 562	156 521	9777	60,833	20 348	32,040	12,344	31,266	343,437	891.574	270.257	734 454
\$20 000 upder \$25 000	490.316	175 120	18324	24 474	28.214	70 903	.6.110	696 05.	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	773,461	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	3/3,613	8,800	/ 941	33,033	100.260	L06.8-	26,656	604.896	1,891739	920 704	1,992,027
\$45,000 under \$50,000	1 077 472	360 470	14,900	55.428	58 972 41 656	265.877	• 2,670	38,209	651,598	1 342 300	812.907	1.332.061
\$35,000 under \$50,000	935 449	307 118	4 200	35,612	46 820	231.019	2 040	-69.339	441.291	1 452 038	572,716	1.504.894
\$60 000 under \$75,000	2 101.515	1,118,376	30.863	148,463	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	20,281	1 840 708	1,883	1.458.097	1,016	36,059	15.	755,7. 18.569	6.558	676 138	5.450	120 017
Total taxable returns.	12.897.914	9,424,047	185,656	3,777,898	793,966	4,203,162	96,239	017,717	7,150,394	25,786,257	8,464,830	24,409,717
Total a patential a setting	440.000	200 733	24.620	200 000	21.206	000	25.450	4 400 040	337 766	1 334 847	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)

			oribad bazimeti	bennized deductions						
			1							
Size of aducted	Miscellaneous d to 2% AGI limit	Miscellaneous deductions subject to 2% AGI limitation-continued	Gambino lo	Gamblino loss deduction	Miscell	Miscellaneous deductions other	Ехеп	Exemptions	Taxable	able
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)	(36)	(96)	(97)	(98)	(66)	(100)	(101)	(102)	(103)
All returns, total	9,940,224	2,412,152	909	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
200 200 central con con	409,604	0.50	20.00	103 654	14,400	076.4.1	2,17,470	9,232,236	1,142,031	7,709,403
\$20,000 under \$23,000	514 017	90.078	39,040	140.222	11,000	20.02	3,435,482 4,657,104	10.686.535	1 974 872	72,533,337
\$30,000 under \$35,000	682,370	990'66	47,483	58,213	5,876	2,853	5,148,116	11,823,685	2,163,212	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 \$50,000	571 190	102,131	47,113	94,215	14,8/0	18,245	6,935,758	15,240,430	2,261,245	76,000,000
\$60,000 under \$75,000	1,423,834	263,485	74,507	284,067	11,251	76,441	13,787,884	31,682,976	4,482,855	204,464,419
\$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
\$100,000 under \$200,000	938,260	391,753	47,060	275,795	14,819	20,482	7,944,038	17,537,182	2,659,816	263,452,369
\$200,000 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	84,182 218 950	1,284	10,532	382,529 176,053	2,026	130,984	77,525,178
	200,22	22,302	700.	200,002	2	202,000	000,000	000 000	02,420	100,100,101
Total taxable returns Total nontaxable returns	9,370,286 569,938	2,250,144 162,007	564,811 42,184	1,906,564 250,672	111,511 11,606	243,206 11,278	81,829,929 4,892,228	182,066,629 11,209,255	30,550,740 237,011	1,522,160,503 861,460
	Income tax I	Income tax before credits	Total ta	Total tax credits	Income tax	Income tax after credits	Altemative	Altemative minimum tax	Total income tax	ome tax
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		retums		retums		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
Under \$5,000	•4,074	•926	•		*4,074	•626•	•1,728	1,450	5,802	2,409
\$5,000 under \$10,000	157,545	33,738	•7,829	•1,933	149,716	31,805	*3,142	•2,079	150,374	33,884
\$10,000 under \$15,000 \$15,000 under \$20,000	509,7/3	310,522	204,135	76.459	1,037,412	302,951 1,100,012	1,635	2,381 •392	1,037,754	305,331 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	800'22	1,954,884	4,032,571	2,355	2,981	1,954,907	4,035,552
\$30,000 under \$35,000 \$35,000 under \$40,000	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 8 218 527
\$40,000 under \$45,000	2,436,575	10,389,628	270,736	102,826	2,431,671	10,286,802	2,896	6,387	2,431,700	10,293,189
\$45,000 under \$50,000	2,601,274	12,516,040	305,802	153,317	2,600,363	12,362,722	2,983	11,215	2,600,388	12,373,937
\$50,000 under \$55,000	2,261,249	12,701,343	328,958	142,541	2,257,221	12,558,802	6,942	18,992	2,257,894	12.577.794
\$55,000 under \$60,000	2,058,300	12,998,518 37 908 907	271,505	137,577	2,057,379	12,860,940	8,530	19,729	2,058,084	37,668,909
\$75,000 under \$100,000	3,578,936	45,504,606	545,941	316,411	3,577,449	45,188,195	46,567	84,665	3,579,620	45,272,860
\$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
\$200,000 under \$500,000	700,156	72 904 531	168,854	399,107	699,985	72 655 827	45,414 8.064	332,297	700.403	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
lotal nontaxable returns	230,683	135,296	230,683	135,296		•	•	•		
Z Less than \$500										

Z Less than \$500

• 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		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	2,163,969,384	22,469,647	1,732,096,731	841,336	42,921,06
•						
Salaries and wages	28,567,498	1,619,016,419	20,551,428	1,306,645,935	744.828	29,998,22
Taxable interest	27,890,337	87,437,842	19,781,092	57,924,600	599,536	2,201,53
Fax-exempt interest Dividends	2.727,239 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	1,454,77
Alimony received	228,409	3,090,437	29,882	7,170,822 147,751	359,902 *3,325	192,66 *61,78
Business or profession	220,409	3,090,437	29,002	147,751	3,325	-61,76
Net income	5,282,227	122,572,060	4,299,387	101,269,183	86,491	2 505 40
Net loss	1,773,352	9,331,361	1,413,703	7,337,239		2,505,48
Sales of capital assets	1,773,332	9,551,561	1,413,703	7,337,239	32,790	132,30
Net gain in AGI	6,440,475	96 843,657	4,550,965	73 464 194	105,246	3,015,65
Net loss in AGI	2,747,382	5,440,398	1,928,643	3,869,062	55,220	56, 69
Sales of property other than capital assets	933,029	-808,333	749,294	-703,284	21,350	13,01
Taxable IRA distribution	1,713,539	14,886,144	1,267,095	11,786,224	18,777	178,43
Pensions and annuities in AGI	6,016,440	79,844,669	4,203,341	58.287.871	82,130	
Rent and royalty	0,0,0,440	79,044,009	4,203,341	30,207,071	62,130	766,11
Net income	2,744,253	27,888,031	2,097,503	21,825,388	43,272	601,85
Net loss	3,406,549	22,269,103	2,559,414	17,255,225	41,366	244,50
Farm rental income less loss	201,780	995,204	142,221	651,616	2,801	
Partnership and S corporation net income less loss	3,637,231	94.054.765	2,895,107	78,406,439	50,194	20,77
Estate and trust net income less loss	260,614	3,303,834	157,619	1,505,224	2,131	2,581,33 144,23
Farm net income less loss	660,052	-2,160,589	555,743	-1,618,117	8,765	-129,73
Jnemployment 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 IRA 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	8,796,00
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	86,68
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	.0 000	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	14,000	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	5,94
scome tax after credits	30,556,030	331,141,482	21 382,028	263,211,497	800,935	7,485,58
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	7,608,27
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	5,038,60
Estimated tax payments	5,774,672	90,687,751	3,910,436	69,013,418	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	330,625	985,13

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.		of heads seholds	1	rns of spouses		urns 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	103,998	1,405,404		-	91,202	1,475,500
Business or profession						
Net income	159,035	3,157,241	°1,474	*90,876	735,840	15,549,274
Net loss	75 145	353,929	-	-	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						
Net income	88,432	760,164	2,529	1,850	512,517	4,698,774
Net loss	179,716	1,112,103	5,553	36,093	620,500	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	521,467 930,457	*2,222	*9,416	527,566	2,618,247
D 1D4	320,191 105,832	169,345	5,026 *1,485	9,494 *2,969	1,415,901 543,318	4,374,528 897,938
	105,652	109,345	1,405	2,969	545,516	097,930
Payments to a Keogh plan	27,606	166,296	*230	3,922	100,814	776,400
Deduction for self-employment tax	170,923	196,259	2,624	2,070	765,465	1,003,050
Total itemized deductions	1,997,808	23,739,526	30,605	326,475	7,201,218	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	493,777	250,852	5,475	2,663	242,839	416,017
Child care credit	331,056	146,056	*381	*267	24,546	9,521
Credit for the elderly and disabled	•				*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						
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
ncome 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 income tax	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 57,066,583
Income tay withhold	1,932,545	12,458,647	29,355	221,437	6,762,293 5,722,876	57,966,583 38,871,750
Estimated tour navents	1,854,280	10,450,543	24,498	132,846	5,722,876	38,871,750
O	152,601 1,641,996	1,795,094 3,031,745	9,072 21,011	87,046 44,761	1,611,566 4,625,895	17,452,423 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 NOTE. Detail may not add to total because of rounding

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

			Number of		E	emptions 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	4,156,160	-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	3,560,236	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	2,616,515	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
axable 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
Iontaxable returns, total	26,872,557	54,772,395	31,105,727	12,788,650	23,666,668	114,048,896		

Exemptions for dependents--continued Exemptions for children at home Exemptions for children away from home Size of adjusted gross income Number Number Adjusted Total income tax Number Number Adjusted oross income gross income Number of Number of exemptions less deficit less deficit returns returns exemptions retums returns (18) (9) (10) (11) (12) (13) (14)(15) (16) (17) 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 3,692 544 6,421,073 64,384,460 \$15,000 under \$20,000 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 5,029,535 74,868,028 2,638,265 4,824,392 1,532,304 54.818 80.123 54.666 134.782 2 597 948 \$30,000 under \$35,000 4 813 987 84 285 102 6 291 556 106 995 2 567 778 74 669 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 67,440 \$40,000 under \$45,000 2,224,540 4,096,612 94,364,257 84,458 2,214,180 8,282,092 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 88.294 769,037 186,716,732 \$75,000 under \$100,000 2,191,479 3,987,715 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 \$1,000,000 251,380 67.846 140 674 45 686 751 11 907 008 67.808 1.372 2 286 940 824 1,371 \$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 6,352,970 819 501 Nontaxable returns, total. 12,236,664 21,786,705 109,732,380 101.367 194,476 62,496

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

		-		Ex	emptions for dep	endentscontin	ued			
		Ex	emptions for parer	its			Exemp	tions for other de	pendents	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	ome tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,833,296 40,940	2,1 52,425 49,317	65,547,100 -509,496	1,284,627	7,028,054 *407	2,042,563 116,165	2,8 57,188 161,657	56,383,097 21,308	1,283,754	4,872,953 *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 \$15,000 under \$20,000.	256,580 251,037	298,211 280,237	3,135,440 4,389,886	110,743 121,529	35,302 113,063	393,706 352,673	520,434 549,729	4,891,998 6,203,600	111,577 216,238	47,636 152,918
\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$35,000	207,810 148,892 148,413	241,302 184,411 168,425	4,621,370 4,085,423 4,807,504	171,022 131,953 147,166	233,496 252,038 372,179	233,160 146,800 125,126	338,862 229,185 190,395	5,214,640 4,050,350 4,095,137	210,681 138,888 124,013	265,097 257,882 323,745
\$35,000 under \$40,000 \$40,000 under \$45,000	99,184 102,649	115,531 118,613	3,743,298 4,266,143	95,417 102,272	257,861 365,343	120,997 68,850	157,261 80,604	4,552,336 2,923,056	115,650 67,939	328,496 253,846
\$45,000 under \$50,000 \$50,000 under \$55,000 \$55,000 under \$60,000 \$60,000 under \$75,000 \$75,000 under \$100,000	73,070 60,784 52,128 84,007 61,824	82,008 76,482 60,035 102,072 75,500	3,468,325 3,159,605 2,990,884 5,707,879 5,244,996	72,158 60,784 51,212 83,999 61,591	306,609 312,232 309,823 645,461 658,355	46,631 57,634 30,396 72,423 37,748	70,391 78,915 51,429 81,917 57,111	2,184,732 3,038,418 1,714,367 4,855,014 3,206,573	45,718 57,602 30,395 72,081 37,706	206,030 293,600 162,581 519,394 452,036
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000. \$1,000,000 or more	49,393 15,618 2,175 961	54,966 19,358 2,394 1,140	6,604,862 4,442,656 1,503,457 2,472,567	49,367 15,599 2,174 960	1,117,756 984,074 387,342 676,574	30,877 6,844 1,086 438	41,604 9,775 1,564 719	3,825,756 1,973,134 731,432 1,279,491	30,872 6,834 1,085 436	621,622 471,368 195,178 319,242
Taxable returns, total Nontaxable returns, total	1,284,627 548,669	1,4 77,7 79 674,646	59,163,844 6,383,257	1,284,627	7,028,054 -	1,283,754 758,809	1,753,237 1,103,950	47,988,838 8,394,258	1,283,754	4,872,953

^{*} 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 returns	of exemptions	gross 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
Joint returns of married persons	48,020,923	149,588,722	96,033,406	27,341,161	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	14,450,516	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	endentscontinu	ıed			
		Exempl	tions for children	at home			Exemptions	for children awa	y from home	
Size of adjusted gross income	Number	Number	Adjusted	Total inc	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 26 731,536	71,951,265 51,191,944	1,67 5 ,468,334 1,422,487,873	27,907,631 22,064,991	203,438,806 184,836,499	881,996 383,654	1,234,155 515,058	44,326,040 27,118,533	8 19,501 374,570	6,352,970 3,957,783
Separate returns of married										
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	ied			
		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	41,598	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	-		*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

Type of tax computation by	Number of	Adiusted	Taxable	Modified	regular tax computation	omputation	gene	generated	pefore	before credits
size of adjusted gross income	returns	gross income	ıncome	taxable income	Number of	Amount	Number of	Amount	Number of	Amount
					returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
Returns with regular tax										
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
Under \$5,000	3,661,295	9,745,523	2,026,305	2,026,492	3,661,295	302,390	3,661,295	304,692	3,661,295	304,692
\$5,000 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
\$20,000 under \$30,000	17 750 575	426,204,064	273,859,355	273 046 783	12 250 525	770,000,000	12 250 525	10,730,944 14,086,689	12 250 525	10,148,012
\$30,000 under \$40,000	C2C,8C2,21	420,204,074	260,039,039	280,718,782	808 808	44,062,330 44,062,330	8 98 898	44,000,009	8 988 898	44,120,002
\$40,000 under \$30,000	0,900,090	702.075.083	488 401 869	488 579 402	11 642 073	87 107 000	11 642 973	87 198 154	11 642 973	87.359.415
\$30,000 under \$73,000	3 053 114	328 596 427	238.026.816	238 087 641	2 852 114	40 516 574	3 853 114	49 517 648	3 853 117	70 558 947
\$75,000 urider \$100,000	2,000,114	320,330,427	105 929,025	195 000 741	2,000,114	48,010,074	2,000,114	48,517,040	2,000,114	A6.717 A87
Sono ono 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
\$1,000,000 or more	24,649	57,565,372	52.064,887	52,051,282	24,649	15,969,882	24,649	15,969,893	24,649	15,981,667
Returns with Form 8615										
tax computation										
Total	207,539	1,176,423	1,029,248	1,055,522	207,539	199,658	207,539	275,461	207,539	275,461
1 pder \$5 000	166 029	401 033	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	*21,777	*7,314	*21,777
\$15,000 under \$20,000	.4,967	*79,335	*74,046	•74,046	4.967	11,099	.4,967	*22.232	*4,967	*22,232
\$20,000 under \$25,000	-1,242	*26.243	*25,498	*25,498	1,242	*3,822	*1,242	.7,859	*1,242	•7,859
\$25,000 under \$30,000	•	• !			• •		1 6	, ,	' (
\$30,000 under \$40,000	4,446	15/,848	151,654	151,654	4 446	180.08T	4,446	40,394	4,440	40,384
\$40,000 under \$50,000	. 806.	.16 740	. 15 912	15 912	•328	, 2 5.42	, 328	• 4 883	*328	• 4 883
\$25,000 under \$100,000			,			1	}	,	,	
\$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	•	•	•	•	,	•	•	•	•	
\$500,000 under \$1,000,000	•40	*34,007	*33,846	*33,846	40	*10,320	•40	10,492	40	10,492
\$1,000,000 or more	66	151,677	142,951	142,951	66	43,883	66	43,013	8	43,013
Returns with Schedule D										
tax computation										
Total	1,484,914	405,150,004	348,959,877	348,980,466	1,484,914	98,681,342	1,484,914	96,787,561	1,484,914	97,017,778
Under \$5,000	٠	•	•	•				•	•	
\$5,000 under \$10,000	•	•	•	•	•		•	•	•	
\$10,000 under \$15,000	•	•	•	•		,	•	٠		•
\$15,000 under \$20,000	•	•	•	•		•	•	•	•	•
\$20,000 under \$25,000		•	•	•		•	•			, ,
\$23,000 under \$30,000		•	•				•	•	٠	
		•	•	•	•	•		•	٠	
\$50 000 under \$75 000	129 798	8.797.638	7 504 905	7.505.439	129 798	1,770,236	129,798	1,760,520	129,798	1,760,520
\$75,000 under \$100,000	129,074	11,514,124	9,404,632	9,405,481	129,074	2,332,300	129,074	2,304,005	129,074	2,328,754
\$100,000 under \$200,000	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
\$200,000 under \$500,000	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
\$1 000 000 or more	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**

Type of tax computation by size of adjusted gross income Returns with regular tax computation only Under \$5.000											
Returns with regular tax computation only al	Number		Number		Number		Number		As a perc	As a percentage of	Average
Returns with regular tax computation only lail	of returns	Amount	of	Amount	of returns	Amount	of returns	Amount	Modified taxable income	Adjusted gross income	income tax (dollars)
Returns with regular tax computation only tal	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
or \$5 000 30 under \$10,000											
Jnder \$5 000 55,000 under \$10,000	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
35,000 under \$10,000	32 689	318	3,655,872	304.374	*2,484	•127	3,655,872	304,500	150	3.1	83
	200,508	26,348	731.969	2,609,796	8000	.22	731,969	2,609.817	149	4	330
\$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	7 6	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
\$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	150	06	2,469
\$30,000 under \$40,000	1 062,113	447 738	12,234,470	43 681 143	4 247	2,752	12,234,812	43,683,895	159	10.2	3,563
\$40,000 under \$50,000	1,016,934	504,567	8,975,128	43,602,081	14,103	18.695	8.981,830	43,620,776	16.2	10.8	4.853
\$50 000 under \$75,000	1,602,562	752,965	11,635,382	86,606,450	41,368	66,567	11,636,256	86,673,017	17.7	12.3	7 444
\$75 000 under \$100,000	573.257	411,729	3.850.004	49,147,219	46,292	70.825	3,852,298	49,218,044	20 2	150	12,774
\$100,000 under \$200,000	316,384	427.264	2,061,582	46.290,222	67,296	243,434	2.061,788	46,533,656	23.8	17.7	22,561
\$200,000 under \$500,000	78.366	285,928	386,707	26,478,793	21,977	143,614	386,938	26,622,408	281	23.8	68,786
\$1 000 000 or more	8 859	373,431	24,625	15,608 236	2,512 856	52,107	24 643	15,660,344	30 1	27.2	635,334
Seturns with Form 8615											
tax computation											
Total	15 901	100	207 539	274 460	20 044	5 630	207 539	280 099	3 30	33.8	4 350
1240 65 000	11.065	190:	000,491	24.7	14 740	0000	000,004	67.244	2. 6.	0.00	905.
\$5 000 under \$10 000	• 2 265	197	22,594	32,312	3775	1 104	22.594	33.529	23.9	23.3	1 484
\$10,000 under \$15,000	, ,	,	•7,314	21,777	1,242	1.042	*7,314	•22.819	692.	*24.7	•3,120
\$15,000 under \$20,000	.1 242	*474	.4.967	.21,758		•	.4.967	*21,758	-294	•27 4	*4,381
\$20 000 under \$25,000			1.242	.7.859		•	1.242	•7.859	308	• 53 8	•6,328
\$25,000 under \$30,000		•	. 446	. 46 304		•	9777.	. 06 36.	. 900		. 436
\$40,000 under \$50,000			1	500		•	1	40,034	000	1 67	0.00
\$50,000 under \$75,000			*328	•4,883	*328	-1,464	*328	6 347	6 66.	.379	19,351
\$75,000 under \$100,000	•		•	•		•	•		•		
\$100,000 under \$200,000	*328	•26	-481	•20,735		•	*481	.20,735	-294	*28 7	•43,108
\$200,000 under \$500,000				, ,		,					
\$500,000 under \$1 000,000 \$1,000,000 or more	.62	185	0 60	42.828			99	42.828	300	30 8 28 2	432.606
Returns with Schedule D											
tax computation											
Total	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	64,860
Under \$5 000		,	٠	•		•	٠	•	•	•	•
\$5,000 under \$10,000				•		•	•	•			1
\$10,000 under \$15,000		•		•		•	•	•	•		•
\$10,000 under \$20,000		•		,		•		•	•		,
\$20,000 under \$23 000		•		•	,	•	•	•	•		
\$30 000 under \$40 000		•	•	•		•	_				
\$40,000 under \$50,000	,		•			•		•			•
\$50,000 under \$75,000	•7 117	*615	129,798	1,759,905	٠,	•13	129,798	1 759,918	23.4	20 0	13,559
\$75,000 under \$100,000	19 921	13,404	129,074	2,315,350	-1,464	*4.813	129.074	2,320,163	24.7	20 2	17,975
\$100,000 under \$200,000	144,929	261,910	744,734	20,825,543	14,679	61,162	744,734	20,886,705	246	20 0	28.045
\$200,000 under \$500,000	99,172	294,635	358,282	25,236,297	24,399	182,131	358,322	25,418,428	27.8	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

		Total			Under 5 percent			5 under 7 percent	
Size of adjusted gross income		Adjusted			Adjusted			Adjusted	
	Number of returns	gross income less deficit	Total income tax	Number of returns	gross income less deficit	Total income tax	Number of returns	gross income less deficit	Total income tax
	(1)	(2)	(6)	(4)	(5)	(9)	(7)	(8)	(6)
All returns									
[otal	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
Under \$5,000	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	1,027,681	2,131,158	17,629,381	1,012,677
\$10,000 under \$15,000.	8,389,032	105,380,335	6,913,874	1.971,307	25,342,665	608,631	1,754,102	19,645,150	1,251,739
\$15,000 under \$20,000	9,308,020	163,341,043	11,802,535	2,461,985	43,108,045	1,191,620	1,493,456	27,173,978	1,608,994
\$20,000 under \$25,000	9,248,253	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	960'22	2,480	1,114,273	926'99
Joint returns									
Cotal	40 457 143	2.393.673.330	338.254.817	5.149.293	118.561.900	3.582.973	4,691,651	145,056,858	8.884,929
Inder \$5 000	11 423	-2.486.570	64.749	-4 780	•14.936	•336	.10	*31	.2
\$10,000	*632	•4,206	•599	341	2,048	96.	•		•
\$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	67,965
\$200,000 or more	818,856	413,883,385	104,591,900	4,320	2,046,054	56,768	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 ct	103 565	56,162,683	14,483,428	805	534,946	12,734	313	174,950	10,648

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

				loral moonie tax as a percentage of adjusted gloss income-continued	iceillage of adjusted g	e contrarente e			
Contract to the state of the state of		7 under 10 percent			10 under 12 percent			12 under 15 percent	
Size of Adjusted gloss income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(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	4 413 194	5,798,311	460,891	27.046	166,086	18,216	30,584	496,361	6/ 498
\$15,000 under \$20,000	3.514.822	58.892.128	5.429.005	1,810,909	33.711.792	3,485,855	19.860	340 458	30,810
\$20 000 under \$25,000	2,471,338	56,333,838	4,580,475	3,557,959	79,799,629	8,761,751	39,395	908,091	116 008
\$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	7 1 7 0 4 0	5,044,020	129 065	2,667	9,925,149	1 093,302	349,816	41 403,214 5 518 168	766 800
	2	07	000.031	9	200	000.	200	200	060 55
Joint returns		1							
lotal	12,429,361	497,024.104	43,107,069	7.186,820	364,220,246	39,712,597	5,349,406	373,932,505	50,293,990
Under \$5,000	•42	•12			•	,		•	•
\$5.000 under \$10.000	• ;	. !	• !		•		•239	1.677	•210
\$10,000 under \$15,000	9.	97.	4.		•				
\$13,000 under \$20,000	31.204	200,510	43,366	•	•	•	1 242	151,157	3 158
\$25 000 under \$30 000	2 013 157	55 753 721	4 741 019	. 2 489	66.615	. 7 103	1 155	.43 081	.4 601
\$30 000 under \$40 000	3 781 160	131 390 393	11 465 995	1.654.698	60 102 310	6 207 305	2, 105	-80.376	10048
\$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	252,567	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	1,636,422	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	48,811,378	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	282,667	23,364	19,100	1 708,698	185,549	31,043	2,620,584	364,423
\$100,000 under \$200,000	3,192	487,792	38,865	5.027	609,493	68,590	11,543	1,528,882	207,536
900000000	37.1	220,143	790'61	483	300,818	33.889	2,008	1,071,440	147,139

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		Adjusted			Adjusted			Adjusted	
	Number of retums	gross income less deficit	Total income tax	Number of returns	gross income less deficit	Total income tax	Number of returns	gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	4,569,644	305,697,120	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	68,988	213,270	43,093	•5,775	•22,660	•5.800
\$5,000 under \$10,000	-2,483	720.12	3,344	14,514	87,424	18,869	.8 ,083	*55,283	*14,592
\$10,000 under \$15,000	•		,	11.899	153,230	*34.279	*2,353	*31,142	*8,566
\$ 15,000 under \$20,000	. 44 585	- 106 416	. 16 36	10° C•	181	95° 0°	-4,967	*/9,335 *61.477	17,758
\$25,000 under \$30,000	58985	252 622	39.331	2,334	•62 186	9,306	2,463	3,478	200•
\$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	•6.082
\$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	59,057	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									
Total	2,401,167	210,505,332	33,606,472	2,967,087	434,907,485	89,164,996	351,813	227,961,706	62,189,061
Under \$5,000.	•	•	,	٠	٠	•	•	•	
\$5,000 under \$10,000	•	•	٠	ę.	.27	ຳ		•	,
\$10,000 under \$15,000	•		,	•1,108	*13,582	.2.481	ę.	•44	•12
\$15,000 under \$20,000	•		,	•	•	•	•	•	•
\$20,000 under \$25,000	8.	•173	.28	*2,394	*51,004	*9,308	í	•	•
\$25,000 under \$30,000	٠			1,111	•29,666	*5,124	ę.	.83	•24
\$30,000 under \$40,000	•		٠	•5,570	*187,425	*36,189	£06•	*35,510	*10,488
\$40,000 under \$50,000	•		٠	۰70	*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	026•	•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	886'89	213,270	43,093	•5,775	.22,660	•5.800
\$5,000 under \$10,000	*2,483	*21,027	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				F	•187	6£.	*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	*8,048	•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	\$	•549	140
\$75,000 under \$100,000	30,020	2,632,987	422,943	264,743	711,917	4,729,514	98.	12,157	*2,008
\$100,000 under \$200,000	5,153	687,060	112,277	178,087	22,537,294	4,933,461	39,938	6,359,827	1,663,918
\$200,000 or more	5/4	629,672	101,006	33,929	14,288,318	3,229,273	62,432	34,230,890	9,432,845

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 gross income (28) (29) (30)	9.4 9.4	eturus	50 under 100 percent Adjusted gross income less defacit (32) 777,473 115 -381 -17,290 -28,315	Total Income tax (33) 499,339 14 2260	Number of returns	100 percent or more Adjusted gross income less deficit	Total income tax
Adjusted Number of returns gross income (28) (29) (29) 1,242 '1,639 1,639 1,639 1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,148	Total income tax (30) (30) -5447,899 -558 -51 -23,273 -7,475 -1,157 -61,626 -22,173 -44,157 -120,010 97,384	(31) (31) 7,458 7,458 7,458 7,41 141 157 1,157 1	Adjusted gross income less deficit (32) 777,473 **15 **381 **17,290 **28,315	(33) 499,339 14 *260 *12,516	Number of returns	Adjusted gross income less deficit	Total income tax
128) (29) (29) (29) (29) (29) (29) (29) (29	(30) 9.447,899 -558 -51 -7,475 -1,157 -83 -61,626 -22,173 44,157 120,010 97,384 90.069,951	7,458 7,458 34 *41 *1,157 *49 *684 *2,735 33 891 935	(32) 777,473 *15 *381 -17,290 *28,315	(33) 499,339 *14 *260 -12,516	46	less deficit	
15.243 30,522,967 9,4 1,242 1,1242 1,1242 1,1242 1,1242 1,1239 1,1242 1,1242 1,1246 1,1242 1,1246 1,1246 1,1246 1,1246 1,1246 1,1246 1,1246 1,1246 1,1246 1,1246 1,1242 1,	9,447,899 -558 -51 -77,475 -1,157 -1,157 -22,173 -44,157 -120,010 97,384 9068,951	7.458 7.458 7.41 1.157 1.157 684 2.2735 33 891 935	(32) 777 A73 115 1381 17,290 17,290	(33) 499,339 114 2260 112,516	VE/		
35,243 30,522,967 9,4 1,242 1,1242 1,129 1,5,094 1,17,782	9,447,899 558 *51 *7,475 *1,157 *61,626 *22,173 44,157 120,010 97,384 90,069,951	7,458 "34" 11 "900 "1,157 "49 "684 "2,735 33 891 935	777,473 *15 *381 *17,290 *28,315	499,339 *14 *260 *12,516	(34)	(35)	(36)
35,243 30,522,967 9,4 1,242 1,1639 1,163 1,129 1,108 1,17,782 1,108 1,17,782 1,206 1,334 1,301 29,452,270 1,108 1,17,782 1,108 1,17,782 1,108 1,17,782 1,108 1,17,782 1,108 1,1864 1,1435 1,127,740 1,435 1,127,740 1,435 1,127,740 1,435 1,127,740 1,436 22,856,874 1,143 1,1436 1,436 1,127,740 1,436 1,1436 1,436 1,127,740 1,436 1,1436 1,436 1,127,740 1,436 1,1436 1,436 1,1436 1,436 1,1436 1,436 1,1436 1,436 1,1436 1,436 1,1436 1,436 1,1436 1,436 1,1436 1,436 1,1436	9,447,899 558 *51 *7,475 *1,157 *61,626 *22,173 44,157 120,010 97,384	7,458 34 41 900 1,157 - 684 2,735 33 891 935	.15 .381 .17,290 .28,315	499,339 •14 •260 •			
1,242 1,1639 1,1639 1,108 1,108 1,108 1,108 1,129 1,108 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1304 1,1304 1,1304 1,1435 1,1435 1,1435 1,1436 1,	.558 .51 .7,475 .1,157 .61,626 .22,173 .44,157 .120,010 .97,384	.34 .900 .157 .2735 .2735 .33 891 .935	*15 *381 *17,290	*14 *260	8,921	-3,971,989	193,015
1,108 1,108 1,108 1,108 1,108 1,108 1,108 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,120 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1206 1,1306 1,1436 1,1	*51 *7,475 *1,157 *61,626 *22,173 *44,157 120,010 97,384	.900 .900 .157 .2735 .2735 .33 .891	*381 - *17,290 *28,315	*260 - *12,516	8,045	-4,037,354	77,435
1,108 17.782 17.782 1.108 1.108 1.17.782 1.108 1.108 1.17.782 1.108 1.1206 1.18629 1.17.241 281.559 1.17.241 281.559 1.17.241 281.559 1.17.241 281.559 1.17.241 281.559 1.17.241 281.559 1.17.241 281.559 1.17.241 281.559 1.17.241 281.559 1.17.242 1.1864 2.2.856.874 7.09 1.17.242 1.1864 1.1866 1.1866874 1.1866 1.1866874 1.1866 1.1866874 1.1	73.273 7.475 1.157 1.157 1.02.173 44.157 120.010 97.384 90.069.951	.900 .157 .49 .2735 .33 .891 .935	•17,290 •28,315	*12,516	*34	•303	•613
1,108 1,1782 1,108 1,107,82 1,106 1,204 1,304 1,334 1,735 1,136 1,136 1,136 1,136 1,136 1,136 1,136 1,136 1,136 1,136 1,136 1,136 1,137 1,138 1,136 1,138 1,	7,475 1,157 61,626 7.22,173 44,157 120,010 97,384 9,068,951	.900 .1.157 .2.735 .2.735 .33 .891 .935	*17,290 *28,315	*12,516	•14	161	•745
1.106	1,157 183 161,626 7.22,173 44,157 120,010 97,384 9,069,951	.1.157 .49 .2.735 .33 .891 .935	*28,315		ů.	47.	•119
10	. 63 . 61,626 . 22,173 . 44,157 . 120,010 . 97,384 . 9,069,951			•18,375	696•	•7,681	*12,048
7.5 404	.61,626 .22,173 .44,157 120,010 97,384 9,069,951	.49 .684 .2,735 .33 .891 .935		•	ę,	•75	94.
1,206 1,53,028 1,53,028 1,53,04 1,53,14 26,1559 1,00 29,452,270 9,0 1,108 1,10	.22,173 44,157 120,010 97,384 9,069,951	. 2,735 33 891 935	•1,624	*892	£,	•118	164
1,920 4,334 1,731 1,731 1,731 1,731 1,731 1,731 1,731 1,731 1,731 1,731 1,731 1,731 1,731 1,732 1,108 1,108 1,108 1,103 1,106 1,435 1,	44,157 120,010 97,384 9,069,951	.2,735 33 891 935	*33,042	•21,602	•48	•2.288	*3,916
4,334 355,106 1 1,731 29,452,270 9.0 13,010 29,452,270 9.0 1,108 17,782 1,864 1.3 1,166 1,438 1,133 1,137,40 1,438 1,245 1,103 1,1438 1,1438 1,127,740 1,1438 1,1448 1,148	120,010 97,384 9.069,951	33 891 935	*198,212	•127,862	•55	*2,977	•7,972
1,731 261,559 13,010 29,452,270 9,0 17,241 23,368,153 7,2 1,108 17,782 161 3,634 11,166 17,782 11,435 127,740 1,43	97,384 9,069,951	935	2,734	1,630	8.	•715	1,268
13,010 29,452,270 9.0 17,241 23,368,153 7,2 1,108 17,782 161 2,3634 10 1,3634 11,435 12,740 11,435 127,740 11,435 127,740 11,436 22,856,874 7.0 11,242 11,546 11,545 11,649 11,545 11,649 11,242 11,639 11,645 11,649 11,646,031 11,646,031 11,646,031 11,646,031	9.069,951	935	136,299	85,431	•328	*38,293	*64,905
17,241 23,388,153 7,2 1		,	359,561	230,758	•10	•12,708	*23,755
17,241 23,368,153 7,2 1		-	_				
1,108 1,1782 1,108 1,161 1,245 1,242 1,245 1,546 1,436 1,242 1,546	7,231,894	200	621.215	393,401	6.651	-2.486.173	87.435
1,108 1,108 1,17,82 1,108 1,161 1,245 1,1435 1,245 1,242 1,242 1,242 1,242 1,242 1,242 1,242 1,242 1,243 1,244 1,242 1,242 1,243 1,244 1,2		.34	•15	•14	6.557	-2,501,564	64,395
1,108 1,782 161 1,3634 10 1,563 1,1466 1,438 1,545 1,545 1,245 1,546 1,5	-	.41	*381	•260	-	+	•
1,108 117,782 161 161 17,782 170 170 170 170 170 170 170 170 170 170	+	•	•	•	+	+	+-
161	•7,475	006•	•17,290	•12,516			
1, 261 53 1, 261 1, 1,66 5,1,103 72,1 1, 435 190,773 73, 34, 1,546 1, 438 21,1864 80, 1,546 1, 438 22,856,874 7,038 1, 242 7,038 1, 242 7,038 1, 242 7,038 1, 242 7,038 1, 243 7,038	•1,106	1,109	*27.122	*17,718		•	•
1,166 '53' '1,851 '2. 1,435 '90,773 '3. 1,436 '20,773 '3. 1,436 '21,103 '3. 1,545 '12,740 44 45 '1,591 '1,591 1,591	.83			•	î,	•75	9.4
1.166	608.	•41	1,312	•701			
1,435 90,773 1545 127,740 127,740 1,438 221,864 7.0 1,438 22.856,874 7.0 1,242	•21,439	•684	*33,042	*21,602	9.	*314	799.
1,545 127,740 1.438 211,864 9,946 22,856,874 7.0 1.242 1.1839 1.1242 1.1	*34,172	2,692	*195,532	•125,804	•52	72,977	•7,972
1,438 22,1,864 7(9,846 22,856,874 7(9,846 22,856,874 7(9,846 1,1,847 1,1,242 1,1,242 1,1,242 1,1,445 1	45,367	32	2,649	1,587	8.	•715	•1,268
16,702 5,124,822 1,1,242 1,1,242 1,1,242 1,1,639 1,1,242 1,1,639 1,1,242 1,1,45	80,019	+	+	-		+-	-
16,702 5,124,822 1,1242 1,1242 1,1242 1,142 1,142 1,145 1,14	7,038,746	+	+-	+	+	←	+
16,702 5,124,822 1,242 1,242 '1,839 1, 1 † † † † † † † † † † † † † † † † †							
1,242 1,639 1,45 1,45	1,590,914	791	149,937	101,781	1,677	-821,621	96,158
6 · · · · · · · · · · · · · · · · · · ·	•558		•	•	941	-870,612	5,849
	+	,			+	•	
· · · · · · · · · · · · · · · · · · ·	+			•	+	+-	+
· 145	•	•			ę.	.47	•119
. 5 344	.51	.48	•1 192	.657	*328	•6,826	26'66
• 5 344 • 106 031							•
10000	*60,718	80	*312	192		٠	•
•41 •1,925	•735				•42	•1,975	*3,254
*332 *18,972	•6.439	.43	•2,680	*2,058		,	
*2,789 *227,366	•74,643				٠	٠	
200,000 *96 *17,218	-8,385	+	+	+	+	+	+
\$200,000 or more 2,222 4,609,220 1,420,738	1,420,738	+	←	+-	+	+	+

ESSUMBLE SHOULD BE USED WITH CAUTION DUE TO THE SMAIL NUMBER OF SAMPLE FETURS 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)

Size of adjusted gross income All returns, total	Amount (3) (3) (30,020,225 (30,856 (997,096 (3,469,883 (7,890,419 (13,177,866	Total Number of	-	Child care credit	care	Credit for the elderly	lit for the elderly or disabled	Earned income	Earned income credit used to
(1) (2) (2) (3) (4) (2) (2) (4) (2) (4) (4) (5) (2) (4) (6) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(3) 500,020,225 302,856 697,096 3,469,883 7,890,419 13,177,866	Number of	_			or disc		מוומבו ווייסבוו	offset income tax before credits
(1) (2) (2) (1) (2) (2) (4) (2) (4) (4) (5) (4) (4) (5) (5) (4) (4) (5) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	(3) 500,020,225 302,856 697,096 3,469,883 7,890,419 13,177,866	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
113.604,503 89,030,064 5 5 951,744 146,055 14,874,759 8,296,648 13,240,069 8,783,775 11,490,171 9,533,10 9,225,118 7,590,153 7,497,825 12,324,900 12,263,175 9,008,646 11,775,002 3,988,202 2,808,479 745,820 141,070 67,243 67,208 86,731,946 7,476 7,476 7,476 3,829,707 7,756,584 8,389,032 9,308,020 9,248,253 7,456,837 7,2239,277	500,020,225 302,856 697,096 3,469,883 7,890,419 13,177,866	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
951,744 146,055 15,020,785 4,610,942 14,874,759 8,296,448 13,240,099 8,783,775 11,490,171 9,533,10 7,590,153 7,497,825 12,324,990 12,263,175 9,008,646 8,993,361 11,796,348 11,775,002 3,988,202 3,986,353 2,810,579 2,808,479 74,834 745,820 141,159 67,208 67,243 67,208 86,731,946 86,731,946 7,756,584 8,382,707 7,756,584 8,389,032 9,308,020 9,248,253 7,456,837 17,259,277 12,239,277	302.856 697.096 3,469.883 7.890,419 13,177.866	12,733,252	7,749,139	5,980,219	2,527,188	240,144	51,120	5,974,099	2,058,859
15,020,785 4,610,942 14,874,759 8,296,648 13,240,069 9,589,232 9,553,310 9,325,118 7,590,153 7,497,825 12,324,990 12,263,175 9,008,646 11,775,002 3,986,325 11,796,348 11,775,002 2,810,579 2,808,479 7,476 7,476 7,476 7,476 7,476 3,829,707 7,756,584 8,389,032 9,308,020 9,248,253 7,456,837 7,259,227	697,096 3,469,883 7,890,419 13,177,866	800	194		•	ę.	r	.292	95.
14.874.759 8.296.648 13.240.069 9.783.775 11.490.171 9.589.232 9.553.310 9.325.118 7.590.153 7.497.825 12.324.990 12.263.175 9.008.646 11.775.002 3.986.325 11.775.002 3.986.325 2.808.479 7.46.824 74.6820 141.159 67.208 86.731.946 86.731.946 7.476 7.476 3.829.707 7.756.584 8.389.032 9.308.020 9.248.253 7.456.837 7.456.837 7.456.837 7.456.837 7.456.837 7.456.837 7.456.837 7.456.837 7.456.837 7.456.837 7.456.837 7.456.837	3,469,883 7,890,419 13,177,866	46,820	756	•		•1,242	•31	•6,347	•169
13,240,089 8,783,775 11,490,171 9,589,232 9,553,310 9,325,118 7,590,153 12,324,990 12,263,175 9,008,646 11,796,348 11,776,002 3,986,325 2,810,579 7,48,820 141,070 67,243 68,731,946 8,389,032 9,308,020 9,308,020 9,308,020 9,308,020 9,308,020 9,308,020 9,248,253 7,456,837	7,890,419	206,376	26,891	*15,898	•1,864	75,487	15,040	104,816	8,701
9,553,310 7,590,153 12,324,990 9,008,446 11,796,348 11,775,002 3,986,353 2,810,579 746,344 141,159 67,243 67,243 86,731,946 7,476 3,829,707 7,756,584 8,389,032 9,308,020 9,248,253 7,456,837 7,456,834 8,389,032 9,308,020 9,248,253 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837 7,456,837		3 037 587	704.561	327,435	105,142	88,712	21,036	1,850,657	552,230
7.590,153 7.500,153 12,324,990 9.008,646 11,796,348 11,775,002 3.986,202 2.810,579 7.45,344 141,159 67,243 86,731,346 86,731,346 7,476 3.829,707 7,756,584 17,56,584 9,309,032 9,308,032 9,308,020 9,308	214 752	1 609 315	566 173	674 500	333 577	*11 305	1 053	1 261 008	346 305
12,324,990 12,263,175 9,008,646 11,775,002 3,986,3361 11,796,348 11,775,002 2,808,479 746,344 141,070 67,243 67,208 86,731,346 3,829,707 7,756,584 8,389,032 9,308,020 9,308,020 9,308,020 9,248,253 7,456,837 1,2,239,277 1,2	19 958 843	583 472	272 537	498.397	223 377	CSC 1	208,1	1,201,000	ως,σι <u>2</u>
9.008.646 8.993.361 11,796.348 11,775.002 3.988.202 3.986.353 2.810.579 2.808.479 746.344 745.820 141,159 67,208 86,731.346 86,731.346 7,476 3.829,707 7,756.584 8.389,032 9,308,020 9,308,020 9,308,020 9,308,020 9,308,020 9,308,020 9,308,020 1,2,239,277 1,2,239,277	46,375,294	1,062,113	447.738	914,693	334,307		•		
11,796,348 11,775,002 3,986,202 2,810,579 2,806,479 7,45,344 745,820 141,159 141,070 67,243 86,731,346 86,731,346 3,829,707 7,756,584 8,389,032 9,308,020 9,308,020 9,308,020 9,308,020 9,308,020 1,2,239,277 1,2,239,277	46,079,358	1,016,934	504,567	898,416	375,681	•		•	•
3.988.202 3.986.353 2.810.579 2.808.479 7.45.34 745.820 141,159 141,070 67,243 67,208 86,731,346 86,731,346 7,476 7,476 3.829,707 7,756.584 8.389,032 9,308,020 9,308,020 9,308,020 9,248.253 7,456,837 1,2,239,277 1,2,239,277	92,774,765	1,609,680	753,623	1,390,799	597,820	•	•	•	•
2.810.579 2.808.479 7.46.344 745.820 141.159 141.070 67.243 67.208 86.731.346 86.731.346 7.476 7.476 3.829.707 3.829.707 7.756.584 8.389.032 9.308.020 9.308.020 9.248.253 7.456.837 17.2.39.277	53,892,318	593,177	425,132	438,786	198,640	,	•	•	•
746,344 745,820 141,159 141,070 67,243 67,208 67,243 67,208 7,476 7,476 3,829,707 3,829,707 7,756,584 7,756,584 8,389,032 9,308,020 9,308,020 9,308,020 9,248,253 7,456,837 12,239,277 12,239,277	71,002,325	461,642	689,200	213,713	97,062	,	•	•	•
86,731,346 86,731,346 4 7,476 7,476 7,476 3,829,707 7,756,584 8,389,032 9,308,020 9,308,020 9,248,253 7,456,837 7,2239,277 12,239,277	53,471,176	177,539	580,564	37,694	21,090			•	•
7,476 86,731,946 7,476 3,829,707 7,756,584 8,389,032 9,308,020 9,248,253 7,456,837 7,259,277 12,239,277	25,001,632 47,610,512	45,434 28,916	309.607 908.144	1,386	2,814	, ,	. ,		
3,829,707 3,829,707 7,756,584 7,756,584 8,389,032 9,308,020 9,248,253 7,456,837 7,456,837 7,239,277	498,058,420	8,819,248	6,128,589	5,163,587	2,189,493	155,025	31,289	2,607,224	946,955
3, 829,707 3, 829,707 1756,584 15,000 17,756,584 18,389,032 15,000 19,308,020 19,308,020 19,308,020 19,308,020 19,308,020 19,308,020 19,248,253 17,456,837 12,239,277 12,239,277 12,239,277	89,786	•116	4	•	•	•	•	٠	
7,756,584 7,756,584 8,389,032 8,389,032 9,308,020 9,308,020 8,248,253 7,456,837 7,456,837 12,239,277	399,406	39,231	556	,	,	,	,	•	٠
8,389,032 8,389,032 9,308,020 9,308,020 9,248,253 9,248,253 7,456,837 7,456,837	3,101,341	33,664	3,558	•1,279	•129	25,372	3,144	1,242	200
9,308,020 9,308,020 9,308,020 9,308,020 9,248,253 7,456,837 7,456,837 12,239,277	7,589,784	133,591	41,328	-7,949	1,744	61.622	15,187	24,790	8,150
9,248,253 7,456,837 12,239,277 12,239,277	12,781,228	1,511,039	823,893	186.457	73,778	56,636	11,006	1,376,575	728.829
12,239,277 12,239,277	18,143,247	1,591,068	504,934	603,171	280.747	•11,395	•1,952	1,204,617	209.777
17,852,21	19,889,830	555,349	246,610	482,905	214,486	•	•	•	•
7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	46,309,395	1,009,866	395,829	807,708	373.051				• •
11,768,056 11,768,056	92,749,892	1,602,963	728,283	1,386,971	596,373	•		,	•
\$75 000 under \$100 000	53.887.887	592,361	422.922	438.786	198.640	,		•	•
2,807,611 2,807,611	70,998,831	460,869	683,851	213,713	97,062	٠	•	•	•
745,601 745,601	53,469,868	177,413	574,582	37,692	21,089	•		•	•
000,000 141,039 141,039	25,001,509	45,411	306,509	4,530	2,813	•	•	•	•
67,197 67,197	47,610,477	28.907	903,729	1,396	823		•	•	
Nontaxable returns, total	1,961,805	3,914,004	1,620,550	816,632	337,695	85,120	19,831	3,366,875	1,111,904

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												
	Minimum	Minimum tax credit	Foreign tax credit	ax 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	ō	Amount	jo ,	Amount
	retums		retums		retums		returns		retums		returns	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	918'89	096'68Z	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	329	83	•127	ę.	8	101	۲.		2922	13,613	7,476	76.028
\$1 under \$5,000	•3,335	.13	35,896	542		•	•		3,827,937	372,778	3,829,707	376,381
\$5,000 under \$10 000	•	•	*9,842	•1,188	•333	86.		•	7,755,918	2,642,356	7 756,584	2,644,693
\$10,000 under \$15,000	.357	7.	46,813	19,238	12,852	6,462	,		8,387,900	6,908,978	8,389,032	6,913,874
\$15,000 under \$20,000	•1 250	.477	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	6,125	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	14,060	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	906'6	744,989	51,715,090	745,601	52,053,401
\$500,000 under \$1,000,000	2,060	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	•	•	:	:	:	:		•	2,922	13,613	7,476	76,028
\$1 under \$5,000	-3,335	•13	35,896	542	,	,	•	•	3,827,937	372,778	3,829,707	376,381
\$5,000 under \$10,000	,	•	*5,771	-85	•	•		•	7,755,918	2 642,356	7,756,584	2,644,693
\$10,000 under \$15,000	•	•	*38,793	15,752	3,888	••540		•	8,387,900	6.908,978	8,389,032	6,913,874
\$15,000 under \$20,000	•1,242	•474	46,500	6,759	*3,598	•3.026	•1,112	•21	9,307,679	11,801,991	9,308,020	11,802,535
\$20,000 under \$25,000	•158	-244	34,799	2,668	*8,081	•6,392	•	•	9,248,205	16,811,600	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	.265	.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	24,701	•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	51,463,139	3,985,370	51,552,937
\$100,000 under \$200,000	13,353	26,963	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	16,865	59,418	112,911	419,607	21,850	64,612	6,133	9,856	744,989	51,715,090	745,601	52,053,401
\$500,000 under \$1,000,000	5,051	48,106	33,197	213,407	5,891	32,513	2,842	9,670	140,904	24,609,123	141,039	24,779,821
\$1,000,000 or more	3,955	119,417	22,263	657,842	4,651	100,097	1,761	25,551	67,120	47 228,344	67,197	47,489,182
Nontaxable returns, total	4,186	10.778	25,195	40.00	43 519	7.0%	4 168	3 733				

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	<u>T</u>	Total	Tax from re pnor-year inve	Tax from recomputing pnor-year investment credit	Penalty tax retireme	Penalty tax on qualified 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)	(25)	(26)	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(35)
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	ю	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			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	5	*15	**541,935	**215,592	1 196,950	1,371,726	35,315	7,759
\$15,000 under \$20,000	*389	-544	1,325,489	1,502,011	•		225,391	52,295	1.076,943	1,436.189	62,889	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			494,052	180,694	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	101
\$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	•	•
\$1,000,000 or more	3,535	260,839	16,272	121,330	650	23.080	1,173	14,314	14,799	78.326	,	•
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		٠
\$1 under \$5,000	19,002	3,603	88,078	23,024			•7,060	*164	79,887	22,698	1,131	35
\$5,000 under \$10,000	4,399	2,337	589,728	456,648			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	582,806	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	•	٠	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	•	į	489,322	173,561	1,388,849	2,388,770	24,654	16,803
\$40,000 under \$50,000	14,157	19,701	1,485,503	2,413,958			411,700	189,498	1,124,068	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	103
\$200,000 under \$500,000	46,717	338,311	240,190	1,416,467	793	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		•
Nontaxable refurns total	970.	£.	3220 525	2000 247	,	•	260.004	000	2041404	000	0.00	

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

	Carried Incor	Earned income credit used				ax ba	ı ax payments		
Size of adjusted	to offset o	to offset other taxes	of returns	To	Total	Income tax withheld	x withheld	Estimated t	Estimated tax payments
gross income	Number of	Amount	without tax	Number of	Amount	Number of	Amount	Number of	Amount
	returns		hability	returns		returns		returns	
	(36)	(37)	(38)	(39)	(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	289 926
\$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	٠		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	٠		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	68	140,514	24,695,847	119,891	13,620,739	84,699	9 944,901
\$1,000,000 or more	53	15,818	35	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	ı	•	•	9,060,279	16,027,933	8.195,869	13,846,791	1,229,379	2,122,919
\$20,000 under \$25,000		•	٠	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	51,293,283	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			•	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	4	140,424	24,689,945	119,837	13,619,107	84.643	9.941.094
\$1,000,000 or more	53	15,818	•	926'99	48,086,793	57,290	18 565,887	48,670	25,808,184
Montavable refigers (ct)			24 674 420	327 000 00	44 670 700	40 747 683			300000

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)

				ax paymentscontinued	200000000000000000000000000000000000000					
	Payments	Payments with request	Excess soc	Excess social secunty	Credit for Fe	Credit for Federal tax on	Credit fron	Credit from regulated	refundable portion	e portion
Size of adjusted gross income	for extension	for extension of filing time	taxes w	taxes withheld	gasoline and	gasoline and special fuels	ınvestment	investment 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)	(99)	(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	958	99	42,473	26,582
	97.00		. 1		24 447	9	000 00	909*	2,034,626	1016 001
\$1 under \$5,000	63,486	30,696	91-	27.	58,117	73.537	5,539	• 195	3 455 574	1,016,921
\$3,000 under \$10,000 \$10,000 under \$15,000	: :	:	*** ***	9:	90,426	19,902	*3,783	•1,116	3,576,214	3,990,500
\$15,000 under \$20,000	47,599	63,938	٠	•	51.078	12,496	*2,494	•200	1,697,881	838,331
\$20,000 under \$25,000	55,781	102,897	,	•	53,209	14,278	629.	101.	127,469	25 140
\$25,000 under \$30,000	805'95	78,710	•376	8.	38,488	6,884	*2,163	•169	•	•
\$30,000 under \$40,000	085'66	195,480	*3,272	*1,551	80,392	21,723	*1,244	•729	•	1
\$40,000 under \$50,000	87,920	201,098	13,224	4.211	72,137	11,003	•423	121	•	٠
\$50,000 under \$75,000	184,752	588,368	236,280	81,039	71,018	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	٠	•
\$200,000 under \$500,000	94,860	1,907,295	79,974	178,958	3,881	3,750	2.836	9,152	•	٠
\$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	711	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	699	:	:	•	•
\$1 under \$5,000	29,311	11,671	:	:	•	•	••1,050	۲۰۰۰	•	•
\$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	٠		46,877	12,623	•678	96.	,	,
\$25,000 under \$30,000	52,473	74,439	•336	F	36,621	6.420	*2,161	164	٠	•
\$30,000 under \$40,000	609'96	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	95.		
\$50,000 under \$75,000	182,084	585,482	233,650	80,332	70.817	15,464	*1,455	.4 8	•	•
\$75,000 under \$100,000.	112,776	542,957	305,910	190,574	20,027	7,552	*1,349	624.	•	•
\$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 (All returns are estimates based on samples-money amounts are in thousands of dollars)

			-				Z X P	ax dne at	Legeration	Predetermined estimated
Size of adjusted	To	Total	Refu	Refunded	Credited to 199	Credited to 1993 estimated tax	time o	time of filing	tax pe	tax penalty
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		retums		retums		retums		returns	
	(55)	(99)	(57)	(28)	(65)	(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	92,038	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	3,614,426	20,180	852,627	28.554	2,761,799	27,994	3,175,110	13,664	40,850
Taxable 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	6,146,692	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	660,930	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	383,662	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
Nontaxable returns total	010000									

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	Tax ge	nerated	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	145
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	188
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)	9 2
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	-		- 1					(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	80	14 8
28 percent.	605,791	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	26.8
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	131,223	21,454,154	10,004,720	11,002,205	3,170,808	3,428,203	5,055,018	(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	51,080,567	37,367,288	9,503,691	6,840,552	2,881,033	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	2,019,554	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 (Form 6614).	**29,020,057	**392,299,482	**221,986,068	**221,985,711	**33,284,190	**33,297,856	**33,176,537	8 5	149
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)		11,920,200							
31 percent	95,443 918,769	126,772,383	9,861,981	6,659,271 54,032,299	2,495,542	1,864,596	2,487,694	20 9	25.2
		1	108,156,135		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 compute

^{**} 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 rati	•	
	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	5,283,51
\$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	5,747,70
\$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	17,315,73
\$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	18,306,04
\$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	37,629,12
\$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	36,147,72
\$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	57,685,14
\$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	20,358,35
\$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	14,377,57
\$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	3,788,29
\$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	715,03
\$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 11101e	07,100	1 150,700	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	91,179	0,000,000	1,200	323	100	1 07.		242,100	000,410
					Ta	ax generated a	at specific rate	•				
		28 percent		28 pe	rcent (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 \$14,000 \$16,000 under \$18,000 \$18,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	66 264 1.194 805 3,836.268 2,840 018	52,766 1,542,796 23,054,895 28,282,748	14,774 431,983 6,455,371 7,919,169	-	- - - - - - - - - - - - - - - - - - -					69 421 80,199 29,286 17 450 12,265 12 350 12,480 14,967 12,483 11,242 14,446	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 -
\$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$50,000	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	*15,912 - *70,431	*4,883 *20,747
\$500 000 under \$1,000 000 \$1,000,000 or more	137 710 6 4 ,518	6,569,264 3,052,837	1.839,394 854,794	80,523 42,418	9,161,953 32,092,723	2,565,346 8,985,962	135,779 63,973	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	Number of returns		income tax at rate	Income t generate at rate	ed		Number of returns	Income tax at rate		ncome tax generated at rate
	(1)		(2)	(3)			(4)	(5)		(6)
All tax rates	90,623,9	88	2,396,178,563	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	1,536,560,958	230,484,1	44	4	11,567,411	1,000,157,5	572	150,023,636
28 percent	24,904,0	92	431,486,266	120,816,1	55	1	4.811,825	314,075,6	98	87,941,195
28 percent (capital gains)	1,484,9	14	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	227		2,247,074	285,927,0	017	88,637,375
Form 8615	207,5	39	906,164	256,6	555				40	
	Separate	returns of marr	ed persons	Return	s of head:	s of hous	seholds	Ret	urns of single per	sons
Tax rate classes	Number of returns	Income tax at rate	Income tax generated at rate	Number of returns	Inco tax rat	at	Income tax generated at rate	Number of returns	Income tax at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(1	1)	(12)	(13)	(14)	(15)
All tax rates	2,130,347	46,849,800	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	1	7,698	1,155	1,138	389	58
15 percent.	2,130,340	24,997,973	3,749,696	9,340,873	110,32	5,715	16,548,857	37,565,745	401,079,698	60,161,955
28 percent	740,082	8,521,454	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	2,268,045	635,053	26,611	1,26	3,943	353,904	378,930	13,098,950	3,667,706
31 percent	131,223	11,062,209	3,429,285	71,158	6,51	4,691	2,019,554	918,769	54,032,299	16,750,013
Form 8615							-	207,539	906,164	256,655

	•	

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 "Farned 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 1992, or (b) 100% 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 Δ

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

The following concepts 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)

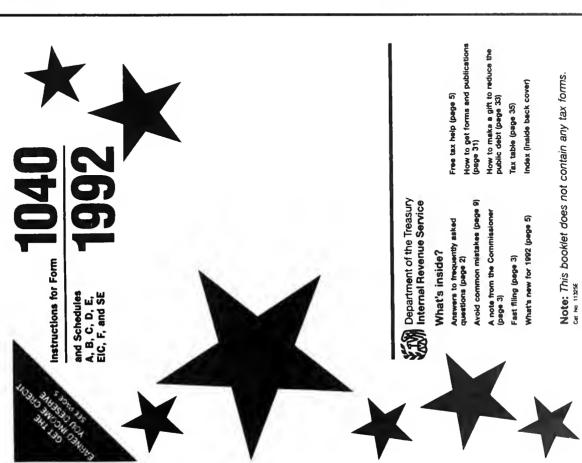
This item, added together with most other miscellaneous itemized deductions, was subject to a minimum threshold 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs while away from home in the performance of job duties. Eighty percent 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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nstructions for Form 1040

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Frequently Asked Questions Answers to

How leave will it has be get my without? About 4 to 8 weeks after you may your return. If you five electronically, it should take about 3 weeks. The earlier of the first and you return. If you five earlier or the strains of your returnd. To check on the strains of your returnd. Sure the earlier of the strains of your returnd. Can I set the earlier you! got writhout call Take-Tall. Set to the strains of your returnd; call Take-Tall. Set to the strains of your returnd; call Take-Tall. Set to the strains of your returnd; call Take-Tall set page 26 for my be about to take the crost. But other nuise apoly. Or otherwise, set to took now they your your drift sprend at school or on vectors out that a time for the your child spends it school or out sets though you. I'm single, lives about, and here no dependents. I'm single, lives about out that don't over half he cost of the expert you is home for a child or other qualifying activity.

How can 1 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, or yout office; or use the order blank on page 31.

asked my employer several times for my W-2 orm, but I still don't have it. What should loo? you don't get it by February 15, call the toll-free unrise itsted on page 30 for your area. We will sak ou for certain information. For details, see Step 1.

received an IRS notice. I've contacted the IRS it least three times about it, but the problem titll heart been flows. What ear I do? Call you ocal IRS office and ask for Problem Recolution assistance. The number is listed in your phone assistance. The number is listed in your phone

Can't take an IRA deduction for the amount I contributed to a 40th plan in 1827 No. A 40th plan in 1827 Rung care? Yes That a self-empower in nector You was 1821 No. A 40th plan in 1827 Rung care? Yes That a self-empower in 1827 Rung care? Yes That a Schedule C or C-EZ. You may also have to five Schedule SE and pay self-employment tax.

A Note From the Commissioner

Dear Taxpayer:

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

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

2000, we are reaching out to provide education and assistance to taxpayers who need our help. One program is dedicated to bringing non-files back into the system. We will work with every Aranecan who wants 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 administration, known as Compliance To fuffill our responsibilities to you, we are toward those who willfully fail to report and pay the proper amount of tax. All must pay then fair share, just as you are doing.

We realize that the tax law is complex and sometimes frustrating. We want to do what we can to make tax time easer for you. To that end, we are simplifying our forms and

Fast Fliing

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

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

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

Thank you again for your dedication to our lo you.

String D. Peter

Shirley D. Peterson

Privacy Act and Paperwork Reduction Act Notice

The Physicy Act of 1974 and Paperwork Re- at duction Act of 1980 asy that when we sak go you for information, we must first tall you our it legal nght to sak for the information, why we are assuring for it, and fow it will be used. We give must also tall you writit could happen it we in do not more and whether your response as violentary, required to obtain a benefit, or in mandatory under the law.

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

Our legal right to eak for information is information and informal Revenue Code sections 8001, 8011. However, the first section of the section of the section of the section 8109 and the regulations say that you must like a tenum or statement with the spores is mandatory under these sections. Occessorion 8109 and its regulations say that you must show you access sections say that you must show you access sections. When you was also we know the worked you are, and can process your must not section and the section Campaign Fund. But you do not be best on Campaign Fund.

We aak for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount We may give the information to the De-partment of Justice and to other Federal

agenciae, as provided by law. Wit may also by the first of the Celes. In the control of Court in the court of Court in the celestration of prosess and to Scornson-weaths or possess may be comed to forward States by the you do not fis a return, do not provide the first of the celestration. The law asks that you may be dranged premises and, in contain clease, we usen thromation, the law asks that you may be dranged premises and, in contain clease, we may also there to deathout the semply also the table to the celestration. This is contained interest may also be the kinger or oldery any enthalf interest may also be charged.

Please keep this notice with your records it may help you if we ask you for other information. If you have questions about the nules for filing and gwing information, please call or visit any tritemal Revenue Service office.

The Time It Takes To Prepare Your Return

Wa by to create forms and instructions that are accurate and can be assign understood. Often that is difficult to do because some of the bits wave serviced by Coopeas are very compast. For some people with income than ways, filling in the forms a seepy for others who have businesses, persent, stocks in that forms an easy for others who have businesses, persent, stocks in that income or other investigations of the presents and the property of the property of

If you have comments concerning the acou-nacy of the time estimates above boleving augmentation for majority these forms more morphisms are marked to happy from you. You can write to both this internal Reventure Before, Westlandon, O.C. SCCB4, Attention IRS Reports Celearinole Officer. If Pp. and the Office of Management and Budgest, Pager-ver A Rediction Project (1545-0074), Wash-ington, O.C. 20503. We Welcome Comments on Forms

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

stimeted Precention Time

The time needed to individual circumsta	The time needed to complete and file the following forms will vary depending on individual circumstances. The estimated average times are	the following for a average times	ns will vary deper are	no grapa
Form	Recordusping	Learning about the law or the form	Preparing the form	Copying.
Form 1040	3 hr., 8 man.	2 hr., 42 mm.	3 hr., 37 mm.	49 mm
Sch A (1040)	2 hr., 32 mm.	24 mm.	1 hr., 9 mm.	27 mm.
Sch B (1040)	33 mm.	10 mm.	T7 mm	20 min.
Sch C (1040)	6 hr., 13 mm.	1 hr., 5 mm.	1 hr., 57 mm.	25 min
Sch C-EZ (1040)	46 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 m	13 mm	35 mm
Sch E (1040)	2 hr., 52 mm.	1 hr., 6 mm.	1 hr., 16 min	35 mm
Sch. EIC (1040)	39 mm	16 mm	48 min	%
Sch. F (1040)				
Cash Method	4 hr., 2 mm.	34 min.	1 hr., 14 min	20 min
Accrual Method	4 Mr., 22 mm	25 mm.	1 hr., 19 min	20 min
Sch R (1040)	20 mm.	15 mm.	22 mm	35 min
Sch. SE (1040)				
Sort	20 mm	13 mm.	10 mm	14 mm.
Long	26 mm.	22 mm.	38 min	20 min

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 strend; it will be issued within 3 weeks from the time the IRS accepts your return. If you have your refund directly deposited into your savings or checking account, you could receive your money even fastler. 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 prepare your own return or use a preparer in eddition 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 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 then 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 seeing if you prepare your own return on a computer stou can produce Form 1040PC using one of the many tax preparation softwere 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 deedline for taking care of tax matters such as filling returns, making contributions to an IRA, or paying taxes, may be autended. For details, see Tele-Tax (topic no. 468) on age 28 or get Pub., 444, Tax Information for Those Affected by Operation Desert Storm.

What's New for 19927

extracted Earned Income Credit. If you earned less train \$22.370 and a qualifying from child inved with you, you may be able to take the earned income credit for \$92. Read the mishuctions for Schedule EIC that begin on page EIC 1 in this bookels to see if you can faike the credit. Also need Part of Schedule EIC to see if you have a qualifying child. Deduction for Earneybone, The decircion for each semploin—lay your sociale in the action semploid to you, your sociale in the state of your deduction may be reduced to eliminate in your deduction may be reduced to eliminate if your deduction may be reduced to eliminate in your deduction may be reduced to eliminate if you will see it your deduction may be reduced to eliminate in your deduction in y

Should You termize or Telea the Standard of Deduction has no reased. Because of this increase, if may be to you benefit to lake the standard deduction has no the you will not his year even though you itemized devouctions in the past. Read the instructions you fermized devouctions in the past. Read the instructions you income is more than \$10.5.250 (more than 18.25.55 in mande find yearship, you may thost be able to deduct all of your remized deductions. Read the Schedule A instruction tion in 25 on page 45 in this booklet. Expanded Form 1040 Tax Table. The cell- in the his to his a table has been raised to the 1810,000.

Tax Law Changes, For more information about tax law changes for 1992, get Pub. 553, Highlights of 1992 Tax Changes.

What Free Tax Help **Available?** S

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

Recorded Tax Information by Telephora-tomation by Telephora-tomation by Telephora-tomation by Telephora-tomation by Telephora-tomation covering about 140 topics. See page 28 for the number to a call.

Rehard information. Tele-Tax in tell you be status of your return feer tax intell you page 28 for the number to a call.

Rehard information. Tele-Tax in tell you page 28 for the number to act.

Telephone Help. IRS representatives are available to Replyou with your lat questions, and there are available to Replyou with your tax questions and productations, you are not author how to fill in your return, or have a question about a notice you revewed 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 afters, you can get if by calling the number for your area on page 30 or country to help the you prepare your return. An essistic will extend the you prepare your return. An essistic will extend the you prepare your return. An essistic will extend the you prepare your return. An essistic will extend the you prepare your return. An essistic will extend the you prepare your return. An essistic will extend the will be the you prepare your return. An essistic will extend the will be the your prepare your return. An essistic will extend the most the your prepare your return. To find the focation of the life office nearest you look in the phone book under "Linted States Government! In-

Volumber Income Tax Assistance (VITA) and Tax Counseling to the Editory (TCE).
These programs help ofder, disabled, four-come, and non-English-speaking people fill in their returns. For details, call the tolk then 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 rour return are evaluable in English and Span-

Large-Perri Forms and Instructions. Pub. 1614 Mass Large-Perri Forms and Instructions. Pub. 1614 Mass Large-Perri Copes of 1614 September 2. E. E.C. and R. and their 1952 form 1640. Schedules A. B. D. E. E.C. and R. and their nistructions. You can use the large-perri Scopes of the form and schedules as work-sheets to figure your tax. You can order Pub. 1614 by calling the IRS toli-free at 1-80-D. TAx-FORM (1-80-B29-36/6) or you can use whe order bank on page 31. Tesphore Head of the Head of th sh at many libranes

Unresolved Tax Problems. The Problem Beautiful and us of Vacagems of topogo who have been usuable to resolve their problems with the RS I frout have a tax problems with the RS I frout have a tax problems with the resolve to the RS I frout broad their problems with the resolve to the RS I frout broad their problems with the resolve to the RS I frout their problems of their problems their manifest of their problems their problems their manifest of their problems their

mai you e statement of your social socurity 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 littorna-

Pueblo, CO Center, Department 72, 2 e0018

Additional Forms or Publications? Do You Need

Use Chart A on this page to see if you must file a return. But you must use Chart B on the next page if you must use Chart B on the next page if you parent (or someone else) can clam you as a dependent on his or her return. Also, see Chart C on the next page to other situations when you must file. House, Even if you do not have for its entired of any federal income taw withheid of su you should such file if you can take the earned income cend. If you file for either of these measons only, you may be able to use Form 1040A. If you are single and file only to get a return of tax withheid, you are some 1040A. If you are single and file only to get a return of tax withheid, you may be able to use Form 1040A. if you do not have any tax questions and you only need tax forms and publications, you can— Visit your local IRS office.

Visit e participating bank or post office for Forms 1040, 10404, 1040EZ, Schedules A, B, and EC, Schedules 1 and 2, and their instructions.

e Vota a participating library, which stocks a work veeting forms and publications.

• Use the order blank on page 31. You and an another or northication of the statins of your order or northication of the statins of your order within 7-15 work days after we receive your request a call our tiblines order number 1-80-7AX-FOMI (1-800-20-36/6). The hours of postation during the finite associate 8.800 A.M. to 200 P.M. (Statinghyl) for callers in Alaska and Hawaii, the hours are Pecific statins in Perior Rec. the hours are Eastern Standard Time For callers in Perior Rec. the hours are Bestife Standard Fine For callers in Perior Rec. the hours are Eastern Standard Time You and debt with the hours are stating standard Time You caller the hours are stating standard Time You caller work days after your order or nortice.

Substitute Tax Can I Use Forms?

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

If you and the child's other parent are not fing a joint return, special rules apply to determine which parent may make the election. See form 83% for defaults.

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

Section 2.

Requirements Filing

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

Exception. If you were a U.S. citzen who lived in a U.S. possession or had income from a U.S. possession, different fulles apply. Get Pub. 570, Tat Guide for Individuals With Income From U.S. Possessions.

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

Chart A-For Most People

Do I Have To File?

To use this chart, first find your mantal status at the end of 1992. Then, read across to find your flang status and each est the end of 1992. You must file a trend in your gross income, was at least the amount above, in the last column. Gross broome insains all income your measure all income your measure that your movement in the file of your your gross, and services that is not asempt from last, including any gain on the sale of your main home (even if your may asticute or positions part or all of the gain). See page 13 to find out what types of moorns of or others.

income to include.
Marital status
Snote (including divorced
and legally separated)
Married with a child and inving apart from your spouse during the last 6 months of 1992.
Mamed and living with your
apouse at and of 1992 (or on the date your apouse died)
Marned, not living with your apouse at and of 1992 (or

\$7,550 \$9,000 under 65 65 or older under 65 65 or older under 65 65 or older widow(er) with dependent child (see page 11) Head of household Midowed before 1992 and not remarried in 1992

If you turned age 65 on January 1, 1993, you are considered to be age 65 at the and of 1992

hiladelphia, PA 19255

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.)

Caution: if your gross income was \$2,300 or more, you usually cannot be carried as a cappendent uness you were under 19 or under 24 and a student For details, see Test 4—income on page 12. in this chart, unsamed income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants. 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

The total of that income plus your earned income was: more than \$3,600 more than \$600 1. Single dependents under 65. You must file a return it-Ē Your uneamed income was: \$1 or more

2. Single dependents 65 or older or blind. You must file a return ri-

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

 Your grass income was more than the total of your earned income (ub to \$3,600) or \$600, whichever is larger, plus \$900 (\$1,800 it 65 or older and blind). Your unsamed income was more than \$1,500 (\$2,400 if 65 or older and blind), or

3. Married dependents under 65. You must file a return if-

You had any unearmed 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 return on Form 1040 and remizes deductions 4. Married dependents 65 or older or blind. You must file a return n-

 Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or Your earned income was more than \$3,700 (\$4,400 if 65 or older and blind), or

 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 if 65 or older and blind), or Your gross income was at least \$5 and your spouse files a separate ratum on Form 1040 and remizes deductions

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

 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. 1. You owe any special taxes, such as

 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

Tai from recapture of investment credit, low-income housing credit, or recapture tax on the disposition of a home purchased with a federally subsidized mortgage. (See on finite instructions for line 48 on page 25.)

You received any advance earned income credit (AEIC) payments from your employer. These payments should be ahown in box 8 of your W-2 form.

4. 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 3. You had not earnings from self-employment of at least \$400

Which Form Should I Use?

1. You were single and do not claim any dependents You May Be Able To Use Form 1040EZ II:

You were not 65 or older OR blind

6. You do not itemus deductions or claim any editatinents to income or tax credits.
7. Your clait wages were not over \$55,500 foot had more than one embloyer. 5. You did not receive any advance earned income credit (AEIC) payments 3. You had only wages, salanes, tips, taxable scholarship and fellowship grants, and not more than \$400 of taxable interest income 4. Your taxable income is less than \$50,000

You May Be Able To Use Form 1040A It:

 You had moone only from wayds: sale-tes, top, itsubule schoulestin and fellowand grants, persone or annufes, lassible social security bewritts, perments from you indi-vodual retirement account (IAS), unemploy-ment compensation, interest, or dividents 2. Your taxable income is less then \$50,000

You can also use from 1040, to caum the area more more read, the debutton for fer-flam contributions to an IRA, nondeductible combinations to an IRA, nondeductible and dependent care aspectes, and the card for the desiry or the dashed You may use it even if you made estimated tax pay, use it even if you made estimated tax pay. Interest from severe EE US senings bords assued after 1869. 3. You do not namize deductions

Since Forms 1040A and 1040EZ are easier to complete than Form 1040, you should use one of them unless using Form 1040 lets you pay less tax. However, you must file Form 1040 it any of the following situations applies 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 income is \$50,000 or more

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)

6. You received taxable refunds (including credits or offsets) of state and ocal income taxes, almony, or any of the types of income listed in the instructions for line 22 on page 18

You were self-employed, a partner in a

parmership, a shareholder in an S corpora-tion, a beneficiary of an estetle or flust, had rental or royalty income and expenses or had farm income and expenses. You sold or exchanged capital assets or business property 9. You paid alimony or a penalty on the early withdrawal of savings, or you can take any of the adjustments listed in the instructions for line 30 on page 21

10. You claim the tonegn tax credit, any of the goveral business credit less the instructions for lime 44), the mortgage interest credit, the credit for prior year minimum tax, or the credit for hole produced from a non-conventional source. 11. You owe any of the following taxes-

 Tax on accumulation distribution of trusts or lump-sum distributions. b. Attemative minimum tax,

c. Recapture taxes,

 d. Social security and Medicare tax on tip income not reported to your employer. e. Write-in taxes included on line 53 (see page 25 for details),

Where To File f. Tax on qualified retirement plans, including IRAs. If you are filing only because you owe this tax, you only have to file form \$329. 12. You claim the regulated investment com-party credit, the credit for Federal tax paid on fuels, or the credit for overpaid windfall profit tax.

Form 2119, Sale of Your Home, for the year you sell your home 13. You file any of these forms

Form 2565-EZ, Foreign Earned Income Ex-Form 2565, Foreign Earned Income

Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa Form 6814, Parents' Election To Report Child's Interest and Dividends Form 8271, Investor Reporting of Tax Shel-ler Registration Number

When Should | File?

You should file as soon as you can after January 1, but not leter than April 15, 1993 If you file late, you may have to pay penalties and interest. See Penalties and Interest. net on page 34

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

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

You live ourside the United States and Puerto Rico, AND your main place of business or post of dury is outside the United States and Puerto Rico. If you are a U.S. critzen or resident, you may qualify for an automatic extension of lime to field, on the doc date of your return. you meet one of the following conditions.

You are in minitary or naval service on duty outside the United States and Pearlo Roo This extension gives you an axtra 2 months to like and pay the List. But interest will be changed from the original due date of will be changed from the original due date of the return on any united tax you must affach a stelement to your return showing that you meet the requirements.

Where Should

if an addressed envelope came with your booklet, please use it if you did not receive

M you live in:	Use this address:
Flonda, Georgia, South Carolina	Atlanta, GA 39901
New Jersey, New York (New York City and counties of Nassau, Rockland, Suffolk, and Westchester)	Hortsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Nemoci	Andover, MA 05501

Kansas Criy, MO 64999 Philadelphia PA 19255

llinos, lowa, Munesota, Missoun, Wisconsin

Delaware, District of Columbia, Maryland, Pennsylvania, Virginia

Cincinnati, OH 45999 Austin TX 73301 3gden, UT 84201 Fresho CA 93888 Austa, Arcoa, California (comine of Apre-Arador, Buffe, Caterwara, Cokaa, Corra Costa, Dei Morte, El Dorado, Genn Humborti, Lake Lassen, Marin, Merdonon, Moore, Napa, Newda, Placer, Purnas, Scenemento, San Joaquin, Saeria, Serra, Sostyou, Saeria, Sorra, Seria, Califer, Telana, Trinty, Yolio, and Yubai, Cokraso, Idaho, Montava, Medrasu, Newda, Morti Budda, Chapon, Souni Darotta, Utah, Washington, Wyoming Indiana, Kentucky, Michigan, Ohio, West Virginia Cansas, New Mexico, Oldahoma, Texas California (all other counties), Hawaii

Commissioner of Revenue and Taxation 855 West Manne Dr Agana, GU 96910 Memphis, TN 37501 Philadelphia, PA 19255 Uabama, Arkansas, Lousiana, Mississippi, North Carolina, Tennessee Puerto Rico (or if excluding income under section 933) Vmencan Samoa

V Bureau /irgin Islands. Nonpermanent residents Argin listands. Permanent residents

Internal Revenue Lockharts Garden No. 14 Charlotte Amalie. St. Thomas, VI 00802 miadelphia, PA 19255 For Foreign country U.S. crizens and those filing Form 2555 1 2555-E2, or Form 4563

Philadelphia, PA 19255 All APO and FPO addresses

File?

an envelope, or if you movied during the year in all your features. Revenue Service Center for the pace where you live Sea the chart or his page. No street address is needed. Envelopes with transfricent post-age will be returned by the post office.

Section 3.

Form 1040 Preparing Steps for

of Step 1—Get All Your Records Together

if you don't get a form Wt-2 by February it you don't get a form Wt-2 by February it. 1953, of it he dor by oug get ant correct, please contact you employer as soon as form Wt-2 or correct if it you cannot get a form Wt-2 or correct if it you cannot get a form Wt-2 or correct if it you cannot get a ferritor with a foreign you will be asked for you cannot get a ferritor with a staked for you or mothers will also be asked for your address, social ascumit asked for your address, social ascumits in depring muture. Address which will also be asked for your address, social ascumits in depring the security with a ferritory of the security will be a security and your best fearers of employment, and if soon be a security and your best estimate of your crisis weges and Federal income tax. income Records. These include any Forms W-2, W-2G, and 1000 that you may have

themized Deductions and Tax Credita. Pages 23, 24, 26, and A-1 through A-5 of mean enructions stell you what credits and flemized 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

could work

Make sure your name, address, and social addurff number are comed on the label. If not, enter the cornect information.
 If you are married fining a point return and didn't) get a subset, or you are married fining a separate return, enter your spouse to social security number in the spouse provided on page 1 of form 1040. Be sureyou enter your social security number next to your name.

Forms, Schedules, Step 2—Get Any

 Check your computations (additions, sub-tractions: etc.) especially when figuring your total uncome. Federal income tax withheid, and your refund or amount you owe. if you owe self-employment tax, enter one-half of that tax on line 25.

In general, we may lorms and schadules to you based or what you filed tast year Before you fill in your return look it over to see it you meet most forms to achedules. If you do, get them before you start to film your earth. See Do You Need Additional Forms or Publicational on page 5. or Publications You Need

E. If you received captal gain distributions but you don't need to five Scrazuke D. enter those distributions on from 1040, line 14. A Attach you W-2 formits) and other re-quired forms and schooldes. Be and other re-duced forms and schooldes with you put life forms and schooldes in the proper order See Step 6.

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

Step 5—Sign and Date Your Return

Step 3—Fill In Your Return

The line instructions for Form 1040 begin on the next page. Enter any negative emounts 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 joint return, if a taxpayer died

format as the printed forms, but show your register on the printed forms. Peases use sheets that are the same area as the forms and schedules. Be sure to put your name and social security number on the sheets and effects them at the end of your return.

Step 4—Check Your Sure It is Correct Return To Make

Read Avoid Common Mighsluss below Snors 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 earned income credit.

2. If you are taking the standard deduction and you check any box on line 334 or 330, be sure you see page 22 to find the amount to enter on line 34.

before filing a return for 1992, see Death of Taxpayer on page 33.

Required Forms and Step 6-Attach All Schedules

Attach the first copy or Copy B of Forms W-2 and W-26 In the than of Form 10.0f if you received a 1992 Form 1093-H showing Fed-art corner as withheld, also attach the first copy or Copy B of that Form 1099-H to the recome tax withheld should be shown in box 4 of Form 1099-H.

Attach all other achedules and forms behind from 1040 in order of the "Attachment Sequence No." shown in the upper right come of the schedule or form. For expension, and the sequence in the Schedule A (Form 1040) is 07. Attach forms without an attachment sequence number and any additional sheets at the and of your return.

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.

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

Decembed Taxpeyer, See Death of Taxpey-er on page 33.

What it I Do Not Have a Laber? If you didn't receive a label, print of type the information in the spaces provided. But if you are manned fing a separate inform, do not enter your halband's or wife's name here, instead, on the all or harms in the space provided on the all instead.

Social Bounty Number, Enter your social social Bounty number in the sale marked 'Your social security murber if you are marined. You are number in you husband's so wile is social security number in the area marked 'Sociale's ascual country number. Be sure the number you are agrees with the number shown only your social security number is correct that your is social security number is correct on your forms Wy-2 and 1099, See page 33 for more forms Wy-2 and 1099, See page 33 for more finances.

If you don't have a social ascurity number, and forms 85 from you foot 85 country Administration (SSA) office. Fill if in soci metum it to the SSA office if you do not have a number by the time your matum it do, enter a hopiel, for in the space for the enter "Augoled, for" in the space for the

Norwesident Alten Spouse. If your spouse a norwesident alter and your is possible to make a normed and a social security number. By you file a spouse security number of your spouse has no social security number and your spouse has no social security number and no monome, enter "HRA" in the space for your spouse's number. P. O. Boar if your post office does not deliver a mail to your home and you have a P. O. Box. stroy your home and you have a P. O. Box.

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

You were legally separated, according to your state law, under a decree of divorce or of separate maintenance, or

of the United States or its possessors of the United States or its possessors or tentrones, enter the information on the line Cody, town or post offices, state, and 2P code "in the following order only, promone or extra, posterio code, and mane of the courthy. Do not abbreviate the courthy.

Presidential

Election Campaign

Fund

Congress set up this hand to help pay for reselectinal section carries on the 18 you went \$1 of your tax to go to the hand, check the 4"set box if you are filting a point return, your spouse may also have \$1 go to the hand if you check "Yes." you tax or return if you check "Yes." you tax or return will chempe

Filing Status

In general, your filing status depends on whether you are considered angle of mar-ried. The filing statuese are letted below. The one that will usually give you the highest tax is stood that and the ones that will usually give you the lowest tax are letted lets.

• Manned filing a separate return.

a Head of household

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

Line 1

Single

a You were never married, or

e You were widowed before January 1, 1982, and dd not remary in 1982.
If you had a child kinsy with 1982.
If you had a child kinsy with you, you may be able to take the samed moone credit on ins SS. Read the Schedule EIC instructions that begin on page EIC-1 to see if you can take the credit.

ŧ Postal service local delivery route within your ZIP code 8 8 8 SIP code 14077 BN 651-00-1482 652-00-1776 JOHN C & JANE F DOE → 310 OAK DR HOMETOWN OH 44 ♥ CAR-RT SORT**CR01 four Mailing Label—What Does It Meen? Computer shorthend for your name. By entering these two letters and the first social security number, the IRS can identify the correct account. Your social security numbers Your name and address

or Form 1040 nstructions Fallow the six steps below to help you prepare your return. If you follow these steps and the instructions, we feel that you can fill in your return quackly and inclumiely.

Section 4.

Name, Address, and Social Security Number

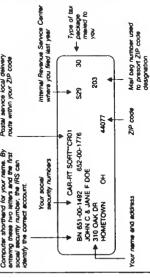
Why Use the Label? The mailing label on the brind of the instruction booker as designed to append to certain and prevent common many that days which of about But do not attach the label unit you have finally of or of attach the label unit you have finally of or of attach the label unit you have finally of or consci information. Add may measing fema auch as your apperment humber.

Caution: If the label is for a joint return and the social accurity intriburs are not listed in the same order as the first names, show the numbers in the correct order.

Besides your name, address, and social security number, the label contains vanous code numbers and letters. The degram black-explains what these numbers and let-ters mean.

Address Change, if the address on your mainty libes is not your current address; cose out your old address and print your new address. If you move after you file your nitum, see page 33.

because of manage, if you changed your name because of murangs, choose are; is sure to report the it cover feet because of cover several covers several covers from many covers and the SSA white the several name is morated that you have no your tax never that you have all your tax never that the several security beautiful.



Married Filling Joint Return

a You were married as of December 31, 1982, even if you did not live with your spouse at the and of 1982, or a You spouse ded in 1982 and you did not remain, in 1992, or rou may check the box on line 2 if any the following is true.

e Your apouse ded in 1993 before fling e 1992 return. For details on how to file the joint return, see Death of Taxpeyer on page

A hasbard and with may the a port instum even if only one had notone or if they old not live together all year However, both persons must supt the return and both serve approache. This means that if one spoused does not pay the tax due, the other may have to

If you file a port return for 1982, you may not affect the door date of their building building against extent to the sax manned filing a squares extent to the sax manned filing a squares extent the sax of 1987 you were a noversident element or Qualifattical alem manned to a U.S. critical or readent with your spouse it you do file a port return with your spouse it you do file a port return you and your spouse more disease.

Line

Married Filing Separate Return

If you rise a separate return, you will generally by more its. But you may want to figure anyour tax both ways, riterand fining print and mirror of fining separates in the sew which fining status as to your benefit if you fee a separate mum, all the officering above.

A You spouse returned take the standard deduction if your spouse returned tax the standard deduction.

A You cannot take the standard deduction of your spouse returned to chief and done dependent care a specially mirror tax.

You cannot take the earned income credit

You cannot axclude the interest from senes EE US savings bonds asked after 1989, even if you paid higher education ax-penses in 1992.

a You cannot take the credit for the elderly river disables of you fined with your spouse at any time in 1992.

A tour may time to include an excent out to one-half of any social security or equivalent rivers or retirement benefits you received in 1992.

a Generally, you report only your own rooms, assemblors, deductors, and oredrs. Oriterant rules apply to people who five in community property states. See page 13 But you may be able to five as head of houseword if you had a child living with you and you lived ablant from your abouse during the lars in months of 1992. See Married Per-sons Who Live Apart on this page.

Head of Household

The fing status is for unnerned individuals who provide is home for centain other persons. Also, if you were manned in 1952, had early long with you, and find start from your appeared during he last 6 months of 1952, you may be able to file as head of household. See Married Persons Who Live Abert below. You may check the box on line 4 only if it becamber 31, 1992, you were unmarred legally separated and

Wou name to some of your four temperature of your child stepochiel, adopted child, or feater child for more than 6 months of 1892. 6. You claim this child as your dependent or the child's other parent claims him or her under the rules on page 12 for Children of Divorced or Separated Parents.

You lived apart from your spouse during the last 6 months of 1992.
 You paid over half the cost of keeping up your home for 1992.

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

1. You five a separate return from your spouse.

a You paid over half the cost of keeping up a shore that was the main home for all of 1820 of your perent deform you claim as a dependent You perent did not have to tive with you in your home, or

a You paid over half the cost of keeping up a norm or half the cost of which over of the following also lived for more than 6 months of the year (temporary absences, such as for vecation or school, court as time lived in the home).

You may check the box on line 5 and use port return tax retas for 1992 if all five of the

Qualifying Widow(er) With Dependent Child

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

ollowing apply.

1. Your unmerted child, grandchild, great-grandchild, atc., adopted child, or stepchild has child does not have to be your depen-dem. But your foster child must be your de-pendemt

2. Your married child, grandchild, great-grandchild, its achder duct, or stepchild. This child must be your dependent But it work married red's of the peant claims him or her as a dependent under the nules on page 12 for Children of Divercind or Beat-raided Peantal, this child does not have to be your dependent.

3. This child head in your home for all of 1992. Temporary absences, such as for vacation or school, count as time lived in the forms 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 spouse the year he or she died, even if you didn't actually do so.

Do not claim an axemption for your spouse

3. Any other relative whom you can claim as a dependent for the definition of a relative set Test 1 on page 12. But for this purpose, the Exception at the and of that test doesn't the Exception at the and of that test doesn't

If you can't file as qualifying widow(er) with poparheen drough read the arestructions for the a to see if you can file as head of house-tion of You mat file as a single if you can't file as qualifying widow(er) with dependent child. The area of the properties of the poperties of the manned filing a fornt return, or head of house-hold. To find out what is included in the cost of keeping up a home, get Pub, 501, Exemptors, Sandard Deduction, and Filing Information. To find out if someone is your dependent, see the instructions for line 6c. if the person for whom you kept up a home was born or ded in 1992, you may still file as head of household as long as the home was that person's main home for the part of the year he or she was alive.

Exemptions 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 to Person Supported by Two or More Taxpeyers.

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

Line 6a

Yourself

Check the box on line 6a uniess your parent to someone select cannot us as dependent on his or her fax term for example. If you parents to someone select could call my you as a dependent on their return but they box on line 6a. Aid to Families With Dependent Children
(UFDC) and Office Public Assistance Programs. If you used payments you recowd
under the AFC program or other public assistance programs to pay part of the cost of
keeping up your home, you cannot count in
them as money you paid But you must include them in the total cost of keeping up
your home to face of keeping up
your home to figure if you paid over half of
you cost. Americal Presence Who Live Apart. Even if You were not divorced or legally separation in 1992, you may be considered in mining with the separation of the service of You may also be able to see the credit for duid and demonstration assumes assumed income credit You can luse the subradit

If you file a port naturn and your spouse cannot be demand as a depondent on an-other persons arents. Peak the box on lives 6b. If you file a spearite neturn, you can like an axemption for your spouse only if your spouse a not filtery a intron. Nat no income, and cannot be claimed as a dependent on a series and expendent on a series person's return.

If you were discreted or legally separated as an entitle of the and of 1952, you cannot take a man and you are considered manadrot the an analysis are as one as a separated for the whose wore worst-dead or the manual for the whose work of 1952, check the box on the Bot if your spouse dead on 1952, check the box on the Bot if your spouse and the date of death. For other filling instruction the date of death, For other filling instruction that is of death. For other filling instruction was been been for Taxapper on page 33 in the date of death. For other filling instruction that of death, for other filling instruction that of death, and it is an assemblion for Expense of the sport filling in the date of an other filling instruction to the sport of a not the dependent of another person of it was an itself as the seambloon for your to the other part of the word Spouse.

Line 6c

Dependents

You can take an exemption for each of your of operanders, which was also found and part of 1992. This includes a baby born in 1992. This includes a baby born in 1992. The includes a baby born in 1992. Exemptions, Standard boardoon, and Filmy information, for more details. Any person who meets all five of the bidowing tests any out dependent.

fest 1—Relationship

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

Support includes food, a place to live, confining, medical and dentificate, and education. It also includes riems such as a car and humiture, but only if they are for the persons own use or benefit in figuring total. The general rule is that you had to provide over half the percen's total authorn 1992. If you file a joint return, support can come from either sposes if you rememed, the support provided by your new spouses is therefore as support canny from you for a capations to the support lest: see Children of Diversion of Supported by Two or More Taugaryers on this page.

Š a if related by blood, your aunt, nephew, ruece.

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

deficient of Discorded or Expansion Personal Personal Institute 1000/10 determine if the support less in mit for Discoulting of describes of described or expansion of described personal The rules also spoy poting at my brine during the less of months of the year, event if they do not have a support or agreement. For these maters, examined by the order forms of they was Americand the personal order or with order outstood outside personal or with order outside or with all these outsides or with the order order or with order outside order or with order outside order or with order outside order order or with order order order order order order order order or with order order order or with order order order or with order order order order or with The person must be one of the following

• A U S critical or resolute lawn, or
• A resolute or Medical advance, or
a Your abopted child who is not a US, cifegy country
egy country

The general rule is that the custodes peants streamed as having book and of the chief streamed of the chief streamed of the chief streamed and streamed and streamed and streamed the means that the custodes peant can observe the chief streamed and the chief streamed the chief streamed the chief streamed the chief opportunity less are also men.

Person Supported by Two or More Tax-prevers. Even if you did not pay over hall of another person's support, you might still be able to claim him or he as a dependent if all five of the following apply

1. You and one or more other elegible person(s) together paid over half of another person's support

No one alone paid over half of that 2. You paid over 10% of that person's sup-

Least in thought on this page are mat.

4. Each single person who gaid over 10%

5. Each singles person who gaid over 10%

5. Each singles person who gaid over 10%

5. Each single person who gaid over 10%

5. Each single person and 10% whiteper

5. Each single person and you states that

from's you will clem the person as a dispen
over for 1992.

33

a Use the actual cost of these riems, it figure the cost of a piace to live at its fi rental value.

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 is support.

After you have figured out who you can claim as a dependent, fill in the columns on line for if you have more than six dependents. Columns (1) through (5)

පී Line

Test 4-Income

income earned by a permanently and to- a tally (dashed power) for services performed to tally dashed power for services performed to the a set a shartlend workshop ochool a generally and recluded for purposes of the income test on See Pobl. 301 for ordinate Exception for Year Child. Your child can 2 have gross income of \$2,300 or more if. 2. Your child was under age 24 at the end of 1992 and was a student.
Your child was a student if he or she Generally, the person's gross income must be less than \$2,300 Gross income does not include nortiatable income, such as welfare therefits or noritaxable social security bene-fles. 1. Your child was under age 19 at the end of 1992, or

a Was enrolled as a full-time structert at a year cool during any 5 months of 1982, or a foot a full-time, on-term training course during any 5 months of 1982. The course had to be given by a school or a state. 2 courty, or local government agency. A school includes technical trade, and mechanical schools, if does not include on-the-job training courses or correspondence schools Test 5-Support

if your spouse ded in 1992, you may not file as qualifying widow(er) with dependent child instead, see the instructions for line 2.

Your child, stepchild, adopted child, a say child who lived in your hone as a framy to member it placed with you by an authorized with you by an authorized violatement agency for legal adoption, or a stepsement in light with who have in your home it as a family member for the whole year.

 Your grandchild, great-grandchild, afc.

a Your son-in-law, daughter-in-law

Your parent, stepparent, parent-in-law

e Your grandparent, great-grandparent, stic e Your brother, sarter, half brother, half sister, stepbrother, stepanter, brother-in-law, saster-in-law

e include money tha person used for his or her own support, went if his money was not tausche Examples are gifts, savings, social security and weiter benefits, and other public assistance agriments. This support is treated as not commit from you. Any relationships established by mamage are not hasteld as anded by floronze or cent as an order of the complex. A person who heed in your home as a stanly member for the entire year can also be considered a dependent. But the relationship must not workete botal law.

lest 2-Married Person

Total support does not include items such as income tax, social security and Medicare tax, iffe insurance premiums, acholerating grants, or funeral expenses If you care for a foster child, see Pub 501 for special rules that apply

person. However, if neither the person nor the person's spoulee is required to file but they file a joint return only to get e refund of all Lax withheld, you may claim him or her if the other four tests are met. Fest 3—Citizen or Resident

But if you are the noncustodal parent, you are their be harring prouded over haif of the chief's support and can cleam the chief as a dispendent from parents together paid over half of the chief's support, the other opportunity less are and either 1 or

The cardioappeares agrees not clean the chain as a chain season of the chair season of

2. You chores done or written separation agreement war for effect of before 1985 and if states that you the noncotational parent or claim the role off as a departed that you must have green at least \$600 for the chief spoon in 1982. Also, you will chief the pre-1985 agreement become to first the pre-1985 agreement become feet in the feet in the chief agreement become of the second of the role of t

a statement to your return. Give the information as in columns (1) through 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)

Examples of income You Must

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

Total death of the control of the co

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

e Bartenng income (fair market value goods or services you received in return

Column (5). Enter the number of months your dependent intender my mouth of the column service and serv

Children Who Den't Live With You Due to Ductoe of Sparatroon. If you are claiming a child who didn't live with you under the miss on page 12 for Children of Dworzed or Separated Perents, enter the total mumber of such children on the line to the fight of line &c Labeld "No of your children on or Separation". If you you a number of such children on Separation "If you you a number on this separation" if you you a number on this separation if you will a number on this separation if you you a number on this separation of the following

Check the box on time 8d if your divorce the decree or winter separation signed-near than into effect before 1985 and if states that you can claim the child as your dependent.

A Attach Form 8dx2 or sumiar statement to your return. If your divorce decree or separation agreement when timo feter after 1984 and it unconditionally states that you can claim the child as your dependent, you may aftach a copy of the following pages from the decree or agreement instead of Form

Cover page (enter 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 Signature page showing the date of the

agreement Children. Einer the total number of children. Einer the total number of children who did not live with your for masons other than divoce or separation on the line abbed the of other dependents on C. Include desprachent indigeneration on C. Include desprachents of C. Include desprachents and Canada or Mexico dump 1992.

Do not include the following types of income when you decide 4 you must file a return e. Welfare benefits.

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 involving physical injury or suchress usually must be reported as income. Get Pub. \$25, Tavable and Nortauable income.

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

on a present a construction to the present a construction of the control of the c The following kinds of income must be reported or form 1040, or felieled forms and schedules, in addition to the types of income listed on Form 1040, lines 7 through 21b. You may need some of the forms and schadules mentioned below.

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

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

Corrective distributions of excess contin-butions and excess aggregate contributions to a retirement plan.

Community Property States

• Tier 2 and supplemental annuries under the Rairoad Retirement Act.

Le insurance proceeds from a policy you cashed in it the proceeds are more than the premiums you paid.

Your share of income from S corporations, partnerships, estates, and flusts (Schedules B, D, or E).

Community property states are Anzona, California. Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin

If you and your spouse lived in a community property state; you must lollow state law to determine what is community income and what is separatis income. However, different rules could apply it.

. You do not file a joint return, and

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

• Gans from the sale or exchange (including parter) of real estate, securities, coins, gold, salver, genrar, or other property (Schedule D or Form 4/97)

 Gain from the sale or exchange of your main home (Schedule D and Form 2119). Accumulation distributions from frusts Form 4970) Pnzes and ewards
 Gambling winnings (including lottenes, contests, raffles, atc.).

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

Endowments

Rounding Off to Whole Dollars You may round off cents to the nearest whole doller on your forms and schedules This will make it easier to compete your return. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar For example, \$129.99 becomes \$129 and \$235.50 be-comes \$236. e Earned income, such as wages and lips. Thom sources outsde the United States (Form 2555-EZ) a Uneared income, such as interest, dividends, and persones, from sources outside the United States unless exempt by law or it lax treats.

If you do nound off, do so for all amounts
But if you have to add two or more amounts
to figure the amount to enter on a lime, in
close cents where adding and off the total
the total Euranges. You recreed how to
the total Euranges. You recreed how
one showing wages of \$18,500 73, for form
one showing wages of \$18,500 73, for form
one showing wages of \$18,500 73, for form
(\$5,000.55 + \$18,500 73 = \$23,501.28)

Fees received as an executor or administrator of an estate

Director's fees.

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

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

Show the total of all wages, salanes, fees. commissions, tops, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., were taxen on. For e point return, be sure to include your socues is income on rine 7 include on this total. Wages, Salaries, Tips, etc.

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.

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

dd not

Employer-Provided Valeta. If you used an and becauses purposes and 100% of the annual issues value of the verbue was including from, you may be able to deduct the business as and if the verbue on Schoolde A. But B. you must use Form 2106. Employee Businesse Expenses, to do so, The folial annual you must use Form 2106. Employee Businesse value of the verbues about the base was value of the verbues about the shown in enther box 23 or 18 of your W.2 form of on a separate statement. For more details, pet Pub. 817, Business Use of a Car. You must report as ancome the amount of alecated the shown on you. We? formis! Straight a straight amount with a sequenter second. Aboarded this should be alecanized record. Aboarded this should be alecanized to the shown on the You of your We? formis! They are not reducided in Don's 10 of your We? services from Tips. Pub. 231, Reporting Income From Tips. Pub. 231, Reporting Income From Tips. Pub. 231, Reporting Income From Tips.

Use form 4137, Social Security and Medicare tax in on unreported tips Recursty and Medicare tax in on unreported or allocated tips. See the in-norther formis for time 50 on page 25.

• Corrective destributions of axcess salary pedeferrals.

Caution: You may not deduct the amount deferred, it is not included in box 10 of your W-2 form.

as Fair marker value of meaks and intrograms. It is a figure by your employee as a martier of your otherce and not for the your otherce and not for the your otherce and not for the your of which is report the value of measurements. Also, not report the value of living quarters you and for experiments are conditioned of employments.

Any amount your employer paid for your moving experses. 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. salaines, etc., paid for your personal sentress, event if the income was signed over to a fust including an IRAI, another person. a corporation, or a tax-exempt organization.

For more details on reporting income receved in the from of goods, properly, meals, it
strick opions, etc., get Pub. \$25, Tauable it
and Northaughe Income
Struntory Employeea. If you were a stail
toy employee, the "Stautory employee
box in box 6 of your W2 Tom should be
checked, Stautory employees include hulltime life insurance attespeople, certain of
aggent occumission dimers and inveling of
salespeople, and certain homeworkers

Excess Seasy Printrate. 10 you consort to the pay to certain retirement plasts (such as a 401(k) plan of the Frederal Thmil Savings Plan) instead of hawing had to you. In E-Deferred we compensation* box in box 6 of your W-2 who maybould be beckled The amount deep ferred about the standard be shown in box 17. The total paranount deep ferred to shown in box 17. The total paranount deep smouth that may aboy! I amount deep deferred to 1992 under of all plants is generally limited to \$8.728 birth and offerent limit may aboy! I amounts were deferred under a law. Shefred amounty plant of an eligible plan to a state or local government of state extension and Annumy income in (including Simplified General Rule). Any 28 amounts deferred in access of these limits in must be reported on Form 1940, line 7. Excess Salary Deferrals. If you chose to e Payments by insurance companes, etc., not necessed soft payed by I fou received soft pay (e.g. I fou necessed soft pay (e.g. I fou necessed soft payment from anyone closed to the wages shown on Form W-2 closed in the wages shown on Form W-2 closed on the wages shown on Form W-2 with the name and address of the paye and amount of soft pay or detailing morning etc. Form W-4.5 for details on withholding of Federal income tax from your soft pay. Disability persons if you have not reached the minimum returnment age set by your employer.

 Note: Desability persons resoned after you reach your employer a minimum returnment reach your employer a minimum returnment togge and other persons above not ferm 100e-R tother than perments from an IRAU P

Employer-Provided Dependent Care Ben-erith (DCB). How received howerists for 1952 under your employer's observable tate plan. or you may be able to exclude plant or all of them from your-income. But you must use from \$441. Chail and Depocken Care Ex-penses, to do so. The benefits should be shown in box 22 of your W-2 formity

strown in took 2.0 your ver, John sy Frist, go to Form 244 and fill in Parts 1 and 11. Include and valuable before the Profit of their form on Form 1040 line 7. On the dorted time nest to line 7. For the dorted time nest to line 7. For the dorted time nest to line 7. For the value of their 1. For the a child wino was born in 1892 and you amend the state 222.300. In you may be able to take the arra credit for a child born in 1892 on Scheduler Eff. But my you cannot take the arra credit for the actual of an integer of progress provided dependent on accusation of employer provided dependent on actual or the same child To see an which would benefit you more need A did your house for which would benefit you more need A did 2441.

Strike and lockout benefits paid by a union from union dies. Include cash and the fair market value of goods received. Don't report benefits that were gifts.

Scholumphip and Fellowship Carattal if you grained disknowns to ecowed accroaching or fellowship has was grained disknowns life. 1986, part or all of the properties of the amount's you used for the prefers of the amount's produced or stander for example. The control is all of the product of the amount's card or the amount's card or the amount's card or the amount's card or the amount's card for your or the product of the amount's card for your and it is all of the scholarship of inflowance in a labelled if you in the scholarship of inflowance is build amount of the scholarship of inflowance is a labelled.

include the taxable amount not reported on a W-2 form on line ? Then, exter "SCH" and the taxable amount not reported on a W-2 form on the dotted line heart to line?

Report all of your trauble intense recome on the Benevit if it a \$400 or you are claiming the actual or over \$400 or you are claiming the actual conditions of intense in the actual sound intense in the actual are 1998, first film is Sheadule B if you red-eved, as a normine, intense that actually belongs to someone about that actually belongs to someone about on the special rules intense that actually belongs to someone about the property of the other special rules intense that actually persongs to someone about the special rules intense that actually persongs to someone about the special rules intense that actually persongs to someone about the special rules intense that apply the special rules intense and actually actually the special rules and actually act

The payer should send you a form 1096-INT or, if applicable, a form 1096-OID for this interest. A copy of the form is also sent to the IRS.

Report any steerst you received or that was credeted by Journ account withdraw it even if it wasn't entered in you assubook interest credeted in 1952 on desposable with event of wasn't entered in you of the bankunghoy or recoveryor of the financial institution may not have to be included in the vol. 1957 crocke. For details, get Plab. 560, Investment Income and Expenses. Edutor: Be sure each paper of inferst income in the your correct social security come in the your correct social security come of the interest income or the without 20% of the interest incode, withholding 20% of the interest incode, withholding You may also be subject to penalitic.

Examples of Taxable Interest Income You Must Report Report interest from:

 Accounts (including certificates of deposit and money market accounts) with banks, credit unions, and savings and loan associ-Building and loan accounts

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

 Insurance companies if paid or credited on dividends left with the company Bonds and debentures. Also, arbitrage bonds issued by state and local govern-ments after October 9, 1969. (Report interest

on other state and local bords and securines on other state and local bords and securines of inne 89. Ago, report as streets to the 84 any gain on the disposition of certain market any gain on the disposition of certain market any gain on the disposition of certain market account on the account of the account of the account of the account of any amount as interest expense on Schedule A. See the Schedule B instructions on page 8-15.

 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. If you change to method b, report the entire increase in all your bonds from the tate they were issued. Each year after report

only the yearly increase. You may not change to method a unless you complete. Earn 3115 and attach if to your lax return. See Pub. 550 for petials.

Note: If you receive a 1992 Form 1999-INT for U.S. savings bond interest that includes amounts you reported before 1992, see Pub.

a Chophal sake discourt (DIO). This is the difference between the stated redemption pice institution and the stated redemption pice in maturity. The naturance was saked at a discount after May 27 1969 (or for certain conceptional maturity maturity at 1982), include in your interest income the discount for the part of the year you held it. The tastable OIO may be more or less than the amount shown on from 1999-OIO.

if you bought a corporate debt instituted at organization and the part of 1992 that it was outstanding in the part of 1995 that it was outstanding in come in the part of 1995 that it was outstanding in come in the total 100 from 1995-00 Cell Pour 121, List of Organization that have been instituted that the part of the taxable of 100 for other corporate destination. ments and noncorporate debt instruments such as zero coupon U.S. Treasury-backed If you had Ol0 for 1992 but od not receive form 1999-000, or if he public you paid for the institutional is most than the issue price buts accumulated Ol0, see Public 1212 II pro-vides fotal Ol0 on the institutional islated and gives computational information.

Also, include in your interest moome other periodic interest shown on F 1099-OID

Line 8b

Tax-Exempt Interest Income

if you'received any tax-exempt interest; such a far from municipal bronds stopp of it of the 8b include any exemptimisers to widenst from a mutual timb or other regulated investment company. Do not report interest earned on your PAO mirre 8b.

Line 9

Dividend Income

Dividends are distributions of money, stock or other donotery. That controlled say to stockholders. They also include dividends by you receive through a partitionable, as Sociocation or an estate of final Payer include nominees or other agents. The payer should servi you a form 1099-DN. A copy of this form a say sent to the IRS.

If you talk gloss choiceds are over \$400.

If you talk gloss choiceds are over \$400.

If still in Schoole B (see page B-1) Gloss choiced B should be shown in box 1a of Form 1999-DV As by Sill in Schoole B if you re-ceied as a nominee diodens that actually becop to schoole B 40 and 10 and

Caution: Be sure each payer of dividends has your correct social security runnder Offinenser, the payer may withhold 20% of the dividend income (backlup withholding). You may also be subject to penalties.

Dividends Include:

Capital gain distributions. These should be syown in Day I. of from 1999-10N H you have other capital gains or losses, also enter the contraction of Scheduler on Schedule 0 H you don't need Schedule to in mort in other gains or losses, see the instruc-tions for lives 13 and 14. Ordinary dividends. These should be shown in box 1b of Form 1099-DIV

Horizzable distributions. Some distribu-liors are nontrastible because they are a return of your cost. They will not be taxed unit you recore your cost you must induce your cost (or other bases) by these destribu-tions. After you get back all of your cost (or other bases), you must report these destribu-tions as capital gares, for details, get Pubs. It 550, investment income and Expenses Horizable destributions should be shown in box 10 of form 1099-D/V

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

Do Not Report as Dividends

Dividends on requescip policies. These individends are a partial return of the perrums you gaid, be not include them in your goes recover unit they exceed the basis of all net permanns you good for the contract pand for the contract pand or credited on devidends eff with an instrument on the date of the contract.

 Amounts paid on deposits or accounts from which you could withdraw your money, such as mitual aswings baries, cooperative banks, and credit umors. Remember to report these amounts as interest on line &e. Alaska Permanent Fund dividends. Report these amounts on line 22 instead

Line 10

Taxable Refunds, Credits, Offsets of State and Local Income Taxes

ð

If you received a rehard creat or other of part of par

Any part of a refund of state or local income taxes paid before 1952 that you were entitled to receive an 1952 but chose to apply to your 1952 estimated state income tax is considered to have been received in 1952.

Do not report the refund as income if, in the year the tax was paid, you did not stem 1040, us deductions on Schedule A print 1040; or you find Form 1040A or you find Form 1040A. If the refund was for e tax you paid in 1991 and you remited deductions on Schadule A form 1000, form 1000, for 1991, use the worksheet on page 16 to figure the amount, if any, you must report as income for 1992.

Exceptions. See Recoveries in Pub. 525, Taxable and Noritasable Income, instead of using the worksheet on page 16 if any of the following applies:

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

You received a refund other thain an income tax refund, such as a real property tax refund, in 1992 of an amount deducted or credit claimed in an earlier year.

Your 1991 adjusted gross income was more than \$100,000 if mammed filing separately).
 Your 1991 taxable income was less train.

Vour last payment of 1991 estimated state or local income tax was made in 1992
 Vou owed alternative minimum tax in 1991
1991

You could not deduct the hull amount of nordets you were entitled to in 1991 because the botal credits accepted the tax shown on your 1991 form 1040, are 40.

 Vou could be claimed as a dependent by someone else in 1991.

Line 11

Alimony Received

Lines 16a and 16b

RA Distributions

Enter amounts you received as almony or agografic membrance. You must set the person who made the payments show your social security number if you don't, you may have to pay a \$50 penalty. For more details, get Pub. 804, Divorced or Separated Ind-If you received payments under a divorce or separation instrument executed after 1964, see the instructions for the 25 on page 21 for the rules that apply in determining whether thas payments quality as almony.

Line 12

Business Income or (Loss)

If you operated a business or practiced your recome and expenses on Schedule C of Schedule CEZ Errer on the 12 your net profit for test from Schedule CEZ.

If you made any nondeductible contribu-tions to your IRA for 1992 or an earlier year or you rolled your IRA distribution over into another IRA, see below. Do not use lares 16a and 18b to report a rollower from a qualified employer's plan to an IRA Instead, see the instructions for lines 17a and 17b.

Capital Gain or (Loss) Lines 13 and 14

Errier on live 13 your captal gain or (loss) from Schedule OII in your received captal gain of loss) from 1988-00 or 1989-00 or 1989

Line 15

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

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

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

 Emer the income tax raturd from Form(s) 1089-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 manned filing separately and your spouse internated deductions in 1991, anniet the amount from line 5 on line 6, skip kines 3, 4, and 5.

3. Enter on line 3 the amount shown below for the filing status diamed on your 1991 form 1040.

Married filing jointly or Qualifying widow(er), enter \$5,700 Single, enter \$3,400

Married filing separately, enter \$2,850 Head of household, enter \$5,000

4. 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 amailler of line 1 or line 6 here and on Form 1040, line 10

۲. 6 6

Rodovers, A rollover as tur-the truster of cash or other sexest from one referent in program to another Use lines (Se and 18b i to report a rollover than one list, and 18b i to report a rollover than one list, and the total or line (Se was noted over, enter a rollower to the list, and the list is the list, and the list is the list. If all of your nondeductible contributions were made for years before 1992, use 50m s 6806 to figure the tautable part of your distribution by following the restructions for line 11 of that form Enrie for 12 of that form

Use less 15s and 16) to room pour not received from your red-votal enterement arrangement (RAV). These received from your red-red-enterement arrangement (RAV). These received from your IRA account or amounty You should receive a Form or amounty You should receive a Form or amounty You should receive a Form button.

Lines 17a and 17b

Pensions and Annuities

IRA distributions that you must include in income are taxed at the same rate as other income. You may not use the special averaging rule for iumo-sum distributions from qualified employer plans.

If your IBA distribution is fully taxable, enter it on line 169. On not make an entry on line 168. If only part is liazable, enter the total distribution on line 168 and the laxable part on line 16b.

Use leves 17 a.md 17b to report personn and seminify permisers you mexiced, including disablidy persons received after your earth the minimum retirement age set by your employer Also, use these leves to report bay. Aments (dathbulous) from profit-sharing bars, retirement plans, and employee plans, see page 17 for information on retirones and kind-your formal plans.

You should receive a Form 1086-R showing the amount of your persion or annuring Attach Form 1099-R to Form 1040 if any persion or annuring persion or annuring.

Do not use lines 17a and 17b to report concerned distributions of secess salary defensis, excess contributions, or access agreed errors contributions from retrement plans gregate contributions from retrement plans at ristaled, see the extructions for her 2 Aso, do not use lines 17a and 17b to report any concess security or aimson frement benefits shown or forms \$834, 1009 and RRB-1009 instance, see the instructions for lines 21a

If you made any nondeductible contribu-tors for 1952, get Pub. 860, Individual Re-trement Arrangements (IRAs), and Form Beboot to figure the tasable part of your IRA distribution Enter the total distribution on the Tisa and the Leakible part or line 1850 into Tisa and the Leakible part or line 1850

Nondeductible Contributions, If you made nondeductible contributions for any year, part of your IRA distribution may be nontaxable.

Ceution: If you received an early distribution and the total distribution was not rolled over or you received an excess distribution, you may have to pay additional tax Get Form 5029 for details

Caution: Certain transactions, such as loans agents your interest in a qualified pain, may be treated as tausbie ostablishoos and may also be subject to additional taxes. For details, get Plab. 515, Presson and Amunity Income (Including Simplified General Rue).

Fully Taxable Pensions and Annuities

If your pension or annuty is fully tausble, enter it on line 17b, do not make an entry on line 17b, do not make an entry on line 17a. Your bersoon or annuty payments are fully tausble if either of the tollowing applies. You did not contribute to the cost of your pension or annuty, or

Fully tatable persons and enrurtes also notice mittery referented they spown on form 1099-R for details on mittary deable. They also also fells for details on mittary deable. It is also less than the more also also many they tatable income if you received a Fermi Real 1098-R to enrount shown in box 7 s usually, high tatable for more details, get usually, high tatable for more details, get usually high 1099-R amount a shown in box 8 of your Form RRB 1099-R see Pub 575 to find out how to report your benefits. 2. You used the 3-Year Rule and you got your entire cost back tax free before 1992.

Partially Taxable Pensions and

If your person or enruty a partally lauable and your from 1995. If does not show the lauable part, you must use the General Rule for finding the stauble part. The General Rule is acclaimed in Pauls part. The General Rule is acclaimed in Pauls. 809. Person General rule; Norsmonthed Method Bull your annually stamped date (cefthed lately was fifter July 1, 1986, you may be table to use the Sampfied General Rule statemed tall to force they four person of figure the tautable part of your person or

if you choose to, you may submit a nuing request to the IRS before the due date of your merum infortung extensions) and the IRS will figure the taughe part for you for a \$50 fee. For details on how to do thus see. Pub. 939

if your form 1099-R shows a taxable amount, you may report that amount on line 17b But you may use the General Rule or, if you qualify, the Simplified General Rule to see if you can report a lower taxable amount

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

Annuty, Starting Data. Your annuty starting data is the little of the first day of the first period for which you received a parment from the plan or the data on which the plan's obligations became fined. Sumptimed General Alles, Usung this method sumptimed General Alles as more the Cereal Alles or as flowed by the IRS. You quality to use this sumper the IRS. You quality to use this sumper reprod if the flow you and the following apply

Your annuty starting data was after July 1 1986

L. The pension or annuty payments are for all your life or (b) your life and that of your seneticiary. 3. The persion or emuny payments are from a qualified employee plan, a qualified employee arrunty, or a tax-sheltered emulty

the time the pension or annutry pay-is began, either you were under age 75 you were 75 or older, the number of of guaranteed payments was fewer

exclusion to the amount you enter on time 2 of off the workshelds even frou tracered at from 1000-R stockers of the amount you enter on time 2 of off the workshelds even frou tracered at from 1000-R stockers of the amount cannot add the death benefit exclusion to your cost when figuring the trausheld amount Attach as aghed state ment to your return attach they are entitled to a death benefit acclusion. For more ridged to a death benefit acclusion. For more fuel, 5/5 or Pub. 72!

Age at Annufry Statering Detail Houe see Pub. 5/5 or Pub. 72!

Age at Annufry Statering Detail Houe see the returner is age on this or the annufry stating date. If you are fit by our age on this or her annufry stating date. If you are the beneficiary of an employ. Lee who dead, get Pub 5/5 if there is more than one beneficiary, are Pub. 5/5 or Pub. 1721 to figure each beneficiary's taxable in amount. and or forward to tasked end of your dryon per-age or what is the service of the con-service retirement benefit and you choos Severa fetrement benefit and you choos the lamp-aum codif option, use the work-seet in Pub. 721. Tax Guade to U.S. Con-con on this page III you are a Develoum, and the one on this page III you are a Develoum, and the section in the amount you enter on ine 2 sections in the amount you enter on ine 2

Changing Methods. If your annuty starting disk was after July 1. 1969, you may be able to change from the General Rule to the Smpphism of Ceneral Rule (or the cities way amoud). For details, see Pub. 575 or Pub. 721

Bimpliffed General Rule Worksheet-Lines 17s end 17b (keep for your records)

 Enter the total penson 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. Age at amounty starting date (see instructions above): 55 and under 56-60 61-65 66-70

Muliply 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 6; skip lines 6 and 7. Otherwise, go to line 6

Enter the amount, if any, recovered tax free in years after 1996

Enter the amaller of line 5 or line 7

Tausbe amount. Subtract line 8 from line 1 Enter the result, but not less than 2000 and 1040, but not less than 2000 and 1040, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R.

Death Benefit Exclusion. If you are the ben-efuny of a docased entropies or de-classed fromer employee, emounts paid to our by, or on beautif of an employee because of the death of the employee may qualify for a death benefit actuation of up to \$5,000. If you are entitled to this exclusion, add in to the cost of the person or emuly.

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

Redevers, A rollover as tax-thee transfer of a cash or other sasses from one returnment of program to another. Use lines 17 a and 17b to to report a rollover from one qualified entry project is plan to another, or to an IRA.

Destributions that may be rolled over see preveatly reported to you or Form 1084. If the preveatly reported to you one form 1084. If the finals on ine 17 at finings any commonious fruit were tuable to you when made) was middle over, entire the tuable part of the distribution fruit was not follower at the distribution fruit was not follower of property.

For more details on rollovers, including a distributions tries apply to partial rollovers of property.

For more details on rollovers, including a distributions tries apply to partial rollovers of property.

Lump-Sum Detribution to a porticisation of important profits and or retrement plan, your form (1994 should have the Total distribution to box in box 2b checked if you meawed an early distribution from a outlified retrement plan and the total form an outlified retrement plan and the total an additional last. You may also owe an actional surviving to the profits of the profits of

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

Enter. 300 240 170 71 and older

ശ് Divide line 2 by the number on line 3

Subtract line 6 from line 2

Netes: if you had more than one partagin trauble person or annum; figure the trauble and of each of separately. Enter the total of the trauble parts on Form 1040, ine 17a. Enter the total peasure or entury payments received in 1992 on Form 1040, tine 17a.

pay less tax on the databulon if you were conditions, and you choose to use Form accordious, and you choose to use Form addy. It are not turne-Sum Databulous, to figure the tax on any part of the distribution from many each base to tax of the form 4972 if you are the beneficary of a deceased emission and the form 4975 and you are the beneficary of a deceased emission and the form of the data for older or the date of death. For details, got Form 4972.

By February 1, 1993, you should releave february 1, 1993, you should releave social security benefits paid to you in 1992, and in box 4th amount of they benefits you repaid in 1992 if you received relinant for remement benefits traited as zocial security, you should receive a Form RRB-1088, for more details, get Pub. 915, Social Security Benefits and Edunation Rational Relinant Benefits and Edunation Rational Research

If you use Form 4972 to figure the tax on any part of your distribution. Go not include that part of the distribution on line 17a or 17b of Form 1040.

Caution: Do not use lines 21s and 21b to report any reinted retirement benefits shown on Form RRB-1080-R. Instead: see the in-structions for lines 11s and 17b. Use the worksheet on this page to see if any of your benefits are taxable, but please note the following before you begin.

Line 18

Partnerships, Estates, Rents, Royalties,

rusts, etc

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

Schedule E

Line 19

Farm Income or (Loss)

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

Line 20

Unemployment Compensation

Enter on line 20 any unemployment compensation (insurance) you received By February 1, 1993, you should receive a Form 1009-0 showing the total amount baid to you dring 1992. This amount should be in box 1

2. Divida line 1 above by 2
3. Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include here any amounts from box 5 of Forms SSA-1099 or RBB-1099

4. Enter the amount from Form 1040, line 8b
5. Add lines 2, 3, and 4
6. Enter the total adjustments from Form 1040, line 30
7. Subtract line 6 from line
8. Enter on line 8 the amount shown below for your filing status
8.

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

Marned filing jointly, enter \$32,000

Marned filing separately, anter -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-

ai

If you recomment or unempression in 1992 and you repaid any of it in 1992, subtract the amount repaid any of it in 1992, subtract the amount you repaid them the total amount you ecceed. Enter the result in the 20 Asso, enter the amount you repaid the memory in the 20 Asso, enter the amount you repaid on the order the heart to line 20.

Do not include on line 20 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, instead, report these benefits on line 7.

Canton: If you expect to receive unemploy-ment componisation in 1993, which may cause you to over law when you file your elem mart year, you may need to male as-mained as parments during 1993. See Income Tax Withholding out Estimated Tax Peyments for 1960 on page 31.

ines 21a and 21b

Social Security Benefits

Social security and equivalent railroad retrement benefits your received may be taxable in some instances. Social security benefits in include any monthity benefit under fittle I to if the Social Security Act or the part of a ter 1. airoad retirement benefit treated as a social security benefit. Social security benefits to

persent if you do not have any business aspersent if you do not have any business aspersent to dealer from that noctine all SoftEmployment to white Softemployment that comflucts to your coverage
notify the soft as soft in your coverage
curry coverage provides you with retirement
benefits and medical insurance (Medicate)
benefits a II you file form 2564, Foreign Earned Directone, Foreign Earned Directone, Foreign Earned Directone Exclusion, Foreign Earned Directone for Bona Fice Residents of American a Sanoa. Form 8918, Exclusion of Inferest a From Sowes EE U.S. Savings Bonds Issued Afril 1989, or you exclude mcome from sources within Partia Prof. or you exclude mcome from sources within Partia Prof. or see the work-sheet in Pub 1915 instead of the one below use the workshell before the control of the control of the workshell before None of you here efficient are lausthed for 1992. But you may be able to take an entraced outstand for part of the excess nearments if they were for wherifits your choused no gross recome in an earlier year. See Puo 915.

Examples of income to report on line 22

a Prizes and awards

 Gambling wnrings Proceeds from lotter-ies, raffes, atc., are gambling winnings. You must report the full amount of your winnings on line 22. You cannot offset losses against winnings and report the difference. take them as an itemized deduction on Schedule A. But you cannot deduct more than the winnings you report If you had any gambling losses, is them as an itemized deduction

Amounts received for medical expenses or other items, such as real estate faires, that you deducted in an earlier year if they re-duced your tax. See Pub. 925 for details on how to figure the amount to report.

Use line 22 to report any other income not expected on your return or other schodules. See examples later List the typs and amount in norm if Income II Income III Income II Income III Income II Income II Income II Income II Income II Income II Inc

e II you made IRA contributions for 1992 and or you were Concerned by a fretherment para at it work of through self-employment, do ned the self-employment, do ned the work-self or this page interactive. It work-selfs in Pub. 560, individual Research Arrangements (IRAs), to see if any of your social security benefits are taxable and to figure your IRA deouction.

Other Income Line 22

You will first need to complete Form 1040, lines 7 through 20, 22, and 30 if they apply to you, to figure the taxable part, if any, of your benefits

Amounts recovered on bad debts that you deducted in an earlier year. Fees received for jury dufy and precinct election Dozard dufy. You may be able to deduct part or all of your jury dufy pay. See the instructions for line 30.

e Fees received as a nonprofessional figurant, such as network of administrator of the estate of accessed then of creative but less releted to active gardination in the operation of the estate's business or the contract of the estate's business or the contract of the estate's business over a long period of three are subject to self-estate micropriment tax. Report these fees on Schedule C or C.E.Z. 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 R.

Social Security Benefits Worksheet-Lines 21a and 21b (keep for your records) If you are marned filing separately and you did not live with your spouse at any time in 1992, enter "D" to the left of line 21a.

If you repaid any benefits in 1992 and your otal repayments (box 4) were more than

Net Operating Loss. If you had a net operating loss in audien year in audien year in carry furward to 1992, include it as a regaine amount on tien 22. Attach a statement showing how you figured the amount Get Paus. 359, Net Operating Losses, for more details. Alaska Permanent Fund dividends

÷

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

Adjustments ncome

Lines 24a and 24b

RA Deduction

If you made contributions to an Individual Referement Arragement (IRA) for 1952 you may be able to take an IRA deduction Read to make the instructions below and on our he hast bage to see if you can take an IRA deduction and it briefly you can, with work seek your storage of the see if you take a print when, when your storage and deduction on line 2 take 10 deduction on line 2 deduction on line

a if line 9 is zero, stop here None of your benefits are taxable Do not enter any amounts on inness 21 as 0.2 b Buf 1 you are manned filmig sociatilety and you deform the air your an insight and you deform the 21 b B sure you entered 10 for the left of line 21 a.

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

Divide line 9 above by 2
 Taxable social security benefits.

you were age 70% or older at the and of 3, you cannot deduct any contributions

Note: if par of your benefits are taxable for 1992 and they include benefits pard in 1992 titled were for a seffer, year, your may be able to reduce the taxable amount shown on the worknet Get Pup 915 for details.

a Then, enter the smaller of line 2 or line 10 here and on Form 1040, line 21b

e First, enter on Form 1040, line 21a the amount from line 1

Caution: You may not deduct contributions to a 401kly barn or the Federal Thirti Sarings Plan These amounts are not included as mooning in box 10 of your W-2 form

neade to your IRA for 1992 or treat them as needeductible contributions of form 2564. Foreign Earned Income or form 2564. Et foreign Earned Income or form 2564. Et foreign Earned Office and Form 2564. Et foreign Earned Office and Form 2564. Et foreign Earned Office and Indiana India

Chart for People

If you were convered by a trimensering plan and you find the MBSI. Excitoration of Inferest From Senes E. U. S. Savings Bonds Issued Ane 1989; get P. D. 550 to figure the amount, if any, of your IsA deduction.

Secular Rive for Married Individuals Who File Separate Returns it you were not one of the you ever not one of the you were not one of the you were not one of the you were not one of you involved the control of the you were not one of you will not you if you can have the deduction and, fiyou were not converted by a Patternment Plan. If you (not your spouse it may be a Returnment Plan. If you (not your spouse) as a Returnment Plan. If you can not covered by a Returnment Plan. If you (not you speak to be a Returnment Plan. If you (not your spouse) as the chart on this page If will lei you if you can which worksheet to use work by a plan use Worksheet to use work by a plan use Worksheet to use of your spouse the chart on this page If you can make nondeductable Contributions. You can make nondeductable contributions to your IRA word if you can which worksheet to use Nondeductable Contributions to your IRA and if you can which worksheet to use controlled on your controlled contributions to your IRA and if you can when worksheet to use controlled on your controlled contributions to your IRA and if you can fire the a single and your most converd by a returnment plan and your most converd by a returnment plan and your most of single controlled controll

the following list before you your worksheet.

You will first need to compete Form 1040 through 124 and flyings. If hincegh 124 and flyings 24 and flyings and yours any written is amount included on line 20 to flyide your IAA deduction and, if applicable, nondeductible commotions, if and 1992 this you made contributions to your IAA in 1992 this you deducted for 1991, do not include from in the worksheet.

Vou must file a part return to deduct contributions to four non-verting apouale a RA.
 A memorating apouale is one who had no wages or other semed income in 1992, or a worting apouale who chooses to be treated worting apouale who chooses to be treated deduction.
 Do not repude reliever committations in high.

your IRA deduction on Form	unng your deduction. See the instructions for
vordeductible contribution on	lines 16a and 16b on page 16 for more de-
6 is less than your total IRA	tails on rollover contributions
ix 1992, see Pub. 590 for spe-	(List continues on next page.)
ple Covered by a Retireme modified AGI (adjusted gross total of any deductions claim mount included on line 30	pie Covered by a Retirement Plan'—Lines 24e and 24b modified AQI (adjusted gross necone) is the amount on form 1040, line and any observations claimed on Form 1040, lines 25 through 29, and month recluded on lew 30

any write-in amount included on line 30	led on line 30	any write-in gmount included on line 30
f you (or your spouse if f	ing jointly) were covered	if you (or your spouse if filing jointly) were covered by a retirement plan and-
Your filing status is:	And your modified AQI is:	You can take:
Single, Head of porsebolo or	\$25,000 or less	Full IRA deduction (use Worksheet 1 on this page)
Marned filing separately and	Over \$25,000 but less than \$35,000	Partial IBA 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 Commbutions)
	\$40,000 or less	Full IRA deduction (use Worturheet 1 on this page)
Marned filing jointly or Original vadoreled	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)
Mamed filing separately and iived	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 mamed filing separate	y and you were not cover id by a plan if you lived w	If marned 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)

		Yor	Your working spouse's IRA
	Enter IRA combutions you made, or will make by April 15, 1993, for 1992. But do not enter more than \$2,000 in either column		
4	For each person, enter wages and other earned income from 1040, minus any deductions on Form 1040, integ 25 and 27. Do not reduce wages by any loos from self-employment.		
લં	Enter the smaller of time 1 or time 2. Enter on Form (204), the 2 41, the smooth from the 3, column (4), you choose to deduct. Enter on Form 1040, time 24b, the smouth, if any, from time 3, column time 24b, the smouth, if any, from time 3, column 3, you choose to deduct. If fing a point return and contributions were made to your monworking		
1	spouse's IRA, go to lime 4 3.		Nomeorking spouse's IRA
	Enter the armaller of line 2, column (a), or \$2,250	*	
ŝ	Enter the amount from line 3, column (a)	vi	
ø	Subtract line 5 from line 4	Ó	
	Enter IRA contributions made, or that will be made by April 15, 1993, for 1992 for your nonworking abouse. But do not enter more than \$2,000.	e 5.	
e j	Enter the amailier of line 6 or line 7. Enter on Form 1040, line 24b, the amount from line 8 you choose to deduct	e d	

R &	RA Worksheet 2—Lines 24s and 24b (keep for your records)	 Do not include trustee's fees that were
-	H vou (1 or 4 enter £35,000)	billed separately and paid by you for your
	chacked 2 or 5, enter \$50,000	ifemized deduction on Schedule A
	Status 3, enter \$10,000 (\$35,000 if you did not	Aimony payments received under certain
	y ume in 1992)	divorce or separation instruments are con-
7	Enter the smount from rom 1040, line 23	sidered eamed income for purposes of the
	Add amounts on Form 1040, lines 25 through 29, and any	IRA deduction See Pub 590
	write-in amount included on line 30 .	If mamed filing a joint return and both
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	spouse s oeduction separately using col-
	Deductione: Stop hate in you want to make a nondeductible that	
		1 1 2 2
ń	Subtract line 4 mon line 1 m the result is \$10,000 or more, since here and use Worksheet 1	
		One-Half of Self.
	wentyly are a decore by 20 % (20); it the result is not a montpel	Employment Tax
•	round \$490.30 to \$500). If the result is \$200 or more enter the	Chipopinent lax
-	result. But if it is less than \$200, enter \$200. Go to line ? 6.	If you had income from self-employment and
	3	_
	Your	ording 25, one-half of the self-employment tax
8	Deductible IRA contributions IRA spouse'e IRA	_
-	the and other author	
	not each person, enter wayes and oaks salved income from Form 1040 minus any deductions	
•		Line 28
	wages by any loss from self-employment 7.	Self-Employed Health
ej .	Enter IRA contributions you made, or will make	Insurance Deduction
	by April 15, 1955, for 1952, but do not emer more than \$2 000 in either column.	
		if you were sen employed and in net
•	most you can deduct fater on from 1040 loss	in 1992 from an S composition in which you
	No the amount from the 9 column (a) you	were e more than 2% shareholder, vou may
	choose to deduct. Enter on Form 1040, Inne 24b.	be able to deduct part of the amount paid
_	the amount if any from line 9 column (b) you	for health insurance on behalf of yourself.
	choose to deduct. If time 8 is more than line 9.	your spouse, and dependents. But you may
	go to lime 10	not take the deduction if you were eligible to
Non	Nondeclarithis IRA contributions	participate in any subsidized health plan
ei Ei	Subtract line 9 from the amader of line 7 or line	spouse's employer For more details get
•	criter on line 2 or your form bodo me amount	rute, aux, business expenses
	non-miss to you choose to make non-contribute 10.	_
1	If filing a joint return and contributions were made to your norworking spouse's	Mee's use worksheet on page 21 to righte the
₹	go to line 11.	following applies: do not use the worksheet
9	Deductible IRA contributions for norworking spouse	on page 21 Instead, see Pub 535 to fino
:	Enter the emplace of love 7 column (s) or \$2.350	auf how to figure your deduction
		You had more than one source of income
5	Add the amount on line 9, column (a), to the part of line 10,	subject to self-employment tax
	Column (a), that you choose to make hondeductione 12.	Your 1992 fax year ended on a date other
다. 단	act time 12 from line 11. If the result	than December 31, 1992
	nere tou cannot make deductible of nondeductible IMA contributions for your nonworlung spouse	You file Form 2555, Foreign Earned Income or Form 2555-E2. Foreign Farned
7		Income Exclusion
	be made by April 15, 1993, for 1992 for your nonworking	Caution: If you can he Schedule E1C.
••	spouse, (b) \$2,000; or (c) the amount on line 13 14.	Earned Income Credit, you may also be able
	Multiply line 5 above by 22.5% (225). If the result is not a	Schedule If you do claim that credit do not
	number of \$10, round it up to the next multiple of \$10 if the	use the worksheet on page 21 instead get
_	\$200, enter \$200	Pub. 596, Earned Income Credit, to houre
5	from line 9, column (a)	your sent-employed health insurance beduc-
		<u> </u>
	v line 17	
		<u> </u>
	Inter the windings of three 6, 7, or 16, 77% is the most you can setuce the record from time 19.	
	you choose to deduct. If line 14 is more than line 19, go to line	
, 200	CO 196.	
	remondeductions in a contributions for normorking spouse	
	Subtract line 19 from line 14. Enter on one 2 of your spouse's Form 8606 the amount from line 20 that you choose to make	
_	nondeductible 20.	-

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

• Earned income includes net earnings and gains from the sale, transfer, or incrinsing of property you created, if does not include capital gain income. If you were a more corporation — 25 shareholder in an S corporation, earned income is your wages from that corporation. of line 3 or line 5 here and on Form 1040, line 26, DO NOT include this amount in figuring any medical expense deduction on Schedule A (Form 1040).

Line 27

Keogh Retirement Plan and Seff-Employed SEP Deduction

If you are self-employed or a partner, deduct payments to your keaph (HR 10) plan or smplified employees person (SEP) plan on line 27 Deduct payments for your employees on Schedule C or F

Caution: You must be self-employed to claim the Keego the dediction. There are two claims the Keego than the dediction of the self-employed to the second to each person. Benefits are account for each person. Benefits are based on the amount paid to each account. Personnel self-employ the funds needed to give a specific benefit at retrement If you deduct a payments to this kind of plan, enter "DB" in the funds.

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 applicable, form 100-100 growth to you by your bank or savings and loan association will show the month of any preatily you were charged because you withdraw lunds from your time savings deposit before its maturity Enter this amount on the 28 Be sure to include the interest income on Form 1040, time 8th.

Line 29

Alimony Paid

You can deduct penotic payments of almony of separate mantendance and count decree You can also deduct payments made under a within a separation at grement for a decree for support Don't deduct lump. Sum cash or proporty settlements, voluntary payments nof made under a count order or a within separation agreement, or emounts you a written separation agreement, or emounts respectived as child support.

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.

If you paid almony to more than one presson, enter the social security number of one of the recipents. Show the social secu-infy number(s) and the amount paid to the other recipent(s) on an ettached statement Enter your total payments on tine 29.

Divorce of Separation heaturmants Exe-cuted After 1984. Gertally, you may deduct any payment made in cash to, or on behalf oil, your spouse or former spouse under a divorce or separation instrument ex-cuted after 1984 if all four of the following apply.

 The instrument does not prevent the pay-ment from quighting as simmony
 You and your spouse or former spouse did not live together when the payment was made I you was separated under decree of divorce or separate maintenance. You are not required to make any payment after the death of your spouse or former

4. The payment is not treated as child sup-

These rules also apply to certain institu-ments modified after 1984. Other rules apply if you annual payments decreased by more than \$15,000. For more datals, see Pub 504

Line 30

Total Adjustments

Add lines 24a through 29 and enter the total on line on ine 30 Ago, nctude in the total on line 30 any of the following adjustments.

Qualified Performing Artst. If you are a qualified performing artst. Include in the total on line 30 your performing-artst. Include in the total on line 30 your performing-asts-related expenses Expenses Extent the amount and OPA on the cothed line next to line 30 Jury Duty Pay Given to Employer. If you reported jury duty pay on line 22 and you

were required to gree your employer any part out to pay your staary when you served on the toy, include the amount you gars you employer common the toy, include the amount you gars your employer in the total on the 30 Einer the amount and unity pay on the dotted line art to line 30

Forestition or Beforestition of amountain of efforestition or forestition or have bon. If you can claim a deduction for amountain of the costs of forestition or indicate to the school of Care of the sale of the School of Care of the school of the sch

Contributions to Section 501(c)(16) Pen-aon Plans, It you chose to have your em-phoyer contribute part of your pay to a pension plan exempt from tax under internal Review. Code section 501(c)(18), the amount contributed should be detertified with code thin box 17 of your W/2 from You may deduct the amount contributed subject to the limits sighaland under Ectars Salary Deferrate on page 14 Include your deduc-tion in the total on line 30 Enter the amount and "501(c)(18)" on the dotted line next to

Adjusted Gross Income

Line 31

If the 31 is less than zeo, you may have a net operating loss that you can carry to as-other as year If you can the toss back to and year If you can the toss back to and year the second that is to carry lentaive feature II you can not want to carry and a net operating loss, you may elect to carry the loss over to future year. You must area the less over to future year. You must area the less over to future year. You must details, get Pub. 350, Net Operating Losses details, get Pub. 350, Net Operating Losses

ax Computation

temized Deductions or

Standard Deduction

Line 33a

 Your itemized deductions, or
 Your standard deduction If you were age 65 or older or blind, check if you were named and checked the 34st if you were named and checked the box on line 90st naged if Form 10d0 and your sousse was age 65 or older or blind, also check the appropriate boxes for your spouse. Then, but the box provided on line 33st You total in the box provided on line 33st You then the think the section of the standard Deduction of the section of the

Age, if you were age 65 or older on January 1, 1993, check the "65 or older" box on your 1992 return.

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 hamizad Deductions. To figure your item-zed deductions, fill in Schedule A.

Biridness. If you were completely bind as the Obsenber 1, 1982, since a statement to your return describing this condition. If you were partially bind, you must attach a statement certified by your eye doctor or regatered optioned by your eye doctor or regatered optioned by that.

e You can't see better than 20/200 in your before ye will glasses or chast left eye will glasses or charaft lereas, or e Your feel of vision a 20 degrees or less If your eye conditions and likely to miprove statement certified by your eye doctor or expessed potentials to the statement for your records. If you trached this statement for your records it if the see a copy of this statement for your records. If the see a can are all the statement in a prox year, effact a rouge symmy that you have already filed a statement.

Line 33b

If your parent (or someone else) can claim you to as a dependent on his or her return (even if hast person chose not to claim you), check the box on line 33b. Use the Standard Deduction Worksheet for Dependents on this page to figure your standard deduction.

Line 33c

If your spouse femizes deductions on a sep-arate return of you were a dual-status alien, check the box on line 3C. But if you were dual-status alen and you fine a joint return with your spouse who was a lu S. citten or resident at the end of 1992 and your and your Spouse agree to be taxed on your commend worthwide income, do not check the box

If you check this box, you cannot take the standard deduction. If you have any femized deductions, such as state and local income datuses, your federal income tax will be less if you remize your deductions.

Basediera Deadcton. Most poopen such find the standard deduction by looking at live 34 of Form 1040. But if you checking any of the boars on their 25s or 550, use the chart or worksheet on this page that applies to you you checking the box on live 35s, you their such to the open on live 35s, you were age 55 or older or brind. Your Federal income tax will be less if you take the larger of:

if your standard deduction is larger than your ifemized deductions, enter your stan-dard deduction on line 34.

The standard deduction has increased. Even if you remized last year, be sure to see if the standard deduction will benefit you in

femizing for State Tax of Other Purposes.
If you riemze even though your femized de-ductions are less than your standard deduc-tion, enter "IE" (femized elected) next to ine 34.

2.50 5.400 \$6.700 7,400 8.100 6.800 \$3.700 5.100 5.800 \$6.150 7.050 Caution: Do not use the number of exemptions from line Se Standard Deduction Chart for People Age 65 or Older or Blind—Line 34 If someone can claim you as a dependent, use the worksheet below instead. And the number in the box above is: • Enter the number from the box on line 33a of Form 1040 If your filing status is: Marned filing separately Marned filing jointly Qualifying widow(er) Head of household Single

trandard Deduction Worksheet for Dependents—Line 34 (keep for your records) Use this worksheet only it someone can claim you as a dependent. 1. Enter your earned income (defined below). If none, enter -0-

00.00

2. Minimum amount	3. Enter the larger of line 1 or line 2	4. Enter on line 4 the amount shown below for your filing status	• Single, enter \$3.600	Mamed filing separately, enter \$3.000	200
2. Minimum	3. Enter the	4. Enter on I	Single, i	• Mamed	

 Effer the analier of line 3 or line 4. If under 65 and not blind, stop here and enter this amount on Form 1040, line 34.
 Otherwise, go to line 5b. Marned filing jointly or Qualifying v
 Head of household, enter \$5,250 Standard deduction.

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

ġ

Earned income includes wages, salenes, first, professionali fest, and other compensation received for presional services your performed if also includes any amount received as a scholarability from must include in your income, Generally, your earned income at the local of the amountly you reported on Form (D40, lives 7, 12, and 19, minus the amount, if any, on live 25.

Deduction for Exemptions Worksheef-Line 36 (keep for your records)	a H
Use this worksheet only if the amount on Form 1040, and 32, is more than the dollar	*
_	۵
	₽
_	č
Ine 36	
1. Multiply \$2,300 by the total number of exemptions claimed on	_
Form 1040, line 5e	•
2. Enter the amount from Form 1040, line 32 2.	-

Enter on line 3 the amount shown below for your filing status

Married filing separately, enter \$78,950

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

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 of numed filing separately), stop here; you cannot take a deduction for exemploins Enter-0- on Form 1040, line 36.

Drude line 4 by \$2,500 (\$1,250 if 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

Multiply line 1 by line 6

Deduction for exemptions, Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36

Form 8614, Parents' Election To Report Child's Interest and Dindends The IRS Will Figure Your Tax and Some of Your

 Your taxable income (line 37) is not more than \$100.000. You do not want any of your refund ap-plied to next year's estimated tax

Credits

To have us figure your tax, please do the

a Read ines 39 through 59 Fill in the lines that apply to you. but do not fill in the total ines Please be sure to fill in the 54 for Federal income tax withheld. See the instructions below, if you want us to figure you credit for the elderny or the disabled or your earned frome credit. Fill in the parts of your return through line 37 that apply to you If you went, we will figure your fat for you figure paid too much, we will sand you is refund if you did not pay emough; we list and you all five won't furlage you interest or a late payment behalfy if you pay within 20 days of the optioned are of the doe date for your return, whichever is latter.

We can figure your tax if you meet all five of the conditions described below 1. All of your income for 1992 was from weges, salanes too, interest, dividends tax able social security benefits, unemployment compensation, IRA distributions, pensions or annuties.

a if you are fling a joint return, use the space undoer the words. "Adjustments to Income on the from of your return to apparately show your taxable income and your spouse is taxable income

 Fill in any forms or schedules asked for on the lines you completed, and strach them to the return when you file it Sign and date your return (both spouses must sign e joint return) and enter your oc-oupation(s)

> Form 2566, Foreign Earned Income Form 2566-EZ, Foreign Earned Income Ex-Form #137, Social Security and Medicare Tax on Unreported Tip Income

You do not file any of the following forms Schedule D, Capital Gains and Losses You do not itemize deductions

Credit for the Edenty or the Desbied. It you can take this credit, attach Schedule R to your return and enter "CFE" on the dotted into past to line 42. We will figure the following credits too: Mail your return by April 15, 1993

> Form 6251, Alternative Minimum Tax—individuals Form 8815, Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200

Form 6198, At-Risk Limitations

Form 4970, Tax on Accumulation Distribu-Form 4972. Tax on Lump-Sum Distributions Check the box on Schedule R for your fing status and age, and fill in lines 11 and 13 of Part III if applicable Also, fill in Part II if applicable

Earned Income Credit (EIC). Read the naturalists began to see EIC-1 to see if you can take this credit if Schedule EIC and attach if to you return. Enter "EIC" on the dotted line hast to live 56.

care provider for more details, including special rules for divorced or separated parents are the instructions for form 2441, and Pub. 500. Child and Dependent Care Expenses.

ine 38

To figure your tax, use one of the following methods

Tax Table, It your tutable income is less than 18 (2000). You must use the Tax Table to find your tax, unless you are required to use missis you are required to use below. It is sure you use the cornect column in the Tax Table. After you there found the cornect tax, enter that amount on ine 38 Tax Rete Schedules. You must use the Tax Rate Schedules to figure your tax if your tax-able income is \$100,000 or more unless you are required to use Form 8815 or you use Schedule D.

You were age 65 or older, or
 You were under age 65, you retired on permanent end total disability, end you had taxable otsability income in 1992

Even if you meet one of the above condi-tions, you generally cannot take the credit if

You may be able to take this credit and reduce your tax if. by the and of 1992, either of the following applied.

Credit for the Elderly or the

Disabled Line 42

Schedule D. If you had a net capital gain, you tax may be less if you had in higher I using Schedule D. Part IV. Tax Computation Using Schedule D. Part IV. Tax Computation Using Schedule Gains Rate of the state of

Single, head of household, or qualifying widowler), and the amount on form 1040, and 22, is \$17,500 or more, or you received \$5,000 or more of nonlaxable social security or other nonlaxable pensions

Mamed filing jointly, only one spouse is eligible for the credit, and the amount on Form 1040, in ea 25, 10, \$20,000 or more, or your received \$5,000 or more of nontaxable social security or other nontaxable pensions.

Note: If you are filing Form 8814, Parents' Election To Report Child's Interest and Drugosts, rinched on your total for line 38 the tax from Form 8814, line 8 Asso, enter that tax in the space provided next to line 38

Line 39

Additional Taxes

Check the boxies) on line 39 to report any additional taxes from Form 4970, Tax on Accumulation Distribu-tion of Trusts, or

Form 4872, Tax on Lump-Sum Distributions

Credits

For more details see the separate instruc-tions to Schodule B and Pub. S24, Credit for the Eldery or the Dasblad if you want the Bis to ignare the credit for you, see The IRS WHI Figure Your Tax and Some of Your Credits on page 23

Line 41

Dependent Care Expenses Credit for Child and

Form 1116 explains when you can take this credit for payment of income tax to elforegn country. Also, get Pub. 514, Foreign Tax Credit for individuals.

Foreign Tax Credit

Line 43

You may be able to take this credit if you also screened to careful to you were made to careful to you never manned, worked to colored for work. But you mast have had income from a pot or through self-employment to do so. The credit is ableved if you kept to a home that included a child under age 10 or you. The credit to last the credit for the state from could not care for herself Use Ferm 2441 to figure that included a child under age 11 or you may the credit for take the credit of the manner address, and identifying number of the person or organization with provided the careful to the person or organization who provided the correct information from the

ward or a general business credit (other than the business credit forth roads as we actively, you must also complete form 3800 for the the lates of the complete form 3800 and for the business or nine 44 the amount from Form 3800 and check box as on line 44 for Form 3800 and check only one general business credit, include on the 44 the amount of the credit from the rife form number for that credit from the rife that credit from the form 3800 for that credit from the form 3800 for that credit from the rife of that credit from the rife of that credit from 5800 for that credit from the property spaced in services after 1985 for exceptions. Note: If someone cared for your child or dis-back dispending his post hours, both you and the amotioner may have to pay a share of the social security and Medicare tax on the em-togers is wages from may also have to pay Federal unemborgment tax, which is to your more details, get Path. Eds. Employment Taxes for Household Employment

Form \$884, Jobs Cradit. If you are a business employer who hires people who are members of special targeted groups, you may be able to take this cradit. Use Form \$584 to figure the cradit.

Form 6478, Credit for Alcohol Used as Feel. If you sold straight access (or an acc-nor months) at retain or used it as their nyour and or business, you may be able to take this great! Use Form 6478 to fair the recent. For more details, ogt Pub. 378, Fuel Tax Credits and Refunds

Form 6765, Credit for increasing Reearch Activities. You may be able to lake
a credit for research and experimental expenditures paid or incurred in carrying on
four made or business. Use Form 6765 to
figure the credit.

Form 8686, Low-thcome Housing Credit and Statement I ryou owned a building has was a Streeter. I vyou owned a building has was and a low-come housing propert, you may be a be to take this credit. Use Form 8586 and Schoule A (Form 8693) to lighter the credit Also, compete and state form 1869. Low-income Housing Credit Allocation Certification.

Form 8828, Databled Access Credit. If you paid or inclured experses to make your business accessible to or usable by inclinion, usus with disabilities, you may be able to take this credit. Get Form 8828 for details.

Marned fuling jointly, both spouses are eligible for the credit, and the amount on form 1040 line 32, s \$55,000 or more, or you received \$7,500 or more of nontrake social security or other nontaxable pensions.

Form 8830, Enhanced Oil Recovery Credit. You may be able to take a credit of 15% of your enhanced oil recovery costs Use Form 8830 to figure the credit Mortgage Interest Credit. If you were issued a mortgage credit certificate by a

Mamed fling 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 nortax-able social security or other nontaxable pen-

state or local government under a qualified mongage creating to gualified mongage creating program to buy, restabilistis, or microw your man home; you man home; you man bomb to gualified to gualified mongage complete and states Form 2006, Mongage creating and states from 2006, Mongage creating to gualified and states from 2006, Mongage creating to monticle in your total for time 44. Also check box b on line 44. For more obtains, get elected to mine 44. For more obtains, get elected money. Credit for Proc Year Minemum Tax. If you age alternative minemum. It as no aeather year, you may be able to take this credit Get Perm 8001, Credit for Prov Year Minemum. Tax—Individuals, to see if you can take this credit. If you can care thate this credit. If you can credit if you can credit if you can credit. If you can credit with the process of the see if you can take this for more obtains, get Pole, 800, Attenuative Minemum. Tax for individuals.

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 and Credit for Fuel From a Nonconventional Source

Boards for Fuel From a Nonconventional Boards. A round a silvent of the sas of qualified from a nonconventional news produced from a nonconventional social section. So los a linears freezing Code section. So los a definition of qualified has, easier so of grant get code in out of the section of produced the section of produced the control include the code in no pow your byte offers of the section of the sect

Other Taxes

Self-Employment Tax Line 47

you may owe self-emologment last Get Senduels ES (Form 1040) and is stratuc-tions to see if you over this tax if you do. How the tax from Schedule SE on line 4.7 Asso, enter one-half of the tax on Form 1040, ine 23. if you had self-employment income in 1992 and earned under \$130,200 in wages from which social security tax. Medicare tax, or railroad retirement (RRTA) tax was writheid.

Line 48

The lax law gives special treatment to some winds of income and allows special deductions and credits special deductions are credits for some kinds of expenses if you benefit from these provisions, you may have to pay at least a minimum mortal of the through the alternative minimum tax hou, as is figured on Ferm 625s. Alternative Minimum Tax—Individuals. Use the worksheep or page 23 to see if you should complete Form 629s. Atternative Minimum Tax

Caution: Form 6251 should be filled in that a child under get 14 if the british of the child's adulated gross income from time 32 busis the adulate bedieve income from time 35 busis the busis the child's earned income dust the child's earned income dust the following to complete time 2 of the worksheet on page 25.

 Income from the exercise of incertive stock options in excess of the amount actu-ally reported on your return Accelerated depreciation

. Tax-exempt interest from private activity bonds (including exempt-interest dividends rom a regulated investment company to the sxtent derived from private activity bonds)

 Intangible drilling costs Depletion Circulation and research and experimental expenditures

Amortization of certified poliution-control 7. Mining exploration and development

3. Tax shelter farm losses 10. Passive ectivity losses 11. Income from long-term contracts figured under the percentage of completion method in excess of the amount actually reported on

12. Installment sales of certain property

8. Add intes 5 and 8 10. 10. Multiply line 9 by 24% (24) NEXT: If the 10 s more than the amount on form 1040, line 38, fill in Form 6251 to septial to or less than the amount or form 1040, line 10 is equal to or less than the amount on Form 1040, line 38, do not fill in Form 6251 Cauther: if you are claiming the foreign tax credit (Form 1040, line 43), you should fill in Form 6251; don't use that worksheet. Add lines 1 and 2 Enter \$40,000 (\$20,000 if mamed filing seperately; \$30,000 if single or heliad of household) 7. Subtract line 8 from line 3. If zero or less, enter -0- here and on line 8 and go to line 9. 9. Multiply line 7 by 25% (.25) and enter the result but do not enter Subtract line 4 from line 3. if zero or less, etop here; you don't need to fill in Form 6251. reed to III in Form 6251 Enter \$150,000 (\$75,000 of manned filing separately; \$112,500 if single or head of household) Multiply line 7 by 25% (.25) and enter the result but do not enter more than line 4 above Enter the lotal of all adjustments and tax preference items listed on page 2a that apply to you Morksheet To See H You Should Fill In Form 625 Enter the amount from Form 1040, line 32 Add lines 1 and 2 wi ei

Complete line 49 if you owe any of the fol-lowing taxes. Recapture Taxes

Recipione of investment Credit. If you dis-based of investment credit property or charged its use before the end of its useful face recovery prototy you may over the tax figured on Form 4256. See Form 4258 to facets if you over this tax, check box a and include the tax on line 43.

Recapture of Low-income Housing cheful iyou disposed of thoroperty (or there was a reduction in the qualified basis of the opporty) or which you took the fow-income housing credit, you may owe the tax figured on Form 881. See Form 8611 for defauls it you one this tax, check box is and include the tax on line 49

Recenture of Federal Mortgage Subabdy.
I you sold your home in 1929 and it was financed (in whole or path from the proceeds or lony its a-senting qualified mortgage bond or you claimed the mortgage bond or you claimed the mortgage interest credit. you may owe the tax figured on Form 8822. See Form 8228 for details. If you owe this its, check box c and include the tax on iver its.

ine 50

Medicare Tax on Tip Income Not Reported to Employer Social Security and

If you recaived tos of \$20 or more in any month and you do for teport the bill amount to your employer, or your W.2 formis) stows allocated tos hard you must poor the social security and Medicare or must pay the social security and Medicare or amount to your employer but the social security and Medicare or RFIAT has was not writhed your must pay it unless the nules discussed under Uncollected Employee

Social Security and Medicars or RRTA Tax on Tips (line 53) apply

To figure the amount of social security and Medicare tax on the tips, complete Form 4137. Social Security and Medicare I as on Unreported Tip Income, and attach it to form 1000, Errer and tax on the 30.

To pay the RRTA tax on the tips, contact your employer Vow employer with collect the

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

Line 51

Fax on Qualified Retirement Plans, Including IRAs

You may owe this tax if any of the following applies You received any early distributions from a qualified pension plan (such as your IRA), qualified annuity plan, or tax-sheftered an2. You received any excess distributions from a plan mentioned in 1 above You made excess contributions to your You had excess accumulations in a qual-ified pension plan (including an fRA) 5. You received any amount under a modified andowment contract entered into after June 20, 1988

If any of the above applies, get form \$329 and it safurctions to see if you ove this tax and its stront form \$229 on live \$1 about 18 aue to include in necession of for its for live 1, whichever applies, any early distributed to which the time of the form of

Advance Earned Income Line 52

Credit Payments

Enter the total amount of advance earned income credit payments you received. These payments should be shown in box 8 of your

Federal income Tax

Line 54

Withheld

Note: See Schedule EIC to figure the earned income credit you can actually take

ß Line

Total Tax

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

Section 72(n)(5) Excess Benefits Tat. If you are or were a 5 % owner of a business and you received a distribution of access and you received a distribution of access and you received a distribution of access that you may have to pay a penalty tax of move details include this penalty tax of the your control of the St. St. First The amount of this tax and the words "Section 72(m)(5)" on the dorted the next to time 50.

Continue men men to the continue and the

Goden Perachute Perments. Golden par-achute payments are certain payments made by a corporation to key employees to compensate them it control of the comporetion changes. If you received an excess paraction beginning by a flax equal to 20% of this excess payment. Enler the amount and "EPP" on the botted line next to time 53.

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 box 17 of Form W-2 (Box 9 of Form W-2 should also include any amount withheld for this tax in frouce this tax in the total for line 53 Enfer the amount of this tax and rEPP on the dotted line mat to line 53.

If you received a Form 1099-MISC that includes a paractule operator is of excess payment will be separative dentified on the Multiply the access superment by 20% to figure the amount to include in the state of the dentified the amount and "EPP" or the dotted line next to line 53.

ayments

Earned Income Credit

If the amount on kne 31 is kess than \$22,370 share a child knew thin you, you may be table \$ to Lake this credit. Read the nathochors for \$checkede EIC that begin on page EIC-1 or year of you can lake this credit. If you can, use Schedule EIC for figure the credit. If you can, want the IRS to figure the credit for you, see the instructions for Schedule EIC. Add the amounts shown as federal income
its withheld on your forms W.-L.W. W.-C.B. and
1000-N. Errier he to take to the St. The
should be shown to sold of the Tom W.-C. box
out of shown to you from W.-C. box
I file Shown to Form to form 1099-N.
In the St. Be sure to strach the form 1099-N.
In St. Be sure to strach the form 1099-N.

Note: If you got advance earned income credit (AEIC) payments in 1992, report these payments on line SL If you are aligned, you may be able to get AEIC payments in 1993 by fiing form W-5 with your employer.

Line 57

4868 (Extension of Time To Amount Paid With Form

Backup Watholding, Ityou received a 1992 com; 1099 subwing norther lax withheld (backup withholding) of dividends, interest corner, or plan norther you received; include the amount withhold in the total on he 1999-tuly and in box 4 of the other (1999 form in box 4 of the other (1999 form).

If you fised Form 4888 to get an automatic extension of time to fise Form 1040, enter the amount you paid with that form 2450, include any amounts paid with Form 2888 or Form 2350.

Line 58

1992 Estimated Tax

Line 55

Payments

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

Enter on this line eny payments you made on your estimated Federal income tax (Form 1040-ES) for 1992, include eny overpayment from your 1991 return that you applied to your 1992 estimated tax

Exoras Social Security and Medicars Tax Michaeld, I viou and more into one employ. In er for 1992 and your total wages were over \$55.50, your employers may have withheld in too much social security tax. If your folds wages were over \$130.00, 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. If you and your spouse paid joint estimated it all but are now willing separate income tax the amount paid for you can each claim paid of the amount paid for you can seld claim paid of the amount paid for you can seld claim paid of the last the paid of the p Divorced Tappayar, If you were divorced during 1992 and you made loint estimated tax payments with your former spouse, enter your former spouse's social security number in the specia provided on the front of Form 1040

d 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. Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040, line 53.

3. Add lines 1 and 2. if \$3,441.00 or less, enter -0- on line 5 and go to line 6 Subtract line 4 from line 3 4. Social security tax limit

If you were divocated and remained in 1992, enter your present spooses a social security inmole in the stace provided on the find of from 1040. Also, under the bold heading "Payments" to the left of inte 50. Inter your former spouse's social security number, followed by "Div".

3 441 00

B. 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 the total here.

Name Change. Il you changed your name decase of menage, whore, etc., and you made estimated tax payments using your former name, attach a statement to the front of form fold or splanning all the payments you and your stoouse made in 1992. It is service entire, where you made the payments, and the name(s) and social security number(s) under which you made the payments.

If any one employer withheld more than \$13,841 (00 of social security tax, or more than \$11,887.90 of Medicare tax, you must ask your employer to refund the access to your cannot claim it on your return.

To case Railroad Patientenn (RRTA) Tax Withhadd I you and more than one sincad employer for 1992 and your employers may have en 1992 and your employers may have withheld from much lier. I tax II your employers also was oned XII, 400, your employers may have withheld from much to Zax II as you can base a mediffice the excess amount on him 80. Get bus 500, Tax withholding and Estimated Significant excess amount on him 83. Get bus 500, Tax withholding and Estimated Case.

If any one employer withheld more than \$3,441 00 of the Y RRTA Last, more than \$1,887.90 of the 71 Medicare tax or more than \$2,028.60 of the 72 tax, you must ask your employer to refund the access to you devot clean if on your return.

Other Payments Line 59

Regulated investment Company Credit. Include on this life the falsa amount of the credit from Form 24th, Natice to Sharanoide or of Undathroted Long-Term Capaba Gans. Be aure to strach Copy 8 of Form 24dh and Ferch tox a so him 59 or him 59 or him 59 or him 59 or him 50 or have a credit for tax on gasoline, desait and and other hels used in your bismess, or for certain desait powered class, vaiss, and or the credit form taxiffs include the credit on ime 58 and these box b.

7.	6	1.887 90	10.	11.	
insurance included in the total on Form 1040, line 53	 Add lines 6 and 7, 11 \$1,887.90 or less, enter -0- on line 10 and go to line 11. 	9. Medicare tax limit	10. Subtract line 9 from line 8	 Excess social security and Medicare tax withheid. Add lines and 10. Enter the total here and on Form 1040, line 58 	
			-	~	ı

Phode letend 1-800-829-4477

-800-829-4477

Fots! Payments

Add lines 54 through 59 and enter the total long in the 60 Associated on their early cedit of co-engady when the amount and "OWPT" in Come 6249 When the amount and "OWPT" on the defined line next to line 60. Be sure to in

Refund or Amount You Owe

Line 61

Amount Overpaid (If line 60 is more than line 53)

Subtract live 53 from line 60 and enter the secular on line 61 if line 61 is, under 51, we will send a returnd only on written request. Where, if the amount you conversed is large, you may be able to decrease the amount of concerns are writtened than your pay. See Income 1st withhered than your pay. See Income 1st Withhered and Estimated Ists Physments for 1980 on page 35.

injured Scoue Cleim. If you his a joint return and you scouse her not paid certain obligations (for stample, Child and Stoodal support purmets) and certain deep labels, such as student loans, all or part of the over part due amount But your part of the over part due amount But your part of the over part due amount But your part of the over part due amount But your part of the over part of the but of the overpression of the following apoly.

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

You made and reported payments (such as Federal income tax withheld from your wages or estimated tax payments) on the

If all three of the above apply to you and you want you fand of the amount on the first form 8578, in returbed to you complete form 8578, in red Spouse Claim and Allocation, and artach it to Form 1040 when you like your left comer of Form 1040 when you the your left comer of Form 1040 when you had not of Form 1040 when you they you that comer of Form 1040 when you they you had so they want of Form 1040 when you had you want of Form 1040 when you had you are presented to be a support that they want of Form 1040 when you had you are presented to be a support that they want you want y Note: if you are filing an injured soouse claim to receive your part of a your overtagment for a return you naive alreacy frect, use only form 8319 to obtain your refund. Do not attach it to Form 1040

Line 63

Applied to 1993 Estimated

Subtract line 62 from line 61 Enter the result on fine 63. This is the amount that will be applied to your estimated tax for 1993. We will apply this mount to your account unless you request us to apply if to your spouse is social security number social reclude your spouse's social security number.

Amount You Owe (If line 53 is more than line 60)

Lowering Your Penalty, if any of the con-dinons below applies to you, you may be able to lower the amount of your penalty But you must complete and attach Form 2210 for 2210ft) to your return to do so

a Your accome vaned during the year and you use the annualized income installment method to figure your required installment payments.

You claim a waiver

 You had Federal income 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)

Form 1040 is not considered a valid return mines, you sgon if if you are fifting a point return your scouse and also sign 68 sure to date your return and enter your occupations) if you take someware prepare your return, you are still responsible for the contensa of the return if you are fitting a point return with your deceased spouse are Death of Taspayer on page 33 Subtract line 60 from line 33 and arter the arrest lonine 64 the 18 as the amount you way Attach your check or money order payable in the thinness developed 64 is under \$1.0 you do not have been be 36 not not one of have to be 30 not on those of the 18 not on the 18 and any estimated tax payment in an envelope segarate from the one you use to pay the tax due on 65m 1040 for you was to pay the tax due or 65m 1040 for you was to pay the standard from the one you use to pay the standard from the one you was to pay the standard from the one you was to pay they are any need to force the standard from your pay or make estimated tax and the standard from your pay or make estimated tax payments for 1983. See Income Tax With-

Line 65

Estimated Tax Penalty

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."

Paid program kinst Sign Your Return. Generals, suprey to but you program your return must sign it A present with or a required to say your return must sign it by hard in the space provided isgulature you a copy of the return for your records you a copy of the return for your records connection with the return for your accords with the return for your records your accords with the return for your records your accords with the return for your accords you accorde which the records you accorde which the records you accorde which the records you accorded to your records your according to the return for your according to the return for your according to the program of the return for your according to the program of the pro 1. You had no tax liability for 1991, you were a U S crizen or resident for all of 1991, AND your 1991 tax return was for a tax year of 12 How To Avoid the Penalty. You will not owe the penalty or have to complete Form 2210 (or 2210F) if either of the following applies

2. The lots of lottes \$45.55 and \$6 on your 1992 return a silvest as much as as your 1992 return a silvest as much as so your 1991 it as fuburn, AND your 1999 it as return was a tay year of ? Juli months. You estimated tax payments for 1992 must have nated as payments for 1992 must have been nade on time and for the required amount.

Cauthen: then 2 above may not apoly if you' 1929 Joursel opers income from 1040 ine 22) is more than \$75.000 more than \$77.500 managed from 1920 apout 1921. AND you' 1992 adjusted gross income acceeds you' 1991 adjusted gross income acceeds you' 1991 from \$20.000 in managed lining separate. by You may also have to the Form 2210 even Form 2210 and is instructions.

Figuring the Penalty, if you cannot avoid the penalty and you choose to figure it yourself or figure it yourself or form 2210 (or 2210), enter the penalty amount on form 1000 in the \$5.00 not attach from 2210 to your return Add the resulty amount to any its account on any task of the folial on the 64 if you are due at return folial on the 54 if you are due at return form the you are due at return for any task of the penalty amount from the over-parment you show not line \$1.

If you leave line 65 blank, the IRS will figure the penalty and send you a bill. We will not begin to charge you infered on the penalty until 10 days after the notice date.

Section 5.

General Information

Fele-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

Sign Your Return

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Tele-Tax?	Toll-free Tele-Tax telephone numbers	ne numbers	
Choosing The Right	Alabama 1-800-829-4477	lows Des Mones, 284-7454	North Dakota 1-800-829-4477
Number	Almehra	Elsewhere, 1-800-629-4477	946
Use only the number listed on this page for	1-800-829-4477		Cincimate, 421-0329 Cleveland, 522,3037
your area. Use a local city number only if it	Artzona 640-1913	Kembachy	Elsewhere, 1-800-629-4477
not dual "1-800" when using a local city	Elsewhere, 1-800-829-4477	1-800-829-4477	Oktahoma
number. However, when dialing from an	Arkerase 1.800.829.4477	Louesens 1-800-829-4477	Oracon
sure in dial "1-800" before calling the toli-	California	Maine	Portand, 294-5363 Essewhere, 1-800-629-4477
	Courties of Alpine	1	Parameter Contraction

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Recorded Tax

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Modoc, Napa, Nevada,	Shasta, Serra, Seskyou.	and Yuba.
Placer Plumas	Solano, Sonoma Sutte.	1-600-629-4032
Sacramento, San Joaquin	Tehama, Trenty, Yolo.	Oakland, 839-4245
Topic numbers are effective January 1, 1993 A complete list of these topics is on the next	Dage Touch-tone service is available 24 hours a day, 7 days a week	Rotery or pulse diel service is usually avail- able Monday through Enday dunng regular

Select, by number, the topic you want to hear For the directory of topics, listen to topic no. 323.

office hours

Have paper and pencil handy to take Call the appropriate phone number listed If you have a touch-tone phone, immediately follow the recorded instructions, or

on this page

1-600-629-4477

Colorado Denver 592-1116 Elsewhere, 1-800-829-4477
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Mesouri St Louis, 241-4700 Essewhere, 1-800-629-4477

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South Dekota 1-600-629-4477

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Bourth Carolina -800-829-4477

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PA CAR

If you have a rotary or pulse dial phone wart for further recorded instructions

Automated Refund

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Pegina Richmond, 783-1569 Esewhere 1-800-829-4477 Keehington Astrie 343-7221 Sewhers 1-800-829-4477

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-800-829-4477	800-829-4477	hcago, 886-9614

Be sure to have a copy of your tax return available since you will need to know the first social security furniber shown on your return. The fining status, and the exact whole-dollar emount of your return.

Then, call the appropriate phone number listed on this page and follow the recorded

Meconein Minimates 273-8100 Ssewhere 1-800-829-4477

800-829-4477

In area code 708 1-312-886-9614 Springhed, 789-0489 Esemmere, 1-800-829-4477

New York Brons 488-842 Brookyn, 488-842 Marino 685-553 Marinaris, 405-400 Staten Band 488-8422 Esemen 1-800-629-4477 -600-629-4477

Indiana Indianapolis, 631-1010 Esewhers, 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 mainty date, please wart 7 days before calling back.

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Call the IRS With Your

If the instructions to the tax forms and our free tax publications have not answered your question, please call in STOLE FREE. "Toil Flee" is a Telephone call for which you pay only local charges, if any. This service is generally available Monday through Finday during regular business from:

Tax Question

Before You Call

Remember that good communication is a about the quality of the service we broade about the quality of the service we broade accurate, compete answers to your transmer You can held us provide accurate, compete answers to your tax ton available.

The tax form, schedule, or notice to which your destinon teletes

The facts about your particular situation frite answer to the service question often visass from one taxpayer to another because they can be claimed as a dependent; etc. The rest was from one taxpayer to another because they can be claimed as a dependent; etc. The next of any IRS publication or other source of information that you used to look for the answer.

Before You Hang Up

If you do not fully understand the answer you receive, or you bell our frogersoniative may not fully understand your question, our representaive needs to know this. The representaive needs to know this. The representaive needs to know this. The representation to be sure in he or she has answered your question fully and in the manner that is most helpful to you.

By law, you are responsible for paying your far strate of Federal income tar. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure shart IRS repersentatives any penalty to make and courteous answers, a second IRS representative sometimes instems in on tele-capanative sometimes instems.

1	Toll-free tax help telephone numbers	e numbers	
	Alabama	Massachusetts	Puerto Rico
	1-800-629-1040	Boston, 536-1040	San Juan Metro Area.
	Aleeks	Elsawhere, 1-800-829-1040	766-5040
	Anchorage, 561-7484	Michigan	Elsewhere, 1-800-829-1040
<u>خ</u>	Elsewhere, 1-900-829-1040	Detroit, 237-0800	Phode lelend
۳.	Artzona	Elsewmere, 1-80/1-629-1040	1-800-829-1040
용	Phoenix, 640-3900	Minnesota	South Carolina
è	Eisewhere, 1-800-829-1040	Minneapolis, 644-7515	1-800-829-1040
ล	Arkenses	St Paul, 644-7515	South Dekota
2	1-800-629-1040	Elsewhere, 1-800-829-1040	1-800-829-1040
ŧ	California	Mesicolopi	Termessee
	Oakland, 839-1040	1-800-829-1040	Nashville, 259-4601
1	Elsewhere 1-800-829-1040	Missouri	Elsawhere, 1-800-829-1040
ĺ	Cotorado	St Louis, 342-1040	Texas
	Deriver, 825-7041	Elsewhere, 1-800-829-1040	Dailes, 742-2440
	Elsewhere, 1-800-829-1040	Montane	Houston, 541-0440
	Connecticut	1-800-829-1040	Elsewhere, 1-800-829-1040
9,	1-800-829-1040	Nebritaka	Utah
ě	Delevers	Omana, 422-1500	1-800-829-1040
ģ	1-800-629-1040	Elsawnere, 1-800-829-1040	Vermont
ă	District of Columbia	Mevada	1-600-829-1040
-67	1-800-829-1040	1-800-829-1040	Virginite
	Florida	New Hampehire	Richmond, 649-2361
4	Inchesomotio 354-1760	1-800-829-1040	Elsewhere, 1-800-829-1040
5	Fisamhera, 1-800-829-1040	New Jersey	Westington
	Georgia	1-800-829-1040	Seamle, 442-1040
6	Atlanta 522-0050	New Maxico	Elsewhere 1-800-829-1040
દ	Elsewhere, 1-800-829-1040	1-800-829-1040	West Virginia
8	Hamili	New York	1-800-829-1040
ě	Oanu, 541-1040	Bronx, 488-9150	Wisconsin
-	Elsewhere, 1-800-829-1040	Brooklyn 485-9150	Mitwaukae, 271-3780
ě	Ideho	Buffalo, 685-5432	Eisewhere, 1-800-829-1040
ð	1-800-829-1040	Manhattan, 732-0100	Busines
	Witnesia	Nassau, 222-1131	1-800-829-1040
ı	Chicago, 435-1040	Cuerna, 460-9150	
	in area code 708	C. 424-500	Phone Help for
	1-312-435-1040	Eleauthers 1-800-829-1040	Hearing-Impaired People
2	Elsewhera, 1-800-829-1040		With TDD Equipment
3	Indiana	1-800-829-1040	All areas in U.S., including
ě	Indignapolis, 226-5477	North Dakota	Alaska Hawaii, Virgin
ģ	Cupanian and and and and	1-800-829-1040	ISLANDS, and Puento Faco.
ę.	Day Marine 283-0623	Onto	8CO-878-008-
2	Fisavhere 1-800-829-1040	Cincinnati, 821-6281	Hours of Operation for the
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; °c	1-800-829-1040	Elsewhere 1-800-829-1040	(April 16-Oct 31)
100	Maine	Permayhvania	600 AM to 4 30 PM EST
ě.	1-800-829-1040	Philadelphia, 574-9900	(Nov 1-Dec 31)
ata	Maryland Batimore 962-2590	Pritsburgh, 281-0112 Eleganory 1-800-829-1040	
ģ	Figure 1 900 829-1040		

Tax Rules for Children and Dependents

Guide to Free Tax Services (includes a test of all publications) Business Use of a Car

Publications How To Get Forms and

be notifice you. Schedules, forms, and publications you may need are listed on the next page. Other forms and publications referred for in the instructions are also awaitable without cost. Get Pub. 910 for a compete its of waitable publications. Generally, we mail forms and schedules directly to you based on what seem;

To get the items you need from the IRS you can visit your local IRS office, use the order basin below, or call our toil-free order number 1-800-TAX-FORM (1-800-9-5676).

nstructions

we will sared you hero opposed on each form and one copy of each publication or set of institutionary you crote on the order basis below. To find in forcious wells, please order only the items you finish you will need to you will need to order fems you faith you will need to to order fems not lated if you well need not be a separate to a separate when of paper letting fine additional fems you need.

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 no the dotted line. Enclose the order blank in your own merchose and address your expension to the RS address shown on this page for your RS address shown on this page for your entitles you should enther receive your order or notification of the status of your order writtin? It'll shown days after we receive your order writtin? It'll shown days after we receive your

Do not send your tax return to any of the addresses listed on this page Instead, see Where Should I File? on page 8

Where to Send Your Order for Free Forms and Publication

	If you live in:	Send to:	Other locations:
	Aleska, Anzona, California,	Western Area	Foreign Addresses—
	Colorado, Hawaii, Idaho,	Distribution Center	Texpayers with mailing
	Kansas, Montana, Nevada,	Rancho Cordova, CA	addresses in foreign countries
	New Mexico, Oklahoma,	95743-0001	should send this order blank
	Oregon, Utah, Washington,		to either Eastern Area
	Wyoming		Distribution Center, P.O. Box
	Alabema, Arkansas, Illinois,	Central Area	23286. Richmond, VA
	Indiana, Iowa, Kentucky,	Distribution Center	Distribution Center Bancho
	Louisiana, Michigan,	P O Box 8903	Contour CA 95743-0001
	Minnesota, Mississippi,	Bloomington, it.	whichever is place food
	Missoun, Nebraska, North	61702-8903	letter requests for other forms
	Dakota, Ohio, South		and oublications to Fastern
	Dakota, Tennessee, Texas,		Area Distribution Center P.O.
	Wisconsin		Box 25866, Richmond, VA
	Connecticut Delaware	Eastern Area	23286-8107
	District of Columbia, Florida,	Distribution Center	Puerto Rico-Eastern Area
	Georgia, Maine, Maryland,	P O Box 85074	Distribution Center,
	Massachusetts, New	Richmond, VA	P O. Box 25866.
	Hampshire, New Jersey,	23261-5074	Richmond, VA 23286-8107
_	New York, North Carolina,		Viron Islands—V Bureau of
	Pennsylvania, Rhode Island,		Internal Revenue, Lockharts
	South Carolina, Vermont,		Garden No 1A.
	Virginia, West Virginia		Charlotte Amelie
	,	_	St Thomas, VI 00802

Detach of this line

Print or type your name here Order Blank

Number, street, and apt. number

Crty, town or post office, state, and ZIP code

Circle Desired Forms, Instructions, and Publications

Pub 910 Pub 917 Pub 929 Pub 529 Pub 590 Pub 596 P.B. 463 Pub 523 Pub 525 Pub 505 Pub 508 Pub 521 Pub 527 8582 8 instructions 9 ₽ 5 Pub 334 8829 8822 6332 2210 & instructions 2441 & instructions 8263 & craffuctions 2119 3 instructions 3903 & urstructions 4562 & Instructions 4868 Instructions for 1040EZ 1040X & Instructions 2106.8 instructions 1040 ES 1040EZ Schedule F (1040) Schedule SE (1040) Schedue D Instructions (1040) Schedules Schedule R (1040) & 10404 Scredule C (1040) Schedule C-EZ (1040) Schedule E 11040) 9

You can order the following items from the IRS or get them at participating banks, post offices, or intranes Form 1040

Instructions for form 1040 and Schedules
Schedule & for femzed deductions
Schedule B for minest income more than
\$400, for dividents and other distributions
on stock if more than \$400, and for answemp five foreign Accounts or foreign
Trusts questions

Instructions for Form 1040A and Schedules Schedules I for Form 1040A filers to report immerst and durdend income Schedule 2 for Form 1040A filers to report child and dependent care aspenses Schedule EIC for the earned income credit Form 1040A

instructions for Form 1040EZ Form 1040EZ

You can photocopy the following items (ea well as those listed above) at participating ilbranes or order them from the IRS Schedule D, Capital Gains and Losses Schedule E, Supplemental Income and Loss Schedule F, Profit or Loss From Farming Schadule 3, Credit for the Elderly or the Dis-abled for Form 1040A Filers Schedule C, Profit or Loss From Business Schedule C-EZ, Net Profit From Business

chedule R, Credit for the Elderly or the Disabled

Form 1040X, Amended U.S. Individual Income Tax Return Form 2106, Employee Business Expenses Form 2119, Sale of Your Home

Form 3603, Moving Expenses Form 4682, Depreciation and Amortization Form 4688, Application for Automatic Exten-sion of Time To File U.S. Individual income Tax Return Form 6283, Noncesh Charitable Combio-loris

Form 6522. Release of Claim to Exemption
(**O'hid of Divocted of Separated Payers)
Form 6652. Passure Activity, Loss Limitations
Form 6652. Change of Address
Your Home

Publications

Schedule SE, Self-Employment Tax Form 1040-ES, Estimated Tax for Individu-

The following publications can be ordered from the IRS, or you can need or photocopy them at participating libraries

1 Your Rights as a Taxpayer

11 Your Federal Income Tax 334 Tax Gude for Small Business 463 Taivel, Enfertainment, and Giff Ex-penses 501 Exemptions, Standard Deduction, and Filing Information

Credit for the Elderty or the Disabled

Moving Expenses

Taxable and Nontaxable Income

Divorced or Separated Individuals Tax Withholding and Estimated Tax Educational Expenses

Medical and Dental Expenses

Residential Rental Property (including Rental of Vacation Houses) Herital of Vacation Houses)

529 Miscellaneous Deductions

564 Tax Information for Older Americans

569 Individual Retriement Amangements

(IRAs) (IRAs)

566 Earned Income Credit

910 Guide to Free Tax Servor
(st) of all publications)

917 Business Use of a Car

920 Tax Rules for Children and 22222222

Form 2210, Underpayment of Estruated Tax by Individuals and Folicianss Form 2441, Child and Dependent Care Ex-penses

What Are My Rights as a Taxpayer?

You have the night to be treated fairly, pro- 1 fearurailly, promptly, and controllarly by the fearurailly by the fearurailly but of earth of the fearurailly be proved; you will have the highest confidence in the insignity, efficiency, and tamess of our lax it system. To ensure that you alwould how should he supplies. To desire that you should how should be you many ingrits you have at each step of the tax it process. For detailing, get Bub. 1 your Applies as a Taccenter, by calling 1-800-17A;-CRHM and 1-800-17A;-CRHM an

Payments for 1993 Withholding and **Estimated Tax** ncome Tax

If the amount you over fine 64 to the amount of you coverpaid fine 64 to the amount of the deal of the amount of t

For more details, get Purb. 505, Tax With-noiding and Estimated Tax

Number on Your Tax Your Social Security and Social Security Do Both the Name Forms Agree With Card?

If not, you returd may be delighted to you sharifol received to your security the security for form W.2, form 1099, or social security number of name, notify you social security number of name, notify you as possible to make sure your earnings are possible to make sure your earnings are required to your social security record If the name or number on your social security and marked to make sure your earnings are normed; all the Social security and a smorred; all the Social security different stration to free at 1-800-772-1213

Gift To Reduce the Public Debt

You may make a gift to neduce the public debt. If you want to do so, choose a separate check with your encore tax return. Make if anyable to Breaus of the Public Debt. "You may be able to ceducit this gift on your 1993 that that mill will write the properties. Do not add your gift to any tax you may owe if you one tax, include a separate check for you one tax, include a separate check for start amount payable to "internal Revenue Service".

Address Change

If you move after you file, always notify in witning the internal fleewing Service Carter where you filed your last return, or the Chief. Lazgaper Service Divasion, in your local RS destrict office You can use Form 8822, charge of Address; to notify us of your new address; to notify us of your new address. If you are accepting a refund, you address If you are accepting a refund, you did address. This will help to now address. The will help to have did your development your direct to your new address.

Corresponding With the IRS

Be sure to include your social security interprets on any correspondence with the IRS if you do not include if, if may take us longer to reply

Records Be Kept? **How Long Should**

Keep records of income, deductions, and your certain shown no your return, as well as any worksheets you used, until the statute of limit and and any control of the statute of limit as 3 years from the date the return was due or field, or 2 years from the date the test was a your field as returns and any Forms W-2 or your field as returns and any Forms W-2 or your field as returns and any Forms W-2 or your field as returns and any Forms W-2 or your field by you received as part of your records (including those on your home) as long as they are reseded to former the basis of the original or replacement property for more details, get Pub. \$622. Recordeseoing for individuals

Requesting a Copy of Your Tax Return

If you need a copy of your tar refurn use the masses features for Copy of Tax Form There is a charge of \$4.25 if you need tax account information. Contact your focal IRS office it you want a primed copy of your charge.

Amended Return

thou find changes in your morrors, eddoc-boxe, or credit after you mail noom nithin. Me Form 1000L, Amended U.S. Indicadal frecover Its Houter, in Changes the return you are not after the due due of their return, are not define the due due of their return, you are not Generally. Form 1000L most be field within 3 years after the date the original within 3 years after the date the original return was field, or within 2 years after the date the lax was paid, whichever is like? A date the aix was paid, whichever is like? A

If your return is changed for any reason flor example, as a result of an audit by the flor, it may effect your state income tax return. Contact your state tax agency for

We will charge you interest on taxes not paid to the float date, even if an instruction to the float of the float date o

Death of Taxpayer

If a lancayer doub before filting a return for 1992, the lancaper's spouse to preserval representative may have to find and sign a return freedrich may have to find and sign a returnation of man anecodor, administrator, or anyone on an anecodor, administrator, or anyone property if the laxpage of the docessed facultainer's property. If the laxpage of on the laxe is the lax and have the find to get a return must be find to get a return to the prediction.

The person who files the return should write "DECEASED," the taxpayer's name, and the data of death across the top of the

If you do not fly you'r efum by the due date (including arenasions), the penalty is usually 5% of the amount due for each month or 5% of the amount due for each month or you have a reasonable explanation. If you have a reasonable explanation. If you have the internot issually be more than 25% of the tax the minimum penalty will be \$100 or the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If your spouse died in 1992 and you did nemary in 1992, you can he a john return You can also file a piont return if you can also file a piont return if you spouse e will be in 1993 before filing a 1992 return A joint return should show your your recome for all of 1992 Write Filing as university souse* in 1992 or with a sea where you sign the return it someone ease at the personal representative, the or she must also sign.

If you include this penalty with your payment, 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 Owe on line 64

-ate Payment of

The taxpayer's spouse of personal representiative should prombly notify all payers of income to the deceased taxpayer including finanzial institutions, of his or her death. This will ensure the proper reporting of income aarned by the taxpayer's statute or hericand by the taxpayer's statute or hericand by the taxpayer's statute or hericand by the taxpayer's statute of claim the refund if you are a port return with the deceased, the only the tax return to claim the refund if you are a court appointed representative, file the return and artisch a copy of the certificate that stokes your appointment, and other filess requesting the deceased taxpayer's refund must file the return and attach a copy of the certificate. For more details, see Tele-Tax (topic no 158) on page 28 or get Pub. 558, Survivors. Executors, and Administrators

If you pay your takes lats, the pendathy is usu-month or part of a month the tax is not paid month or part of a month the tax is not paid the penalty remote the most paid 5% of the unpaid amount it applies to any unpaid tax to not ne return it also applies to eny additional tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in ad-dition to innerest charges on late payments. It you include 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 in the 50 your or interest.

Recycling

The tax forms and instructions you received are printed on recyclable paper. If you community has a recyclang program, please recycle But member to keep for your records a copy of your return and any works. Sheets you used The IRS fines to use re-cycled paper for all of its forms and instructions.

Penalties and

nterest

Section 6.

Return

Penalty for Frivolous

nterest

In addition to any other penathes, the law mouses a penarty of \$500 for lining a hmotous return. A finolous return as one trist does not contain midmation needed to figure the correct as or shows a substantially incorrect tax or shows a substantially incorrect desure to delay or inferter with the last laws. This includes altering or striving out the pre-printed language although or striving out the pre-printed language although or striving out the pre-spired language although or striving out the pre-spired language although or striving out the pre-spired language although or spired where you sign.

Other parathes can be imposed for negit-gore, substantial understainment of lax, and fraud. Onmial peralities may be im-posed for will islatine to fift as ensure, or maxing a flass statement, Get Plas, 17, Your federal income Tax, for details on some of these penalities.

Other Penalties

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 6th.

Late Filing of Return

Huma 37	Married Marr	2,000 754 754 754 854 8,000 8,000 12.04 12.04 12.04 13.000 11.000 1654 1654 1654 1654 1654 1654 1654 1654	5.200 5.250 784 784 784 784 6.200 6.200 6.201 2.34 1.34 1.324 1.130 1.120 1.120 1.664 1.68	3,500 821 821 822 823 8450 8450 1284 1284 1284 1284 1284 1284 1284 1284	200 0844 0840 0844 0850 0850 1754 1754 1754 1754 1754 1754 1754 1754	800 881 881 881 8 824 8 826 8 8300 8 825 1324 1324 1324 1324 1324 1324 1324 1324	9,000 12,000	8600 934 94 94 94 80 8000 9600 154 155 154 154 150 150 150 150 150 150 150 150 150 150	0,200 934 934 934 935 925 935 935 935 935 935 935 935 935 935 93	964 964 964 964 964 964 964 964 914 914 914 914 914 914 918 918 919 919 919 919 919 919 919 919	966 966 996 998 9,200 9,200 9,200 4,200 4,200 4,200 1,200 1,200 1,200 1,800 1,800 1,800 1,800 1,800 1,800 1,000 1,000 1,000 1,200 1,200 1,200 1,200 1,200 1,200 1,000 1,		1039 1039 1039 8,850 8,800 1481 1481 148 11,2800 12800 1931 1931 1931 1931 1931 1931 1931 19	10,000	1054 1054 1054 105000 10000 1504 1554 155	1.084 1.084 1.084 10.200 10.250 1.534 1.53	121 121 121 121 122 10450 16450 1555 1555 1555 1555 1555 1555 1555 1	1144 1.44 1.44 10.000 10.000 15.04 1.594 1	174 1774 1774 1774 1775 17000 10,500 154 155 155 155 155 155 155 155 155 155	on the control of the
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H line 37	March Marc	5,000 761 762 754 754 8,000 8,000 1204 1204 1204 11,000 11	\$3,500 791 791 791 791 791 790 0,250 1,224 1,224 1,224 1,224 1,224 1,225 1,224 1,225 1,224 1,225 1,224 1,225 1,224 1,225 1,224 1,225 1,224 1,225 1,224 1,225 1,224 1,225 1,224 1,225 1,224 1,225	3,550 874 814 814 814 818 8,600 8,450 1,556 1,256 1,256 1,256 1,156 1,1450 1,1450 1,550 821 821 821 821 821 821 822 829 829 829 829 829 829 829 829 829	2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$\begin{array}{c c c c c c c c c c c c c c c c c c c	000'6	6000 904 904 904 904 905 0,000 1000 1000 1000 1000 1000 1000 1	0,200 934 94 94 94 94 92 0,200 0,200 1,201 1,301	964 964 964 964 964 964 964 965 979 979 979 979 979 979 979 979 979 97	969 966 966 966 969 0,000 0,00	106 1024 1024 1024 9,000 9,000 14,00	0.021 10.031 10.031 0.0320 0.0300 14.031 14.031 14.041 12.0300 12.0300 19.331 10.031 1	10,000	1054 1054 1054 10,000 10,000 15,04 15,04 15,04 15,000 15,000 15,054 15,000 15,000 15,054 15,000 15,000 15,054 15,054 15,000 15,000 15,054 15,0	1084 1084 1084 1087 10220 10220 1554 1554 1554 1554 10220 11	1121 121 121 121 10400 10400 1544 1544 1544 1544 15400 13400	1144 1.44 1.44 10.00 10.00 10.00 1594 1594 1594 1594 1594 1594 1594 1594	10 10 10 10 10 10 10 10	aso be used by a querying widowier!
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R thre 37	Head of a seest frouge-		3.004 3.011 3.019 3.026	3.034 3.034 3.041	3.054 3.071 3.073 3.074	3.004 3.101 3.169	3.124 3.131 3.139		3.154 3.161 3.169	0.000 1001 0.0000 0.000 000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.	3.221 3.221 3.229 3.229	3224 3255 3255 3256	3.281 3.281 3.283		3 304 3 3 1 1 3 3 1 9 3 3 2 6	3.334 3.349 3.349	3.364 3.364 3.379	3.394 3.404 3.409	3 42 4 3 43 9 3 43 9 4 4 6	on nert page
Wou are—— (Excepte frome)	Hamed Head Head Head Heads Interpreted of a september 1700.89- 1700.89- 1818 March Hood Hamed Heads Hamed Head Hamed Ham		3.280 3.004 3.294 3.011 3.308 3.019 3.322 3.019	3,336 3,336 3,350 3,364 3,364 3,378 3,78 3,78 3,78	3.392 3.064 3.392 3.064 3.406 3.071 3.420 3.079	3.448 3.094 3.462 3.101 3.476 3.109	3,504 3,124 3,518 3,131 3,518 3,131 3,139 3,486 3,136		3.560 3.154 3.574 3.161 3.588 3.169	3,616 3,184 3,630 3,191 3,644 3,199 3,644 3,199	3.672 3.214 3.686 3.221 3,700 3.229	3.728 3.244 3.728 3.244 3.756 3.259 3.756 3.259	3.784 3.284 3.784 3.281 3.812 3.289 3.812 3.289		3 640 3 304 3 854 3 3 1 1 3 868 3 3 1 9 3 847 3 3 2 6	3 896 3 334 3 910 3 334 3 924 3 349 3 924 3 349	3 952 3.364 3 966 3 371 3 980 3 371	4.006 3.394 4.022 3.401 4.036 3.409	4 050 3 4 16 4 064 3 424 4 092 3 431 4 106 3 446	and on next page
ff line 37 (taxable taxable ta	Hermad Manuad Head Head Head Head Head Hermad Herma		3,004 3,280 3,004 3,011 3,294 3,011 3,019 3,308 3,019 3,076 3,322 3,079	3.034 3.336 3.034 3.041 3.350 3.044 3.048 3.354 3.049 4.048 3.378 3.049	3,074 3,420 3,054 3,074 3,074 3,074 3,074 3,076 3,074 3,076 3,077 3,078 3,420 3,079 3,474 3,086 3,474 3,086	3.000 3.454 3.000 3.094 3.448 3.094 3.109 3.476 3.109 3.176 3.476 3.1109	3.154 3.504 3.155 3.131 3.131 3.131 3.131 3.131 3.131 3.131 3.131 3.131 3.131 3.146		3,154 3,560 3,154 3,161 3,574 3,169 3,169 3,176 3,169 3,176	3.184 3.616 3.184 3.191 3.620 3.191 3.620 3.192 3.044 3.199 3.044 3.199	3.274 3.672 3.214 3.221 3.686 3.221 3.229 3.700 3.229 3.74 3.74 3.74 3.74	3.244 3.728 3.244 3.244 3.251 3.758 3.259 3.756 3.259 3.259 3.259 3.259 3.259	3.264 3.774 3.284 3.284 3.286 3.289 3.875 3.289 3.289 3.289 3.289		3,304 3,640 3,304 3,311 3,854 3,311 3,319 3,868 3,319 3,25 3,887 3,326	334 3896 3334 3341 3910 3341 3346 3924 3349 4366 3034	0.350	5,360 5,994 3,394 3,394 3,401 4,022 3,401 4,022 3,401 3,401 4,036 3,401 3,401 4,036 3,401 3,401 4,050	3.476 4 054 3 424 3.431 4.075 3.434 4.092 3.433 4.092 3.433 4.092 3.433 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.445 4.092 3.443 4.092 3.443 4.092 3.445 4.092 3.443 4.092 3.445 4.092 3.443 4.092 3.445 4.092 3.443 4.092 3.445 4.092 3.443 4.002 3.443 4.002 3.442 4.002	Continued on next page
And you ere— fraushe income)	Segae Materiaci Materiaci Peters Pete		3,004 3,004 3,280 3,004 (100 3,004 3,004 3,004 3,001 3,011 3,294 3,011 3,294 3,011 3,294 3,012 3,004 3,005 3	3.024 3.034 3.335 3.034 3.041	3.064 3.064 3.305 3.074 3.074 3.406 3.074 3.074 3.075 3.406 3.074 3.074 3.075 3.406 3.075	3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,100 3,100 3,116	3.174 3.124 3.504 3.175 3.131 3.131 3.518 3.131 3.139 3.139 3.53 3.139 3.146 3.146 3.446 3.146		060 3.154 3.154 3.560 3.154 100 3.161 3.161 3.574 3.161 3.16	3.164 3.184 3.616 3.184 3.191 3.191 3.630 3.191 3.193 3.199 3.644 3.199 3.704 3.704 3.648 3.704	3.214 3.214 3.672 3.214 3.225 3.221 3.293 3.700 3.225 3.220 3.229 3.700 3.229 3.700 3.229 3.700 3.229 3.700 3.229 3.700	3,253 3,254 3,752 3,254 3,281 3,281 3,281 3,281 3,281 3,281 3,281 3,289 3,786 3,789	3,323 3,274 3,74 3,229 3,333 3,274 3,74 3,274 3,337 3,289 3,788 3,289 3,365 3,796 3,876 3,786		3,379 3,304 3,840 3,304 3,393 3,311 3,854 3,311 3,854 3,311 3,407 3,318 3,326 3,319 3,326	3.425 3.334 3.896 3.334 3.445 3.341 3.910 3.341 3.453 3.349 3.324 3.334 3.277 3.56 3.036 3.345	2477 5.354 5.354 5.354 5.354 5.555 5.354 5.354 5.354 5.354 5.354 5.357 5.354 5.357 5	2,533 3,380 3,584 3,580 3,547 3,394 4,008 3,394 3,561 3,401 4,022 3,409 4,036 5,3409 4,036 5,419 4,619 5,419	3,538 3,416 4,030 3,418 3,630 3,424 4,078 3,431 3,631 3,434 4,078 3,439 3,445 4,045 3,439 3,445 4,145 3,446	Continued on heit bace
the 27 filtre 27	But Sarge Manual Manual Head A sea wast but a form the form of the	000	000 20,000 3,004 3,004 3,200 3,004 000 20,100 3,011 3,294 3,011 1,020 3,011 3,294 3,011 1,020 3,011 1,020 3,011 3,	200 200 3004 3004 3356 3004 250 250 250 250 250 250 250 250 250 250	200 20,460 3,064 3,064 3,392 3,094 4,000 20,460 3,064 3,064 3,392 3,074 3,071	900 20,000 3,000 3,000 3,000 9	200 20.860 3.19 3.19 3.24 3.19 3.20 20.80 3.13 3.13 3.19 3.58 3.13 3.19 3.59 3.19 3.00 20.20.800 3.19 3.19 3.19 3.19 3.19 3.19 3.19 3.19	21,000	200 21,060 3,154 3,154 3,560 3,154 2,500 3,154 3,161 3,574 3,161 3,161 3,163 3	200 21,250 3.164 3.164 3.165 3.184 2.500 21,300 3.191 3.191 3.500 3.100 3.100 3.100 3.100 3.100 3.100	000 21,450 3,214 3,214 3,672 3,214 450 21,500 3,229 3,221 3,221 3,686 3,221 6,000 3,229 3,000 3,229 3,000 3,230 3,700 3,714 1,224 5,000 3,729 3,700 3,700 3,714 1,724	500 21,000 3,250 3,250 3,740 5,200 5,700 21,700 3,250 3,740 3,740 3,250 3,740	750 21,500 3,302 3,250 3,710 3,250 5,000 21,500 3,323 3,224 3,784 3,784 3,284 5,500 5,500 3,37 3,281 3,788 3,281 5,500 5,500 3,465 3,796 3,876 3,796 5	22,000	000 22.000 3.379 3.304 3.640 3.04 000 22.100 3.393 3.311 3.654 3.311 100 22.100 3.407 3.319 3.668 3.319 140 27.570 3.407 3.407 3.407	200 22.200 3.45.3 3.34 3.990 3.34 250 22.300 3.443 3.341 3.990 3.341 250 22.300 3.443 3.341 3.990 3.341 3.477 3.166 3.000 3.168	250 22.620 3471 3.350 3.350 3.350 4.450 22.400 3.451 3.354 3.552 3.354 4.50 22.400 3.556 3.377 3.956 3.379 3.500 22.500 3.519 3.379 3.500 23.750 3.750 23.7	350 22.600 13:53 3,386 3,984 3,386 800 22,680 3,541 402 3,441 402	3.476 4 054 3 424 3.431 4.075 3.434 4.092 3.433 4.092 3.433 4.092 3.433 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.443 4.092 3.445 4.092 3.443 4.092 3.443 4.092 3.445 4.092 3.443 4.092 3.445 4.092 3.443 4.092 3.445 4.092 3.443 4.092 3.445 4.092 3.443 4.002 3.443 4.002 3.442 4.002	Continued on next page
the 27 filtre 27	Segae Materiaci Materiaci Peters Pete	000	20,000 20,000 3,004 3,004 3,209 3,004 20,000 3,010 3,011 3,294 3,011 3,101 3,294 3,011 3,101 3,1	20,200 20,240 3,004 3,004 20,004 20,000 3,004 3,	20,400 20,400 30,400 30,500 30	20,000 20,000 3101 3102 3403 3403 3200 20,000 3101 3101 3402 3401 3101 3402 3401 3401 3402 3401 3402 3401 3415 3401 3415 3401 3415 3401 3415 3401 3415	20,800 20,800 3,131 3,131 3,518 3,131 30,800 20,800 3,131 3,131 3,518 3,131 30,800 3,131 3,131 3,518 3,131 30,800 3,131	21,000	704 21,000 21,006 3154 3154 350 3.154 711 21,000 21,100 3.161 3.161 3.574 3.161 771 21,100 21,150 3.169 3.169 3.69 3.69 3.169 3.756 3.750 3.156	734 21.200 21.250 3.184 3.184 3.66 3.184 3.66 3.184 3.184 3.180 3.189 3.	771 21.450 21.450 3.214 3.214 3.672 3.214 771 21.450 21.450 3.225 3.221 3.686 3.221 3.846 3.846 3.221 3.846 3.229 3.846	794 21,800 21,884 31.26 31.24 31.28 31.71 31.24 31.80	7.1.000 (3.37 3.274 3.784 3.774 3.780 (3.374 3.774 3.774 3.774 3.774 3.774 3.774 3.774 3.774 3.774 3.774 3.774 3.774 3.774 3.776 (3.374 3.776 3.	22,000	854 22,000 22,000 3,379 3,304 3,640 3,304 861 22,000 22,100 3,393 3,311 3,854 3,311 8,854 3,311 8,854 3,311 8,854 3,319 8,875 3,470 3,3070 3,407 3,305 3,407 3,305 3,407 3,305 3,407 3,305 3,407	804 (2200 2220) 3.435 3.334 3.805 3.334 3.805 2.2300 22200 3.445 3.341 3.910 3.941 3.849 3.2300 3.2300 3.445 3.349 3.840 3.940 3.949 3.840 3.940 3.940 3.949 3.940	930	950	7.50	Continued on hert page
are— fixed the ST (Fixed the S	Marmor M	20,000	554 2554 20 000 20 000 3 004 3 004 3 280 3 004 561 2561 20 000 20 000 3 011 3 011 3 294 3 011 3 011 3 295 2569 2010 20 2019 3 019 3	594 2.594 20.200 20.200 3.004 3.004 3.336 3.004 3.936 3.004 3.595 20.004 30.004 3.00	200 20,460 3,064 3,064 3,392 3,094 4,000 20,460 3,064 3,064 3,392 3,074 3,071	500 510 510 510 510 510 510 510 510 510	500 510 510 510 510 510 510 510 510 510	21,000	220 2.704 21,000 21,000 31,54 31,54 3.560 3.154 2.711 21,000 21,100 3.161 3.161 3.574 3.161 2.715 2.710 21,100 21,100 3.169 3.68 3.169 3.69 3.69 3.69 3.169 3.175 3.175 3.169 3.175	776 274 2720 2720 3.184 3.184 3.616 3.184 3.62 2.741 27.250 27.200 3.191 3.191 3.630 3.191 3.630 3.191 3.630 3.191 3.630 3.191 3.630 3.191 3.630 3.191 3.630 3.191 3.630 3.191 3.630 3.191 3.630 3.440 3.195	35.2 2.754 21.400 21.420 3.314 3.214 3.672 3.214 3.672 2.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672 3.214 3.672	014 2,700 1,1000 21,000 3,267 3,224 3,728 3,224 4,000 2,100 3,217 3,224 3,728 3,224 3,000 2,100 3,217 3,000 3,218 3,229 3,229 3,170 3,217 3,000 3,217 3,217 3,217 3,217 3,217 3,217 3,217 3,21 3,217 3,217 3,217 3,218 3	81 21,000 21,000 33.00 3.20 3.20 3.70 3.20 3.80 3.80 3.80 3.20 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.8	22,000	000 2 854 22,000 22,000 3379 3,304 3,804 3,304 014 2,861 22,000 22,100 3,303 3,311 3,854 3,311 028 2,869 22,100 22,100 3,003 3,319 8,88 3,319 028 2,869 22,100 22,100 3,003 3,109 8,88 3,319 028 2,869 22,160 2,203 3,004 3,009 3,	56. 2.84	112 2.930 2.2500 2.4600 3.471 3.3500 3.930 112 2.931 22.4400 22.4600 3.461 3.364 3.952 3.364 140 2.939 22.5400 22.5400 3.919 3.919 3.910 3.910 3.910 140 2.939 22.5400 22.5400 3.919 3.919 3.910 3.910	154 2 55.0 2 25.0 2 2600 3,535 3,536 3,508 3,508 3,509 2,500 2 25.0 2 25	350 47,790 22,800 3,535 3,416 4,030 3,410 4,100 5,410	Continued on next page
Hare IT Read for the ST Read f	Marmor M	20,000	554 2.554 2.554 20,000 20,000 3,004	594 2.594 2.594 20.200 20.200 3.004	614 2 614 20,400 20,400 30,400 30,500	644 2 644 2 764 2 754 2	562 5.564 2.674 2.000 20.000 3.000 3.101 3	21,000	2.704 2.720 2.704 21,000 21,000 3,154 3,154 3,560 3,154 2.711 27,34 2.711 21,000 21,100 3,167 3,161 3,574 3,161 2.719 2.748 2.748 2.749 2.749 2,749 2,749 2,749 2,749 2,749 2,740 2,	274 2776 274 2756 274 2750 27450 2746 2766 2766 2767 2767 2767 2767 2767	276- 2832 276- 27,000 21,000 22,4 3,574 3,672 3,214 3,672 3,714 3,	2.00 2.88 2.94 2.180 2.180 3.144 2.20 2.04 2.88 2.94 2.180 2.180 3.140 3.244 3.28 3.24 2.89 2.18 2.89 2.180 2.180 2.180 3.28 3.28 3.18 3.28 2.89 2.18 2.89 2.180 2.180 2.180 3.28 3.28 3.18 3.28	2.610 2.520 2.616 21,170 21,000 3.00 3.00 3.00 3.00 3.00 3.00 3.00	22,000	2.854 0.000 2.854 2.000 2.2000 0.339 3.004 3.04 2.865 0.000 2.86 2.000 2.89 3.004 3.04 3.04 2.865 0.002 2.86 2.000 2.00 3.00 3.01 3.00 3.00 2.865 0.002 2.86 2.000 2.00 3.00 3.00 3.00 3.00 3.00 3.0	284 5045 284 1225 285 285 285 285 285 285 285 285 285	CHARGE STREET TAXON TAXON TO STREET S	2.550 3,154 2.556 2220 2250 3,553 3,500 3,594 3,300 2,594 3,166 2,544 2,550 22,560 3,547 3,394 4,008 3,394 2,595 3,195 2,559 3,195 2,559 3,195 2,559 3,195 2,559 3,195 2,559 3,195 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2,590 2	2.590 3.210 2.500 2.440 2.450 3.553 3.10 4030 3.418 2.914 3.224 2.937 2.4500 2.4500 3.650 3.424 4.664 3.424 2.999 3.252 2.899 2.4500 2.4500 5.617 3.431 4.018 3.431 2.605 7.606 7.506 7.500 7.500 3.617 3.445 4.057 3.439	Continued on next base
you are— fittable And you are— fittable income)	Head At But Sings Manual Manual Head At But Sings Manual Head Of a west was from Fronce Fronce From Fronce From Fronce Fr	20,000	2554 2554 2554 2554 20000 20,000 3,004 3,004 3,004 2,004 2,501 2,501 2,501 2,501 2,501 20,000 20,100 3,011 3,011 3,201 3,011 2,501 2,501 2,501 2,501 20,000 20,100 3,011 3,01	2.54 2.54 2.54 2.54 2.50 20.00 20.25 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0	2.65.1 2.65.1 2.65.1 2.65.1 2.65.2 2.65.2 2.65.2 2.65.3 2.	2.644 2.644 2.644 2.644 2.644 3.040 2.040 3.040	2.654 2.654 2.654 2.654 2.659 2.650 2.650 2.650 2.651	21,000	2.704 2.704 2.720 2.704 21,000 21,000 31,54 3.154 3.154 3.154 3.154 2.711 2.711 2.711 2.711 2.711 2.712 2.713 2.71	274 274 2776 274 275 274 275 275 275 275 275 275 275 275 275 275	276 276 286 277 278 278 278 278 278 278 278 278 278	2.745 2.745 2.884 2.740 3.7450 2.7450 2.755 3.255 3.255 3.255 3.254 2.885 2.746 2.785 2.785 3.785 3.244 2.887 2.891 2.875 2.785 3.281 3.281 3.281 3.782 3.785 3.245 3.78	2.80	22,000	2.854 2.854 3.000 2.864 22.000 22.000 3.779 3.304 3.840 3.304 2.850 2.85	2 884 2 894 3 094 2 894 2 22 20 22 22 23 24 2 894 3 2 894 3 2 894 3 2 894 2 89	2514 2514 2112 2 2914 2440 2441 3584 3525 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3584 3585 3585	2.546 2.356 3.154 2.556 2.2590 2.2600 3.553 3.156 3.556 2.544 2.944 2.944 2.946 2.560 2.547 3.354 4.008 3.334 2.556 2.55	2.90 2.300 3.210 2.300 2.240 3.303 3.410 4.30 3.410 2.910 2.910 2.910 3.910	Continued on next name
And you are— Razable And you are— (Razable brooms)	Single Manned Manned Head At But Single Manned Manned Head Manned Head	20,000	17,000 2.554 2.554 2.554 2.554 2.0000 20.000 30.04 3.0	77,250 2.544 2.544 2.544 2.544 2.545 2.525 3.524 3.525 3.524 3.545 2.545	77,000 15.00 25.00	77,000 2.644 2.644 2.644 2.0000 20.000 3.004 3.000 3.0	7,500 2.64 2.64 2.674 2.694 2.0000 0.0000 3.194 3.124 3.504 3.194	00 21,000	18,000 2.704 2.704 2.720 2.704 21,000 21,000 31,004 31,54 3.560 3.154 3.80 2.711 2.711 2.724 2.711 21,000 21,100 3.161 3.161 3.574 3.161 3.80 3.169 3.80 3.160 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.8	18.20 274 274 274 274 274 274 274 275 274 275 275 275 275 275 275 275 275 275 275	18.400 2754 2754 2832 2754 27400 27400 2214 2274 2672 2214 2714 2717 2718 2719 2717 2718 2719 2719 2719 2719 2719 2719 2719 2719	18,000 (2.100 2.100 2.007 2.100 21,000 21,000 3.673 3.250 3.774 3.250 3.774 3.050 3.774 3.050 3.774 3.050 3.774 3.050 3.774 3.050 3.774 3.050 3.074 3.050 3.074 3.050 3.074 3.050 3.074 3.050 3.074 3.075 3.	10,200 (2010 (2010 (2.500 (2.010 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.500 (2.1) (2.500 (2.500 (2.1) (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.500 (2.1) (2.1) (2.500 (2.1) (2.1) (2.1) (2.500 (2.1) (2.1) (2.1) (2.500 (2.1) (2.1) (2.1) (2.1) (2.1) (2.1) (2.1) (2.500 (2.1) (2	00 22,000	18,000 285-285-3,000 285-2200 22,000 33-3 30-4 35-0 33-4 35-1 35-1 35-1 35-1 35-1 35-1 35-1 35-1	14.200 2 844 2 845	18, 18, 18, 18, 18, 18, 18, 18, 18, 18,	19,800 2.944 2.944 3.168 2.995 2.2500 2.2600 3.533 3.060 3.994 3.300 19,000 2.944 2.944 3.168 2.994 2.945 2.940 2.945 2.945 2.940 2.945 2.	11,000 2.374 2.376 3.270 (2.370 2.270 2.270 2.378 3.414 0.03 3.416 1.03 1.03 1.03 1.03 1.03 1.03 1.03 1.03	Continued on her page
And you are— (Fazade) is— And you are— (Fazade) is— income) is— income) is—	Single Manned Manned Head At But Single Manned Manned Head Manned Head	20,000	17,000 2.554 2.554 2.554 2.554 2.0000 20.000 30.04 3.0	77,250 2.544 2.544 2.544 2.544 2.545 2.525 3.524 3.525 3.524 3.545 2.545	2.65.1 2.65.1 2.65.1 2.65.1 2.65.2 2.65.2 2.65.2 2.65.3 2.	77,000 2.644 2.644 2.644 2.0000 20.000 3.004 3.000 3.0	7,500 2.64 2.64 2.674 2.694 2.0000 0.0000 3.194 3.124 3.504 3.194	00 21,000	18,000 2.704 2.704 2.720 2.704 21,000 21,000 31,04 31,54 3.560 3.154 3.80 3.154 3.80 3.154 2.711 2.714 2.711 21,000 21,100 3.161 3.161 3.574 3.161 3.80 3.169 3.80 3.169 3.80 3.169 3.80 3.169 3.80 3.169 3.80 3.169 3.80 3.169 3.80 3.169 3.80 3.169 3.80 3.169 3.169 3.80 3.160 3.80 3.160 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.160 3.80 3.16	18.20 274 274 274 274 274 274 274 275 274 275 275 275 275 275 275 275 275 275 275	18.400 2754 2754 2832 2754 27400 27400 2214 2274 2672 2214 2714 2717 2718 2719 2717 2718 2719 2719 2719 2719 2719 2719 2719 2719	18,000 (2.100 2.100 2.007 2.100 21,000 21,000 3.673 3.250 3.774 3.250 3.774 3.050 3.774 3.050 3.774 3.050 3.774 3.050 3.774 3.050 3.774 3.050 3.074 3.050 3.074 3.050 3.074 3.050 3.074 3.050 3.074 3.075 3.	824 2.894 2.994 2.884 2.11,500 2.11,500 3.303 3.204 3.770 3.208 8.81 2.881 2.894 2.884 2.11,500 2.11,500 3.333 3.274 3.784 3.281 3.895 3.8	00 22,000	18,000 285-285-3,000 285-2200 22,000 33-3 30-4 35-0 33-4 35-1 35-1 35-1 35-1 35-1 35-1 35-1 35-1	14.200 2 844 2 845	18, 18, 18, 18, 18, 18, 18, 18, 18, 18,	19,800 2.944 2.944 3.168 2.995 2.2500 2.2600 3.533 3.060 3.994 3.300 19,000 2.944 2.944 3.168 2.994 2.945 2.940 2.945 2.945 2.940 2.945 2.	JACO 2.990 2.900 3.211 2.900 42.479 42.400 3.503 3.40 4050 3.416 4050 2.840 3.503 3.424 4054 3.421 4050 2.840 3.603 3.424 40.64 3.421 40.64 50.64 50.64 50.64 50.64 50.64 50.64 50.64 50.6	instruction) Continued on next base
And you are— (Fazade) is— And you are— (Fazade) is— income) is— income) is—	Head At But Songe Marred Marred Head At But Songe Marred Head Head Hung Marred Head Hung Marred Head Hung Marred Head Hung Marred Marred Marred Hung Marred Hu	17,000	17,000 17,004 2.554 2.554 2.554 2.554 20,000 20,004 3,004 3,004 3,004 3,004 17,004 17,000 2.561 2.561 2.561 2.561 2.561 2.561 2.000 20,100 3,014 3,011 3,011 3,024 3,011 17,00 17,100 2.562 2.569 2.56	17,200 17,200 2,594 2,594 2,594 20,200 30,200 30,00	77,000 15.00 25.00	17,200 17,000 2.641 2.642 2.644 2.644 2.0000 2.0000 3.004 3.004 3.000 3.	17,000 17,000 2674 2670 2670 2670 2670 20,000 20,000 3,170 3	18,000	2.254 16.000 18.060 2.704 2.704 2.720 2.704 21.000 21.060 3.154 3.154 3.560 3.154 2.266 18.060 18.00 2.711 2.711 2.724 2.711 2.7100 2.1450 21.100 3.157 3.161 3.574 3.161 3.709 2.786 2.786 2.786 2.786 2.786 2.780 2.78	2.24 (12.20 (12.20 2.74 2.74 2.77 2.74 2.77 2.74 2.77 2.74 2.74	2334 18,400 18,400 2764 2764 2882 2764 28,400 214,400 1274 3,571 3	2.344 18,600 18,000 2744 2794 2.869 2.790 21,000 21,000 21,000 3263 3224 3728 3234 3244 2794 2.861 2.861 2.862 18,000 18,000 18,000 18,000 2.961 2.861 2.862 18,000 18,000 18,000 2.961 2.862 2.861 2.862 2.	2.374 18,300 18,300 2,801 8,201 8,201 2,802 2,814 8,1,500 8,1,500 8,203 2,500 3,710 3,500 8,201 8,201 18,300 18,300 18,301 8,801 8,800 18,300 8,801 2,801 8,800 18,300 8,801 2,801 8,800 18,300 8,801 2,801 8,800 18,300 8,801 8,800 18,300 8,801 8,800 18,300 8,801 8,800 18,300 8,801 8,800 18,300 8,801 8,800 18,300 8,801 8,300 8,301	19,000 22,000	2.404 (6.000 (6.000 2.854 2.854 2.000 2.854 2.000 2.000 3.379 3.304 3.640 3.304 2.640 2.000 (6.000 6.000 6.000 2.000 2.000 2.000 3.379 3.304 3.640 3.304 2.640 2.000 6.000 6.000 6.000 6.000 2.000 2.000 2.000 3.304 3.640 3.304 3.640 2.000 6.0	14. (1.70) (1.70	2.45 (19.40) 14.50 (2.91 2.91) 17.50 (2.90 2.90) 25.91 (2.50 2.90)	2.490 18,000 18,000 2.546 2.544 2.544 2.545 2.545 2.540 3.545 3.54	2.524 18,300 18,300 2,396 2,396 2,300 2,300 2 2,300 2,300 3,300 3,410 3,410 3,410 4,300 18,300 2,314 2,31	Listing Water Association (Continued on Mills Continued on Mills Department of Continued on Mills Department on Mills Departme
are— Resided And you are— Resided And you are— Resided Income) is—	Head At But Songe Marred Marred Head At But Songe Marred Head Head Hung Marred Head Hung Marred Head Hung Marred Head Hung Marred Marred Marred Hung Marred Hu	17,000	2.104 2.104 17,000 17,000 2.554 2.554 2.554 2.000 20.000 30.004 3.004 3.004 3.004 2.111 2.111 17,000 17,000 2.561 2.561 2.561 2.561 2.561 2.000 20,100 3.013 3.011 3.011 3.294 3.011 2.115 17,100 17,100 2.565 2.569 2.569 2.569 2.569 2.569 2.509 3.013 3.013 3.013 3.013 2.015 2.0	2.154 2.154 17200 17200 2.584 2.584 2.584 20.200 0.200 3.004 3.305 3.004 2.141 2.141 17200 17300 2.589	2.164 2.164 17400 17400 2.644 2.504 2.644 2.644 30.400 20.640 3.064 3.064 3.064 3.064 2.064 2.174 2.171 17400 17400 2.664 2.682 2.682 2.682 2.682 2.084 3.0740 20.084 3.074 3.	2.194 2.194 17,200 17,000 2.644 2.644 2.644 2.644 2.0600 2.0000 3.1004 3.1004 3.1004 3.1000 2.640 2.640 2.641 2.644 2.0600 2.0000 3.1004 3.100	2.22 2.22 17,000 17,000 2.67 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.0	18,000	2.254 16.000 18.060 2.704 2.704 2.720 2.704 21.000 21.060 3.154 3.154 3.560 3.154 2.266 18.060 18.00 2.711 2.711 2.724 2.711 2.7100 2.1450 21.100 3.157 3.161 3.574 3.161 3.709 2.786 2.786 2.786 2.786 2.786 2.780 2.78	2.24 (12.20 (12.20 2.74 2.74 2.77 2.74 2.77 2.74 2.77 2.74 2.74	2334 18,400 18,400 2764 2764 2882 2764 28,400 214,400 1274 3,571 3	2.344 18,600 18,000 2744 2794 2.869 2.790 21,000 21,000 21,000 3263 3224 3728 3234 3244 2794 2.861 2.861 2.862 18,000 18,000 18,000 18,000 2.961 2.861 2.862 18,000 18,000 18,000 2.961 2.862 2.861 2.862 2.	18,500 18,500 2.824 2.842 2.844 2.844 21,500 21,849 3.303 3.640 3.710 3.689 18,500 18,500 2.824 2.842 2.844 2.844 2.8490 21,8490 3.323 3.274 3.784 3.274 3.744 3.745 3.7	19,000 22,000	2 464 2 464 10,000 10,000 2 885 2 885 3 000 2 885 120,000 20,000 3 179 3 3 0 4 186 1 3 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8 1 8	24.2 2.44 10.20 10.20 2.88 2.89 3.89 2.89 3.80 2.20 2.20 2.20 3.45 3.80 3.80 3.80 3.80 3.80 3.80 3.80 3.80	2.475 2.464 18.400 18.400 2.300 2.300 2.300 2.300 2.40	2.486 2.486 14,000 14,000 2.536 2.536 3.134 2.536 2.200 2.200 3.533 3.536 3.536 2.547 3.536 18,000 18,000 2.544 2.544 2.544 2.540 2.2500 2.2501 2.501 14,000 18,000 2.544 2.544 2.545 2.540 2.500 2.551 14,000 18,000 2.541 2.540 2.540 2.540 2.540 2.540 14,000 18,000 2.540	2.512 2.524 18.000 18.000 2.900 2.900 2.201 2.500 2.2000 3.503 3.401 0.503 3.418 0.503 3.424 0.503	Electron Electron and Markov Electron E
And you are— Razable And you are— (Razable brooms)	At But Scrope Manned Ma	17,000	2.104 2.104 2.104 2.104 17.000 17.006 2.554 2.554 2.554 2.554 2.000 20.000 30.004 3.004 3.004 3.004 2.111 2.111 2.111 17.050 17.100 2.561 2.561 2.561 2.561 2.000 30.000 30.01 3.011 3.294 3.011 2.112 2.113 2.114	2.13 2.13 2.13 1.120 1.726 2.54 2.54 2.54 2.52 2.52 2.53 2.53 2.53 2.53 2.54 2.54 2.54 2.54 2.54 2.54 2.54 2.54	2.164 2.164 2.164 17.400 17.404 2.61	2.194 2.194 2.194 7.1250 17.1850 17.250 2.1504 2.1504 2.1505 2.1505 2.194 2.19	2.224 2.224 2.224 17,000 17,000 2.684 2.684 2.681 2.681 2.080 20,000 3.194 3.194 3.194 3.194 3.229 2.229 2.229 2.229 2.229 2.229 2.200 2.000 17,000 17,000 17,000 2.681 2.681 2.681 2.681 2.080 3.194	18,000	2.254 2.254 2.254 18.000 18.000 2.704 2.704 2.720 2.704 21.000 21.000 31.00 3.154 3.560 3.154 2.265 2.	284 2294 2294 18200 18200 2744 2744 2774 2774 2742 2742 2742 2	234 234 234 234 16.40 18.40 78.40 276 276 276 277 276 276 274 224 227 227 227 227 227 227 227 227	2.344 2.344 2.344 18,000 18,000 2.794 2.794 2.888 2.794 2.800 2.800 3.80	2.374 2.374 2.374 19,000 19,480 2.884 2.884 2.984 2.885 2.1890 2.1800 2.1800 3.373 3.289 3.770 3.289 3.770 3.289 3.770 3.289 3.770 3.789 3.770 3.789 3.770 3.789 3.770 3.789 3	19,000 22,000	2 404 2 404 2 409 18,000 18,000 2 854 2 854 3 000 2 854 2 2000 2 2000 3 333 3 304 3 840 3 304 2 840 2 3 840 2	2.44 2.44 2.44 19.70 19.80 19.80 2.84 2.89 2.84 2.85 2.80 2.85 2.80 2.85 2.80 2.80 2.80 2.80 2.80 2.80 2.80 2.80	2.45 2.46 2.46 18.40 18.40 18.40 2.21 2.21 2.21 2.21 2.20 2.20 2.20 2.2	2 496 2 494 2 494 18,000 18,000 2 5340 2,350 3,154 2 596 2,250 2,250 3,530 3,500 3,594 3,300 2,540 2,540 18,000 18,000 2,540 2,544 2,944 2,944 2,944 2,044 2,040 2,040 2,040 3,040 3,040 3,040 2,500 2,500 1,500 18,000 18,	2.54 2.524 2.524 18,000 18,000 2.934 2.974 2.974 2.257 (2.500 2.200) 3.535 3.410 4.035 3.415 4.035 2.524 2.524 2.524 2.524 18,000 18,000 2.934 2	Europ Europ Europ Europe English English English English English Europe English Englis
Titue 37 If the 37 If the 37 If the 37 If the 39 If the	Married Head At But Sorge Married Married Head At But But Sorge Married Head At But But Sorge Married Head	17,000	2.104 2.104 2.104 2.104 17,000 17,000 2.554 2.554 2.554 2.554 2.0000 20,000 3.004 3.004 3.004 3.260 3.004 2.1111 2.111 2.111 2.111 2.111 2.111 2.111 2.111 2.111 2.111 2.111 2.111 2.111 2.111 2.111 2	2.14 2.134 2.134 2.134 17200 17200 2.584 2.584 2.584 2.594 2.000 00.286 3.004	2.154 2.154 2.154 2.154 1.154 1.154 1.154 2.154	2.194 2.194 2.194 2.194 17300 17300 17300 2.544 2.544 2.644 2.644 2.644 2.000 2.000 2.000 3.000 3.000 3.000 3.000 2.000	2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.224 2.227	18,000	2254 2254 2254 2254 16,000 18,000 2704 2,704 2,712 2,704 2,711 21,000 21,000 3,154 3,150 3,500 3,154 2,255 2.255 2.256 2.256 2.256 18,000 18,000 2,719 2,711 2,711 2,724 2,771 1,000 21,100 3,150 3,150 3,500 3,150 3,500 3,150 3,500 3,150 3,500 3,15	224 224 224 224 1220 1220 1232 274 274 274 275 274 2720 2720 2720 2720 2720 2720 2720	234 234 234 234 235 252 252 252 252 252 252 252 252 252	2.334 2.339 2.339 2.339 1.330 1.330 1.330 2.349 2.349 2.349 2.340 2.340 3.243 3.744 3.259 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.339 2.349 2.349 2.349 2.349 2.349 3.249	2374 2374 2374 2374 18,000 18,000 2884 2884 2994 2894 21,000 21,000 13,000 3890 3710 3289 2381 2381 2381 2,000 18,000 18,000 18,000 2887 2882 2995 2881 21,000 21,000 337 3281 3784 3274 2382 2399 2399 2398 18,000 18,000 18,000 2839 2839 2872 2889 10,000 21,000 21,000 3387 3898 3872 3898 2998 2989 2899 2899 2899 2872 2899 2872 2899 2870 2879 2879 2879 2879 2879 2879 2879 2879	19,000 22,000	2 404 2 404 2 404 1 6000 1 1000 1 1000 2 155 3 2 155 3 1000 2 155 3 2 1000 2 2 1000 1 110 1 1 110 1	244 244 244 244 1920 1420 1420 1420 1420 1420 1420 1420 14	E-19 (2.45 Z-46 Z-46 Z-46 Z-46 Z-46 Z-46 Z-46 Z-46	2 496 2 486 2 486 1,486 18,590 18,590 2 596 2,590 3,154 2 596 2,5290 2,5290 3,533 3,590 3 594 3 308 2 494 2	2.524 2.524 2.524 2.524 2.525 2.316 2.316 2.316 2.316 2.316 2.316 2.316 2.316 2.316 2.316 2.317 18.00 18.00 2.300 2.300 2.300 2.000 3.500 3.000	Figure Control and the manufacture of the control o
If the 37 If the 37 If the 37 If the 37 If the 59 If the	Secretar Marmed	17,000	14,000 2.104 2.104 2.104 2.104 17,000 17,000 2.554 2.554 2.554 2.000 20,000 30,004 3,004 3,004 3,004 44,100 2.114 2.111 2.111 2.111 2.111 17,004 17,100 2.561 2.561 2.561 2.561 2.000 20,100 30,11 3,011 3,294 3,011 44,100 2.118 2.119 2.119 2.119 2.110 2.	14,250 2.134 2.134 2.134 2.134 17,200 17,245 2.594 2.594 2.594 2.594 20,250 30,245 30,345 30,	2.164 2.164 2.164 17.400 17.404 2.61	14,000 2.00 2.00 2.00 2.00 17,000 1,000 1,000 2.00 2.00 2.00 2.00 2.00 2.00 3.00 3	14,550 2234 2234 2234 17,550 17,550 15,50 25,50	00 18,000 21,000	15,080 2254 2254 2254 2254 16,000 16,080 2,704 2,704 2,704 21,000 21,080 3,154 3,550 3,154 3,500 2,100 2,200 2,200 2,200 2,200 2,200 2,000	13.20 2.29 2.29 2.29 2.29 2.29 2.29 2.29 2	18-60 2314 2314 2314 2314 18-60 18-60 2715 2715 2715 2715 2715 2715 2715 2714 2214 2214 2214 2214 2215 2715 2715 2715 2715 2715 2715 2715	15,000 2.304 2.304 2.304 2.305 1.000 10,000 2.704 2.704 2.707 2.70	2.374 2.374 2.374 19,000 19,480 2.884 2.884 2.984 2.885 2.1890 2.1800 2.1800 3.373 3.289 3.770 3.289 3.770 3.289 3.770 3.289 3.770 3.789 3.770 3.789 3.770 3.789 3.770 3.789 3	00 19,000 22,000	18,000 2404 2404 2404 2404 18,000 18,000 2853 2853 3,000 2854 2200 22,000 3373 3334 3840 3304 18,000 3304 18,000 24,000 2	14.20 2 44 2.44 2.44 2.44 2.44 2.44 2.44	18,450 2.464 2.464 2.464 2.464 2.464 18,450 18,450 2.844 2.845 2.846 2.8	18,000 2 494 2 494 2 494 18,000 18,000 2 944 2 944 3 168 2 944 2 2	25.4 2.546 2.524 2.524 16.000 16.050 1.530 8.2300 2.210 2.500 15.050 3.505 3.410 10.00 16.050 1.530 1.530 1.520 1.5200 1.530 1	Trace class class class and hard are class

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37 And you are—	But Serge Automat Liagned Fresad Base Train Trai	000	38,100 7 859 5,993 8 320 6,910 38,100 7 873 6,007 8 334 6,924 38,150 7 887 6,021 8 348 6,934	28,200 7,501 8,033 9,366 8,552	34,450 7.931 6.105 8.445 7.022 38,500 7.995 6.119 8.446 7.032 39,500 7.995 6.119 8.446 7.032 38,500 7.995 6.119 8.446 7.032 38,500 8.033 6.406 7.059	34,550 8.027 6.161 8.488 7.078 34,700 8.041 6.175 8.502 7.092 39,700 8.055 8.189 8.516 7.105 38,700 8.055 8.189 8.516 7.105	28,850 8.083 6.217 8.544 7.134 7.134 8.500 8.116 6.231 8.558 7.148 8.000 8.117 6.248 8.572 7.162 8.000 8.115 6.259 8.596 7.176	000	30,050 8 139 6.273 8.600 7 190 30,100 8 153 6.287 8.614 7.204 30,100 8 153 6.287 8.614 7.204 30,200 8 167 6.314 8.647 7.73	30,250 8 195 6,329 8 656 7 246 30,320 8,279 6,343 8 670 7,260 30,300 8,229 6,34 8 670 7,24 30,400 8,237 6,31 8 698 7,28	30,450 8,251 6,385 8,712 7,302 30,500 8,255 6,399 8,726 7,316 7,330 8,255 6,399 8,726 7,316 8,336,500 8,235 6,47 8,734 7,344	39,860 8307 6441 8788 7,358 39,700 8321 6455 8782 7,372 39,700 8331 6459 8786 7,386 39,200 8,349 643 8810 7,450	39,650 8363 6,497 8824 7414 39,600 837 6,511 838 7428 28,650 8391 6,525 8852 7442 40,000 8405 6,539 8866 7456	000	40,050 8 419 6 553 8 880 7 470 40,100 8 423 6 567 8 894 7 484 40,100 8 447 6 581 8 998 7 484 40,200 8 481 6 595 8 922 7 512	40,300 8 475 6 609 8 936 7 526 40,300 8 489 6 623 8 950 7 540 40,300 8 850 8 657 8 954 7 554	40,456 8,531 6,665 8,992 7,302 40,560 8,535 6,693 9,006 7,596 40,560 8,535 6,693 9,006 7,596 40,560 8,535 6,693 9,020 7,610	40,000 6.57.5 6.707 9.004 7.004 40,000 861 6.73 9.048 7638 40,700 8615 6.749 9.076 7.662	40,300 8 629 6.763 9 090 7 660 40,460 8 643 6 777 9 104 7 694 40,900 8 657 6 791 9 118 7 708	40,990 8671 6805 9132 7,722 41,000 8685 6819 9146 7,736
And you are-	At But Snope Lamma Marmad Head wass wass was harmy lamp of a profit was profi	000	38,000 38,060 7 855 5,993 8,320 6,910 36,050 38,100 7 873 6,007 8,334 6,924 38,100 38,150 7 887 6,021 8,348 6,938	38,700 38,820 7,975 7,97	38,400 38,420 7,571 6 105 8 427 7,022 38,420 38,500 7,591 6 105 8 427 7,032 38,420 38,500 7,595 6 119 8 446 7,036 38,500 38,600 38,600 8 103 6 147 8 4,74 7,044	20,500 34,600 38,600 38,700 38,700 38,700 38,700 38,700 8,041 6,175 8,502 7,092 38,700 38,700 8,041 6,175 8,502 7,092 39,700 38,700 38,700 7,170	35,000 39,800 803 6.27 8.54 7.14 3.14 9.00 39,800 8.76 7.21 8.54 7.14 9.14 9.00 39,800 8.17 8.54 7.17 9.14 9.15 9.00 39,000 8.17 8.62 8.59 7.17 9.15 9.15 9.15 9.15 9.15 9.15 9.15 9.15	39,000	30,000 30,000 8 139 6.273 8.600 7 190 30,000 30,000 8 153 6.287 8.614 7.204 30,100 8 153 6.287 8.614 7.204 30,100 30,100 8 151 6.301 8.688 7.218 30,100 30,000 8 151 6.316 8.627 7.212	39,200 39,200 8195 6,329 8656 7,246 30,250 8,209 6,340 8670 7,260 30,300 8,209 6,340 8670 7,260 30,340 8,360 827 6,37 8,68 7,284	20,400 30,450 8251 6385 8772 7302 304400 30,450 8255 6399 8776 7316 30,550 30,550 8756 7316 30,550 30,550 8756 7318 8756 7316 80,550 30,550 30,550 8756 73 8756 7344	29,600 39,660 8.307 6.441 8.786 7.358 39,800 39,700 8.321 6.455 8.782 7.372 39,700 39,708 8.325 6.459 8.786 39,750 39,800 8.349 6.483 8.810 7.410	39,800 39,850 8.353 6.497 88.24 7.414 30,850 39,850 831 6.51 88.28 7428 39,800 39,850 8391 6.52 8852 7.442 39,850 40,000 8.405 6.539 8.865 7.456	40,000	000 40,060 8 419 6 553 8 880 7 470 060 40,100 8 433 6 567 8 894 7 484 1100 40,180 8 447 5 581 8 908 7 288 150 40,280 8 48 6 595 8 922 7 512	250 40,250 8 475 6 609 8 36 7 526 250 40,300 8 489 6 623 8 950 7 540 250 40,300 8 830 8 637 8 946 7 554 250 40,300 8 830 8 657 8 946 7 554	40,456 8,531 6,665 8,992 7,302 40,560 8,535 6,693 9,006 7,596 40,560 8,535 6,693 9,006 7,596 40,560 8,535 6,693 9,020 7,610	330 40,000 8.37.3 8.707 9.034 7.624 800 40,000 8601 873 9.062 7.632 800 40,700 8601 8.73 9.062 7.652 700 40,750 8615 6.749 9.076 7.666	730 40,800 8 629 6.763 9 090 7 660 8 643 6 777 9 104 7 694 8 643 6 77 9 104 7 694 8 640 8 657 6 791 9 118 7 708	900 40,950 8671 6805 9132 7,722 900 41,000 8685 6819 9146 7,736
37 And you are—	But Serge Automat Liagned Fresad Base Train Trai	000	6.070 38.000 38.060 7 859 5.993 8.320 6.910 6.064 38.090 38.100 7 873 6.007 8.34 6.924 6.95 38.100 38.150 7 887 6.021 8.348 6.936	5.172	6.182 38.400 38.400 7.911 6.105 8.427 7.022 6.196 38.420 39.896 7.915 6.105 8.427 7.022 6.196 38.450 38.896 7.198 6.446 7.036 6.224 38.550 38.890 38.990 6.135 6.445 7.036 6.224 38.550 38.800 8.013 6.437 8.472 7.642	6.239 38,600 38,600 8.027 6.151 8.488 7.038 6.252 38,650 38,700 8.041 6.175 8.502 7.092 6.256 38,700 38,700 8.041 6.175 8.502 7.092 6.268 38,730 38,730 38,800 8.665 6.701 8.511 7.701	6.234 30,000 38,000 8.083 6.217 8.544 7.134 6.316 34,000 39,000 8.097 6.231 8.554 7.146 6.322 38,000 39,000 8.175 6.238 8.566 7.146 6.325 38,000 39,000 8.175 6.238 8.566 7.176	39,000	6.353 38,000 38,000 8139 6.273 8.600 7190 6.364 38,000 38,100 8153 6.287 8.614 7.204 6.307 38,130 38,130 38,130 8141 6.315 8.858 7.218 6.307 38,130 38,300 8141 6.315 8.627 7.233	6 406 39,370 38,320 8195 6,329 8656 7246 6 420 38,3240 38,320 38,320 8,343 8670 7,260 6 424 38,340 38,420 8,325 6,37 8684 7,274 6 448 38,340 38,420 8,37 6,31 8688 7,284	6.465 28.400 38.400 8.51 6.395 8.712 7.302 6.476 28.450 28.506 8.55 6.399 8.726 7.302 6.400 38.500 38.506 8.395 8.472 7.302 6.504 28.500 38.500 8.335 6.477 8.754 7.334	6.518 30,800 30,800 8.307 6.441 8.768 7.358 6.527 30,800 30,700 8.321 6.455 8.782 7.372 6.556 30,750 30,750 8.335 6.469 8.796 7.386 6.556 30,750 30,300 8.349 6.430 8.810 7.400	6 574 29,800 39,800 8.36 6.497 8824 7 414 6 598 29,825 29,820 29,	40,000	40,000 40,060 8419 6553 8880 7470 40,060 40,100 8433 6567 8884 7484 40,100 40,190 8447 6581 8808 7488 40,150 8461 6595 8927 7512	866 40,200 40,250 8 475 6 699 8 936 7 526 700 40,250 40,300 8 489 6 623 8 950 7 540 714 40,00 40,300 8 505 6 857 8 950 7 554 70 70 70 70 70 70 70 7 7 7 7 7 7 7 7 7	350 40,560 8,531 6,651 8,700 7,300 40,560 8,531 6,659 9,006 7,596 5,500 40,560 8,559 6,693 9,000 7,596	756 40,700 40,700 857 877 90.04 7.024 796 40,000 40,000 858 721 90.04 753 826 40,700 40,750 867 674 9076 7666 827 40,700 40,750 867 674 9076 7666	840 44,754 40,350 86.29 6.753 9090 7660 864 44,550 40,850 8643 6.77 9104 7694 868 44,850 40,850 8657 6791 9118 7708	882 40,000 40,990 8671 6805 9132 7,722 896 40,990 41,000 8685 6819 9146 7,736
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you are— (threship And you are— recents) to—	Machined Heasts Art But Single Machined Machined Heast Art But Single Machined Heast Art But On the Or a final Process Trade of Process Trad	38,000	5.254 7.480 6.070 38.000 38.000 7.859 5.993 8.320 6.910 5.267 7.544 6.000 38.000 38.000 7.817 6.007 8.346 6.914 5.269 6.999 8.3100 38.130 7.887 6.02 8.346 6.938	2.29	5.314 7.592 6.182 38.400 38.400 7.911 6.105 8.432 7.022 5.321 7.606 6.196 38.400 38.500 7.985 6.119 8.446 7.022 5.322 7.620 6.220 38.500 38.500 7.985 6.119 8.446 7.036 5.329 7.620 6.220 38.50	5.344 7648 6.228 38,000 38,860 8.027 6.161 8.488 7078 5.351 7662 6.252 38,860 38,700 8.041 6.175 8.502 7.092 7.353 7616 6.552 38,000 38,700 8.041 6.175 8.502 7.092 7.353 7616 6.568 38,000 38,730 8.555 6.198 38,167 7.106	377 7704 6294 30,000 20,000 8 (383 6.217 8.544 7.134 931 7704 6.294 30,000 20,000 8 (383 6.217 8.544 7.134 931 7704 6.295 322 38,000 20,000 8 (393 6.231 8.554 7.134 9.146 9.204 8 (393 6.231 8.554 8.557 7.162 9.176 9.	39,000	5 421 7750 6.350 38000 38000 8139 6.270 8600 7190 8411 7750 6.350 38000 38000 8139 6.270 8611 7750 8411 77	\$489 7816 6408 84000 84250 1815 6429 6667 7246 5577 7464 6449 84340 84250 1879 6441 8517 7846 5577 7866 6449 84340 84340 8527 6577 8587 7784	5.545 7.872 6.462 38,400 38,440 8.251 6.385 8.712 7.302 5.525 7.886 6.476 39,440 38,250 6.255 6.399 8.726 7.316 5.573 7.300 6.540 38,400 38,500 8.826 8.879 6.470 8.840 7.330	5.507 7.29 6.519 13.000 38.600 10.000	5.657 7.964 6.574 39,800 39,600 8.353 6.497 8.824 7.414 5.671 7.989 6.589 39,800 39,600 8.37 6.511 8,33 7.428 5.645 8.017 6.502 39,800 39,90 8.37 6.511 8,33 885 7.442 5.645 8.017 6.502 39,800 39,800 810 810 810 813 886 7.442	40,000	5 77 3 6 0 0 0 6 5 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5.769 8 096 6686 40,200 40,200 8 4.15 6699 8 936 7 526 5.700 8 10 6 700 40,200 40,200 8 865 8 662 8 864 7 554 6.879 8 14 6 734 6 734 6 734 6 735 8 8 6 7 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	2875 8122 6124 6124 6124 6125 6125 6125 6125 6125 6125 6125 6125	2 881 872 873 882 873 883 873 873 874 873 873 873 873 873 873 873 873 873 873	5923 8250 6440 440,754 40,280 859 6,753 9090 7660 5937 8264 6584 40,880 40,980 8637 6777 9104 7654 5951 8278 6688 40,880 40,980 8657 6791 9118 7708	5.955 8.292 6.882 40.900 40.940 8.571 6.805 9.132 77.22 5.979 8.306 6.896 40.900 41.000 8.685 6.819 9.146 7.726 Command or the command of the
And you are— (trustels And you are— ercoms) is—	Srope Marmal Marmal Head At But Srope Marmal Marmal Head Head Head Ching by May But	38,000	7 019 5254 7460 6.070 34,000 34,000 7559 5.993 8.320 6.910 320 226 7444 6.044 34500 34,000 34,00 76,00 34,00 59,00 34,00 59,00 34,00 59,00	7.075 5.244 7.536 6.126 34.200 34.200 7.915 6.049 8.376 8.980 8.980 7.089 8.291 7.550 6.140 34.290 34.300 7.999 6.053 8.390 6.980 7.089 8.291 7.550 6.140 34.290 34.300 7.999 6.053 8.390 6.980 7.089 8.390 6.980 7.089 8.390 6.980 7.089 8.390 6.980 7.089 8.390 7.089 7.099	7.131 5.314 7.592 6.182 38.400 38.400 7.316 6.316 8.427 7.022 7.145 5.321 7.606 6.196 38.400 38.500 7.985 6.119 8.446 7.022 7.15 5.306 7.504 6.2210 38.000 38.300 7.999 6.131 8.446 7.050	7.18 5.344 7648 6.228 30,000 30,000 8.027 6.161 8.488 7078 7.201 5.351 7662 6.252 30,000 30,000 8.041 6.175 8.502 7.092 7.251 5.359 7616 6.258 30,000 30,370 8.041 6.175 8.502 7.006 7.251 5.359 7616 6.258 30,000 30,370 8.055 6.189 8.16 7.106	7.24 537 7704 6.294 30,000 30,000 8.093 6.21 8.544 7134 7.257 5391 7710 6.206 30,000 30,000 80,000 80,000 8.545 7134 7.257 5391 7716 6.206 30,000 30,000 80 8116 6.248 8.572 7162 7156 5.306 30,000 30,000 8116 5.248 8.572 7162	39,000	733 5 443 7760 6342 8800 8800 8139 677 860 7190 7150 5443 7760 6352 8800 8800 8800 8800 8800 7190 7190 7190 7190 7190 7190 7190 71	7.555 5.449 7.816 6.445 3.550 3.520 3.520 5.250	741 5545 7872 6462 39400 38480 8251 638 8772 7302 7425 5559 7886 6476 39640 38500 8255 6399 8772 7302 7435 5573 7300 6400 38000 38500 8255 6399 8726 7316 7316 7316 7316 7316 7316 7316 731	7.461 5.601 7276 6.519 3.8000 38600 6.907 6.441 8.619 7.329 7.461 5.617 7.942 6.517 38600 38700 8.211 6.455 8722 7.327 7.595 5.627 7.96 6.546 3870 38700 8.715 6.459 8.716 7.327 7.595 5.647 7.917 6.540 38770 38700 8.715 6.420 8810 7.400	7.523 5.657 7.994 6.574 39.000 36.800 8.053 6.497 8.824 7.414 7.537 5.677 7.598 6.589 39.000 38.000 83.7 6.51 8.08 7.428 7.551 5.665 8.012 6.502 39.000 39.000 83.91 6.528 88.27 7.442 7.565 5.699 80.756 6.516 39.000 40.000 8415 6.539 8866 7.426	40,000	7553 777 8 840 650 45000 40000 6000 8880 7 470 7 553 777 8 864 6644 40000 40100 8413 657 884 7 484 7 627 577 8 862 658 4500 44130 8413 681 888 7 884 7 627 577 8 862 658 40130 44130 8415 658 892 7 512	16.55 5769 8796 6666 40,200 40,200 84.75 6609 8356 75.56 75.57 87.58 87.	7691 5682 8122 6722 40,400 40,500 511 5551 5552 5552 575 575 575 575 575 575 575 5	7.4.7 589 8226 6789 44.900 40.800 887 6721 9448 7532 777.5 589 8222 812 44.900 40.800 886 671 9448 753 775 589 822 825 841 44.900 44.900 861 673 949 976 755	7.789 5.923 8.250 6.940 440,750 40,380 86.59 6.763 9.090 7.660 7.603 5.937 8.264 6.948 40,3800 6.0,480 86.43 6.77 9.104 7.694 7.817 5.951 8.758 6.668 440,380 8.657 6.791 9.118 7.708	7 831 5 966 8 932 6 882 40,800 40,860 8 871 6 805 9 132 7,722 7 845 5 917 8,006 6 896 40,800 8 685 6 819 9 146 7,736
And you are— (trustels And you are— ercoms) is—	But Surge Lubraco	38,000	38,060 7.019 5.254 7.680 6.070 38,000 38,050 7.855 5.993 8.320 6.910 38,050 7.013 5.597 7.598 6.041 38,050 5.000 38,000 38,000 58,000 3	38,220 7.05 5.28 7.55 6.17 8.35 6.17 8.35 7.5 6.49 8.35 6.99 8.35 8.25 8.25 8.25 8.25 8.25 8.25 8.25 8.2	35,450 7.131 5.314 7.522 6.182 38,400 38,420 7.971 6.105 8.427 7022 35,500 7.145 5.321 7.666 6.196 38,400 38,400 7.995 6.119 8.446 7.022 35,500 7.145 5.321 7.666 6.196 38,400 38,500 7.995 6.119 8.446 7.036 35,500 7.175 5.356 7.644 5.274 38,500 38,500 7.999 6.131 8.446 7.036 38,500 7.173 5.356 7.644 5.274 38,550 38,500 7.801 8.417 8.474 7.644	35,600 7.187 5.344 7648 6.239 39,600 34,800 8.027 6.16 8.488 7.08 35,700 7.201 5.351 7662 6.235 34,600 34,700 8.041 6.175 8.502 7.092 34,750 7.25 5.339 7616 6.256 34,700 34,700 8.041 6.175 8.502 7.092 34,600 7.229 5.366 7.800 5.801 34,700 34,700 8.055 6.189 8.167 7.106	35.850 7.243 5377 7704 6294 3550 38.850 8.033 6.217 8.544 7.134 535 5391 7704 6294 3550 38.850 8.037 6.231 8.545 7.134 535 5391 7718 6.305 34.850 34.850 8.103 6.231 8.545 7.134 535 5.497 7.746 6.305 34.850 34.850 8.101 6.245 8.857 7.165 232 34.850 34.850 8.101 6.245 8.857 7.165 232 8.850 34.850 8.101 6.245 8.856 7.176	000 38 000	May 200 5 543 776 6543 8000 8139 677 860 7190 7190 7190 7190 7190 7190 7190 719	Marker O. 7555 5.449 7.816 6.400 Naybor Nation 9.195 6.229 6.657 2.46 Nation 7.559 5.507 7.820 6.420 Nation 9.195 6.229 6.577 2.46 Nation 7.597 5.521 7.844 6.441 Nation 9.8400 8.221 6.521 6.527 6.521 Nation 7.597 5.521 7.845 6.448 Nation 9.8400 8.237 6.517 8.649 7.724	38,460 7.41 5.545 7.872 6.462 38,400 38,420 8.251 6.385 8772 7.302 38,500 7.425 5.559 7.886 6.476 38,420 38,500 8.255 6.399 8.726 7.316 38,420 38,500 8.255 6.399 8.726 7.316 38,420 38,500 7.455 5.37 7.500 6.457 8.4500 38,500 8.259 6.478 8.741 7.344 8.504 38,500 38,500 8.293 6.477 8.754 7.344	745 5601 7826 5181 8260 2460 2460 2460 2460 2460 2460 2460 2	30,850 7 523 5.65 7 994 6 574 39,800 30,800 8 353 6,497 8 824 7 414 30,800 30,800 0 377 6,511 8 820 7 428 30,800 7 551 5.65 8 8012 6 502 30,800 30,800 8 301 6,528 8 852 7 442 37,000 7,555 5,655 8 802 8 616 6 500 30,800 30,800 8 805 6 518 8 852 7 442	000 40,000	377 006 7595 573 8040 6620 64000 64006 1849 6653 8880 7 470 777 106 7595 5727 8064 6644 64000 64010 8433 6587 8884 7 484 777 106 756 7571 8066 6654 6410 6410 8433 6587 8884 7 484 777 107 761 5758 802 6657 64130 64180 8416 6585 892 7 512	7525 5769 8766 6666 6220 6220 8475 6699 8336 7356 7356 7357 7357 7357 7357 7357 7	717.500 779 583 1876 787 880 6770 40.400 40.400 8331 6868 892 786 786 787 787 787 787 787 787 787 787	71,450 (7.17 58) 820 820 878 820 800 820 820 820 820 820 820 820 82	77,890 77,89 5923 8.250 6.640 44,734 40,380 6.829 6.753 9.990 7.640 23.7480 7.828 8.254 6.854 44,0480 40,480 8.43 6.73 9.991 7.640 8.278 6.668 44,0480 40,480 8.43 6.73 9.91 8.78 6.878 8.78 8.278 6.668 44,0480 40,0480 8.657 8.79 9.118 7.708	31,850 7 531 5,665 8 232 6 882 40,800 40,880 8 57 6 805 9 132 7,722 38,000 7 845 5 979 8,306 6 896 44,800 41,000 8 885 6 819 9 146 7,736
And you are— (taushe and you are— nrooms) is—	At But Steps Married Married Head At But Steps Married Married Head Mary 1 May 1 Ma	38,000	35,000 35,000 7,019 5,24 7 480 6,070 35,000 34,000 7 855 5,993 8,320 6,910 35,000 34,000 7,033 5,567 7 54 6,664 35,000 34,000 7,033 5,567 7 54 6,664 35,000 34,000 7,000 34,000 7,00	35,200 35,200 7.075 5.24 7.55 6.178 31,200 34,200 7.915 6.049 8.376 6.980 35,200 35,200 35,200 7.075 5.24 7.55 6.140 34,200 34,200 7.075 5.24 7.55 6.140 34,200 34,200 7.915 6.049 8.376 6.980 35,200 7.015 5.299 7.564 6.140 34,200 34,200 7.915 6.049 8.376 6.980 34,200 7.015 5.299 7.564 6.154 34,200 34,200 7.99 6.075 8.040 6.980 34,200 7.017 5.306 6.154 7.35 0.000 34,200 7.99 6.077 8.000 8.448 7.000	35.400 35.420 7.131 5.314 7 552 6.182 38.400 38.420 7 571 6.105 8.427 7.022 35.400 35.420 35.500 7.145 5.321 7 666 6.196 38.420 39.500 7 985 6.119 8.446 7 036 35.500 35.500 35.500 7 9.999 6.13 9 8.446 7 036 35.500 35.500 35.500 35.500 35.500 7 7 7 5.350 7 6.24 6.274 38.550 38.500 38.500 7 999 6.13 6.446 7 0.500	33,500 36,600 7.887 5.344 7 648 6.238 38,600 38,600 8.027 6 618 8488 7.078 35,600 38,700 7.201 5.351 7 662 6.252 38,600 38,700 8.041 6 175 8 502 7.092 83,700 38,740 7.255 5.359 7 66 6.268 18,400 38,750 8.055 6.898 5.816 7,106 5.357 38,500 7.225 5.365 6.569 6.289 7.387 38,000 8.066 6.013 85,10 7,100	35,000 35,000 7,243 5377 7704 6.294 35,000 38,000 8,003 6,217 8,544 7134 535 725 5391 7704 6.294 35,000 38,000 8,003 6,218 8,544 7134 8,545 35,000 38,000 7,257 5391 7704 6.327 38,000 38,000 8,000 7,257 540 7704 6,326 38,000 38,000 8,000 8,000 7,255 549 7,746 6,336 38,000 38,000 8,125 6,529 8,996 7,176	000 38 000	188 (1985) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	38,200 83,200 7,365 5,469 7,616 6,400 83,200 83,200 1975 6,229 6,657 7,246 83,200 83,200 7,365 5,500 83,200	38,400 38,480 7.41 5.545 7.872 6.462 38,400 38,480 8.251 6.385 8.712 7.302 38,480 38,580 7.425 5.559 7.886 6.476 38,480 38,580 7.825 6.399 8.726 7.316 38,480 38,580 7.825 5.539 7.806 6.490 38,580 8.255 6.399 8.726 7.316 38,580 38,590 7.435 5.577 7.306 6.490 38,500 7.855 6.399 8.726 7.313	38 (200 28 48.0) 4.6, 5.641 7.926 6.519 1 3290 28 40.0) 5.441 5.613 2.941 5.441 5.441 5.613 5.441 5.44	30,000 30,000 7 523 567 7 964 6574 39,000 30,600 8363 6497 8824 7414 30,000 30,000 7 523 5677 988 6588 30,000 30,000 8377 6511 80,00 7 428 30,000 30,000 7 551 565 8075 6512 80,000 30,000 7 551 565 568 80.75 6512 80,000 30,000 80,000 7 551 565 568 80.75 6515 30,000 40,000 80,000 80,000 80,000 7 551 565 568 80.75 6516 30,000 40,000 80,000 80,000 80,000 7 545 568 568 5616 30,000 40,000 8	000 40,000	37,000 37,000 7,593 5,73 8,001 6,801 6,000 6,000 8,001 6,853 8,880 7,470 8,710 9,710 8,710	17-00 17-20	7,000 71,	717,000 217,000 7147 5 691 8206 6798 40,500 40,600 8587 6721 9 048 7 6538 7 7 7 6 7 6 5 9 8 2 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7 6 7	37,750 37,800 7,789 5,923 8,250 6,840 44,734 40,800 6,829 6,753 9,990 7,680 37,690 37,800 37,800 37,800 3,937 8,284 6,854 44,0800 40,486 8,403 6,77 9,104 7,694 37,800 37,800 7,817 5,91 8,218 6,868 44,880 40,880 8,657 6,79 9,118 7,708	3) 800 3) 600 7 831 5.955 8 259 6 882 40,800 40,890 8 651 6 805 9 132 7.722
Hama 37 H lims 37 H libes 37 H li	Marco At But Surge Marco M	38,000	\$230 36,000 36,000 7019 \$254 7480 6.070 36,000 36,000 7855 5993 8.320 6.910 8.924 8.	2.206 38.200 38.200 12.200 12.20 12.20 12.20 12.20 18.200 38.200 13.200	5.342 25.400 35.450 7.131 5.314 7.592 6.182 38.400 38.450 7391 6.105 8.422 7022 5.336 35.450 38.550 28.550 7.145 5.327 7.606 6.196 38.450 38.500 7.196 5.199 8.446 7.022 5.337 35.500 34.500 7.145 5.329 7.500 6.510 8.4500 38.500 38.500 7.199 6.139 8.446 7.050 5.337 35.500 34.5	5.399 33,000 36,600 7187 5.344 7648 6.289 335,000 34,600 34,700 6.275 5.775 5.	5.454 33,800 35,830 7243 5377 7704 5.294 333,800 38,800 8035 5.217 8.544 7134 5.468 33,800 38,800 7257 5.591 7718 6.308 33,800 38,800 818 5.624 7134 5.462 35,800 38,800 7227 5.403 773 6.308 33,800 38,800 7227 5.403 773 6.308 33,800 38,800 722 5.403 773 5.403 773 6.308 33,800 38,800 38,800 726 5.473 7746 7746 7746 7746 7746 7746 7746 7	36,000	\$5.510 WEND MINOR 7599 \$4.23 7746 \$5.52 WEND WINDS \$139 \$6.27 180 7180 \$5.52 WINDS W	\$5.556 about Nation 7.555 \$-489 7816 64406 about Nation Nation 7.556 about 7.556 5.550 about 0.556 5.5	5.622 38,440 38,460 7.411 5,545 7.872 6,462 38,400 38,469 8,251 6,395 8,712 7.302 5,550 38,400 38,500 7.425 5,559 7.886 6,475 39,5400 38,500 8,255 6,399 8,726 7.316 7.302 8,550 38,500 38,500 8,500 7.429 5,573 7,500 6,490 38,500 38,500 8,599 8,726 7.316 7.303 8,660 38,500 38,	5.675 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	5.734 30,000 30,000 7 523 5.657 7 904 6.574 30,000 30,000 8353 6.497 8 824 7 414 5.748 30,000 30,000 7 557 5.658 80.72 5.600 30,000 30,000 7 551 5.658 80.72 5.600 30,000 30,000 7 551 5.658 80.72 5.600 30,000 30,000 7 551 5.658 80.72 5.600 30,000 30,000 80.72 5.72 80.72	37,000	5 779 377000 37600 57579 5773 6740 6650 46000 46690 88419 6553 68840 7 470 675 675 675 675 675 675 675 675 675 675	\$846 TIMO 11460 TESS \$169 81096 6686 ALTOO ALTOO ALTOO BLTS 6609 8105 7526 \$1840 TIMO 11450 TIMO FEET STATE	5902 31,400 31,500 11,5	294 37,500 37,500 1,715 580 075 87 675 840,000 40,000 1,500	6 000 37/750 37.800 7/789 5 923 8 250 6 840 440,750 44,0200 8 629 6 783 9 090 7 660 6 014 37 000 37450 4 000 3 500 8 000 8 000 4 000 4 000 8 000 8 000 8 000 8 000 7 000 8 000	6 0.22 21 900 21,000 7 251 5 565 8 222 6 832 40,000 40,800 8 651 6 835 9 122 7 722 6 525 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
you are— If the 37 If the	Machinest Mach	35,000	6.640 5.20 38,000 36,000 170 5.254 7.460 6.070 38,000 38,000 1755 5.993 8.370 6.910 6.910 6.825 8.224	5.286 5.286 5.286 5.280 5.280 5.281 7.52 5.18 5.281 5.282 5.	6.732 5.342 135,400 335,400 7.131 5.314 7.592 6.182 138,400 38,400 7.911 6.105 8.427 7022 6.766 5.356 135,400 335,400 7.131 5.314 7.592 6.186 138,400 38,400 7.916 6.105 8.427 7022 6.706 5.306 5.307 13.000 33,400 7.131 5.306 5.106 6.106 6.106 0.383,00 38,400 38,400 7.13 5.306 6.510 8.400 38,400 8.400 7.13 5.306 6.524 6.224 38,500 38,500 8.414 7.814 7.644	6806 5398 135,000 35,600 7187 5344 7648 6238 135,000 36,600 8027 6161 8488 7078 6822 5412 135,600 35,700 7201 5351 7662 6252 34,660 34,700 8041 6175 8502 7092 6835 8461 35,700 35,750 7521 5359 7616 6258 3400 34,700 835 689 8516 7106 6850 5440 135,720 35,600 7229 5365 7690 6290 134,750 34,600 7229 5365 7690 6290 134,750 34,600 7229 5365 7690 6290 134,750 34,800 865 6701 8510 7120	6 864 5454 36,000 35,889 7.243 5377 7704 6.294 38,800 38,800 8.093 6.217 8.544 7.134 6.876 5.468 35,800 35,800 7.257 5.391 7.704 6.296 34,800 36,900 6.997 6.21 8.554 7.134 6.306 34,800 36,900 35,900 7.255 5.49 7.705 6.306 34,800 36,900 36,900 36,900 7.255 5.49 7.705 6.305 7.705 38,900 38,900 38,700 8.755 5.755 5.755 5.775 7.705	36,000	6.970 5.510 Name on the Control of Control o	6-976 5-546 83.000 83.000 7.565 5-489 7.516 6-446 83.000 83.000 83.000 85.000 8	7.032 5.622 180,400 38,460 74.11 5.545 7.812 6.462 189,400 38,460 8.251 6.395 8.712 7.302 7.046 5.550 38,0400 38,460 74.25 5.559 7.886 6.476 39,450 38,500 8.255 6.399 8.712 7.302 7.074 6.550 38,0400 38,040 74.25 5.557 7.300 6.490 38,040 38,050 8.259 6.439 8.712 7.303 8.712 7.304 8.	7 009 5578 3 8560 3 8500 7 5578 6 5519 3 8500 3 8578 5 8578 5 8570 6 4518 5 8590 7 5 4518 6 9 3590 7 5 4518 6 9 3590 7 5 4518 6 5519 3 5 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	7144 5.774 30,000 30,000 7523 5657 7994 6574 39,000 30,000 8375 6497 8824 7414 7155 5748 30,000 30,000 7551 5595 6588 30,000 30,000 83.7 6518 883 7428 772 5762 30,000 30,000 7551 5658 8012 6502 30,000 30,000 837 6518 883 7442 778 5.776 30,000 30,000 7563 565 565 8012 6502 30,000 30,000 837 6518 8852 7442	37,000	7 200 5 209 3 70000 3 7000 1 5 2 9 5 7 1 1 8 6 10 6 5 2 0 4 5 0 0 4 6 5 0 5 0 6 0 6 0 6 0 6 0 6 0 6 0 6 0 6	7226 \$464 17200 17300 17405 7763 8769 8706 6666 40200 40200 8775 6609 8306 7326 7326 7326 7326 7326 7326 7326 732	7.312 5.902 37.400 37.400 1 57.50 1 57	7.366 5.566 17.600 37.880 7.747 5.697 6.756 5.756 8.756 4.000 40.880 4.000 4.0	74:10 6:000 137,750 37,500 37,500 7.789 5.923 8:350 6:940 44,0750 40,5000 8:629 6:753 9:090 7:660 7:425 6:014 37,500 37,500 7.845 6:014 37,500 37,600 7.845 6:014 40,500 40,500 6:015 6:014 7:016 6:014 7:016 6:016 40,500 40,500 6:016 7:019 7:018 7:018	7.422 6.42 319800 31980 7831 5965 8.992 6.882 44,0000 40,950 8671 6.805 9132 7722 7.466 6.056 91980 38,000 7.845 5.979 8.306 6.996 44,000 8.695 6.89 9146 7736
are— flatable And you are— flatable income) is— and you are—	Married Marr	35,000	4804 6640 5230 34000 34000 3500 6 7019 5254 7 480 6 077 34000 34000 34000 7855 5993 8 320 6 510	48.4 6.66 5.266 34.200 34.250 34.250 1775 5.546 5.156 34.200 34.250 74.56 6.05 89.05	4 864 6 722 5 342 134 000 35.40 7 121 5 314 7 592 6 182 38,400 38,400 7 121 5 310 7 120 7	4 684 6 803 5.39 33,000 36,600 7.87 5.344 7 648 6 2.38 33,000 38,600 38,000 5.09 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	4924 6864 5454 344800 35,830 7243 5377 7704 5294 38,880 38,880 8035 5277 8547 7134 4391 6885 5468 35,880 35,890 35,991 7718 63,98 34,880 34,890 8037 6231 8547 7134 4399 6892 5482 35,890 35,990 7277 54,975 532 34,890 38,990 111 6254 8577 7162 54,996 8965 54,990 35,990 36,990 7726 54,976 53,990 38,990 38,990 38,990 7726 54,976 54,990 38,9	36,000	4 854 6 8540 8 8540 8 8540 8 8540 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	4.994 6.975 5.566 8.900 88.250 1.255 5.449 7.815 6.400 8.300 88.250 8.850 7.246 7.246 4.991 6.990 5.590 8.320 8.3200 8.320 8.320	5014 7022 5622 36400 36466 7411 5545 7872 6462 38400 38449 8251 6385 8712 7302 5021 7046 5636 3846 38460 38580 7425 5559 7886 6476 39460 38590 8256 6399 8776 7316 5021 7046 5636 5560 38400 38560 38500 385	\$5044 708 5573 80800 80850 7445 5501 7258 5519 80800 80850 8097 6441 815 7725 80500	5.074 7144 5.734 30,800 30,806 7523 5.637 7.964 6.574 30,800 30,600 8.353 6.497 8.824 7.414 5.734 30,800 30,806 7.428 5.989 6.589 7172 5.76 30,800 30,806 7.551 5.655 80.72 5.607 30,800 30,806 7.551 5.655 80.72 5.607 30,800 30,806 8.77 5.518 80,90 30,806 7.551 5.655 80.72 5.607 30,800 30,806 8.37 5.518 80,90 37,900 7.551 5.655 80.72 5.652 30,800 30,806 8.37 5.518 80,90 37,900 7.42 5.056 7.166 7	37,000	5.144 7.205 5.799 3.700 3.759 5.713 6.040 6.650 6.0500 4.0000 8.0000 8.0000 8.000 7.470 5.170 7.514 5.000 37.000 37.00 7.559 5.573 8.000 6.650 6.000 4.0000 4.000 8.000 5.57 8.894 7.000 7.150 6.000 37.100 6.000 6.000 4.000 8.000 4.000 8.000 37.100 37.100 6.000 37.100 6.000 4.000 8.000 4.000 8.000 37.100 37.100 37.100 37.100 5.000 6.000 4.000 6.000 4.000 8.000 8.000 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 4.000 8.000 8.000 8.000 37.100 37.	\$144 7250 5464 17200 17200 17200 1750 160 5666 0000 00200 00200 8475 6699 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 8936 8930 7526 5490 8936 8930 8930 7526 5490 8930 8930 8930 8930 8930 8930 8930 89	Side 712 590 71.400 71.400 71.500 715 591 812 612 612 612 612 613 613 613 613 613 613 613 613 613 613	5 194 5 364 5 195 17,800 27,800 17,800 17,800 18,900 6 7,800 40,800 40,800 8597 6 721 9 048 5 538 17,800 27,800 17,800 27,800 18,800 6 7,800 40,800 18,900 6 7,800 40,800 18,900 6 7,800 18,900 6 7,800 40,800 18,900 6 7,800 18,900 6 7,800 40,800 40,900 6 800 16 752 9 8 8 8 8 8 40,900 40,750 8 8 10 16 75 8 10	5.216 7410 6000 37,750 37,3500 7,789 5923 8,250 6,840 840,350 40,3500 8,629 6,753 9,999 7,660 8,524 7,545 6,014 37,6000 37,850 6,013 5,97 8,826 8,654 8,640,8500 40,8500 40,850 8,104 7,654 8,521 7,738 6,128 37,850 37,850 37,850 8,78 6,658 8,40,850 40,850 40,850 40,850 18,87 8,18 8,708	5.299 7425 6.425 31900 31/990 7831 5.955 8.232 6.842 40.890 40.890 8.517 6.835 9122 7.722 5.246 7.456 6.056 31/990 30.000 7645 5.919 8.306 6.956 40.890 41,000 8.665 6.919 9146 7.736 5.73
you are— If the 37 If the	Machinest Mach	35,000	6.79 4 804 6 644 5 230 34 000 34 000 7019 5 254 7 480 6.070 34 000 34 000 7 859 5 593 8 320 6.910 6.910 8 0.00 8 0	2.255 4 824 6 866 5 286 3 8.250 38.250 7 7075 5 284 7 536 6 126 38,200 38,200 7 936 6 49 8 376 6 986 6 524 4 844 6 710 5 3500 38,250 38,270 7 7 9 5 5 9 6 6 140 38,270 38,270 7 9 5 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 9 8 6 140 6 9 6 9 6 9 6 9 6 9 6 9 6 9 6 9 6 9 6	6.291 4.864 6.722 5.342 135,400 135,440 7713 5.314 7.592 6.882 138,400 38,400 7.971 6.105 8.427 70.22 6.305 4.871 6.766 5.356 135,400 33,540 7715 5.314 7.592 6.819 8.8460 38,540 7.971 6.105 8.427 70.22 6.319 4.879 6.709 6.319 6.819 8.846 70.30 6.319 6.819 8.846 70.30 6.319 6.819 8.846 70.30 7.77 5.300 7.70 7.70 7.70 7.70 7.70 7.70 7.70	6347 4 894 6 868 5.399 35,800 35,800 7 187 5.344 7 648 6,228 38,600 38,800 8,027 6 161 8 488 7 078 6,531 4 901 6 822 5 472 35,800 35,700 7,201 5,351 7 642 6,252 38,600 38,700 8,041 6 175 8 502 7,092 6,535 4,999 8,806 8,540 5,426 5,420 38,700 7,225 5,356 6,526 38,700 38,700 8,520 7,520 5,565 6,526 38,700 38,700 7,275 5,356 6,560 7,300 38,700 7,275 5,356 6,560 7,300 38,700 7,275 5,360 6,700 38,700 7,275 5,360 6,700 38,700 7,275 5,360 6,700 38,700 7,270 6,700 8	6403 4924 6 864-5 454 34,000 35,340 7243 5377 7704 6 294 36,000 38,400 8 693 6 277 8 544 7134 6 417 4931 6 895 5 469 34,000 35,400 7257 5 391 7716 6 294 34,000 36,000 8 697 6 231 8 554 7 134 6 431 4399 6 892 5 469 346 25,000 34,000 7255 5 497 746 6 336 34,000 36,000 8 175 6 539 8 596 7 176	36,000	6.459 4.846 6.890 6.810 88.000 88.000 8.000 8.000 8.000 8.000 8.199 6.77 8.600 7.190 8.000 8.190 6.77 8.600 7.190 8.000 8.000 8.190 8.000 8.190 8.000 8.190 8.000 8.190 8.000 8.190 8.000 8.190 8.000 8.190	6.515 4.944 6976 5.545 83200 83200 83200 7.585 5.489 7.816 6.445 83200 83200 8250 5.246 8565 7.246 8552 4.891 6.990 5.599 83200 8320	6571 5014 7022 5622 38400 38,480 7411 5545 7872 6462 38400 38,480 8251 638 8772 7302 6585 5021 7046 5550 38,480 38,580 742 5559 7886 6476 38,480 38,580 8726 7316 7316 6595 5029 7060 5550 38,480 38,580 742 5559 7 7,590 649 38,000 38,590 8130 8740 7330	6627 5044 7098 5578 38600 38460 7645 5601 7295 6518 38500 38600 38600 5970 6441 8769 7359 6518 2870 5471 8769 7545 6519 38600 38700 7441 5615 7442 6517 38600 38700 8271 6455 8722 7325 6615 5017 7102 5652 38700 38700 7441 5615 7742 6517 38700 82700 8271 6455 8722 7325 6655 5870 7470 6517 5870 82700 8	6683 5074 7144 5734 30,800 30,850 7523 5,657 7994 6,574 30,800 30,800 8353 6,497 8,824 7414 6591 5174 3545 30,800 30,800 30,800 837 6,519 8,09 7428 6591 50,800 30,800 30,800 837 6,519 8,09 7428 6591 56,600 30,800 30,800 837 6,519 8,800 74,800 7551 565 800 8075 6,510 30,800 30,800 837 6,519 8,800 77,000 7,551 565 569 8075 6,510 30,800 30,800 837 6,519 8865 7428 650 77,000	37,000	5.144 7.205 5.799 3.700 3.759 5.713 6.040 6.650 6.0500 4.0000 8.0000 8.0000 8.000 7.470 5.170 7.514 5.000 37.000 37.00 7.559 5.573 8.000 6.650 6.000 4.0000 4.000 8.000 5.57 8.894 7.000 7.150 6.000 37.100 6.000 6.000 4.000 8.000 4.000 8.000 37.100 37.100 6.000 37.100 6.000 4.000 8.000 4.000 8.000 37.100 37.100 37.100 37.100 5.000 6.000 4.000 6.000 4.000 8.000 8.000 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 37.100 4.000 8.000 8.000 8.000 37.100 37.	\$144 7250 5464 17200 17200 17200 1750 160 5666 0000 00200 00200 8475 6699 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 7526 5490 8936 8936 8930 7526 5490 8936 8930 8930 7526 5490 8930 8930 8930 8930 8930 8930 8930 89	164 731 5902 37.400 37.400 17.50 18.50 18.20 6.12 6.10 6.10 6.10 6.10 6.10 6.10 6.10 6.10	5 194 5 364 5 195 17,800 27,800 17,800 17,800 18,900 6 7,800 40,800 40,800 8597 6 721 9 048 5 538 17,800 27,800 17,800 27,800 18,800 6 7,800 40,800 18,900 6 7,800 40,800 18,900 6 7,800 18,900 6 7,800 40,800 18,900 6 7,800 18,900 6 7,800 40,800 40,900 6 800 16 752 9 8 8 8 8 8 40,900 40,750 8 8 10 16 75 8 10	5.216 7410 6000 37,750 37,3500 7,789 5923 8,250 6,840 840,350 40,3500 8,629 6,753 9,999 7,660 8,524 7,545 6,014 37,6000 37,850 6,013 5,97 8,826 8,654 8,640,8500 40,8500 40,850 8,104 7,654 8,521 7,738 6,128 37,850 37,850 37,850 8,78 6,658 8,40,850 40,850 40,850 40,850 18,87 8,18 8,708	991 5239 7422 6042 31900 31,600 7831 5665 8292 6892 40,000 40,800 8651 6895 9132 7722 8005 5246 7486 6056 5054 7180 38,000 7845 5899 81306 6896 40,800 41,000 8895 6899 9146 7738 800 8005 5890 8005 8005 8005 8005 8005
And you are— flaxable And you are— flaxable And you are— incorns) is— incorns) is—	Married Marr	35,000	6.79 4 804 6 644 5 230 34 000 34 000 7019 5 254 7 480 6.070 34 000 34 000 7 859 5 593 8 320 6.910 6.910 8 0.00 8 0	2.255 4 824 6 866 5 286 3 8.250 38.250 7 7075 5 284 7 536 6 126 38,200 38,200 7 936 6 49 8 376 6 986 6 524 4 844 6 710 5 3500 38,250 38,270 7 7 9 5 5 9 6 6 140 38,270 38,270 7 9 5 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 38,270 7 9 6 6 140 38,270 9 8 6 140 6 9 6 9 6 9 6 9 6 9 6 9 6 9 6 9 6 9 6	6.291 4.864 6.722 5.342 135,400 135,440 7713 5.314 7.592 6.882 138,400 38,400 7.971 6.105 8.427 70.22 6.305 4.871 6.766 5.356 135,400 33,540 7715 5.314 7.592 6.819 8.8460 38,540 7.971 6.105 8.427 70.22 6.319 4.879 6.709 6.319 6.819 8.846 70.30 6.319 6.819 8.846 70.30 6.319 6.819 8.846 70.30 7.77 5.300 7.70 7.70 7.70 7.70 7.70 7.70 7.70	6347 4 894 6 868 5.399 35,800 35,800 7 187 5.344 7 648 6,228 38,600 38,800 8,027 6 161 8 488 7 078 6,531 4 901 6 822 5 472 35,800 35,700 7,201 5,351 7 642 6,252 38,600 38,700 8,041 6 175 8 502 7,092 6,535 4,999 8,806 8,540 5,426 5,420 38,700 7,225 5,356 6,526 38,700 38,700 8,520 7,520 5,565 6,526 38,700 38,700 7,275 5,356 6,560 7,300 38,700 7,275 5,356 6,560 7,300 38,700 7,275 5,360 6,700 38,700 7,275 5,360 6,700 38,700 7,275 5,360 6,700 38,700 7,270 6,700 8	6403 4924 6 864- 5454 34,000 35,340 7243 5377 7704 6 294 35,000 38,400 8 6093 6 277 8 544 7134 6 417 4931 6 808 5 468 34,000 35,000 7257 5 391 7716 6 202 34,500 36,000 8 6097 6 231 8 556 7 144 6 413 4 599 6 892 5 462 35,000 38,000 7255 5 497 746 6 336 38,000 36,000 8 175 6 539 8 596 7 176	36,000	6.459 4.846 6.890 6.810 88.000 88.000 8.000 8.000 8.000 8.000 8.199 6.77 8.600 7.190 8.000 8.190 6.77 8.600 7.190 8.000 8.000 8.190 8.000 8.190 8.000 8.190 8.000 8.190 8.000 8.190 8.000 8.190 8.000 8.190	6.515 4.944 6976 5.545 83200 83200 83200 7.585 5.489 7.816 6.445 83200 83200 8250 5.246 8565 7.246 8552 4.891 6.990 5.599 83200 8320	6571 5014 7022 5622 38400 38,480 7411 5545 7872 6462 38400 38,480 8251 638 8772 7302 6585 5021 7046 5550 38,480 38,580 742 5559 7886 6476 38,480 38,580 8726 7316 7316 6595 5029 7060 5550 38,480 38,580 742 5559 7 7,590 649 38,000 38,590 8130 8740 7330	6627 5044 7098 5578 38600 38600 7645 5601 7258 6518 38600 38600 5907 6441 5619 7358 6518 38600 38600 5	6683 5074 7144 5734 30,800 30,850 7523 5,657 7994 6,574 30,800 30,800 8353 6,497 8,824 7414 6591 5174 3545 30,800 30,800 30,800 837 6,519 8,09 7428 6591 50,800 30,800 30,800 837 6,519 8,09 7428 6591 56,600 30,800 30,800 837 6,519 8,800 74,800 7551 565 800 8075 6,510 30,800 30,800 837 6,519 8,800 77,000 7,551 565 569 8075 6,510 30,800 30,800 837 6,519 8865 7428 650 77,000	37,000	6.739 5114 7204 5804 177050 71800 7593 5178 8404 6550 46000 46050 6819 6553 8884 7 440 6.753 5111 7214 5804 177050 71100 7593 5275 8184 6644 460500 46100 6423 6587 8884 7 440 6.751 5119 725 8818 177050 71100 7150 7110 7110 7110 7110 7	6795 114 7565 5846 17300 17300 1730 5766 8096 6646 40300 40300 8175 6699 8366 7266 8895 514 757 540 77300 17	851 5164 7312 5902 31,400 31,500 51,500 51,500 51,500 40,500 40,500 51,5	997 5194 7368 5989 377400 377400 7775 599 8236 6739 40300 40300 8375 8701 9048 7524 8048 8058 8058 8058 8058 8058 8058 805	6949 5216 7410 6000 13/750 373800 7/89 5923 8290 6940 44,0200 8629 6/750 9090 7660 6/551 5224 7424 6014 17,0000 13/360 1603 5937 8254 6554 46,000 44,000 04,000 100 100 700 100 700 6/877 5231 7438 6028 13/460 37,000 7817 593 8278 6668 44,000 4657 6791 9118 7708	0 5705 5246 7465 6042 31900 34,000 7845 5879 8306 886 40,800 41,000 8645 889 9137 7722
And you ere— (fazable And you ere— fazable and you are— rooms) is—	Strope Marmon M	35,000	6.179 4.804 6.645 5.23 35.00 35.000 70.19 5.244 7.860 6.070 35.000 34.000 34.000 54.000 54.000 34.000 34.000 54.000 54.000 34.000 54.000 54.000 34.00	22,250 6.23 4 8.4 6 666 5.266 38,250 38,250 38,250 7.075 5.24 7 5.36 6.12 38,250	22,460 6.291 4.864 6.725 5.342 35,400 35,420 7.131 5.314 7.592 6.182 38,400 38,400 7.971 6.105 8.427 7.022 22,200 6.305 4.871 6.706 5.356 35,400 35,400 7.145 5.327 7.606 6.196 38,400 38,400 7.995 6.119 8.446 7.022 22,200 6.305 4.879 6.700 28,999 6.131 8.466 7.036 22,24,600 6.203 4.890 6.734 5.344 3.344 33,400 35,400 7.77 5.306 6.224 38,400 38,400 6.013 6.47 8.424 7.644	22,800 6.347 4.894 6.800 5.399 35,800 36,800 7.187 5.344 7649 6.238 38,800 38,800 8.027 6.61 8.488 7078 22,700 6.381 4.901 6.822 5.472 35,800 36,701 7.201 5.351 7662 6.252 38,800 38,700 8.041 6.175 8.502 7.092 7.202 7.202 6.375 8.390 8.805 8.805 8.805 8.400 38,700 7.251 5.339 7.65 6.284 38,700 38,700 7.251 5.339 7.805 6.284 38,700 8.805 8.400 38,700 7.252 5.365 7.590 6.781 38,700 7.701	4924 6864 5454 344800 35,830 7243 5377 7704 5294 38,880 38,880 8035 5277 8547 7134 4391 6885 5468 35,880 35,890 35,991 7718 63,98 34,880 34,890 8037 6231 8547 7134 4399 6892 5482 35,890 35,990 7277 54,975 532 34,890 38,990 111 6254 8577 7162 54,996 8965 54,990 35,990 36,990 7726 54,976 53,990 38,990 38,990 38,990 7726 54,976 54,990 38,9	36,000	13, 12, 12, 13, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	200 200 200 200 200 200 200 200 200 200	33,489 657 5014 7032 5622 38,440 38,480 741 5545 7872 6.452 38,440 38,540 8.251 6.395 8.73 7.302 33,540 5655 5021 7,046 58,56 38,440 38,540 7,425 5.559 7,886 6.476 38,540 38,540 38,560 8.255 6.399 8.726 7,316 23,640 38,540 38,	ANALANG 6675 5044 7086 8578 3 8000 38800 7 145 5 501 752 5 513 2 8000 38800 8 307 6 441 8 195 7 155 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	33,340 6 683 5 074 7 144 5.774 36,340 38,340 38,340 7 523 5,657 7 994 6 558 39,000 38,640 8 353 6 497 8 824 7 414 32,340 0 8,0	1,000 40,000	5.144 7.205 5.799 3.700 3.759 5.713 6.040 6.650 6.0500 4.0000 8.0000 8.0000 8.000 7.470 5.170 7.514 5.000 37.000 37.00 7.559 5.573 8.000 6.650 6.000 4.0000 4.000 8.000 5.87 8.894 7.400 5.100 7	Margo 6195 514 7256 5846 37400 37400 7155 5169 81096 6686 40,200 40,200 40,200 8175 6699 8196 7526 8196 75	0 14400 6851 5164 7312 5902 37400 37500 7775 5823 8126 6754 40400 40540 8316 685 8902 5900 5900 5900 5900 5900 5900 5900 5	0 144600 6907 5194 7386 5928 777800 217800 71747 589 81286 6786 40300 40300 8601 573 5101 9188 633 634 64500 40300	6 JANGO 649 5216 7410 6000 37/750 37/250 37/250 829 6840 44,750 44,250 8659 6753 9190 7660 0 JANGO 6855 5224 724 6014 37/250 37/250 825 825 825 8654 44,000 44,000 8659 677 9104 7654 0 JANGO 6977 5231 7439 6028 37/450 37/450 87/5 58/1 82/8 6668 44,000 4657 6791 9118 7708	0 34,000 (505 5.246 742 6742 37,000 38,000 7 845 5.979 8306 6896 40,000 41,000 8895 6819 9146 7735

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if line 37 (faxable income) ta-	Al But least leas than	65,000	\$5.050 \$6.150 \$6.150	85,250 85,350 86,350	88,400 66,450 88,450 65,500 68,500 65,500 68,550 69,600	65,650 65,700 65,750	25.25.8 20.00 20.0		66,050 66,050 66,050 66,100 66,100 66,150 66,150 66,200	86 300 86 300 800 800 800 800 800 800 800 800 800	86.500 86.500 86.500	66,850 66,700 66,750	96.850 96.960 97.000	67,000	000 67,050 100 67,150 150 67,150	200 67,250 250 67,300 300 67,360 350 67,400	400 67,450 450 67,500 500 67,350 350 67,950	850 67,850 700 67,750 750 67,750	900 67 88 900 67 88 90 67 88 9	2001
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if line 37 (taxable income) i	¥ 9	62,	22.23 22.23 25.23 25.23	62,200 62,200 62,300	62,450 62,450 62,450 62,500	62,650 62,650 62,700 62,750	62,800 62,800 62,800	63,	63,000 63,060 63,196 63,136	62,23 62,23 62,23 63,23	63,450 63,500 63,500 63,500	83.28 02.28 02.73 02.73	3.3.3.3 000.3 000.0 000.0	2	2222 268 268 268 268 268 268 268 268 268	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2222 53233 53033	22.22.2 00.000.2 00.000.2	2233	
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If line 37 (taxable income) is	P A I	28	3333	3333	****	***	****									_	_			_
And you are— (taxable income)	Marred Marred Head him of the		11,033,13,743,11,950 11,047,13,754,11,964 11,061,13,74,11,9378 11,075,13,749,11,992	1,089 13,805 12,006 55,11,103 13,821 12,020 55,11,117 13,821 12,024 55,11,117 13,826 12,034 55,11,117 13,857 12,048	11.145 13.657 12.062 55.01.1159 13.683 12.076 55.01.11773 13.683 12.090 55.01.1177 13.014 13.014 13.014	11.201 13.929 12.118 55.017.229 13.118 55.017.229 17.129 15.001 12.146 55.017.129 17.129 13.001 12.146 55.017.129 13.017.129 17.	1,257 13,991 12,174 54 11,271 14,007 12,189 54 11,285 14,002 12,202 54 14,008 12,216 54		11,313,14,053,12,230 11,327,14,069,12,244 11,325,14,100,12,258	11,369 14 115 12,266 11,383 14 131 12,300 11,397 14 146 12,314 11,411 14,162 12,328	11,425 14,177 12,342 11,439 143 12,356 11,453 14,208 12,370 14,57 14,224 12,384	11,481 14,239 12,398 11,495 14,255 12,412 11,509 14,270 12,426 13,23 14,286 12,440	11 537 14 301 12 454 11 551 14 317 12 468 • 11 559 14 332 12 482 11 579 14 348 12 496		1593 14,363 12,510 1607 14,379 12,524 1621 14,394 12,538 1635 14,410 12,552	1 649 14 425 12 566 17 663 14 441 12 580 11 677 14 456 12 594 15 631 14 472 12 508	11,705 14 487 12,622 11,719 14,503 12,636 11,733 14,518 12,650 17,71 14,534 12,664	11,761 14,549 12,678 11,775 14,565 12,692 11,1789 14,580 12,706 14,580 12,706	11,803 14,5390 12,720 11,817 14,611 12,734 11,831 14,627 12,748 11,845 14,642 12,762	0//2/ PSB 4 (5//70
Ę	Marrad Head thing of a sack- house- matey		13,022,11,033,13,743,11,950 13,038,11,047,13,759,11,964 13,059,11,075,11,378 13,059,11,075,11,378	13,084 11,089 13,805 12,006 13,100 11,103 13,821 12,020 13,115 11,117 13,836 12,034 31,311 11,31 13,852 12,048	13.146 11.145 13.687 12.062 54 13.167 12.062 54 13.167 11.159 13.683 12.076 54 13.167 11.159 13.1698 12.090 54 13.197 11.173 13.1988 12.090 54 13.193 13.187 13.194 12.104	13.208 17.201 13.929 12.118 56 13.224 11.215 13.945 12.118 56 13.224 11.215 13.945 12.132 57.145 57.132 13.975 13.	13.270 11.257 13.991 12.174 950 13.286 11.271 14.007 12.188 950 13.01 11.285 11.007 12.202 950 13.01 11.295 14.022 12.205 950 13.017 11.299 14.038 12.216		13,332,11,313,14,053,12,230 13,348,11,327,14,069,12,244 13,363,11,341,14,064,12,258 13,379,11,355,14,100,12,272	13,394 11,369 14 115 12,266 33,410 11,383 14 131 12,300 13,425 11,387 14 146 12,314 33,441 11,411 14,162 12,328	13,456 11,425 14,177 12,342 33,472 11,439 14,193 12,356 13,487 11,453 14,208 12,370 13,503 11,467 14,224 12,384	13,518 11,481 14,239 12,398 13,554 11,495 14,255 12,412 13,549 11,509 14,270 12,426 13,555 11,529 14,286 12,440	13.580 11.537 14.301 12.454 13.596 11.551 14.317 12.468 • 13.551 11.552 14.337 12.482 13.627 11.579 14.348 12.492		13 642 11,593 14,363 12,510 13 658 11,607 14,379 12,524 13,673 11,621 14,394 12,538 13,689 11,635 14 410 12,552	13,704 11 649 14 425 12 566 13,720 11 663 14 441 12 580 13,735 11 677 14 456 12.594 13,751 11 691 14 472 12 608	13,766 11,705 14 487 12,622 13,782 11,719 14,503 12,636 13,977 11,737 14,518 12,650 13,813 11,747 14,534 12,654	13.828 11,761 14,549 12,678 13.844 11,775 14,565 12,692 13.859 11,789 14,560 12,706	13.875 11.803 14.396 12.720 13.806 11.817 14.611 12.734 13.906 11.831 14.627 12.762 13.921 11.845 14.642 12.762	13,937 1,859 4,858 12,776
Ę	Marred Marred Head him of the		54,040 (1),022 11,033 13,743 11,950 54 54,040 (1),022 11,034 13,759 11,954 55 54,050 (1),035 11,047 13,759 11,984 55 54,001 (1),056 11,075 13,750 11,982 65 54,001 (1),056 11,075 13,750 11,982	56,250 13,084 11,089 13,805 12,006 55,505 13,005 13,005 13,005 12,006 55,502 13,005 13,105 13,105 12,005 55,502 13,111 131 13,115 13,105 12,004 55,502 13,111 131 131 13,12 12,048	56,450 (13.146 11.145 13.687 12.062 55,56,500 (13.146 11.145 13.687 12.062 55,56,500 (13.146 11.145 13.680 12.036 55,56,500 (13.147 11.145 13.080 12.036 55,56,500 (13.147 11.147 13.104 12.036 55,56,500 (13.147 11.147 13.104 13.147 13.104	56, 56, 56, 56, 56, 56, 56, 56, 56, 56,	1,257 13,991 12,174 54 11,271 14,007 12,189 54 11,285 14,002 12,202 54 14,008 12,216 54	00	57,060 13,332 11,313 14,053 12,230 57,100 13,348 11,327 14,069 12,244 57,100 13,348 11,327 14,069 12,248 77,200 13,393 11,355 14,100 12,272	200 57.250 13.394 11.369 14 115 12.286 220 57.300 13.410 11.383 14 131 12.300 3300 57.300 13.424 1337 14 146 12.314 330 57.400 13.44 11.411 14.162 12.328	400 57,450 13,456 11,425 14,177 12,342 450 57,540 13,472 11,439 14,193 12,356 540 57,540 13,487 11,433 14,208 12,370 550 57,800 13,503 11,467 14,224 12,384	600 57,800 13,518 11,481 14,239 12,398 650 13,518 11,481 14,259 12,398 77,00 13,554 11,495 14,255 12,412 750 57,780 13,559 14,285 12,40 720 57,780 13,555 11,523 14,285 12,440	560 11 537 14 301 12 454 596 11,551 14 317 12 468 511 11,555 14 312 12 482 57 11 579 14 348 12 496	58,000	56,000 56,000 13,642 11,593 14,363 12,510 56,000 56,000 115,58 11,667 14,379 12,524 15,100 56,010 115,58 11,627 14 394 12,538 58,145 59,000 13,889 11,635 14 40 12,552	50,200 50,220 13,704 11 649 14 425 12 566 56,220 59,200 13,720 11 663 14 441 12 580 59,200 13,720 11 663 14 441 12 580 58,200 13,751 167 14 452 12 688	59.400 59.420 13.766 11.705 14.487 12.622 59.450 58.500 13.782 11.719 14.503 12.636 58.500 58.500 13.779 17.33 14.578 12.650 58.400 58.600 11.781 14.54 14.54 12.654	58,600 56,600 13,828 11,761 14,549 12,678 56,650 58,700 13,844 11,775 14,565 12,692 58,700 50,750 13,859 11,788 14,560 12,706 58,700 50,750 13,859 11,788 14,500 12,706	36,730 36,301 10,001 16,700 16	01/2/ 950 +1 (59.5) non/ac pen/ac
And you are—	But Surge Marred Marred Head as Integrated 10 a marry teach Todas Your task in-	000	96,000 96,000 13,022 11,033 13,743 11,950 55 56,000 56,100 13,038 11,047 13,759 11,964 55 96,100 56,100 13,038 11,047 13,759 11,954 55 96,100 56,000 13,059 11,075 13,759 11,932 56	98,200 59,220 13,084 11,089 13,805 12,006 54,200 13,001 11,003 13,805 12,006 54,200 13,100 11,17 13,805 12,004 54,000 13,100 13,117 13,805 12,004 54,000 13,111 11,111 11,118,52 12,044 54	60,400 50,420 13,146 11,145 13,687 12,062 545 54,450 54,450 13,146 11,145 13,687 12,062 54,450 54,450 13,162 11,159 13,883 12,090 54,450 54,450 13,177 13,13,198 12,090 54,450 54,450 13,173 13,18 13,114 12,104	56,000 56,000 13,208 11,201 13 929 12,118 54 56,000 56,000 13,224 11,215 13,925 12,118 56,000 13,224 11,215 13,925 12,118 56,000 13,224 11,225 13,960 12,146 56,000 13,255 11,243 13,976 12,150 13,000	56,000 56,000 (13.20 11.25 13.951 12.174 55,000 (13.26 11.27 13.951 12.174 56,000 56,000 (13.26 11.27 14.02 12.20 12.02 56,000 (13.31 11.295 14.02 12.20 57,000 (13.31 71.295 14.02 12.20 57,000 (13.37 71.295 14.02 12.20 5	57,000	390 57 000 57,056 13,32 11,313 14,053 12,230 404 57,050 57,100 13,348 11,327 14,069 12,244 418 57,100 57,140 13,358 11,387 14,069 12,288 420 57,140 57,300 13,39 11,385 14 100 12,272	446 57,200 57,220 13,394 11,369 14 115 12,286 450 57,250 57,300 13,410 11,333 14 151 12,300 456 57,320 57,350 13,425 11,397 14 146 12,314 458 57,330 57,400 13,441 11,41 14,162 12,328	5502 57,400 57,450 13,456 11,425 14,177 12,342 5.16 57,450 57,550 13,472 11,439 14,193 12,356 5.45 57,550 77,550 13,471 14,53 14,208 12,370 5.44 57,550 57,600 13,503 11,467 14,224 12,384	558 57,800 57,800 13,518 11,481 14,239 12,398 57,800 13,534 14,485 12,412 57,800 13,534 14,485 14,252 12,412 57,700 13,534 11,509 14,500 14,50	614 57,000 57,000 13,560 11 531 14 301 12 454 52.8 57,000 57,000 13 550 11 531 14 301 12 468 52.8 57,000 57,000 13 550 11 551 11 555 14 332 12 482 550 500 48,000 11 555 14 332 12 482	58,000	56,000 56,000 13,642 11,593 14,363 12,510 56,000 56,000 115,58 11,667 14,379 12,524 15,100 56,010 115,58 11,627 14 394 12,538 58,145 59,000 13,889 11,635 14 40 12,552	50,200 50,220 13,704 11 649 14 425 12 566 56,220 59,200 13,720 11 663 14 441 12 580 59,200 13,720 11 663 14 441 12 580 58,200 13,751 167 14 452 12 688	59.400 59.420 13.766 11.705 14.487 12.622 59.450 58.500 13.782 11.719 14.503 12.636 58.500 58.500 13.779 17.33 14.578 12.650 58.400 58.600 11.781 14.54 14.54 12.654	58,600 56,600 13,828 11,761 14,549 12,678 56,650 58,700 13,844 11,775 14,565 12,692 58,700 50,750 13,859 11,788 14,560 12,706 58,700 50,750 13,859 11,788 14,500 12,706	36,730 36,301 10,001 16,700 16	02/21 959 +1 559/11 756/51 mm/Ac 059/86
Bro- (tauable And you are- income) le-	March Marc	26,000	11,170 04,000 54,000 13,022 11,033 13,743 11,950 55 11,174 56,000 54,100 13,028 11,047 13,759 11,994 55 11,158 94,000 68,140 13,033 11,051 13,750 11,992 65 11,152 146,140 54,000 13,058 11,055 13,750 11,992 65	11,106 66,200 36,220 13,084 11,089 13,805 12,006 54,007 11,108 56,200 56,200 13,100 11,103 13,821 12,020 56,220 56,200 13,100 11,103 13,821 12,020 56,200 13,100 11,103 13,821 12,020 56,020 13,103 11,11 11,11 13,821 12,04	11.226 86.440 86.440 131.46 11.145 13.867 12.052 85 11.256 86.440 86.440 131.46 11.145 13.867 12.056 85 11.256 86.440 86.440 131.46 11.145 13.867 12.056 85 11.256 86.440 131.46 11.145 13.868 12.090 85 11.256 86.440 86.440 131.47 11.73 13.898 12.090 85 11.256 86.440 86.440 131.93 11.187 13.91 12.91 13.91 12.91 13.91 12.91 13.91 12.91 13.91 1	11.228 84,000 50,000 11.2208 11.218 11.329 12.118 54,000 50,000 11.3208 11.218 11.320 12.118 54,000 13.220 11.218 13.945 12.132 54,000 13.220 11.281 13.945 12.132 54,000 13.250 12.43 13.95 12.133 13.133 12.133 13.133 12.133 13.133 12.133 13.133 12.133 13.133 12.133 13.133 12.133 13.133 12.133 13.133 12.133 13.133 12.133 13.133 12.133 12.133 13.133 12.133 13.133 12.133	11.334 49,000 59,000 (11.27) 13.99 12.174 59 11.334 54,000 59,000 (11.28) 10.07 12.189 54 54,000 54,000 (11.28) 10.07 12.189 54 11.376 54,000 57,000 (13.37) 11.299 14.029 12.216 54	57,000	11.390 57,000 57,000 13.332 11.313 14.053 12.230 11.404 57,000 57,100 13.348 11.327 14.069 12.244 11.428 57,140 57,140 13.330 11.341 14.084 12.238 11.427 57,140 57,140 13.351 14.100 12.272	11,446 57,200 57,220 13,394 11,369 14 115 12,286 11,450 57,220 57,200 13,410 11,383 14 131 12,300 14,45 57,000 57,420 13,421 11,416 12,334 14,48 57,430 57,400 13,441 11,141 14,162 12,338	11,502 57,400 57,450 13,456 11,425 14,177 12,342 11,1516 57,450 57,450 14,427 11,435 14,193 12,256 11,1510 57,450 17,450 14,1451 14,193 12,240 12,334 13,450 57,400 13,503 11,467 14,224 12,334	11.558 97,800 97,800 13.518 11,481 14,239 12,398 11.572 97,800 97,700 13.534 11,495 14,255 12,412 11.600 97,720 97,720 13,645 11,599 14,200 12,426 11.600 97,720 97,7800 13,565 11,520 14,286 12,440	317 11 614 57,200 57,200 13.80 11.537 14.301 12.454 397 11.628 6 57,240 57,200 13.80 11.537 14.301 12.468 402 11.622 57,200 57,200 13.801 11.565 13.337 12.482 402 11.81 11.665 13.799 60 50 00 13.827 11.579 14.346 12.462	58,000	11.670 88,000 88,080 13.642 11.559 14.363 12.510 11.654 86,050 88,100 13.656 11.607 14.379 12.524 11.772 88,150 88,150 13.673 11.621 14.394 12.538 17.772 88,150 88,200 13.689 11.635 14.410 12.552	11,726 59,200 59,250 13,704 11,649 14,425 12,566 11,740 59,250 59,300 13,720 11,631 14,441 12,540 11,754 59,000 93,530 113,721 11,631 14,441 12,594 11,786 36,330 59,400 13,751 11,631 14,472 12,618	11,796 59,400 59,400 13,766 11,705 14,487 12,622 11,796 59,450 58,500 13,782 11,719 14,503 12,636 11,190 59,600 58,550 13,711,733 14,518 12,650 11,184 58,440 59,600 13,813 11,747 14,554 12,664	11.829 88,800 88,800 13.828 11.75 14.549 12.678 11.852 88,850 88,700 13.844 11.775 14.565 12.692 11.865 88,700 88,700 13.844 11.775 14.560 12.706	11,580 36,734 36,400 13,673 11,503 14,396 12,720 11,508 36,400 13,906 11,817 14,511 12,748 11,508 36,400 13,906 11,817 14,612 12,748 11,508 36,400 36,400 13,906 11,817 14,642 12,748 11,522 36,400 46,400 13,907 11,645 14,642 12,762 11,645 11,645 12,762 11,645 11	11.956 18.051 19.951 10.951 14.058 15.770
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Bro- (tauable And you are- income) le-	Named Named Named Head Named Head Head Head Head Head Head Head He	26,000	952 10,193 12,813 11,110 66,000 34,026 11,023 11,702 11,031 13,743 11,950 54,000 13,000 13,000 11,000 1	154 (1024) 2.855 (1176) 6 (10220) 2.8200 (1020) 1.100 (1020) 2.850 (10	216 0.305 12.597 11.222	28 0.381 1.299 11.278 56,000 56,000 112.08 11.20 113.99 12.118 55,294 10.375 13.015 11.292 12.118 56,000 56,000 112.08 112.08 112.09 12.118 56,294 10.375 13.015 11.292 186,890 56,700 113.208 11.215 13.945 12.132 56,294 13.015 13.00 15,000 12.015 12.00 113.015 12.00 12.015 12	340 (10.47 13.06 11.334 56,000 36,000 11.270 11.257 13.991 12.174 54,000 36,000 36,000 11.270 11	57,000	402 10.473 13.123 11.390 57,000 57,000 13.332 11.313 14.053 12.244 448 10.487 13.139 11.404 57,000 57,000 13.348 11.327 14.069 12.244 423 10.501 13.148 11.418 57.000 57.150 13.368 11.327 14.069 12.248 449 10.551 13.170 11.422 57.145 57.200 13.395 13.355 14 100 12.272	469 10.529 1710 11.46 9 7200 97.260 17304 1730 9 4 115 12.266 469 10.527 1220 11.426 9 7200 97.260 13.410 1130 1130 1130 1130 1230 511 10.557 1320 11.466 97.369 97.360 13.410 1130 1131 11310	2526 0.555 0.1247 1552 9.500 97.46 0 154.66 14.05 0.1342 542 0.1590 11.256 11.516 97.450 97.450 13.472 14.39 14.191 12.356 553 0.1651 12.378 11.536 97.450 97.450 13.477 14.439 14.192 12.356 553 0.1651 12.294 11.544 97.450 97.480 13.550 11.467 14.224 12.384	288 (1641 1289 1155 2780 2780 11518 (1441 1452) (1298 664 (1658) (1256 1155 2786) (1542 1165 1141 145 1425) (1242 678) (1689 (1250 1156 2770 1754) (1549 1159 127) (1245 653) (1689 (1250 1160) (15775) (1750 1750 1750 1750 1750 1750 1750 1750	56.0 (1887 1237 11614 570 97.0 97.0 98.0 97.0 97.0 97.0 97.0 97.0 97.0 97.0 97	58,000	772 10,753 13,433 11,670 540,000 540,050 13,542 11,593 14,363 12,510 728 10,767 13,449 11,654 540,059 54,100 13,658 11,667 14,379 12,524 753 10,781 13,446 11,772 543,150 54,150 13,673 11,657 11,657 14 134 12,538 759 10,783 13,460 11,772 543,150 54,250 13,689 11,655 14 410 12,552	774 10,009 13,405 1726 8,400 94,200 94,200 1724 1164 94,125 12,566 95,105 1724 10,000 12,000	2002 (1965 1357) 1778 400 94.09 (1976) 1756 1756 182 (1872) 400 94.09 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94.00 (1976) 400 94	898 10.921 13.619 11.838 194,870 34.6400 13.838 11.751 14.549 12.678 374 10.935 11.852 11.852 18.600 94,700 18.60 11.751 14.855 12.692 373 10.593 11.850 11.885 18.700 94,700 18.83 11.450 12.756	242 10;24 12;06 10;06 10;07 20;07 10	01/21 858 \$1 858/11 758/51 mm/det 058/05 10/82/15 812/51 810/11 700
And you are— (Raudo) he— And you are— income) te—	Sngar Marmol Ma	26,000	12,092 10,119 12,813 11,110 66,000 56,000 13,022 11,033 13,743 11,950 15,813 11,124 15,000 056,000 13,002 11,033 11,724 11,954 13,813 11,138 14,104 13,003 11,047 13,724 11,954 13,813 11,138 14,104 13,104 1	22 21 24 10 24 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	12.22 (10.33) 12.23 (10.40) 54,440 (13.146 11.145 1	12.278 (10.38) 12.399 11.278 (10.48) 246,000 246,046,013.208 11.201 113.929 12.118 246,000 246,040 113.204 113.91 12.918 12.119 12.118 246,000 246,040 113.204 112.01 113.928 112.010 113.928 112.010 113.058 113.00 113.008 1	12.30 10.417 13.06 11.334 56,000 56,000 13.20 11.257 13.951 12.174 56,000 13.06 11.327 13.951 12.174 56,000 13.20 13.20 11.257 13.951 13.051 1	57,000	12,402,10,473,13,123,11,389, 57,000,57,000,13,332,11,313,14,053,12,230,12,448,10,487,13,39,11,404, 57,000,57,100,13,348,11,327,14,084,12,288,12,448,10,515,13,170,11,422,57,150,57,300,13,319,11,335,14,100,12,272,	22.460 10.529 13.162 11.446 57.200 57.200 13.304 13.509 14.15 12.266 12.460 10.524 13.201 14.400 57.200 57.200 13.410 11.383 14.131 12.300 12.51 10.57 13.201 14.486 57.300 57.300 13.410 14.383 14.131 12.300 12.51 10.57 11.3222 11.488 57.300 57.300 13.441 14.11 14.12 12.320	25 60 10 555 13 24 11 552 2 3 4 6 0 3 5 6 0 1 5 5 5 1 5 5 5 1 5 5 5 5 1 5 5 5 5 5	12 5840 1054-1 13,000 11559 57,000 75,000 11551 11.481 14.291 53,398 12 6840 10569 13256 11525 57,000 57,000 13,244 11456 14.255 12.412 12 683 10,000 13,446 57,000 57,000 13,549 11569 12.510 12.410 12 683 10,000 13,446 11,640 57,400 57,500 13,555 11.523 14.206 12.410	12.656.0 10.897 13.77 11.614 87.800 87.8800 13.800 11.537 14.801 12.464 87.800 13.800	58,000	12,712,10,753,13,433,11,670, 540,000, 58,040 , 13,642,11,593,14,363,12,510, 12,728,10,758,10,758,11,667,13,469,11,664, 540,000,541,001 ,365,11,607,14,39,12,524, 12,72,31,0,72,31,340,11,717, 340,10,541,240 ,13,519,140,17,71, 340,10,541,240 ,13,519,140,17,71, 340,10,540,00 ,13,519,140,17,71, 340,10,540,00 ,13,519,140,17,71,240,140,001,170,140,140,140,140,140,140,140,140,140,14	27,700 (1852) 17,500 (1852) 17,500 (1852) 18,500 (1852) 18,500 (1852) 18,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 17,500 (1852) 18,500 (1852) 18,500 (1852) 17,500 (1852) 18	28 0 10 665 13 557 1778 2 460 2 460 1767 179 176 175 165 2 50 2 469 7 12 52 2 50 10 10 10 10 10 10 10 10 10 10 10 10 10	12,899 10,921 10,519 11,836 846,870 34,880 10,828 11,51 14,549 12,678 10,541 10	223-50 (1954) 1959-1 1959-1 2590 1950 1950 1950 1950 1950 1950 1950 1	0.1.2.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1 1.0.1.1
And you are— (Name 57 And you are— (nooms) is— (nooms) is—	Named Named Named Head Named Head Head Head Head Head Head Head He	000 98 000	55,000 12,002 10,193 12,813 11,110 80,000 56,000 13,022 11,033 13,743 11,950 55,000 12,000 10,200 10,200 12,800 11,724 56,000 56,000 13,000 11,047 13,759 11,954 56,000 55,100 12,000 11,224 19,000 56,100 11,100 56,100 11,100 56,100 11,000 11	25,000 (10.00)	53,420 (12216 10,307 1232 10,4400 54,420 (13,146 11,145 13,687 12,062 54,430 13,146 11,145 13,687 12,062 54,430 54	23,000 12,278 10,381 12,399 11,278 50,000 58,000 13,208 11,201 13,999 12,118 56,000 58,000 13,208 11,201 13,999 12,118 58,000 58,000 13,208 11,201 13,999 12,132 50,000 13,000 11,202 11,203 13,000 12,203 11,203 13,000 12,203 11,203 13,000 12,203 11,203 13,000 13	\$5,000 12,340 10,417 13,061 11,334 \$4,000 \$4,000 13,261 11,357 13,991 12,174 \$4,000 12,340 10,417 13,061 11,334 \$4,000 \$4,000 13,261 11,317 11,349 \$4,000 13,261 11,317 11,349 \$4,000 13,361 11,317 11,349 \$4,000 13,317 11,349 \$4,000 13,317 11,349 \$4,000 13,317 11,316 11	000 22,000	64,000 12,402 10,423 10,423 11,300 57,000 57,000 13,32 11,313 14,053 12,220 54,100 12,418 10,487 13,139 11,404 57,000 57,100 10,348 11,327 14,069 12,244 57,100 12,420 10,551 13,170 11,425 10,571 14,000 12,228	44.200 (2.64 ft.529 (1318 114.6) 5.00 0 57.20 (1334 1138 ft.138	44,460 T 5.28 T 5.88 T	45 44 46 0 15 48 10 647 13 20 9 115 48 17 47 50 0 3 18 40 18 18 14 41 41 17 3 17 3 98 17 47 47 10 15 18 14 41 14 17 3 17 3 98 17 47 50 15 15 18 14 14 14 15 18 17 48 17 18 18 18 18 18 18 18 18 18 18 18 18 18	44 44 40 (1659) (1697) (1614) (1570) (1614)	000 28'000	56,000 12772 10.753 13.433 11.670 50.000 58,000 13.622 11.593 4.363 12.510 55,000 12728 10.767 13.449 11.684 50,000 15.658 11.607 13.449 11.684 50,000 11.558 11.607 13.493 11.558 55,000 58,100 11.558 11.507 13.493 11.258 55,000 12759 10.759 13.460 11.759 13.400 11.759 13.600 11.500	45 45 45 47 10 10 50 11 45 45 11 75 45 45 45 45 45 45 45 45 45 45 45 45 45	45.450 (1555 (1665 1557) (1787 450 450 450 450 450 450 450 450 450 450	26,000 12,898 10,927 13,619 11,838 25,000 25,000 13,828 11,761 14,549 12,678 15,000 12,898 10,927 13,619 11,839 12,678 15,000 12	20,000 1395 1305 1305 1305 1305 1305 1305 1305 130	07/21 809 \$1 509 11 26:01 non/ec non/ec non/ec non/ec non/ec 82/21 810'11 700'11 000'85
And you are— (Raudo) he— And you are— income) te—	Sngar Marmol Ma	000'99	54,000 54,000 10,109 10,109 10,101 10 10,000	18.42.00 18.42.00 12.40 12	\$24.00 \$3,400 12216 10,305 12397 11222 84,400 \$46,00 13,146 11,145 13,667 12,062 54,400 53,400 12,206 10,305 12,307 11226 54,400 54,400 54,400 13,146 11,145 13,607 12,076 54,400	\$2,000 \$2,000 \$2,000 \$1	\$3,000 \$3,000 12,340 10,417 13,061 11,334 \$4,000 \$4,000 13,261 11,357 13,991 12,174 \$5,000 12,340 10,417 13,061 11,334 \$4,000 \$4,000 13,261 11,217 11,349 \$4,000 13,261 11,217 11,349 \$4,000 13,340 11,324 14,007 12,340 10,445 13,009 11,336 \$4,000 8,000 13,361 11,326 14,007 12,301 12,301 10,445 13,009 13,316 13,000 13,317 11,299 14,009 12,316 \$4,000 13,317 11,329 14,009 12,316 13,	54,000	54,000 54,000 12,402 10,427 10,423 11,390 57,000 57,000 13,327 11,313 14,053 12,220 54,000 54,000 12,418 10,487 13,139 11,404 57,000 57,100 113,348 11,327 14,069 12,244 11,405 12,405 1	2000 64-200 (1.04 to 10.52 to 118 to 14-6 57-200 57-200 (1.03 to 1.03 to 1.03 to 1.05	44440 144400 12.029 10.545 10.545 17.1567 17.450 17.40	54.000 54.800 (1644) (1644) (1845) (1	64,000 64,000 (2659 (1067 1327) 11614 \$7,000 \$7,000 (1369 (1357) 1410 12548 64,000 64,000 (2669 (1072) 13287 (1268 \$7,000 \$7,000 1359 (1358 131 132 168 168 168 168 168 168 168 168 168 168	55,000	\$5,000 \$6,000 12772 10.753 13,433 11,670 \$6,000 88,000 13,642 11,593 4,363 12,510 15,000 56,100 12772 10.757 13,443 11,684 \$6,000 58,100 115,651 11,607 14,379 12,534 12,534 12,7243 10.751 13,449 11,689 \$6,000 58,100 115,651 11,607 14,379 12,538 15,000 12,724 10,7273 10,7275 13,460 11,599 \$6,000 58,100 58,100 15,538 15,000 12,725 10,505 13,460 11,725 10,505 13,460 11,725 13,400 12,538 13,460 11,725 13,400 12,538 13,460 11,500 58,000 13,689 11,635 14,410 12,532	94,520 9.520 1771 (1997) 1349 1775 (1997) 1349 1770 1845 1774 (1997) 1349 1775 1775 (1997) 1349 1775 (1997)	150-400 56-400 12559 (10-65 1375) 1172 5 4000 56-400 1756 1750 1750 1750 1750 1750 1750 1750 1750	56,600 56,860 12,898 10,921 13,619 11,836 54,800 13,828 11,761 14,549 12,678 13,646 15,647 14,549 12,678 13,647 13	55,099 55,000 (2.545) (1.545)	07/21 800 \$1 500 (11 756.51 mm/sec pealed 965.11 82/.51 810.11 700.51 000.95 pealed
And you are— (Name 57 And you are— (nooms) is— (nooms) is—	But Scripe Married Numerical Head At But Scripe Married Married Head Head Head Head Head Head Head He	000 98 000	10.270 55,000 55,000 12.092 10,193 12.813 11,110 86,000 36,000 13,022 11,033 13,743 11 950 356 10,193 13,743 11 950 35,100 12,108 10,207 12,825 11,124 56,050 36,100 13,028 11 647 13,759 11,964 35,100 12,108 13,743 11,108 85,100 36,110,012 10,017 13,759 11,967 11,017 11,018 18,100 36,110 13,013 11,012 11,012 11,19 10,253 12,19 10	84 SECTION SEC	10.322 \$3,440 \$3,440 [12.216 10.305 12.937 11.222 \$4,440 \$4,440 [13.16 11.14 13.637 12.062 \$4,400 \$4,440 \$4,	10.428 52,000 52,000 12,228 10,331 12,999 11,278 58,000 58,000 13,224 11,218 11,399 12,118 54,000 58,000 12,224 10,315 11,310 11,310 18,540 58,000 13,224 11,315 11,327 18,540 58,000 13,224 11,315 11,329 12,138 11,329 12,139 12	10.494 33,000 33,000 123.00 10.47 13.06 11.334 56,000 36,000 12.06 11.27 11.27 13.91 12.174 15.06 12.06 10.47 13.06 11.334 56,000 12.06 11.27 11.06 12.06 10.47 13.07 11.346 56,000 012.06 11.27 11.40 17.07 12.08 12.07 11.00 01.00	54,000	10.550 54,000 54,000 12,402 10,473 13,123 11,390 57,000 57,000 13,332 11,313 14,053 12,230 10,554 54,000 12,4410 10,445 13,139 11,404 57,004 57,100 13,348 11,327 14,069 12,244 10,558 54,100 54,100 12,423 10,500 13,424 14,188 57,100 57,100 57,100 13,368 11,327 14,069 12,248 10,558 54,100 14,22 54,100 57,100 14,32 54,100 13,355 14,100 12,272	00,666 54.200 54.200 12.640 10.529 13.164 57.200 57.200 13.304 13.309 54.15 12.266 10.529 54.250 54.	016662 MANO BALAGO 12,2526 10,585 10,2247 1155.02 STAGO BENEGA 12456 11425 11417 12,342 10,656 MANO BALAGO 12,5247 10,553 11,255 11,555 87,455 87,450 11427 11439 14191 12,355 10,756 MANO BALAGO 12,557 10,653 11,254 115,44 87,450 87,450 11401 1430 14191 1430 12,355 10,756 MANO BALAGO 12,557 10,653 11,254 115,44 87,450 87,400 115,503 114,67 14,224 12,384	010.728 6460 54600 12.580 0.0541 13.580 15.5	10724 64200 64500 12500 1087 12317 1654 5200 57500 12500 1251 4317 1256 10700	55,000	10.800 85,000 56,000 12,712.10,753.13,433.11,670 85,000 85,000 13,628.11,593.14,363.12,510 10.884 85,000 85,100 12,728.10,767.13,449.11,584 86,000 85,100 13,688.11,607.14,379.12,524 10.885 86,000 85,100 13,628.11,607.14,379.12,524 10.885 86,100 86,150 13,689.11,389 86,100 86,150 13,689.11,389 86,100 86,150 13,689.11,389 86,100 86,150 13,689.11,389 86,100 86,150 13,689.11,389 86,100 86,150 13,889 86,100 86	00.0666 45.000 45.000 12.774 0.0569 13.40 17.728 45.000 45.200 12.666 10.001 45.200 55.000 12.774 0.0569 13.45 17.72 85.200 45.200 12.704 11.669 14.427 12.566 10.014 45.200 55.200 12.776 0.0567 13.50 17.75 85.200 45.200 13.75 11.75 11.65 13.40 15.260 10.014 45.200 55.200 12.001 13.75 11.75 85.200 45.200 13.75 11.75 1	10.952 8-400 56-400 12802 1085 1057 1778 8-400 56-40 1778 1778 1778 1778 1778 1778 1778 177	10.998 856.000 50.800 12.898 10.921 12.619 11.838 858.000 50.808 11.751 14.549 12.678 11.751 14.540 12.678 11.751 14.540 12.678 11.751 14.551 15.672 11.072 50.850 53.700 12.751 14.551 15.672 11.075 14.575	10.04 2-5.09 00,000 (12.95) 10,954 10,054 13,000 00,000 (13.95) 10,000 00,000 (12.75) 10,000 00,000 (12.75) 10,000 00,000 00,000 (13.95) 10,000 00,000 00,000 00,000 (13.75) 10,000 10,000 00,000 00,000 (13.75) 10,000 10,000 00,000 00,000 (13.75) 10,000 00	07/21 859 \$1 555'51 000'95 059'95
ere— (Hands) And you are— (Hands) And you are— (House)		53,000	10.270 55,000 55,000 12.092 10,193 12.813 11,110 86,000 36,000 13,022 11,033 13,743 11 950 356 10,193 13,743 11 950 35,100 12,108 10,207 12,825 11,124 56,050 36,100 13,028 11 647 13,759 11,964 35,100 12,108 13,743 11,108 85,100 36,110,012 10,017 13,759 11,967 11,017 11,018 18,100 36,110 13,013 11,012 11,012 11,19 10,253 12,19 10	84 SECTION SEC	10.322 \$3,440 \$3,440 [12.216 10.305 12.937 11.222 \$4,440 \$4,440 [13.16 11.14 13.637 12.062 \$4,400 \$4,440 \$4,	10.428 52,000 52,000 12,228 10,331 12,999 11,278 58,000 58,000 13,224 11,218 11,399 12,118 54,000 58,000 12,224 10,315 11,310 11,310 18,540 58,000 13,224 11,315 11,327 18,540 58,000 13,224 11,315 11,329 12,138 11,329 12,139 12	10.494 33,000 33,000 123.00 10.47 13.06 11.334 56,000 36,000 12.06 11.27 11.27 13.91 12.174 15.06 12.06 10.47 13.06 11.334 56,000 12.06 11.27 11.06 12.06 10.47 13.07 11.346 56,000 012.06 11.27 11.40 17.07 12.08 12.07 11.00 01.00	54,000	93 10.550 54,000 54,000 12,402 10,473 13,123 11,350 57,000 57,000 13,332 11,313 14,053 12,230 203 10,554 54,000 54,100 12,418 10,487 13,139 11,404 57,000 13,000 13,348 11,327 14,069 12,244 20,655 12,445 10,555 13,170 11,422 57,100 13,339 11,334 14,068 12,228 24,150 54,150 54,150 54,150 12,430 13,530 13,41 14,28 57,100 13,339 11,335 11,410 12,272	10,006 8-420 9-4200 12,646 10,259 13,186 1446 97,200 97,200 13,334 13,359 14,15 12,266 1771 10,520 9-420 12,640 10,549 10,547 13,111400 97,200 97,200 13,410 11,330 14,131 12,300 10,524 18,420 9-4200 12,540 10,557 13,510 14,460 97,200 97,200 13,441 14,11 14,157 12,320 10,010,648 94,420 94,400 12,511 10,517 13,22 14,460 97,400 13,441 14,11 14,115 12,220	10.0662 24-400 54-400 12.5281 0.5881 0.3281 1.1582 37-400 57-400 14.5461 1.1428 0.1428 14.517 0.342 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.518 0.1428 14.528 0.1428	775 0.778 54.00 12.54 10.54 10.54 10.54 13.75 15.56 17.00 77.54 10.51 11.45 11.42 10.23 10.23 10.20 10	141 10774 44200 4460 12.545 10.09 13.371 11.54 73.00 73.00 13.620 11.531 43.01 12.74 14.00 12.44 11.04	55,000	503 10 800 55,000 56,000 12,712 10,753 13,433 11,670 56,000 56,000 13,682 11,593 14,363 12,510 519 14,360 55,100 12,728 10,757 13,449 11,584 56,000 56,100 13,688 11,697 14,379 12,524 55,000 55,100 13,000 55,100 13,000 13,000 13,000 14,379 12,524 55,000 55,000 15,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,759 10,759 13,460 11,779 156,120 56,200 13,589 14,410 12,552	50 0066 \$4500 \$4500 \$2500 \$2714 10,000 13,000 13,000 \$4500 \$4500 \$2566 \$4500 \$4500 \$2566 \$4500 \$	10.922 4-00-05.440 12.026 10.055 13.571 1782 54.00-05.456 1771 1771 1772 14.00-05.456 1771 1772 14.027 1772 1773 1773 1773 1773 1773 1773 17	72 689 10 988 545 600 548 60 12 898 10 921 13 619 11 839 545 600 13 828 11 151 14 549 12 618	275 11 (24) 5440 9 5400 (25) 2590 (10) 1395 1 1300 (10)	07/21 888 \$1 868 11 886 1 0000, 46 068, 46 068, 11 85/21 810, 11 100, 11 000, 46 069, 460, 11 887, 21
H line 37 And you are— (trustee) And you are— (roches) te— (roches) te—	Married Head Al But Surge Married Married Head Al But Surge Married Ma	53,000	353 11.883 10.270 \$5,000 \$5,000 [2,092 10,193 12.813 11.110 86,000 \$6,000 [3,002 11,003 13.743 11.950 \$45,000 \$5,000 [3,003 13.743 11.950 \$45,000 [3,003 13.743 11.950 \$45,000 [3,003 13.743 11.950 \$45,000 [3,003 11.047 13.759 11.954 \$45,000 \$41,000 [3,003 11.047 13.759 11.954 \$45,000 \$41,000 [3,003 11.047 13.74 11.979 \$45,000 [3,003 11.047 13.74	409 11-35 10208 15.2500 15.220 10.2510 10.252 12.5511 10.551 12.552 15.5511 10.551 12.5511 10.551 12.5511 10.551 12.5511 10.551 12.5511 10.551 12.5511 10.5511	455 12007 10302 554400 554400 122216 10305 12371 11222 86,4400 56,450 13146 11145 13687 12 062 554 554 555 555 555 555 555 555 555 55	\$51 1208 10 428 \$24,000 \$44,00 12278 0.381 1298 1128 1288 1131 1288 11301 1392 13 18 18 18 18 18 18 18 18 18 18 18 18 18	557 1213 10 494 53,400 53,400 12,340 10,417 13,061 11,334 54,600 59,600 13,200 11,257 13,931 12,174 556 15,371 13,04 13,052 23,400 53,400 12,345 10,445 13,057 11,345 54,600 51,326 11,271 10,500 53,400 12,345 10,445 13,057 11,367 54,600 54,000 13,256 11,271 14,077 12,186 556 12,057 12,000 53,400 12,337 10,445 13,067 13,75 13,400 57,000 13,377 11,298 14,028 12,716 556 54,000 12,387 10,445 13,067 13,75 14,049 57,000 13,377 11,298 14,028 12,716 54,000 13,377 11,298 14,028 12,716 12,71	54,000	633 12 153 10 556 64 000 54 000 12 402 10 473 10 10 20 10 57 000 57 000 13 302 11 313 14 053 12 230 647 12 209 10 564 54 000 54 100 12 403 10 650 13 14 040 57 000 57 00 13 248 11 327 14 059 12 248 651 12 249 10 556 54 10 57 00 10 57 00 10 57 00 10 57 00 10 57 00 10 57 00 10 57 00 10 57 00 10 57 00 10 57 00 10 57 00 10 58 0 10 57 00 12 49 10 51 51 31 70 11 42 57 50 57 500 10 319 11 355 14 100 12 27 2	668 9 225 0 606 9 94 94 94 94 94 94 94 94 94 94 94 94 9	745 2731 10682 24440 14440 1528 10.528 10.528 17.582 2741 17.582 27440 57440 17.456 17.458 14.177 17.342 27.57 17.	001 (2379 (0778 54000 5480) (2548 (0541 1230 11558 1570 05780) (15518 (1461 1472) (2398 1570 1570 1570 1570 1570 1570 1570 1570	557 7 10774 64,000 64,000 12569 1099 13371 11614 57,000 57,000 13569 11371 11514 57,000 13569 11371 11514 57,000 13569 11371 11514 57,000 13569 11371	55,000	503 10 800 55,000 56,000 12,712 10,753 13,433 11,670 56,000 56,000 13,682 11,593 14,363 12,510 519 14,360 55,100 12,728 10,757 13,449 11,584 56,000 56,100 13,688 11,697 14,379 12,524 55,000 55,100 13,000 55,100 13,000 13,000 13,000 14,379 12,524 55,000 55,000 15,000 12,000 12,000 12,000 12,000 12,000 12,000 12,000 12,759 10,759 13,460 11,779 156,120 56,200 13,589 14,410 12,552	8669 12-56 10-666 4-500 6-500 6-500 12-77 10-500 11	25 10 1942 - 1940 - 1840 - 1850 - 1865 1351 1778 - 1940 - 1840 1356 1756 1756 185 185 185 185 185 185 185 185 185 185	12 689 10 998 546 600 548 600 12 898 10 921 13 619 11 839 546 600 13 828 11 761 14 549 12 618 17 61 14 549 12 618 17 61 14 549 12 618 17 61 14 549 12 618 17 61 14 549 12 618 17 61 14 549 12 618 17 61 14 549 12 618 17 61	143 12.55 11.064 5440 5450 5450 0 1296 1195 1195 1195 1195 1195 1195 1195 11	07/21 858 11 (356) 1000/86 (256) 137/21 87/21 810/11 (300) 96 (256) 14 85/21 87/21 8
you are— (transis is— And you are— (transis is— income) is— income) is—	Married Married Assistance Assistance Assistance Married	53,000	9,553 11,863 10,270 654,000 654,000 10,153 12,813 11,110 86,000 86,000 13,022 11,033 13,743 11,950 85,000 13,023 13,743 11,950 85,000 13,025 10,025 85,100 12,026 10,027 12,825 11,24 56,000 86,100 13,028 11,047 13,759 11,954 85,000 13,059 11,029 65,100 12,029 10,025 12,109 12,109 10,255 12,109 12,109 10,255 12,109 12,109 10,255 12,109 12,109 10,255 12,109 12,109 12,109 10,255 12,109 12	8 9 469 11945 10256 154240 12154 10249 1245 11155 194250 19425 11155 19421 1089 1369 1269 1269 1265 11155 194250 194250 1245 11155 194250 1942	9.465 (2.007) (0.32) 63.4400 (3.2216 (0.305) (2.307) (1.222) 64.4400 (3.4400) (3.46) (1.145) (3.657) (2.062) (3.46) (3.2216 (0.305) (2.307) (1.222) (3.401) (2.202) (3	9.521 12.069 10.428 63.000 33.400 12.228 10.331 12.299 11.278 50.000 50.000 13.201 13.099 12.118 54.000 50.000 13.201 13.099 12.118 54.000 50.000 13.201 13.099 12.118 54.000 50.000 13.201 13.099 12.118 54.000 13.000 13.201 13.000 13.	9.577 (2.19) 10.494 (33,480) (2.340) 10.447 13.06 111.334 (9.600) 46.800 11.270 11.257 13.991 12.174 (9.500) 25.660 (2.340) 10.471 13.06 111.334 (9.600) 25.660 (2.340) 12.371 10.441 13.077 11.348 (9.600) 25.660 (2.340) 12.371 10.441 13.077 11.348 (9.600) 25.660 (1.270) 14.007 12.188 (9.600) 12.385 (33,600) 12.387 10.445 13.092 11.367 (1.340) 26.800 (1.3387 10.459 14.020) 13.377 11.295 (1.400)	54,000 57,000	199 9 523 12:193 10:550 544 500 54 500 12:402 10:473 13:123 11:390 57,000 57,000 13:332 11:313 14 053 12:230 513 9 547 12:293 10:556 54:000 54:00 12:418 10:487 13:139 11:404 57,000 57,000 13:348 11:327 14:069 12:248 15:57 57 57 57 57 57 57 57 57 57 57 57 57 5	9.889 12.50 106.66 4.50 0.420 0.420 0.420 10.59 13.16 14.66 57.00 57.20 13.34 13.39 14.15 12.266 8.89 17.0 12.20 106.00 44.20 64.20 12.40 10.52 13.20 11.40 57.20 57.20 17.41 13.11 13.01	19.266.2310 10682 May 00.8448 2.556 10585 13.251 11.552 3.600 57.466 13.456 11.452 41.77 12.342 41.	667 960 1239 10718 4400 9440 12584 10541 1329 11559 1550 1550 1551 144 1429 12398 1598 1891 144 1429 12398 1598 1891 145 145 145 145 145 145 145 145 145 14	723 9.857 7.441 10.714 4-4400 5-44-440 12.66-90 1987 1337 11.634 500 517-440 13.56-91 13.44 10.715 14.64 10.7	000'89	782 9.913 12.5601 10.600 55,000 55,000 12.712 10.753 13.433 11.670 55,000 55,000 55,000 55,000 55,000 55,000 10.772 10.753 13.433 11.670 55,000 55,000 13.633 12.510 10.554 10.501 10.50	9.00 9.00 10.560 10.666 5.000 9.000 9.000 9.000 10.71 10.700 10.000 9.00	906 10.055 126.07 10.842 8.5440 8.5450 128.06 1085 13.57 117.82 8.540 8.450 117.66 17.05 14.48 7.2562 8.5450 8.545	968 10.081 12 689 10.948 56,800 36,800 12,809 10.921 13,619 11,630 98,800 19,828 11,751 14,549 12,678 18,400 10,678 10,678 10,678 10,751 14,575	0.01623-12.7-10.1040 3-2.90 0.0040 (2.290 1.093 1.300 0.180 0.180 0.180 0.180 1.180 1.180 1.180 1.180 1.180 1.00 0.00 0	07.751 868.41 989.11 98.51 000,000 000,000 008.11 857.51 810,11 100,21 000,000 000,000 000,11 887.51 87.01 770
And you are— (transise from the form) in- 57 And you are— (transise from the form) in-	Snope Number Nu	000'95	1239 9353 11883 10270 53,000 53,000 12,092 10,193 12,813 11,110 64,000 54,000 13,022 11,033 13,743 11,950 54,243 11,251 93,557 11,695 10,294 53,000 53,100 12,103 10,207 12,829 11,174 50,000 53,100 112,103 10,207 12,829 11,174 50,000 53,100 112,103 10,207 12,829 11,175 11,000 53,100 11,023 11,024 13,000 53,100 11,23 10,23 12,23 12,23 53,100 11,23 10,23 12,23	1275 9409 11945 10326 143400 43240 12170 10369 128171 1106 149240 94240 11069 11069 12060 9484 11069 9484 9480 9484 9480 9484 9480 9484 9480 9484 9484	1331 945 12007 1332 54440 54440 12275 10,319 1227 11,222 84,440 54,440 13,145 11,145 13,687 12,062 84,440 13,145 11,145 13,687 12,062 13,145 13,047 12,047 13,047 1	1837 9521 12069 10.428 542,000 543,000 12278 10.381 12.999 11.278	1443 9577 2131 10.494 543,000 543,000 12.340 10.417 13.061 11.354 543,000 58,000 13.280 11.257 13.951 12.174 58 11.457 95.57 12.151 10.494 543,000 543,000 12.345 10.447 13.051 11.354 543,000 13.285 11.271 14.007 12.188 58 11.271 14.007 12.35 11.045 13.057 13.050 13.050 58,000 13.285 11.271 14.007 12.188 58 11.057 13.057 13.050 13.050 58,000 13.351 11.258 14.027 12.202 58 11.057 13.057 13.050	54,000 57,000	11.499 9.533 12.193 10.555 64.000 54.000 12.402 10.473 10.372 11.390 57.000 57.000 13.332 11.313 14.053 12.230 11.519 9.647 12.290 10.564 54.000 54.100 12.433 10.407 11.319 11.404 57.000 57.001 13.348 11.327 14.069 12.244 11.519 9.651 12.243 11.531 0.541 11.541 9.651 12.343 11.541 9.651 11.541 9.651 12.343 11.541 9.651 12.343 11.541 9.651 11.541 9.651 12.344 11.541 9.651 12.344 11.541 9.651 11.344 11.541 9.651 9.651 11.541 9.651 9	78 699 1252 0066 4420 4420 4420 1259 1318 1446 7520 7520 1230 1330 1350 1415 12266 115	11.061 9.756 1231 10662 Macka 54440 15420 10586 12241 11562 87440 87440 14410 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 12342 1417 13342 1417 1417 1417 1417 1417 1417 1417 14	11.667 880 12.379 10.718 54.00 54.600 12.580 10.581 13.580 55.580 57.680 57.880	00 1772 9857 0 441 10784 44,000 54,645 156,010 1891 1317 11164 77,000 75,000 1340 1154 1317 0 464 186,010 1891 1416 1416 1416 1416 1416 1416 1416 14	55,000	11,782 9.93 12,563 10,830 \$5,000 56,000 12,712,10,753 13,433 11,670 \$46,000 56,000 13,63 11,593 14,363 12,510 11,738 9.97 12,519 10,844 \$5,000 56,100 12,728 10,757 13,449 11,654 66,000 56,100 13,658 11,607 14,379 12,524 11,187 9,941 12,540 10,852 \$6,100 5,540 10,872 \$6,100 12,759 10,759 1	28.99 12.56.70 10866 54.50.00 54.50.0 12771 10.50.9 13.40.77.56 54.50.0 54.50.0 12.50.	201 1005 1227 10042 2440 5440 12292 1065 1257 1772 2440 5440 1467 175 175 175 175 175 175 175 175 175 17	11.596 10.81 12.869 10.956 54.600 54.860 12.898 10.921 13.619 11.838 54.860 13.898 11.75 11.549 12.878 11.75 11.549 12.878 11.75 11.549 12.878 11.75 11.549 12.878	12,075 12,125 11 1044 54,090 94,000 12,245 10,345 12,000 1384 14,000 94,000 180 11,000	0 12.077 10.179 12.798 11.036 36,000 35,000 13.007 11.019 13.728 11.936 36,000 36,000 13.937 11.039 14.636 12.776
you are— (transis is— And you are— (transis is— income) is— income) is—	Married Married Assistance Assistance Assistance Married	53,000	\$40,000 11,219 9,353 11,883 10,270 \$54,000 \$54,000 12,093 10,193 12,813 11,110 84,000 \$46,000 13,022 11,033 13,743 11,950 856,000 12,03 11,243 11,343 11,344 11,345 11,944 11,344 11,954 11,344	250 01 275 0409 1142 01266 03200 03249 175 10 10 10 10 10 10 10 10 10 10 10 10 10	56.450 11.331 9.455 12.007 10.382 53.440 53.450 12.275 10.305 12.957 11.222 86.440 56.440 56.445 13.467 12.052 56.250 17.345 54.750 54.750 56.250 17.345 9.475 9.4	50,000 11.307 9,527 12.069 10 428 542,000 542,001 12.278 10.381 12.999 11.278	9.577 (2.19) 10.494 (33,480) (2.340) 10.447 13.06 111.334 (9.600) 46.800 11.270 11.257 13.991 12.174 (9.500) 25.660 (2.340) 10.471 13.06 111.334 (9.600) 25.660 (2.340) 12.371 10.441 13.077 11.348 (9.600) 25.660 (2.340) 12.371 10.441 13.077 11.348 (9.600) 25.660 (1.270) 14.007 12.188 (9.600) 12.385 (33,600) 12.387 10.445 13.092 11.367 (1.340) 26.800 (1.3387 10.459 14.020) 13.377 11.295 (1.400)	000 94,000	51,000 11,409 6,533 12,193 10,550 54,000 54,000 12,402 10,473 13,123 11,380 57,000 13,332 11,313 14,053 12,230 51,400 11,513 9,647 12,209 10,554 54,000 54,100 12,48 10,487 13,139 11,404 57,000 57,100 13,348 11,327 14,069 12,244 13,149 11,404 13,149 11,000 57,100 57,100 13,349 11,327 14,069 12,248 13,149 11,404 12,252 15,149 11,506 12,149 11,406 11,227 11,406 12,149 11,406 11,40	19, 1220 15,50 58,60 55,50 56,60 55,20 55,50 56,50 56,50 56,50 57,	313, 46011 1621 9745 1721 10662 14440 14440 14460 1556 1055 1055 1756 1756 1756 1756 1756 1756 1757 1756 1757 1756 1756	39,7860 1667 980 12396 10718 54,880 654 1028 1128 1128 1128 1138 1148 1139 12386 19,780 1669 980 1239 10719 54,880 54,780 12644 1658 1328 1328 1328 1324 132	11,729 885 12-441 0778 44-800 64-800 12,550 10,897 13,911 16,44 87 800 87,500 13,800 15,511 43,17 12,486 17,780 84-800 64-800 12,520 10,787 14,787 18	000 25,000	11,782 9.93 12,563 10,830 \$5,000 56,000 12,712,10,753 13,433 11,670 \$46,000 56,000 13,63 11,593 14,363 12,510 11,738 9.97 12,519 10,844 \$5,000 56,100 12,728 10,757 13,449 11,654 66,000 56,100 13,658 11,607 14,379 12,524 11,187 9,941 12,540 10,852 \$6,100 5,540 10,872 \$6,100 12,759 10,759 1	23,220 18-40 989 12-56 10-666 5-5200 5-520 17-74 10-500 11-26 11-75	2. 440 1906 1007 1257 10182 14440 1458 10485 11787 11785 14440 14480 12582 14487 12582 14487 12582 14487 14487 14582 1	22,660 11,968 10,081 12,689 10,968 26,600 26,860 12,898 10,921 13,619 11,836 34,800 36,800 13,828 11,761 14,549 12,678 22,720 11,964 10,985 12,751 10,124 11,751 11,614 11,61	25,000 12.000 01.017 12.75 11.004 56,000 56,000 12.960 10.960 11.000 11.	\$2,000 12.077 10.179 12.798 11.036 36,000 13.007 11.019 13.728 11.536 36,000 13.937 11.538 12.770

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25.57	19 667 23 291 19 682 23.307 19 698 23.322 19,713 23.338	88.850 89.850 90.000	500 20 597 24.221 21 884 516 20,612 24 237 21 899 531 20 628 24 252 21,915 547 20,643 24,268 21 930	92,850 92,960 92,960 93,000	430 21,527 25,151 446 21,542 25,167 461 21,558 25,182 477 21,573 25,198	22 814 22 829 22 845 22 860	25 25 25 25 25	97,800 97,860 97,850 97,800 97,850 96,000	2222	96,800 86,860 96,860 98,900 96,800 98,900 96,960 100,000	26.800 23.897 26.816 23.712 26.831 23.726 26.837 23.726	321 24 984 337 24 999 352 25.015 368 25.030
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22.648 22.648 22.663 22.663 22.679 22.725	നെ ന്ന നന്ന	90,000 90,090 90,096 90,190 90,190 90,150 90,150 90,250 90,250 90,250 91,250 90,350 91,250 90,350	20 659 24 283 21,946 20 6574 24 299 21,961 20 690 21,97 20 690 21,97 20,795 24,330 21,992 20,731 24,345 22,003 20,736 24,376 22,003 20,736 24,376 22,003 20,736 24,376 22,003 20,737 24,276 22,003 20,737 24,276 22,003 20,727 24,276 22,003 20,727 24,276 22,003 20,270 20,270 20,270 20,270 20,270 20,270 20,	80,000 90,000 20,100 20	24.492 21.589 25.213 24.589 21604 25.229 24.589 21630 25.244 24.599 21.635 25.260 24.570 21.665 25.275 24.590 21.682 25.306	22 878 86.000 96.000 22 879 86.000 96.100 22 879 86.100 96.130 22 922 86.300 96.300 22 953 86.300 96.300 22 953 86.300 96.300 22 953 86.300 96.300 22 953 96.300 96.300	25.422.25.49.26.143.23.806. 25.432.25.46.19.26.132.23.821. 25.459.25.540.26.190.23.652. 25.469.22.546.28.160.23.652. 25.500.25.540.25.38.808. 25.550.25.560.25.38.808. 25.555.57.25.67.28.38.808.	98,000 96,050 98,050 96,100 98,160 96,150 98,200 96,250 98,200 98,250 98,200 98,300	26,042,23,139,28,783,34,426,26,038,23,170,26,7447,26,039,23,140,26,747,26,039,23,145,26,039,24,472,26,039,23,165,28,26,24,472,26,135,23,23,16,28,26,26,45,19,23,247,24,15,23,247,247,247,247,247,247,247,247,247,247			
22.75	19 853 23 477 19 868 23 493 19 884 23.508 19 699 23.524	90,450 90,450 90,450 90,500 90,500 90,550	686 20.783 24 407 22.070 702 20.798 24 407 22.070 717 20.814 24 438 22.101 733 20.629 24 454 22.116	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	616 21,713 25,337 632 21,728 25,353 647 21,744 25,368 663 21,759 25,384	96,400 96,400 96,400 96,400 96,400 96,400 96,400 96,400 96,500 96,500 96,500 96,500 96,500 96,600 96	25.546 22,643 26,267 25,562 22,658 26,283 25,577 22,674 26,298 25,593 22,689 26,314	96,400 96,450 96,450 96,500 96,500 96,550 96,560 96,500	23.263 26.887 23.276 26.903 23.294 26.918 23.309 26.934			
	19 915 23.539 21 19.930 23.555 21 19.946 23.570 21 19.961 23.586 21	90,800 90,650 90,650 90,700 90,700 90,750 90,750 90,800	746 20 845 24 469 22,132 764 20 860 24 485 22 147 779 20 876 24 500 22,163 795 20,691 24,516 22,178	93,850 93,790 93,750 93,800	676 21,775 25,399 694 21,790 25,415 709 21,806 25 430 725 21,821 25 446	23.062 96,800 96,800 96,700 23.077 96,50 96,700 96,700 23.093 96,700 96,750 96,750 33.08	25,639 22,705 26,329 25,624 22,720 26,345 25,839 22,736 26,360 25,655 22,751 26,376	96,600 96,850 96,650 96,700 96,700 96,750 96,750 96,800	23,325 26,949 23,340 26,965 23,356 26,980 23,371 26,996			
	19 977 23 601 19 992 23 617 20 008 23 632 20 023 23 648	90,800 90,850 90,850 90,900 90,800 90,950 90,850 91,000	810 20 907 24,531 22,194 826 20 922 24 547 22,209 841 20,938 24 562 22,225 857 20,953 24,578 22,240	93,850	740 21,837 25 461 756 21,852 25 477 771 21 868 25 492 787 21,883 25 508	23 124 96.800 96.800 22 139 96.900 96.900 23 155 96.900 66.950 23 170 97.000	25,670 22,767 28,391 25,686 22,782 26,407 25,701 22,798 26,422 25,717 22,613 26,438	98,850 96,800 98,800 96,900 98,800 96,950 98,950 96,000	23,387 27,011 23,402 27,027 23,418 27,042 23,433 27,058			
		91.0		94,000		This column m	must also be used by a qualifying	g widow(er)				
22 942 22 956 22 956 22 989 23 904 23 035 23 035 23 035 23 035 23 035 23 035	20.039 23 663 21.326 20.054 23 679 21.341 20.070 23 694 21.357 20.085 23.710 21.372 20.101 23.725 21.388 20.132 23.745 21.403 20.132 23.756 21.419		23 872 20 969 24.593 22 23 888 20 964 24.609 22 23 903 21 900 5 24 624 22 23 903 21 0015 24 640 22 23 934 21 031 24 655 22 23 952 21 048 24 686 22 23 965 21 065 24 686 25	P4,150 P4	24,602 21,899 25,533 24,618 21,914 25,539 24,632 21,942 25,544 24,649 21,945 25,570 24,660 21,976 25,616 24,695 21,992 25,616 24,695 21,995 21	23.701 23.701 23.71 23.24 23.24 23.24 23.79						
23.09	20,147 23,772 21 20,163 23,787 21 20,178 23,803 21 20,194 23,816 21 20,209 23,634 21	2 2222 8 8 8 8 8	23 981 21,077 24 702 23 996 21,093 24 717 24 012 21 106 24 733 24 027 21 124 24 748 24 043 21 139 24,764	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	911 22.007 25.632 926 22.023 25.647 942 22 038 25 663 957 22 054 25.678 973 22.069 25.694	23.294 23.310 23.325 23.341 23.356						
24.25	20.225 23 849 20.240 23 865 20.256 23 880 20.271 23 896	08.18 087,19 087,19	24 056 21.155 24 779 22 24 074 21.170 24 795 22 24 089 21.186 24.810 22 24 105 21.201 24.826 22	800 84,850 700 84,750 750 84,750	988 22,065 25 709 004 22,100 25,725 019 22 116 25 740 035 22,131 25 756	2000						
3 2 2 2 3 2 3 2 3 2 3 2 3 2 3 2 3 2 3 3 2 3	20,287 23 911 21 20,302 23 927 21 20,318 23 942 21 20,333 23,958 21	91,800 91 91,850 91 91,850 92 82	24 120 21.217 24 841 24 136 21.232 24 657 24 151 21 248 24 672 24 157 21.263 24 888	850 94,850 850 94,850 950 95,000	147 25 771 162 25 787 178 25.802 193 25 818	23 434 23 449 23 465 23 460						
must also	be used by a qualifying) widowler!			Continued on he	neri page						

ax Rate 1992

Caution: Use only if your taxable income (Form 1040, line 37) is \$100,000 or more if less, use the Itax 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 is less than \$100,000, all levels of taxable income are shown so taxapayers can see the tax rate that applies to

Schedules

Schedule X-Use if your filing status is Single

If the amount on Form 1040, line 37, is Over—	But not over—	Erner on Form 1040, Ime 38	of the amount over—
3	\$21,450	*81	\$
21 450	51,900	\$5.217.50 · 28%	21,450
51,900		11,743.50 - 31%	51,900

if the amount on		Enter on Form 1040	,
37, is Over—	But not over—	line 38	amount over-
S	\$35 800	45t	8
35 800	86.500	\$6,370,00 • 28%	35,800
96 500		19,566.00 - 31%	96,500

Schedule Y-2--Use if your filing status is Married filing separately

of the amount over-	2	17,900	43,250
Enter on Form 1040. line 38	15%	\$2,665.00 + 28%	9,783.00 + 31%
But not over—	\$17,900	43.250	
If the amount on Form 1040, line 37 is Over—	3	17 900	43 250

Schedule Z--Use if your filing status is Need of household

But not	But no
\$28.750	\$28.75(
74 150	74 15

Section 8.

instructions for Schedules to Form 1040

nstructions for Schedule A, Deductions Itemized

If you itemize, you may deduct part of your medical and dental expenses and tunembursed emololyee business expenses, and anounts you paid for certain taxes, interest, contributions, and misciplaneous expenses You may also deduct behalf and theft losses.

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 deduction. Into it is a second control or your standard deduction.

that is related to a hospital. Do not include more than \$50 a night for each eligible Medical and Dental

Ambiance service and other travel costs to get medical test. If you used you own car, you may claim what you spent the gas and oil to go to and from the pass when the care, or you may claim be certise to you may claim be certise you claim under whose other method. Before you can figure your deduction for metical and devial superbear. You must fit in form 1000 intendig fit in 82 is 18 se smouth on 6 per 1000 in 82 is 8 se shall \$2,310 on a child lived with you. See the matture, increase of the superbear you also claim the health insulance credit on 350 claim the health insulance credit of any ingre your health insulance credit and right your your health insulance credit and entire your deduction for medical (if you are your health insulance credit and derival supersess).

Expenses

Examples of Medical and Dental Payments You May Not Deduct

Note: If you were 65 or older but not entitled to social security benefits, you may deduct premiums you voluntarily paid for Medicars

Life insurance or income protection poli-You may deduct only the pan of your meding and defined and perfeit ansprease than is more than 7.5% of the amount on form 1040, inte 32.

Additional information. Pub. 502, Medical and Dehills Expenses, discusses the types of a percenses that may and may not be definited. It also explains when you may allouded it also explains when you may allouded trained as personaliures and special care expenses for handcapped persons.

 The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax Nursing care for a healthy baby. You may be able to claim the child and dependent care credit, get Form 2441 for details.

To the axtent you were not reimbursed, you may deduct what you paid for

Examples of Medical and Dental Payments You May Deduct Prescription medicines and drugs, or in-

illegal operations or drugs

Funeral, bunal, or cremation costs

Enter the total of your medical and dental aspectes, after you reduce these expenses by any payments received from insurance or fine sources See Remittements on this page include the amount you purified in nature personal from reduce the fine to the pay to medical after you reduce that amount by— Medical and Dental Expenses

Any health insurance credit you claimed on Schedule EIC, line 16.

Medical aids such as hearing aid batteres.
 Maces controls wheelings and guide dogs including the cost of maintening them.
 Lodging expenses (but not meals) paid white away from mome to receive medical case in a hospicial or a medical case in a hospicial or a medical case is price.

Medical freatment at a center for drug or alcohol addiction

The supplemental part of Medicare insur-ance (Medicare B)

Hospital care (including meels and lodging), clinic costs, and lab fees

The basic cost of Medicare insurance (Medicare A)

Cosmetic surgery unless the procedure was necessary to improve a deformity result-ing from, or discript vieited to, a congential abnormatity, an injury from an accident or traums, or a disriguing disease.

Nonprescription medicines or drugs
 Travel your doctor told you to take for r

Medical doctors, osteopathic doctors, demists, eye doctors, chiropractors, podia-insis, psychiatrists. Bsychologists, physical herapists, acupuncturists, and psychoarda-lysts (medical care only).

 Medical examinations, X-rey and tabora-tory services, insulin treatment, end 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

Any self-employed health insurance de-duction you claimed on Form 1040, line 26.

When you figure your deduction, in medical and dental bills you paid for

 All dependents you claim on your return Your spouse

Your child whom you do not claim as a dependent because of the rules explained on page 12 for Children of Divorced or Sep-erabed Parents.

Any person that you could have claimed as dependent or your return if that person had not received \$2,300 or more of gross normer or had not filed a joint return Earnings. You provided over half of your more's support but may not claim her es a dependent because the recrived wages of \$2,300 in 1992. You may include on line 1 ary medical and dental superiose you paid in 1992 to your mother.

If you received a rembusement in 1992 to provive medicatio dental aspectas, do nor reduce your 1992 auperses for mor reduce your 1992 auperses for the appearant in the same year and the deduction reduced you has, you must include an embusement in receive on Form 1040, line 22. See ment in chickle in record Reimbursements, if your insurance company paid the provider directly for part of your expenses, and you paid only the smount that smount you paid on line. I ONLY the amount you paid.

Cefeteria Plans. Do not include on line 1 incurance premiums paid by an employer-sponsored health insurance plan (calletena bus) unless the premiums are included in box 10 of your W-2 form(s)

axes You Paid

Taxes You May Not Deduct

 Federal income and excise taxes
 Social security. Medicare, and railroad retirement (RRTA) taxes. Customs duties

 Certain state and local lases, including permit sakes list, itan on pascine car in-spection less, assessments for sidewalks or other improvements to your property; its you goal for someone ekse, and license less (manulge, cinvel's, dog, etc.) Pederal astate and gift taxes. But see the instructions for line 25 on page A-5.

State and Local Income Texes

on this line the stata and local taxes listed below:

 State and local income taxes paid in 1992.
 for a provi year, such as taxes paid with your 1991 state or local income tax return. Do not include penalties or interest. State and local income taxes withheld from your salary during 1992. Your W-2 form(s) will show these amounts.

A home mortgage is any loan that is se-cured by your main home or second home throttdes first and second mortgages, home equity loans, and refinanced mortgages. A home may be a house, condominium, operative, mobile home, boat, or similar

Home Mortgage Interest Lines 9a and 9b

Stata and local estimated tax payments made duming 1992, including any part of a prior year refund that you chose to have credited to your 1992 state or local income

Mandatory contributions you made to the following state drabbility funds
 California Nonoccupational Disability Ben-efit Fund.

2. New Jersey Nonoccupational Disability Benefit Fund

 Rhode Island Temporary Disability Benefit Fund New York Nonoccupational Disability Benafft Fund

 Any state or local income tax refund or certify but asket to receive for 1992, or ender for prory year state and local income taxes you actually received from 1992 in reseast see the instructions for Form 1040, line 10 Do not reduce your deduction by

Line 6

Real Estate Taxes

include taxes you paid on real estata you on that was not taxed for business, but only it lives at based on the assessed value of the property as assessed value of the property as assessed with a make uniformly on property as used for general community or governmental burboass. Plab. 30 or pulsars the odductions homeowners may take 10 not include—

Real estate taxes deducted etsewhera such as on Schedule C. C-EZ, E, or Fol Form 1040, or

Interest You May Not Deduct

Ifemared charges for services to specific property or persons for example a \$20 monthly charge per house for tash collec-tion a \$5 charge for every 1.000 galants of water consumed, or a flat charge for mowing ander a local rodination).

 Interest paid on your debts by others, such as mortgage interest subsidy payments made by a government agency Personal interest, such as interest paid on car loans, student loans, the insurance loans, credit cards, charge eccounts, atc

 Charges for improvements that lend to nucleas the vitter of your property for a sample of each state of your property for a sample of sold of the cost of a property moreovershall as added to the basis of the property. However, a sold the property However, a surging as devotable if its used only to manifact a satisfier a service flor manifacts. interest example, a charge to walk, and any inter

for details

If your mortgage payments include your real estate taxes, you may deduct only the amount the mortgage company actually paid to the taxing authority in 1992

Perhands and Rebates. If you received a entirely of problem in 1992 of real settled laws to you pead in 1992, reduce your deduction by the amount of the rehand or rebate. If you received a refund or rebate in 1992 of real estates your deduction by this amount intenduce your deduction by this amount intenduce your deduction by this amount intenduce your deduction by the amount intenduced your deduction reduction reduction reduction reduction reduction reduction reduction reducted your cut tax. Pub. 525, I zazabe and Normalble in recome, all \$200. If you deducted the reduction reduced your cut tax. Pub. 525, I zazabe and Normalble in recome, all \$200. If you degree the amount endition recome.

See Pub. 535 for more details

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 area.

Limit on Home Mortgage interest. The amount of home mortgage interest you may deduct depends on the data you took out the mortgage, how you used the proceeds, and the amount of the mortgage.

property it must provide basic living accommodations including sleeping space, toilet, and cooking facilities

a Personal property tax, but only if it is an annual tax based or value above for example, if part of the fee you paid for the registration of your car was based on the car's value and pair was based on its weight, you may deduct only the part based on the car's

If all of your home mortglages fir into one or more of Catagories 1,2 and 3 below. you may reduct all of your home mortglaga interest on the 8 to 95b, withcrever applies in one or more of your mortglages coses not min on any of the three catagories below, get bub. \$26, Home Mortglage interest Deduc-to, to figure the amount of merest you may deduct. 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 Pub. 514 for details.

If you had more than one home at the same time (a main home and a second home), the dollar limits in Catagories 2 and 2 below apply to the total mortgages on both homes. See Pub 936 for more details

nterest You Paid

Catagory 1. Mortgages taken out on or desires occlosed 1.3 (85). Movy you used the proceeds of these mortgages does not marter The catagory moutages does not mortgages you had on October 13. 1987 and if you bowward additional amounts on this time-of-credit after October 13. 1987 and additional amounts in into Catagory 2 or 3 or 3 if a mused-use mortgage—supplier of if a mused-use mortgage—supplier of its or mused-use mortgage—supplier of its or into Catagory 2 or 3 or 3 if a mused-use mortgage—supplier of its or into Catagory 2 or 3 or 3 if a mused-use mortgage—supplier of its or into Catagory 2 or 3 or 3 if a mused-use mortgage—supplier of its or into Catagory 2 or 3 or 3 if a mused-use mortgage—supplier of its or into Catagory 2 or 3 or 3 if a mused-use mortgage—supplier of its or into Catagory 2 or 3 or 3 if a mused-use mortgage. include interest you paid on nonbusiness items only, do not include and out of detailed as an Schadue C. C.-E. E. or F. of Form 1040 Whether your interests appears trained as unsettined in interest, personal interest, obsuress interest Copenies on the American Committees in Copenies on the American Committees from the American Committees of the American Committees from the American Committee of the American Commi 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.

This category also necloses mortgages from his or Occident 13, 1987, that from the managed after that data But if you enhanced after that data But if you enhanced gage, only the part of that here mortgage at the time among you enhanced if this mortgage at the time you enhanced if the mortgage that is more than the balance of the both only agree that is more than the balance of the both or orgage that is more than the balance of the both orgage that is more than the balance of the both orgage that is more than the balance of the both orgage that is more than the balance of the both orgage that is more than the balance of the both orgage that is more than the balance of the both orgage that is more than the balance of the both orgage that is more than the balance of the both organization. e Interest on certain loans against your in-rest in a dulty plan of sus-shelved an-nuty. plan that were made, revered, reregotuted, modified, or extended after 1986 Get Pub. 575, Person and Annuty, income linculang Smiphed General Rule),

Category 2. Morgages taken out efter October 13, 1887; it buy, budie, or improve your home, but only if these mortgages blus any mortgages in Category 1 above totaled \$1 million or less froughout 1982. The limit is \$500,000 or less if manando fining separation.

Category 3. Mortgages taken out effer October 13. 1867 order than to buy, build, or simprove your home but noty if these mortgages totaled \$100.000 or less through-out 1892. The initial \$50,000 or less if marned hing apparately. An example of this type of mortgage as home equity loan you used to pay off order card bills, to buy a car, or to pay furtion costs.

a innerest paid for tax-axempt income. This includes infersation movely tou borrowed to buy or carry wholly tax-axempt securities. It also includes inferest paid to buy or carry obligations or shares, or to make deposits or other westments, to the extent any interest.

other investments, to the extent any interest income received from the investment is tax interest on a debt to buy a single-premit insurance or endowment contract

Vote: If the total amount of all mortgages inceeds the fair market value of the home.

See Pub 936 for de-Interest on any land of business transac-tion. Use Schedule C, C-EZ, E, or F to deduct business interest expenses.

Mittad-Use Montgages, if you took but a montgage after Cotober 13, 1987 (including the montgage after Cotober 13, 1987 (including the montgage after Cotober 13, 1987) (including the montgage you what you owed or doorward additional amounts on a line-of-order mottgage you and on October 13, 1987) and used the proceeds to Punches 1990 proceeds used to buy, build, or improve the home if into Category 2, and the agree of the proceeds till into Category 3.

Line & Enter on imm 38 montgage interest and and points reported to you on form 1088, Montgage interest as form 1988, enter the interest on the 98 and any jedductible points in the 98 and any jedductible points in the 98 and any jedductible points in the 198 and any jedductible points on the 10 miles 198 and any jedductible points on the 10 miles 198 and any jedductible points on time 10 miles.

if you paid \$600 or more of mortgage in-terest instituting points paid to buy your main home), the recipent will generally send you be from 1089, or writes statement, by Fab-ruary 1, 1992, This form statement, by Fab-ruary 1, 1992, This form statement accessed from you during 1992.

If you paid more interest to hearcal insti-tionars than is shown on form 1988, see in Pub 198 to find out if you can deduct the addronal interest. If you can are at site-ment applaining the difference of a site-ment applaining the difference of a site-ple at Cheff (see the institutions for from you 1040, line 44), subject the amount shown on him 30 form 8136 from the total deduct-tible interest you paid on your home mort-tible interest you paid on your home mort-tible in the result on the Same mort-tible in the result on the Same mort-site of the same of the same of the same than the same of the same of the same institution or you did not neeve a form 1098 in the mort was not all nances.

Caution: Pending legislation would inguine south front the south for frequent clinical bit has been as eacuny no ISSNI to amploye identification from a reduction to the name and address. It is not expansed your home from that person it whow your SSN To find out if this egislation know your SSN To find out if this egislation is as naticed, see Fub. 563, Highlights of 1992 Jac Changes.

It you and a least one other person (other than your spouse if king a joint return) were than your spouse if king a joint return) were and paid interest on the mortgage, and the other preson return for your return 1996, and and a statement to your return proving the manner and audress of hat person Nest (oline 8b), with 8 "See attached".

Line 10

Generally, points charged only for the use of money are deductible over the life of your mortgage. Points Not Reported on Form 1098

Exception. You may deduct points (including toan origination fees on a loan used to buy your main home) in the year paid if The loan was used to buy or improve your main home, and

. The loan was secured by your main home,

The points paid did not exceed the points usually charged in that area, and It is customary to charge points in the area where the loan was made and

either you provided funds (see below) at the time of closing at least equal to the points charged if the loan was used to buy your main home.

or you paid the pomis with funds other than inches obtained from the stedler if the last was used to improve your man home. Funds provided by you man woulde down payments, secrow deposits, samest morely paped at closing, and other amounts and at closing. They do not include any paid at closing. They do not include any paid at closing. They do not include any manualis you becrowed as part of the overall carbassics.

Note: Points paid on a loan to buy your main home include loan ongination fees designat-ed on VA and FHA loans Refinancing, if you paid points to refinance your mortgage, get Pub. 836, Home Mortgage Interest Deduction

Line 11

investment interest

investment interest is interest paid on money a you borrowed that is allocable to property or held for investment. If does not include any 3 interest allocable to a passive activity. Complete and attach form 4622, invest: •
The interest is pressed beduction, to figure it your deduction.

Exception. You do not have to file Form 4952 if all four of the following apply to Vou only investment income was from inneest, dividends, or capital gain distributions reported on Form 1040, line 14.

Your investment interest expense is not more than your investment income. You have no other deductible expenses connected with the production of the inter-est, dividends, or capital gain distributions

 You have no carryovers of investment in-terest expense from 1991 For more details, get Pub. 550, Investment Income and Expenses

Gifts to Charity

You may deduct controlators or gift you gave to organizations that are response. Charles to organizations that are response. You may also deduct what you gave to organizations that work to between these organizations ammas. Examples of these organizations are

 Churches. temples. synagogues. mosques. Salvation Army. Red. Cross. CARE. Goodwill industries. United Way, Boy Scours. Girl Scours. Boys and Girls Clubs of America. etc. Fratemal orders, if the gifts will be used for the purposes listed above

Veterans and certain cultural groups
 Anoprofit scrools, Insogals, and organizations whose purpose is to find a cure for religiously with other actifiers, astimus, birth defects, cancer, cerebral publy, cystic fitross, diabetes heard deades Perinophila, mental illness or retardation, multiple scienciss, muscular Opstrophy, fuberculosis, scienciss.

See The Company of the

Federal, stata, and local governments the gifts are solely for public purposes

If you do not know whether you madeded with you give to an organization dead with that organization or with the IRS and IRS an

Contributions You May Deduct

Contributions may be in cash keep cancelected; secolaris, or other fusible written records showing the came of the organization and the date and amount givenly, property or but-of-pocket snoperess you paid to dividurele week for the facility state 12 central recording and for the amount state 10 described safet 11 you drove to and form a melo crite actual cost of gas and on Additional parking and folis to the amount you claim under either method But dood i deduct an amounts final were registered.

Limit on the Amount You May Deduct. Ge Pub 526 to figure the amount of your de duction if any of the following applies Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040 line 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 odging) while away from home unless there was no significant element of personal plaasure, recreation, or vacation in the travel Polifical contributions.

a Dues, fees, or bills paid to country clubs lodgles, fraternal orders, or similar groups or Value of any benefit; such as food, enter-tainment, or merchandise that you received in connection with a contribution to a charm table organization

Example. You paid \$100 to a chamable opparation to alread a horizontal former. To figure the amount of your deductible chamable controllations substituted the value of the water of the dimen from the total amount you add it the water of the dimen was \$40. your deductible controllations \$50.

 Cost of raffle, binga, or lottery tickets Cost of turbon

 The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred) Value of blood given to a blood bank Value of your tima or services

Gifts to individuals, foreign organizations and groups that are run for personal profit

Giffs to groups whose purpose is to lobby for changes in the laws
 Giffs to civic leagues, social and sports
 Gubs labor unions, and chembers of commerca

Enter 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. It you go used refers, such as cloring of him to deduct here far market value at the firm you get here. Far market value is wrist a writing boyer would pay a willing selfer when net

If the amount of your deduction is more than \$500 you must complete and attach Form \$250. Noncaso Chamble Control to note for this purpose the "amount of your deduction" means your deduction REFORE and a carryoner of controlations if you total in a carryoner of controlations if you total deduction savels 5000, you may also have to get appearable softle viewes of the docated property. See Form \$28.93 and its instructions.

Recordkeaping, II you gave property you soyoul veep a receipt or wirthen statement from the organization you gave the property to or a relable written record that shows the organization's name and address, the gate and ocation of the gift and a describtion of the property. For each gift of property you should also keep reliable written records that include.

How you figured the property's value at the time you gave it if the value was deter-mined 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 resulted if the oroperty had been sold at its far market.

How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property

Note if your rotal occlusion for on's of prop-ent, is over \$500 or if you gave less man-your entire interest in the proberty or if you whose a younger convention commonling under internal Merenane Code section in 10th, mallon, See Aus. 538 for details Any conditions affached to the gift

Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. \$26 for details on how to figure a carryover.

Casualty and Theft Losses

Line 17

Use line 17 to report casualty or their losses of the openey that is not itself or to business income-producing, or nent or invality probet. In Compete and attach form 4664, Casualites and Theirs to figure the amount of your loss to anite on time 17.

Losses You May Deduct

You may be able to deduct part or all of each bose staused by their, vandatism, her storm or similar causes, end car, boal, and other accidents You may also be able to deduct movey you had in a hisancial institution but lost because of the insolvency or banknoticy. of the institution

 The amount of each separate casualty or theft loss is more than \$100, and You may deduct nonbusiness casualty or their losses only to the extent that—

2. The total amount of ell losses during the years more than 10% of the amount shown on Form 1040, line 32

Special rules apply if you had both gains and losses from nonbusiness casualties or theirs. Get from 4684 for details

Additional Information. For more details get Pub. 547, Norbusiness Disasters. Casualities, and Theifs it also has information about Federal disaster erea losses.

Losses You May Not Deduct

 Progressive damage to property (build-ings, clothes trees etc.) caused by termites, moths, other insects or disease Breakage of china: glassware, fumiture and similar items under normal conditions Money or property misplaced or lost

Use line 20 of Schedule A to deduct the costs of proving that you had a property loss Examples of these costs are appraisal flees and photographs 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 a noncerticinous hyour post business and power your new workplace is at least 35 miles fair. The firm you off home han you odd home fair was from your old workplace. If you had no former workplace your new workplace in you had no former workplace your new workplace must be at least 35 miles from your old work. It was from your old work to be a least 35 miles from your old work to have a workplace must how you meet three requirements see feel tax higher to 304, howing Expenses, Compoler and artach form 3004, howing Expenses, to figure the samount of moving expenses to figure the samount of moving expenses to figure the samount of moving Expenses, to figure the samount of moving Expenses to figure to read outside the volve of the possessions get form 3000F, foreign Moving Expenses.

Miscellaneous

The 2% limit generally applies to lob express you paid for which you were not remoused. These expenses are reported on perioes, you paid to produce or collect tase and incrome. These expenses are reported on line 20. Most miscellaneous deductions cannot be deducted in full instaled, you must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 23.

Miscellaneous deductions that are not subject to the 2% limit are reported on line 25. See the instructions for line 25. Additional Information, For more details, get Pub. 529, Miscellaneous Deductions,

Examples of Expenses You May Not Deduct

Political contributions

 Lost or misplaced cash or property see Casualty and Theft Losses on Personal legal expenses

 Expenses for meals dunny regular or extra The cost of entertaining friends work hours

Expenses of going to or from your regular

Education you need to meet minimum requirements for your job or that will quality you for a new occupation

 Expenses of attending a seminar, conven-tion, or similar meeting unless it is related to Travel as a form of education

Other Expenses Line 20

Expenses of adopting a child, including a child with special needs

tan-exempt Expenses of producing Fines and penalties

Errer the total amount you paid to produce or oblect taskleb encore, manage or protect property hald to earning income, and for tax preparation free Build on on incube any expension for earlier and to each of each of each enter a such as on amount of each expense on the dorlided here ment to line 20 if you need more space attach a statement showing the type and mount of each expense of the dorlide here after the time 20 if you need more space attach a statement showing the type and amount of each expense Erier one (rotal on amount of each expense Erier one expense Erier one exp

Examples of expenses to include on line Tax return preparation fees, including fees baid for filing your return electronically

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. Unreimbursed Employee Expenses

If either 1 or 2 above applies to you fill in Form 2106 for all your job expenses. Then, enter on line 19 the amount from Form 2106, Your employer paid you for any of your job expenses reportable on line 19 You claim any travel, transportation, meal, or entertainment expenses for your job, OR

If you don't have to fill in Form 2105, list the lyou don't have to divinute of each expense on the dorled lines next to line 19 If you need more space, affach a statement showing the type and amount of each expense. Enter one total on line 19

* Travel transportation, meal, or entertain-ment expenses. Note: If you have any of

the type and amount of each expense on the doctried lines into the 25 Ft you need more space, effect, affects a statement showing the type and amount of each superies Enter one lotal on line 25 Only the superiess lasted below can be deducted on line 25.

hase expenses, you must use form 2106 for all of your job expenses.

I Safety equipment, small tools, and sup-ities you needed for your job Uniforms your employer said you must have, and which you may not usually wear away from work. Protective clothing required in your work, such as hard hats, 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 Amortizable bond premium on bonds acquired before October 23, 1986

Physical examinations your employer said you must have.

Dues to professional organizations and

Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job

Subscriptions to professional journals

chambers of commerce

 Certain unecovered investment in a pen-sion Get Pub. 575, Persion and Annuty income (including Simplified General Rule), for details. Deduction for repayment of amounts under a claim of ngtt if more than \$3,000 See Pub. 525 for details.

e Impairment-related work expenses of a deabled person. For more details on these expenses, see Pub. 529

Total Itemized Deductions

ine 26

People with higher incomes may not be able to obduct all of their demoked deductions. If the amount on Form 1040, Inna 32, is more than \$102.260 inner than \$26.652 if manned fining about they like the worksheet on this page to figure the amount you may deduct page to figure the amount you may deduct

1	
our records)	18 24
Š	1,
ۆ	1,6
(keep	8 1
8	į
mized Deductions Worksheet-Line 26 (keep for your records)	And the amounts on Schedule A lines 4 B 12 16 17 18 24
ctions	200
Ded Ded	44 50
죕	-

Add the amounts on Schedule A, lines 4, 11, and 17, plus any gambling losses included on line 25 Caution: Be sure your total gambing losses are clearly identified on the dotted line next to line 25. e Educational experies you paid that were equired by your employer. Or by taw or regulation, to keep your stallery or lob in general, you may also reclicle the cost of keeping or improving skills you must have in your yob or page 28 or get Paul. 508. Educational Epiperdes. Some educational experies are locational experies and reductible. See Examples of Experies are you why widt Deduct on this page. Business use of pair of your home but only you use that har excussibly and on a regular basis in your work and for the converse of your employer. For defaults, including limits that apply, see Tele-Tax Business Use of Your Home.

Enter the amount from Form 1040, line 32 Enter \$105,250 (\$52,625 if married filing separately) Multiply line 3 above by 80% (.80).

8. Multiply line 7 above by 3% (.03)

fotal Namized deductions. Subtract line 9 from line 1 Enter the result here and on Schedule A, line 26 ģ

ci

7. Subtract line 8 from line 5. If the neutil is zero or less, stop here; enter the amount from line 1 above on Schedula A, line 26.

Enter the ameliar of line 4 or line 8

Subtract line 2 from line 1, if the result is zero, stop here; enter the amount from line 1 above on Schedule A, line 26

è

 Certain losses on nonfederally insured de-losats in an insolvent or bankrupt financial natitution. For deletts, 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

Custodial (e.g., frust account) fees Certain legal and accounting fees. Clencal help and office rent. Safe deposit box rental.

Other Miscellaneous Deductions

Enter your total miscellaneous deductions that are not subject to the 2% AGI limit List

nstructions for nterest and Schedule B. Dividend

ncome

Note: If you need more space to list your interest or dunded inches of a stach spacetra sheets. Use the same if format as lines I and 5, and show your totals it on Schodule B hasse use absets there are about the same sure is purifically assets as the printed schedule. We Be sure to but your name and social security. A number on the sheets and attach them at the in-

Part I. Interest

псоте

To see what riterest income you must report, and the estimators for Form 1040, live 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 tasable interest you recovered of the was cheefed to your social withdraw it. List seth palve's name and show the amount it was recovered to you could withdraw it. List seth palve's a farm 1086-IMT, form 1086-IMT, it was recovered in the firm's came as the palve and enter the little interest shown on that form.

Selies-Franced Mortgages, if you sold you merest on a mortgage in one sold you merest on a mortgage or other flow of selies financing, list this interest show the property and the buyer palvey was to show the buyer's name of selies financing degistent would require you to not the buyer's sediess and social security on conditional residence of the property sedies and social security on the property degistent would require yet as a personal residence would also medure not set that buyer was a personal residence would also medure but in that buyer was executed.

Special Rules

Nominees, if you received a form 1099-IMT that includes interests you received as a non-inee (that is, in your name, but the interest actually belongs to someone desk, report the intotal on line 1. Do this event if you later distributed some or all of this recome to others intotal on line 1. Do this event if you later distributed some or all of this income to others in thouse your last entry on line 1. Below this sub-interest you received as a nominee. Supticit this smooth from the sublotal and enter the result on line 2.

is 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 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. You received dividends as a nominee, or

1000-INT unless the owner is your spouse. Syour spouse. Syourust seed he form 1009-INT with the INS. Form 1006-INT, for more details, see the Institute. I thouse for Forms 1000, 1006, 1006, 5460, and INT-AL.

Accrused interest. When you huy bonds betheen mitrests payment dates and pay actracked interest to the seller, this mitrests is fusable to the seller. If you movewed a form A
1099 for interest as a purchaser of a bond it with accrused interest of sellow to report the sa accrused interest on Schedule B. But identify a filter amount to be submitted as "Accrued in interest."

Tax-Escenti Interest. You should not have received a Form 1098-MF for tax-escent traceved a Form 1098-MF for tax-escent traceved a Form 1098-MF for the Form 10 mooth of the Form 10 mooth of the form on the 2 instead under your last entity on the 1 por a subtlotal of all interest listed on the 1. Below this sub-under your last entity on the 1. Below this sub-under subtlotal surd enter this smooth from the subtlotal surd enter this smooth from the Subtlotal surd enter this subcommittees? Below the subtlotal surd enter this subcommittees?

Original issue Discount (OID). If you are proporting OID in an amount when the amount shown on Form 1099-OID, follow the nues active under Nominess Board of some to see how to report the OID on Schedule B. Let definity the amount to be subtracted as "OID Adjust:

Amortizable Bond Premium. If you are relinding your interest income on a bond by the
amount of amortizable bond premium. Support the contractive bond premium.

If under your last entry to nine 1, bond on line
and of all infesses inside on in 1, Bond on line
such could be all registers in the contractive of the
autoidal, winter ABP Adjustment and show
such other amount bounder this amount from the
support and entry the result on line?

Series EE U.S. Savings Bonds Issued After 1989 **Excludable Interest on**

If you cashed senes EE U.S. savings bonds in 1992 that were issued after 1999 and you meat all you for the following conditions, you may be able to exclude part or all of the interest on those bonds The bonds were issued in your name or, married, in your name and your spouse's 2. You were age 24 or older before the bonds were issued

3. You paid qualified higher education axpouse, or persean in 1992 for yourself, your spouse, or your dependents.

4. Your fing status is Single. Married filing pontly, Head of Incase fold, or Qualifying widowley with dependent child.

If you meet all flow of the above conditions, get Form 8815, Eculation of interest Form Series EE U.S. Samings Bonds issued After 1989, to figure the amount of any interest you can acclude.

Caution: Only series EE serings bonds issued after 1989 qualify for the architeon. Bond information will be verified with Department of the Treasury records.

Part II. Dividend Income

To see what dividend income you must proper, read the misturchors for form 1040, line §, on page 15. The payer should send you a Form 1086-DIV showing dividends you must proof. A copy of the form is also sent to the IRS.

Line 5

Dividend Income

Line 1tb, if you checked the Yee box on irre 11s, enter the name of the foreign country or countries in the space provided on line 11b. Affach a separate sheet if you need more space.

Mote: If you received dirictents as a non-my, you must give the extrain contract form 1080-DV unless the owners is your spouse. Our must stoke a form 1080-DV with the IRS form 1080 must also be sent with form 1099-DV. For more detast, see the Instruc-tione for Forms 1080, 1080, 5480, and W-20.

or other authority over a financial account in allowing country (such as a benk account, security (such as a benk account, security) You can get the financial account! You can get the form by withing to the RSS batholdon Center for your state. See page 31 for the acdress. You so not not have four the four TD E 90-22 1 by June 30, 1993. If he form TD E 90-22 1 by June 30, 1993. Four TD E 90-22 1 by form the form TD F 90-22 1 for form 1040.

Capital Gain Distributions

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.

ine 8

Nontaxable Distributions

Report nontaxable 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 11st. Check the Yes box on line 11st if either 1 or 2 below applies to you.

1. At any time during the year you had an interest in or signature or other authority over a famoral account in a foreign country (such as a bank account a foreign excount, or other financial account).

Exceptiona. Check No if any of the fol-moning applies to you.

The continued value of the accounts was \$10,000 or less during the whole year.

The accounts were with a U.S. military banking lacitiy operated by a U.S. friancial institution.

a You were an officer or employee of a commonal text that is a supervised by the Comproller of the Currency, the Board of Governors of the Foderal Beaves System, or the Foderal Beaves System, or the Foderal Beaves System, or the Foderal Deposal insurance Corporation, the account was not your employer's name; and you did not have a personal insurance in the account.

Tou were an officer or employee of a dominance insurance insurance sectuations that account was no in more than \$1 mileon and \$0.0 or more than \$1 mileon and the interval interval interval interval interval interval interval officers. as given you written notice that the corpo-ation has filed a current report that includes

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 professor as a sole prophestoristic. If you had more than one business, or if you and your socies had separate businesses, you must complete a separate Schedule of for each business. Do not report gambling winnings on Schedule C or C-EZ unless you were a professoral gambler instead, see the instructions for form 1940, the 22

This activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Additional Information. Get Pub. 334, Tax Guide for Small Business, for details on business income and expenses

you soid \$5,000 or more of consumer pro-ducts to a person on a buy-sell deposit-commission, or other similal basis for resale for more information, get the ferstuctions for forms 1099, 1096, 5498, and W-2G. **General Instructions**

Changes To Note

e Small businesses with gross receipts of \$25,000 or less and expenses of \$2,000 or less may be able file new Schedule C-EZ, Net Profit From Business. See Schedule C-EZ to find out if you quality to file it a The standard mieage rate is 28 cents for each mile of business use in 1992. See the instructions for line 10 on page C-3.

Other Schedules and Forms

Schedule A to deduct interest, taxes, and casualty losses not related to your business Schedule E to report rental real estate and royalty income or (loss) that is not subject to self-employment tax You May Have To File

If you claim or report any deduction, loss, andut, other La Develt, or income on Schadule C or C-EZ from an infersit bur-dead or otherwas acquired in a lass shelf or that is required to be registered, you must file Form EZ71 with your return

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

Schedule SE to pay self-employment tax on anoone from any trade or business

Achedule F to report profit or (loss) from

Line A

Describe the *usiness or professional activity that provided your propal source of income recorded your prorpal source of income recorded your profession of product or services of the for a services and services without the properties of the production were services imming, construction, or manufacturing), also give the type of constructions or characteries for example, "whorease sale of hardware to retainers" or "incomes of the properties or construction." Form 4042 to dam deprecation on assets between several reservance or 1992, to dam amortize between the 1992 to dam amortize between the 1992 or to report information on letted property or to report information on letted property used in your trade or beamers or income producing property and after the 1992 or to report sets exchanges and myourtrady conversions (other than from a productive) or reservance or beamers property and involuntary conversions (other than from a productive). Form 8664 to report certain purchases or states of groups of assets that constitute a state or business. Form 8824 to report like-kind exchanges. Form 8829 to claim expenses for business use of your home.

ine B

Heavy Vehicle Use Tax

Enter on this line the four-digit code that definitions 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-haded, tractor-trailers or beasen nyour trade or business, you may have to pay a Federal highway motor vehicle use tax. Get Form 2500, heavy which Use Tax Return, to see if you over this tax.

Information Returns

Line D

Vou need an employer connincation number (EN) only if you was a Keeping basin or were required to file an employment, excels, float, or absonot, (obacco), (obacco), and fineams tax return if you need an EN, his form \$54, Application for Employer identification humber. You may have to the information returns for suggest pack of services, extern payments of less and other nonemployee compensation interest; entits, toyathes, real estate transactions, amunities, and persons. You may also have to the an information return.

leave in D If you do not have an EIN, blank Do not enter your SSN

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity Work done as an investor includes. 1. Studying and reviewing financial state-ments or reports on operations of the activ-

Effer your business address. Show a street address instead of a box number include the suite or room number, if any Use your home address only if you actually conducted the business from your home. ш Line

Line F If you received cash of more than \$10,000 ff in one or more wated transcitions in the source of your trade or business, you may have to file Form \$500 For details, get Pub. 1544, Reporting Cash Payments of Over \$10,000.

Tax Shelter

You must use the cash method on your return unless you kept 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 Social method social form contracts. See internal Revenue Code section 480 for work income.

If you use the cash method, show all firms of latable income actually or constructions to the show and the show anount actually pad dump the year for cash, property, or services. Also, show amounts actually pad dump the year for deductible expresses. Income to constructively received when it is predied to your account or set asset for you to use.

If you use the accrual method, report recorns when you sent it and deduct as-perses when you not a tand deduct as-perses when you not a then deduct you do not last her hand and a confidence and a confidence that all the persent of a related cash-base tutolypers be put on a cash to a related cash-base tutolypers of the nues of confidentines the timing of deductions based on economic performance. Get Pub. 538, Accounting Periods and Methods.

To change your accounting method (in-cluding treatment of inventiones), you must usually first get permission him the IRS in general, the Form 311s within the first 180 deys of the tax year in which you want to make the change

four inventiones can be valued at

3. You materially participated in the activity for any 5 of the prior 10 tax years. The activity as personal service activity in which you materially participated for any 3 prior tax years. A personal service activity.

Cost or market value, whichever is lower,

Any other method approved by the IRS

Tabled on all the facts and cocumizances, you perforcested in the activity on a require. It is considered to the activity on a require. It is the set to the continuous and abstraction the activity for 100 hours or performed in the activity does not court in managing the activity does not court in managing the activity does not court in managing the activity does not court in person learner in the factor of the court in the person is activity to the court in the person is activity to the court in the person is activity to the court in the court i

Received compensation for performing management services in connection with the activity, or

Participation, for purposes of the seven maif lead participation rists stated below, generally reduces any work you did in connection
with an actinity if you owned an inferest in a
fire actinity at the time you did its work. The
capacity in which you did the work does not
matter However, work is not learned as purindicational if it is work that an owner would
not construently on in the same type of acit intitly and one of your main measures for dies catimity and one of your main measures of other
to work was to evide the ostallowance of
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b. Spert more hours during the tax year than you spert performing management services in cornection with the activity (regardless of whether the person was compensated for the services).

If you do not meet any of the above leets, every the velocity by the control of t If you meet any of the above tests, check the "Yes" box on line !.

Exception for Oil and Gas. If you are fing 3-3-ode-act for spoof income and and off-own and of or gas well in which you own a working interest destry of intrody in a mitty that does not laintly only interest that off-own on line I. The activity of owning the working interest is not a pessive activity regardless of your paintipation in the activi-2. Preparing or complaing summanes or anality yes of the histories of operations of the activity in your own use.

3. Mondroing the finances or operations of the activity in the activity in a nonmanagerial capacity.

Perticipation by your spouse domaig the last your participation in the activity you own that he complaints applies even if your spouse done of the spouse of the applies even if your spouse of not own any interest in the activity you when the activity. This impose even if your spouse of not own any will even a perticipation. For purposes of the last year.

Materials Perticipation for purposes of the repeated in the operation of this trade or busin, participation for purposes of the resulting of mind of the posterior of this trade or busin. The following seven lessis.

Limit on Losees, if you checked the "No" of you have a loss from this board niet is and you have a loss from this boardes, you may have to use from 6802. In forgue your allowable loss if any, to enter for Schedule C, the 31 Generally, you can deduct leases from passive activities only to the attain of morone from passive activities. For more details, get Pab. 825, Passive Activity and At-Raic Russ.

 You participated in the activity for more than 500 hours during the tax year 2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who old own any inferest in the activity) for the tax year.

Line L

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 incli-viduals who did not own any interest in the

If this is the first Schedule C you are fining for this business. Check the box on the L. Also, check the box if you are recogning or netaring the business after temporarily cleaning it, and you did not five a 1991 Schedule C lor his business.

Part I. Income

4. The activity as expiricant participation of activity for the travel, and you activities for all significant participation activities for activities that activities the activity as a significant participation activities for activity as a significant participation activity. In more size, so gradicant participation activity, on more travels and the activity on more travels, and the activity of the activities that any of the minerally participation tests (other minerally participation tests).

Line 1

Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on Form(s) 1089-MISC.

Sutution Employees. If you received a sufficient W.2 and the 'Stanton's employee box in box 6 of that form was checked, report noone on Schadule Co or C-EZ Emer your income on Schadule Co or C-EZ Emer your form with one of the control of the cont is an activity that involves performing perouts services in the fields of health, law,
engineering architecture, accounting, activenal science, performing ans or consulting,
or any other trade or business in white capfull is not a material income-producing

not have to pay self-employment tax on se semings

Installment Sales. Cenerally, the retailment method may not be used to report income from the sale of (a) personal property regularly, sold under the installment method or of (b) has properly held for resale to customers. But the introduced held the restallment method may be used to apply any and more than readen. But the vestallment method may be used to pay interest on the tax as to use on that income affect the year of sale. See Internal Revenue Code section ASS/RS/B for destalls if you make this section, include the interest on formal Revenue Code section, include the interest on format Phra section, include the interest of the or make 10th line S3. Also write "453(NJ)" and the the left of time S3. If you had both self-employment income and statutory employee income, do not combine these amounts on a single Sched-ute C or C-EZ in this case, you must file two Schedules C.

if you use the installment nethod ettach a scheede to your return. Show separately for 1992 and ne 3 preceding years gross select, gross profit to gross profit to gross profit to gross select, and gross profit or mounts collected, and gross profit on amounts collected, and gross profit on amounts collected.

Line 2

Enter on line 2 such items as returned subsites, and allowances from the

Line 6

Report on line 6 amounts from finance rearcovered, inferest (such as on notes and
recovered, inferest (such as on notes and
coordinate recorbie), sint agazonin or her
tax refunds you got in 1992, credit for Fedart tax paid on gasonine or other heist
claimed on your 1991 from 1940, and other
tivids of mucellineous business income include amounts our peremitage of any
sited property (defined on page C-3) detrained for Syo or less in 1992, moon on
this line any recuptor of access deprecation, including any section 179 asserts deduction List from 1791, Sales of Business
Property, 10 figure this recupture

Part II. Expenses

Capitalizing Costs of Property. If you produced real or lurgible personal property or
ecquend property for resule, certain asecquend property for resule, certain asencluded in mentary costs or capitalized in
addition to ainest costs, producers of inventain request what its so include part of certain request costs in their investigation
to property mant its on certain certain or
tain request costs in their investigation
tain request costs in their investigation
that include part of certain natives
of some investigation you'ly the average annual
gross resents for the 3 pror its years
asceed 510 mileon Also, you must capitalize
part of the indirect costs that benefit is as or
targible personal property constructed for

trade or business, or nonmentory produced for sale to customers. the amounts on lines 8-27b by capitalized. For more details, see property p Reduce th emounts of

For properly placed in service after 1980, see the instructions for Form 4562 to figure to the amount of deprecation to enter on the property placed on service before 1981, figure deprecation from your own fin books and records and enter the total on the principle. You may also choose under internal Revenue Code section 178 to expense part of the cost of certain properly you bought in 1992 for use in your business. See the listuctions for Form 4562 for more informa-Exception for Cheative Property, if you are an exist, active, or photographer, you may be exempt from the capitalization rules. Whenever, you premove efforts must have created for near-major be expected to create the property. This acception does not photographic plates, motion porture firms, photographic plates, motion pocture firms, present an authorit to the capitalization rules. For more details, see Pub. S38.

Line 9

You must complete and attach Form 4562

Caution: Cash method taxopiers cannot was be and debt dictionous unless the amount was previously micheld in income.
Include debts and partial debts from sales include debts and partial debts from sales are definitely thown to be wortheas. If you are definitely thrown to be wortheas. If you are debts include it as income in the year bad debt, include it as income in the year. For more details, get Pub. 535, Business Expenses.

Line 10

ou can deduct the actual cost of naming the care or thick, or title the standard mile-pe rate. You must use actual costs if you all not on the vehicle or if you used more and not on the vehicle or if you used more and not vehicle simultaneouslay in your business (such is an feet operations). Your of the same

If you accurate depreciable property for the first time in 1922, get Paul - sell, Hour Ing. Begin Depreciating You Property. For e more comprehensing your Property. For e grid Paul - St. Depreciation. In get Paul - St. Depreciation. Passenger a
 pounds or less

If you deduct actual costs, include on live 10 the business promo of automoses for gas-office, oil, repairs, insurance, inns, ilcense paties, etc. Show deprecuation on live 13 and per mot or lease payments on live 20a.

If you want to lease the strandard mileage if the you want for lease promote the payments of business makes by 28 cents a mile. Add to the amount your partition lives and only a contract of the partition of the

If you claim any car or truck expenses feature or he startuched madege train, you must provide the information requested in the V of Form 4642, Depreciation and Amortization, and strach form 452 to your form. Schedule C-Ez files must complete Part III of Schedule C-EZ, instead of Form 4562.

For more details, get Pub. 917, Business Use of a Cer.

Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach Form T, See Pub. 535 for details.

Line 13

Operacidon and Section 170 Expense Deduction. Depocation as the annual deduction allowed to recover the cost or other bases of houses or meastment property with a useful rife of more than 1, seer. Hower, stock must be used House and depocation of depocation.

t use the produc-£ £ Depreciation starts when you property in your business or for

you may have to refigure the credit. See Form 4256, Recepture of investment Credit, for details. tion of income. It ends when you take the property out of service, distant all your depressible cost or other bases, or no tonger use the property in your business or for the production of income.

Line 14

Deduct contributions to employee benefit programs that are not an architectural part of e-pensor or profile-sharing than included on femal 19. Examples are according to the sharing plant, group-term file resurance, and departed for are assessing are according to the sharing plant, group-term file resurance, and departed for are assessing to the sharing or contributions you made on your behalf at a single employed person to an according and health plan of the group-serm file resurance; you may be able to deduct on form 1040, fem 25, part of the amount you god for health resurance on the amount you god for health resurance on destributions. See the form (1040 seaturctors on page 20 for more destina). only if.

• You are claiming denotation on properly pleased in service during 1992, or ...

• You are claiming denotation on properly operated in service during 1992, or ...

• You are claiming denotation on failed properly (defined below), regardless of the properly (defined below), regardless of the data if was placed in service, or ...

• You are claiming a section 179 expense and electron.

• You are claiming a section 179 expense and electron.

• You are claiming a section 179 expense and electron.

• You are claiming a section 179 expense and electron.

• Countries formed the standard on Schadule • ...

• CEZ Instead, use Part III of Schadule • ...

• CEZ Instead, use Part III of Schadule • ...

Line 15

Deduct premiums paid for business main-ance on line 15, Deduct on line 14 amounts paid for employne accident and health insur-ance.

Do not deduct amounts credited to e re-serve for self-insurance or premiums paid for e policy that pays for your lost earnings due to suchores or destality. For more destals, see Pub. 535.

Lines 16a and 16b

helevest Abocation Makes. The tax threshment of returning companies of this cognition on its type. For example, home montage enterest and investment interest are treated deflevent. In the companies of the abocation (desembly your reterest experies as it is abocation (desembly your reterest experies as it is abocation (desembly your reterest experies as it is not your return and gats the right tax treat-returned you are allowed to decluid or how much reterest you are allowed to decluid on Schedule C or C-Z. Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pick-up trucks, etc. automobiles weighing 6,000

There is a penalty for failure to timely file these forms.

For more information, get Pub. 560, trement Plans for the Self-Employed.

ines 20a and 20b

ě

Generally, you allocate interest expense used. See Pub. S35 for details, if you ped named in 1992 that applies to than year, adout only the part that applies to 1992. If you ped names on a death applies to 1992, If you ped names on a death pear that year, and the death of the period of the period of the processed from that detit were used in control or with your that dott were used in control or with your that dott were used in control or with your that dott were used in control or with your that dott were used in control or with your that dot during the deductible on Schedule C or C-E2. Any property used for entertainment or non-stational purposes fauch as photograph-ic, phonographs, communication, and video recording equipment,
 Cellular telephones or other smiler tele-communications equipment placed in ser-vice after 1989.

If you have a montpage on real property and on you have a montpage on real property house, enter their you man horse, enter on less itse the releasest you gold to 1952 to be base or other femorals restort born for which you received a Form 1086. Montpage triemest Steament: It you don't receive a Form 1086, enter the released on less 160. Computers or pentylama equipment.

Listed properly does not metade photongraphic, phonographic, communication, or so video equipment used activation, or so video equipment used activation your or video objectively in your optical plants are tetablishment. It also does not include any of computer or pentylama equipment used as-citariely it a regular business establishment and covered or lands.

The person operation of the person operation of the setting of the person operation.

And the vehicle a fair market value on the first day of the lease exceeded: \$14,000

If you paid \$600 or more of montpage in-meat, the negotest should east you a form 1096 or smaller statement showing the total interest received from you during 1982. The statement must be sent to you by fathuary 1992. If you got more introgape interest to framous interfaces them is shown on Form 1096 or smaller statement, see Pob. 535 to find out if you can deduct the add-brand interest. If you can, errise the and-If the business use percentage of any related properly decreased to 50% or less in 1982, you may then to incustours excess deprecation, including any section 179 singeric deduction. Get Form 4787 and as instructions for details.

If you claimed an investment credit on proporty that you dispose or before the and of the recipiture period or useful file used to figure the credit the burnerse use perionitation of control the property use otherwise changes so that it no bronger qualifies.

Enter on line 20b amounts paid to lease other property, such as office a e building. ğ ٥ on line 10a. Attach a statement to your return academing the ofference, white "Soe et-tached" in the left mergin next to line 16a. It you and steast one ordine person (other line than your spouse if you file a point instum) and you spouse if you file a point instum) and you spouse if you file a point instum to gog and the other person necessful to file 105a. Instant or put and address of the interest on line 15b. Attach is statement to your instant in your ing the same and address of the person who in the line 15b. write "Soe attached." On ordebta unlessable to investment property. On debta allocable to investment property on debta allocable to investment property. In mineses is generally deducted on Schedules A. For details, get Pub. 350, in-vestment income and Expenses.

Business mad anophress an deductible with if they are ign decepted with the active conduct of your societied with the active conduct of your and or business. (B) not linear to extrave, gard, and colored while you or your employee at present at the med. You cannot cleaduct any supress paid or incurred for a facility, (such as a yeath or incurred for a facility, (such as a yeath or hunting lodge) used for any activity usually considered emertainment, annualment, or received. Deduct the cost of regular and maintenance include labor, supplies, and other fems that do not add to the value or increase the life su of the property. Do not deduct the value of the your own labor. Do not deduct the value of the speer to institute or replace property, they must be capitalized.

Line 21

Line 2

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

Line !

Errier the total salazines and wages (other than abases and wages deducted resemble on your return) paid or incurred for the bax year minus any jobs credit you claimed on Form 5484, Joos Credit. Do not include amounts paid to yourself.

Line 24a

Il you rented or leased vehicles, machinery, even deutyment, enter on him 502 the business portion of your metals cost. But if you leased evelice for a rem of 30 days or more you may have to reduce your deduction c, an amount called the inclusion amount.

fou may have to do this if-

Enter your business travel expenses. Do not puriciple expenses for meals of enfortament of You cannot deduct expenses for malls of enforterment of a freegn convention unless in a directly resolute to your meet or business and it is as at executable for the meeting to be held out. It is not the North American teas as within it. These nues apply to both or hour proyees and employees other meetings apply to businey water. In proyees. Other meetings apply to businey water. Entreview for more details, get Pab. 463, Travel, etc. On line 24b, enter your total business meal and entertainment expenses, include meals while traveling every from thome for business, instead of the acrual cost of your meals while.

traveling away from home, you may use the standard meal allowance. For more details ase Pub. 463.

There are exceptions to these rules as well as other rules that apply to sky-box rentals and tickers to entertainment events. See Pub. 463

Geneally, you may deduct only 80% of Quot Dounses make and entertainment ex-perses, including mass incurred mives tra-ling, every from home on business. However, you may hilly deduct makes and employee if you proporty traff the accenta-actives as a common property of as wages subject to withouting You may also fully deduct meals and entertainment provided to a noramployee to the active the appendes are middliched in the gross income in that person and reported on Form 1099-MISC.

Federal moome taxes.
 Estata and grift taxes.

Enter your deduction for contributions to a persion, perfectly and the benefit of your employees. If the benefit of your employees, If the benefit of your employees, If the benefit of your employees, If the person, enter commons made as an employee or your behalf on Form 1040, laws 27, proint on Schaddle C.

Generally, you manitan a person, poffit or stanning or other horded-defend companies astron pain. The filing requirement at ora all-locate by whether or not the pain qualified under the limitanal flevente Code, or whether or not you claim a deduction for the current allax year.

Form 5600 Complete bits from to each plan with 100 or more participants.

Form 5600 CoR or 5600EZ Complete the participants.

Do not deduct

Line 26

Lines 27a and 27b

include all ordinary and necessary business operates on the debucted elevanies on Scheoole C. Let the type and amount of each superes esparatively on the dotted lines for line 278. Enter the total on line 270. Do not include the cost of business equipment or fundure, replacements to permanent in-provements to properly, or personal time provements to properly, or personal time?

Lines 24b and 24c

12,800

13,400 13,100

term began: Dunig 1992 Dunig 1991 Dunig 1990 After 1986 but before 1990

June 18, see Pub. nclusion

if the lease form began after Ju 1984, but before January 1, 1987, se 917 to find out if you have an my amount

notesion

to rem of

You can deduct the following taxes:

• State and local sales taxes into an imposed on you as the select of goods or services. If you prolessed this thin the buyer, you must easily mentioned this tax from the buyer, you must easily mention to sales on the incomplicity or sales on the it. Social security and Medicare taxes paid in natch request withodism form your ento match request withodism form your enployees wages. Also, Federal unemploy in ment tax paid. To deduct one-half of your or self-employment tax, see the restructions for the Federal Ingitimes 25, on page 20.

 Federal Ingitimes tax.

Figure how much of the amount on line 24th is subject to the 80% limit. Then, mul-bloy that amount by 20% (.20) and enter the meutif on line 24c.

Deductionly unliny asperase paid or incurred for your trade or business.

Local Telephone Service, if you used your home prone for business, do not deduct the line into your resolence. But you can deduct in entry your resolence. But you can deduct prepares to the same train the curred for business that are more than the cort of the business that are more than the control of the business percentage of the changes for that time, including the base rate of the same specimals. o State and local states taxes imposed on charles buyer for the buyer for the vive restricted to collect and pay over to the state of local governments. These lastes are not included in gross receipts or states not are they a deductible entreent allowed you to retain any part of the state tax your collected, your must include that amount in moone on line 6. Taxes assessed to pay for miprovements, such as peving and sewers.

 Taxes on your home or personal use prop-Sinta and local sales taxes on property purchased for use in your business, instead, treat these taxes as part of the cost of the property

Cauton: If you provided taxable finge ben-afits to your employees, such as personal use of a car, on ord debut as wages the amount applicable to depreciation and other ex-penses claimed elsewhere.

INSTRUCTIONS for Additional Information. Get Pats 544, Sakes and Other Dispositions of Assets.In additional for and Pats 560, Investment Income and Expenses, for more detects.

family expenses. Do not include chan-contributions.

include any loss from this activity that was hocked as deduction that yet because of the airtiet nate. If any loss from this air-thing was not allowed last year because of the passive loss innificora, see the natric-Amortization, include amortization on line 27a. For amortization that begins in 1992, you must complete and attach form 4662.

You may emortize

Amounts paid for research and expen-mentation.

a The cost of pollution-control facilities

Certain business startup costs

Qualified forestation and reforestation

 Real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property pro-duced in your trade or business. in general, you may not amortize

Amounts paid to acques, protect, expand, register, or defend trademarks, or trade names instated, you must capitalize these costs and you can recover men when you dispose of the property.

You may be able to claim is tax credit of up to \$5,000 for singlets expenditures baid or incurred in 1997 to provide access to your becauses for inchrodiates with disabilities Get Form 9828, Dasabed Access Credit, for more destails You can also deduct up to \$15,000 of costs paid or incurred in 1992 to \$15,000 of costs paid or incurred in 1992 to service activational or traceoral profilements of traceoral profilements of traceoral profilements of traceoral profilements of the dederly. However, you cannot take both the confil and the deduction on the same as pendutines are

You can depreciate your leasehold im-provement costs for leased business prop-

For more details, see Pub. 535
Gottal Cornuction fault. Do not claim
on Schedule C or C-EZ the deduction for
sonours contributed to a capital controltion house su to under the Merchain Manne
Act of 1936. To take the deduction reduce
the amount that would otherwise be entered
as tutuble income on form 1040, line 37. by
the monum of the deduction in the margin
to the last of line 37, wints "CCF" and the
mount of the deduction for more information, yet Pub. 865, Tas Guide for Commercall Fathermen.

Line 30

Business Use of Your Home. You may be able to deduct return scores as to houses to because the deduction of your home, subject to limitations to Generally, says amount not statement as a dery duction for 1992 because of the immistions can be canned over to 1993 yourness statem of your home, your deam fits deduction for the first see the instruction for defaults, see the instruction of for defaults, see the instructions for form for defaults, and get Pub. 867, Business Use of in Your Home.

if 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 line

31 if you arrawerd 'No' to Question I on a Schode C, gain see the arranchors from \$550. Enter the net poil to deductible in loss the "Community" in the profit or less from other businesses, and enter the total on Form 1040, line 12, and \$50-ender SE fairs 2 (Form 1041, line 3).

Schodule Circ Form 1041, line 3).

Schodule Circ Form 1041, line 3).

Schodule Circ Poort income and superies in a stantory enoty income in 30 with poort income line 3) with months of orderchaele loss from line 3) with months of orderchaele loss from line 3) with months on Schodule SE into 2 if you are required to its Schodule SE into 2 if you are required to line Schodule SE because of other set.

At-Riak Ruises. Generally, if you have (a) e business loss, and (b) amounts in the business for winch you are not at riak, you will have to complete form 6198, At-Risk Limitations, to figure your allowable loss.

autors, or graph you arouse was.
The strinks have generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually bose in the business.
Check but 22b if you have amounts for which you are not at risk in this business, such as the following.

not secured by your own property (other than property used in the business). However, there is an axception for cartain nonrecourse financing borrowed by you in connection with holding real property. Norrecourse loans used to finance the business, to acquire properly used in the business, or to acquire the business, that are

a Cash, property, or borrowed amounts and in the bestwask for contributed to the business in contributed to the business, or used to acquire the business, or used to acquire the business in contributed to the stop-loss agreement or other similar in engenment factuating casualty insurance against fort fleating.

• Amounts borrowed for use in the business, other than as a creditor, or who is series, other than as a creditor, or who is series, under than as a creditor, or who is series, under infrarial Revenue Code section 465(b); to a person (other than you) having such an interest.

If all amounts are at new in this business, check box 12bs and enter your toss on live 31 Bot if you arswered 'Not to Oueston'. If you may need to complete form 18682 to figure your allowable tost to enter on live 31 Bot the instructions for form 8382 for more details.

If you chacked bot 320, get from 8198 to determine the amount of two deductible loss and enter that amount on ine 31 But if you answered "Yo! To Charlot or you use the first way be harter limited. See the first unclose may be harter limited. See the first anchor or less, andre zero on line 31. Be sure to create how 6198 to your neturn. If you checked bot 320 and you neturn. If you checked bot 320 and you neturn. If you checked bot 320 and you do not attach from 6198, the processing of your terrun. may be delayed

Statutory employees, include your de-ductible loss with other Schedule Clamounts on Form 1040, line 12. Do not include this amount on Schedule SE, line 2. Any loss from this business not allowed for 1992 because of the st-risk rules is treat-

ed as a deduction allocable to the business in 1993. For more details see the instruc-tions for Form 6196 and Pub. 825.

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 metal-andrese inventiones must be taken into account at the beginning and and of your tax year

Note: Certain direct and indirect asperaes must be capitalized or included in inventory. See the instructions for Part II.

6. U.S. Government publications, including useful compressional Record that you recoved to from the government, other treat to the treat you so chase at the normal sales price, or that you so got from someone who had received in a service we, if your basis is determined by reference to the premous owner's basis.

Short-Term or Long-Term

 Report the sale or exchange of a capital Report gains from involuntary conversions of capital assets not held for business or profit

General Instructions

Which Form To Use

Use Schedule D to

Separate your capital gains and losses ac-cording to how hong you had no owned the property. The holding period for long-term capital parts and losses as more than 1 year. The holding period for short-term capital gains and losses is 1 year or less

Reconcile Forms 1099-B you got for bar-leming transactions [See Part VII.]
 Use Form 4797, Sales of Business Prop-ory: instead of Schedule D, to report the following

The sale or exchange of trade or business property, deprecable and amortizable prop-erty, oil, gas, geothermal, or other mineral property, and section 126 property

■ The involuntary conversion (other than by casualty or theft) of trade or business property and capital assets held for business or profit The disposition of other noncapital assets not mentioned above Use Form 4884, Casuatires and Thefts, to report involuntary conversions of property due to casualty or theft

To figure the holding period, begin counti-ago in the day after you reasowed the prop-enty and micuted the day you obsposed of it. Use the trade dates for data accurred and date sold for stocks and bonds traded on an exchange or over the countier market.

For 1992, you may deduct capital losses up to the amount of your capital gains plus \$3,000 \$1,500 fm amond fling separately). Capital losses that acceed this amount are camed forward to later years.

Losses That Are Not

Members of a family

A capital asset is any property held by you ascept the following

Stock in trade or other property included in inventory or held for sale to customers.

Most property you own and use for personal purposes. pleasure or investment is a cup-fial asset for example, your house, hunture, car, stocks, and bonds are capital assets

Capital Asset

A fiduciary and e beneficiary of the same

See Pub 544 for more details on sales and axchanges between related parties

5. Copyrights literary, mustcall, or arritation compositions, steffers or membrandia, or similar property (a) created by your personal methods of second by your personal the case of entrary memoranda, or similar property), of (that you recent from some-consult or castled them or for whom they were created, as mentioned in (a) or (b), in a way of the party of the previous owner.

under the at-rask rules, it is then subject to the passive activity nues Get Form 8582. Passive Activity Loss Limitations, and its in-structions to see how to report capital gens and losses from a passive activity.

and Special Cases

 Wash sales of stock or securities (including contracts or options to acquire or sell stock or securities). See Pub. 550 for details. Bonds and other debt nathuments. See Jub. 550 for details

Generally, a nonbusiness bad debt must be treated as a short-term capital loss. See Pub. 550 under Nonbusiness Bad Debta for what qualifies as a nonbusiness bad debt and how to enter it on Schedule D.

Limit on Capital Losses

Use Form 8824, Life-Kind Exchanges, if you made one or more like-kind exchanges See Exchange of Like-Kind Property on page D.2.

Deductible

Do not deduct a loss from the direct or in-direct sale or axchange of property between any of the following

 A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in com-plete liquidation of a corporation). . A grantor and a fiduciary of a trust

2. Accounts or notes necessable for services performed in the ordinary course of your rade or business or as an employee, or from the sale of any property described in 1.

 A fiduciary and a beneficiary of another must created by the aams grantor An individual and a tax-exempt organiza-tion controlled by the individual or the indi-

3. Deprecable property used in your trade or business even if it is fully depreciated 4. Raal property (real estate) used in your trade or business

if you dispose of (a) an asset used in an existing to which the strays of (b) any part of your interest in in activity to which the strays have topic and which the strays for which you are not into, get the asstruction for form silling. At Ray, Luntainous, if the loss is allowable

tems for Special Treatment

The following items may require special Transactions by a securbes dealer

 Gain on the sale of depreciable property to a more than 50% owned entity, or to a must of which you are e beneficiary. Certain real estata subdivided for sale which may be considered a capital asset.

Gain on the disposition of stock in an in-erest Charge Domestic International Sales

Gain on the sale or exchange of stock in rian foreign corporations. Transfer of property to e-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 partmenship that would be treated as an ervestment company

Sales of stock received under a qualified sublic utility dividend remestment plan, See Pub. 550 for details

e in general, no gen or loss is nocigized on the transfer of property from an individual to a spouse or a former spouse, if the transfer is nocident to a dividio. Get Pub. 50s, Dividiod or Seperated Individuals. Transfer of appreciated property to a po-rical organization. Loss on the sale, exchange, or worthless-ess of small business (section 1244) stock

 Any ioss on the deposition of converted weeker or includy encodes croptural that is first used for farming after Murch 1, 1986, is reported as long-term capital loss on Sched-elb. Dut any gain as reported as orderery recome on form 1797. Amounts received on the retriement of a bit institution generally are treated as re-ived in aschange for the debt institutient

 Cash received in lieu of fractional shares of stock as e result of a stock split or stock dividend. See Pub. 550 Amounts received by shareholders in cor-sorate liquidations Gifts of property and inhemed property se Pub 544

Mutual Mard load charges may not be statem two account in determining gam or loss on certain depositions of stock in mutual hands if remestiment rights were said. For details, get Pub. 664, Mutual Fund Destructions.

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 by harefutine, report the disposition as a fong-term gain or loss, regardless of how long you had the property. Write "INHER-TED" in column (b), restead of the date you acquired the property.

Short Sales

A short sake as a contract to sell property you during the boyer At a later of date, you enher boy substantially identical property and delivery to to show At a later of property and role from the boy substantially identical property that you held but did not want to holding pends to the property exertially held may be amount of time you held to be amount of time you held to be property when the property when the section of the ends to the benders to be amount of time you end to the benders to be a mount of time you end to the benders to be the stort sale. The property and short sale but no to before the date you close the short sale, your gain when you close the short sale, your gain when you close the short sale, your gain when gain if you held substantially demical prop. I short sale as hort sale as lost sale of the short sale, any to straited on the prop. I short sale, any to a realized on the prop. I short sale, any to a realized on the prop. I short sale, any to a close the stort sale was need to year of the prop.

Gain or Loss From Options

Report on Schedule D gain or loss from the closing or expiration of an option that is not a section 1256 contract, but that is a capital asset in your hands

If a purchased option expired, enter the expiration date in column (c), and write "EX-PIRED" in column (d)

If an option that was granted (written) expend, enter the experiation date in column (b), and write "EXPRED" in column (e). Fill in the other columns as appropriate. See Pub. 550 for more details.

Exchange of Like-Kind

for exchanged or Landa assets enter the gain or loss from Form 8824 it any on line 4 or line 12 in column (f) or (g). If an exchange as made with a related barry, write 18 eail of Parry Like-Kind Exchange, in the 100 margin of Schoule ID See Form 8824 and its instructions. For each supply 100 margin of Schoole ID See Form 8824 and its instructions. For each supply 100 margin of 100 margin 100 A "like kind exchange" occurs when you ex-change business or investment property for property of a like kind. Complete and attach 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 propenty is a captual lagent. Report in for Schoolse
D. Part i of Part II. Loss from the sale or
exchange of the lagent Report in or describle
But if you had a loss from the sale or exchange of real scribt held to premonal use
(other than your main home), you must report
the transaction on Schedule D even though
the loss is not deductible.

For example, you have a loss on the sale
For example, you have a loss on the sale
on the wong you owned the home. Compete
courne (ii) through (ii). Since the loss is not
deductible, wine Fersional Loss across onmind (ii) and (iii).

Disposition of Partnership

A sale or other disposition of an interest in a partnership may result in ordinary income. Get Pub. 541, Tax Information on Partner-Interest

Long-Term Capital Gaina From Regulated Invastment

Include in moone as a long-term capital gain had a smooth of perm 2439, Notice to State-holder of Undistributed Long-Term Capital consists that a constant the constant of a regulated in vestiment company. Enter on Form 1040, time (53) that at pead by the company above on Form 2439 Add to the basis of your stock from 2439 Add to the basis of your stock from 2439 Add to the credit. See Pub. 550 for more details. Companies

Capital Gain Distributions

Enter on line 14 capital gain distributions paid to you during the year as a long-tem capital gain regardless of how long you held your unvarinent. See Pub. 550 for more de-

Sale of Your Home
Use Form 2119, Sale of Your Home, to
the Form 2119, Sale of Your Home, to
or not you bought another one. You must file
of for 2119 for the year in which you sell you.
Than home, even if you have a loss or you
postgone or defer all or part of your gain. For thome even if you have a loss or you
much ceases, get Pub. 523, Selling Your Home

Installment Sales

If you sold property (other than publicty traded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to

Use Form 6252, installment Sale Income, to report the sale on the installment method Also use Form 6252 to report any payment received in 1992 from a sale made in an

serier year that you reported on the metail-ment method.

To elect out of the matalment method, report the sale as follows on a timely filed transmit (nchuding extensions):

1. Report the full amount of the sale on Scheduse D.

2. If you received a note or other obligation and you are reporting it is less than face value (including all contragent perment obligations), complete part VI. If you received more than one, after the amounts separately in the spaces in Part VI.

Section 1256 Contracts and Straddles

Cost or Other Beals

Column (e)

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. See Pub. 550 for more details.

6 Form 1099-A, Acquisition of Abandonment of Secured Property

It 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

You should not have received a Form 199-B (or substitute authorn) to a traversaction merely representing the intuin of your organist investment in a normalise bothlighton, such as a sawings bond or e certificate of deposition. But if you be controlled the design of the statement in both columns (c) and (e). When sellion stock, existing your beass by subtracting all the normative distributions when residently as a Also adjust your received before the same Also adjust your beass for any stock splits. See Plut \$50 for default on how to figure your beass in stock that split during the time your owned it.

Parts | 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 hands of the doror. The basis of property acquired from a decedent a generally the far market value at the date of death.

The cost or other beas of an onginel issue discount (OID) defin instrument is increased by the amount of OID that has been included in gross income for that enstrument.

It you sadd a book of stock (or armiar prog-ery) that was acquired through several dit-ferent purchases, you may report the sale on one her and with "ARROD". In column (1), however, you still must report the short-term and one on the sale in Part 1 and the long-term gain or loss on the sale in Part 1 and the

Column (c)

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

Increase your cost or other basis by any septers of side, such as broker's lees, commissions, satile and local transfer bases, and option premiums before making an entry in column (e), unless you reported the net sales price in column (e).

For more details, get Pub. 551, Baars of

Lines 1a and 9a

is distingly completion deduction allowed because of a burgain state of property to a charitable organization, the edusted basis for purposes of determining gain from the sale as the amount which has the same arise to the subjected basis as the surveit relatived has to be surveit or the subjected basis as the surveit relatived has to the far market value.

Column (d)

Sales Price

Enter in this column either the gross sales rock or the natuse proced from the sale if you sold stocks or bords and you reserved a form (1959 to or smills statement from your broker that shows gross sales proce there the is movern in column (i). But if from 109-b if or your broker, indicates that gross proceeds minus commissions and option premuran were reported to the IRS; enter that net amount in column (ii). If the net that net amount in column (iii). If the net that net amount in column (iii). If the net the process is the process of the IRS; enter that net amount in column (iii). If the net the process is the process of the IRS; enter that net amount in column (iii). If the net the process is the process of the process of the IRS; enter the process of th

Enter all sales and enchanges of stocks, constitution and from Formation on Form 2119, 4737, 652, or 8029, include an enchanges are sent from 6790 of our convex a Form 1059-8 or 1059-5 or substitute and from the brastaction. You can use aboversations to describe the property as

long as the abbreviations are based on the descriptions of the property as shown on Form 1099-8 or 1099-S (or substitute state-

amount as entered in column (d), do not in-clude the commissions and option premums in column (s).

Lei Binedide D-I Controution Sheet for Schedule D Rom 10401, you need mare space to this mask-ton's for lines 1s and 9s. You may use a many Schedules D-1 as you need. Here on Schedule D, was 1b and 9s. or may be a schedule D, was 1b and 9s. of it your Schedule D, in and 10 the combined totals of it your Schedules D-1. You should not have neceived a Form You should not have action merely representing the return of your action merely representing the return of your operal investment in a nontreativemble collegation, such as a serving bond or a certificate of deposite. But it you due, report the amount shown on Form 1096-B (or auditi-in the statement) in both ocknims (d) and (e). Cardion: Be sure to add a sales proce aerines on less 1 and 9a, column (d), to amounts on less 1 band 9b, column (d), to amounts on less 1 band 9b, column (d), to amounts on less 1 band 9b, column (d), to amounts on less 1 band 9b, column (d), to fine the totals on less 1 band 9b, column (d), time the

Part VII

Enter all sales and exchanges of other capital assets that are not reported on lines 1a or 9a. Do not include transactions reported on Forms 2119, 4797, 6252, or 8824 Lines 1d and 9d

This part helps the IRS compare amounts of battering income reported to you or forms 1099-8 with amounts you reported on your tax return. For details on barriering income, got Pube. 505, Taxable and Nortaxable income.

In general, the cost or other basis is the cost of of property plus purchase commissions and improvements, municipal deposition. It must depotent, if you inherited the property, got it as a gift, or neared if it is shown as a gift, or neared if it is shown as a gift, or neared if it is shown as a gift, or neared if it is shown as a gift, or neared if it is on the standary commercian. Or weah asie of stock, you may not be able it to use the actual cost as the basis. If you do not use the actual cost, attach an acquaration of your basis.

nstructions for Supplemental Schedule E, ncome and

If you attach your own achecule(s) to report income or loss from any of these sources, use the same formal as on Schedule E. Enter separately on Schedule E. Inter separately on Schedule E. This separately on Schedule E. This separately on Schedule E. Schille S. Sc

Use Schedule E to report income or loss from rantal real estate, royalbas, partner ships, S corporations, estates, fusits, and reactual interests in REMICs.

Loss

Loss From Rental Part I. Income or Real Estate and Royalties

Use Part I to report income and appended principles and appended property leasted with real estation (Asio, use Part I to report real estation). Asio, use a Schedule C or C-EZ to report income and expended some the schedule C or C-EZ to report income property such as equipment or vehicles. See the areato-close for lines a sequence of to other income when retail real estatic and to otherwise when restal real estatic and royally income when restal real estatic and charles or C-EZ or Ferm 4655, Ferm Rental Income and Expended or Schedule C or C-EZ or Ferm 4655, Ferm Rental Income and Expended or Schedule C or C-EZ.

If you own a part interest in a narial real restate property, report only you part of the nacions and asperses on Schedule If you have most than these rental real enter or repair properties and the standard streen. Complete lines 1 and 2 for each property But fill in the "Joust" column only on or Schedule IF his figures in the "Joust" column on that Schedule IP in figures in the "Joust" column on that Schedule IP in figures in the Totals" column on that Schedule IP in figures in the Totals" column on that Schedule IP in figures in the Totals" column on that Schedule IP in figures in the Totals" column on that Schedule IP in figures in the Totals" column on that Schedule IP in figures in the IP in the combined totals of all Schedules IP. If you also need to use page 2 of Schedule E, use the same Schedule E on which you entered 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 rental real estate property only, show the and of property you rented our, for attention, the street address, crybord outpeat, "Give the street address, crybord, and state You do not have to give the ZIP code if you own a part interest in the property, show your percentage of own.

Line 2

If you rented out a dweling unit and also and it as a form of the as a format of the as a format of the mate part. A dweling own if the mate part. A dweling own if their maters is a house, apartment, condomnum, mobile home, boat, or like property Check the "Yes" or "Ho" box on line 2, wherefee applies, to above 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: 2, 10% of the total days it was rented to others at a fair rental price 14 days: or

What is Personal Use? A day of personal use is any day, or part of a day, that the unit was used by:

You for personal purposes.

Any other person for personal purposes, if that person overs part of the unit (united that person overs part of the unit (united that person under a "aread equity" franchig appearant).

Anyone in the transport of the transport of portions below over that per of the unit The day is not treated as personal if the unit The day is not treated prove to that person as in its of her main home.

Anyone under an agreement that lets you are some other unit. Anyone who pays less than a fair rantal price for the unit

If you checked "No," you can deduct all If you cancer the rest in the Air-Bale Rules and the Persistent to the Air-Bale Rules and the Persistent Activity to the Air-Bale Rules and the Persistent Activity to the Rules Air-Bale Rules ("Air-Bale R

If you checked "Yes" and maked the unit of for six leads 15 days, you may add to be able to deduct all your mystale supermes. You have conduct your mystale supermes. You can set the last and checker, you will supermess that it is not not approve use of the way add to the conduct your use of the way and the stall have a sometimeng against as a file or deducting the supermess and matter? aperses. But you cannot deduct more than the income that is left Carry amounts you cannot deduct to 1993. Get Pub. IST, Res-idential Rental Property (including Rental of Vacation Homes), for more details.

Line 3

If you were not in the real estate sales bus-ness but you received rent from real estate (including personal property leased with real

estate), report a on line 3 include room and other access retails. If you creewed avorces or property restead of increwy as rest, report at last market value, Se sure to enter your total ents and P Totals column even if you have only one property.

If you provided agrificant services to the renter or sold has estate as a business, do not use Schedule E Instead, report the income on Schedule C or C-E2.

For more information, see Tele-Tax (topic no. 213) on page 28 or Pub. 527.

Remail income from Farm Production or Cope Binese Apport terrutaria recome and expenses on Form 4553 # (1) you received mental income based on crops or investood produced by the sinest, and GCJ you did not manage or operate the farm to any great

If you use Form 4835, enter on time 39 of Schedule Ethe net farm rental income or loss from Form 4835 Also, unclude the gross farm write from Form 4835, line 7, on Schedule

Line 4

Nete: For estimated tax purposes, income necessary from your share of crops and rental based on farm production is considered income from farming.

Report on lare a tropalise from oil, gas, or meast properties for architecting operating oil, gas, or menter retrievals; coopyrights; and paints. Errer your total ropities in the paints. Errer you total ropities in the 10stal country of the paints and the statement at part of the allege, or amain statement at form 10st allege, or amain statement at form 10st allege, or amain statement at severang them. The payer marks send this statement to you by february 1, 1993 if you are no thumanes as a self-entityed winter, meaning, and to the payer marked to the discountry out moonts and express on Schooling of the paint of the pai

If state or local taxes were withheld from oil or gas payments you necessar, enter on them a the gross amount of royaltes. Include the taxes withheld by the producer on line 16.

Caution: If you received a credit or refund of overpaid wordful profit fax in 1992, see the instructions for line 40.

Depreciation and Amortization, Form 4562 to your ratum. Enter your nertal and royally expenses for any popular outman. Also, enter your fotal asperses for moragan merest file at 3. Lost asperses for moragan precursor expenses or dependen files, and proposery four successor of experion files 20 in the Totals' Column even if you have only in the Totals' Column even if you have only in the Geopoletic files, and the dependention of mittal properly and all contenty and necessary aspects such as lases, intensit repairs, character, marrier inspires, and agents' com-

through 21

S

strach Form 4562 to your return.
For more details, get Pub. 527; Pub. 463, Tarvei. Entertainment, and Giff Expenses, and Pub. 817, Business Use of a Car.

Line 10

include on this line less for tax advice related to your rental risk estate or royalty properties and for properties of the tax forms related to those properties.

In general, to determine the interest expense decibels to your rental exhibitions, you will have to keep records to show how the proceeds of each defi were used. Specific trac-ords of pack of the short process or and repairment of the decibit Social process and repairment of the decil

It you have a mortgage on your rental property, enter on line 12 be anterest you paid for 1992 to benks or other fruencial in: struthors. Be aure to fill in the "Totals".

My the paid \$600 or more in interest on this mortgage, the recipient should send you a front 1068, Mortgage interest Statement, or smiller statement, by February 1, 1993, Grand and 1992 if you paid more mortgage in terest increased from you during 1992 if you paid more mortgage in the stown on you form 1096 or you will write the amount on the 12. Attach a statement to you rath a statement on the 12. Attach a statement to you rath a substantial the ference Wine 15-e attached* in the left of ference Wine 15-e attached* in the left of the mangin next to left 19. Credit for Expenses 10 Rehabilitize Lowincome Housey, You may be able to claim p
a tax credit for costs you guid or a lie to claim p
a tax credit for costs you guid or nourred to
rehabilitate qualified tow-income housing
Credit und from 8680-CR, bassive Activity in
Credit und from 8680-CR, bassive Activity
or of the control of the cost of the cost of the
Credit of Deducation for Access to issue howthe passive activity loss nied apply to fowthe passive activity be able to claim a tax credit
of up to \$5,000 to regipte expenditures and it
of incomed in 1922 to provide access to your
your more details:

Deprecation starts when you first use the proposery in your becames or for the production of ancome it ends when you take the property out of service. Geduct all your deprecable cost of other bases, or no longer use the property in your business or for the production of income Depreciation is the annual deduction allowed to recover the cost of 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 expenses, encicle on line is the entral activity portion of E
the cost of gaschine, oil, implimit, insurance, it
tres, license paties, etc. Show auto rental or o
lease payments on line 18 and depractation in
on line 20.

20. For property placed in service before 1981, figure depreadant from your own books and records and erite the total on line 20. Be sure to fill in the "Totals" column. Š

Lines 12 and 13

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.

Do not deduct the value of your own labor, capital investments, or capital inprovements.

Note: If the recipent was not a financial institution or you did not receive a Form 1098 from the recipent, report your deductible mortgage interest on line 13.

If you and at least one other parton (other than your stooder if you have a point return) were liable for and paid affects on the mort 1989, such the order person received from 1989, and the order person received from 1989, and the order person of the more and sections of the parton who the name and sections of the person who the name and sections of the person who received from 1989 in the set in magnin nation from 131, write "See statuthed". You can also deduct up to \$15,000 of No. cash gad on charled the properties of the deduction for the same expenditures. Get the S&S, Busness Expenses, and Pub. with the properties of the prope You may deduct ordinary and necessary in and and treve appress entered to your rental activities if you use your auto in con-rection with your rental activities, you can either deduct your scrium expenses or take in either deduct your active expenses or take in actual supprises if you do not own the auto a you use in your rental activities or if you use you see in your rental activities or if you use more than one vehicle smultareously (as in feet operations).

Line 6

Line 17

The base rate (encluding taxes) for local tele-phone service for the first telephone line to any residence as personal axpense and a not descirible.

Line 20

If you want to take the standard misage ratte, multiply the number of miles you drove your auto in convection must your rattal activities by 28 cents a mile. Add to this amount your parking fees and tolis, include the total

For property placed in service effer 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 atandard mileage rate), you must provide the information requested in Part V of Form

 You are claiming deprecation on property placed in service ching 1982, or
 You are claiming deprecation on stied property (id/med in the instructions for Form 4562), including a cut, ingestidess of the date in was placed in service, or You must complete and attach Form 4562 early if a You are claiming a section 179 expense deduction or emortization of costs that began in 1992.

If you acquired depreciable properly for the first time in 1992, get Pub. 646, How To Begin Depreciating Your Property For a more comprehensive guide to depreciation get Pub. 534, Depreciation

If you own mneral property or an oil gas or geothermal well you may be able to take a deduction for depletion. See Pub. 535 for details.

Line 22

At-Risk Rules

Generally, if you have (a) a loss from an ac-myt carried one a trade or beamess of for the production of income, and (b) amounts in the production of income, and (b) amounts you will have to compete form 1988, Ai-Rak Limitrone, (c) flyure your allowable

The at-raik rules generally limit the amount of less (including loss on the disposition of seeds) you can claim to the amount you could actually feet an the activity Howaver if you account your interest in the activity to losses from an activity of hodging resilient to the activity to losses from an activity of hodging resilient to the activity of hodging mineral property placed in service before 1987. The activity of hodging mineral property oces not quality for the acception.

n most cases, you are not at risk ourts such as

A korrecours brogent used to fearce the ac-tory. Os acquer property used on the activity to or to acquer your interest in the activity that is not observed by your own property other than property used or the activity. There is an accidituding certain nonecourse fearch ing borrowed by your accenticion with hold-man property. See Qualified non-recourse fearching below.

a Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or who is related, under internal Revenue Code section of 650kg in a person (other than you) having such as interest. e Cash, property or borrowed amounts used on the activity for contributed to the activity, ou used to acquire your release in the activity floria are profused against loss by a guarantee, stop-loss agreement or by a great present of the activity and resurrows and resurrows against too last.

Qualified nonrecourse financing se-cured by real property used in an activity of successing real property are a subject to the activities to the succession and activities to Qualified nonrecourse financing is financing

Column (a). Report the total of the amount shown on Schedules) Q, her a Bur IN. Column (e). If you remuse your deductions or Schedule A, include this amount on line 20.

Caution: Do not include the amount show in column (c) in the total on line 38 of Sched

for which no one is personally table for re-payment and is.

Borrowed by you in connection with holding real property.

Mor convertible from a debt obligation to an ownership interest, and Lound or guaranteed by any Federal, statis, or local government, or borrowed by you from a qualified person.

A qualified person is a person who ac-treely and regularly engages in the business of lending money, such as a bank or savings and loan association. A qualified person is

a A person related to you (although a person therefor to you may be a qualified person if the nonrecourse francing is commercially ressonable and on the aume terms as loans movining unstalled preschis), or a The seler of the property (or a person related to the selen).

if you have amounts for which you are not at rex in a rentation or only activity, get form 6198 to determine the amount of your described to the amount of your described to the amount of the appropriate column of Schedule is line 22, in this space for the left of line 22, while "Form 6198". Be sure to affact form 6198 to your 6198 to sure to affact form 6198 to your A person who receives a fee due to your investment in real property (or a person re-lated to that person).

Line 23

Errier on line 23 your deductible remai loss in frow rental loss is from a passive activity (defined below), you may need to complete Form B&BZ, Passive Activity Loss Limita lons; to figure the amount of loss, if any, to enter on line 23. But see the following as ception.

Exception for Certain Rental Real Estate Activities. If you bed tosses from rental real estate activities, you do not have to com-plete from 8421 to figure the amount of loss you can deduct on live 23 if you meet ALL THREE of the following conditions.

1. Rental real estate activities are your only passive ectivities.

2. You do not have any onor 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) in all of the rantal real estate activities; and If married filing separately, 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 mamed filing separately); and

 Your modified adjusted gross income, defined later, is \$100,000 or less (\$50,000 or less it marned filing separately) You have no current or prior year unal-owed credits from passive activities, and

if you meet ALL THREE of the conditions it you meet ALL THREE of the conditions are not limited by the passive activity rules; letter the biss from line 25 on line 32.

If you do not meet ALL THREE of the conditions isse

Active Perticipation. You can meet the cache participation requirement without regiular, continuous, and audicantial monove—
ular in operations. But you must have
participated in making management docsons oursigned for others to provide serve;
boos (such expent), in a significant and boos local serve.

Management decisions that are relevant in this context includes approving new tenants, deciding on retrial terms, approving capital or repair appenditures, and other similar de-

You are not considered to actively participate it, at any time during the tax year, your
interest (including your spouse a riterest) in
the activity was ase than 10% (by value) of a
all interests in the activity.
Modified Adjusted Gross fromes from 10% in
the 31, without taking into account any year
sive activity loss it activity one account any year
any extrony loss in activity one activity loss it activity one
duction complications to an IAA or ordinar
outher qualified retrement plans under internal Revenue Coce action 210, of the deduction for one-half of pelf-employment tax.
If you fine Form BEILS, Exclusion of interests it
From Severe E U.S. Samings Bonds issued
After 1989, modified adjusted on line 14 of 22

Passiva Activity Loss Rules

The peason actionly loss rules may limit the uncount of bease, you can deduct. They upply to losses in Paris I, II, and III and on the action of a good of the case in the mass of or foreign and period of the action than in the first subject to the artist rules. Losses decurdible made fine a risk rules are then subject to the peasons esturing rules are then subject to the peasons esturing rules.

You can generally deduct losses from passive activities only to the axtent of income from passive activities. An exception applies to centarin rental real estate activities (as pre-

Pagarles Activity. A passive activity a smy backness activity in which you DO NOT managers and any metal activity or activity on DO NOT managers. Or participation. See the instructions for form 8580 to determine instructions for form 8580 to determine metally purposated in elbusiness activity. If you are a limited purpose, you are generally not treated as having materially participated in the patriosatility is activity for they year.

The rental of real or personal property is it generally a entral activity model the passive exceptions apply to this include of the property is not real activity. You must determine on as a rental activity, you must determine whether it is a trade or business activity, and the activity to the tax year. See the instruction the activity to the tax year. See the instruction tests and the definition of 'rental activity, 'See Public 252 for the minetal pathor apply to rentals of (a) substantially nonder procedures and property to rentals of the pathor and development activities. (b) property in calculation in which you materially pathorsay to activities. The rental of your home mat 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

loss not limit your tability is 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 passive 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 part-nership, a straeholder in more than one S corporation, or a beneficiary of more than one estate of trust, do not report information from more than one entity on the same line.

If you need more space in Parts II and III or to vincende of losses, artisch a continuation sheet using the same format as above in seven in Parts II and III il Noweev, be sure to complete the Totals' columns for lines to complete the Totals' columns for lines proportes. If you also completed Part I on more than one Schedule E, use the same Schedule E, unkich you entered the completed Part I on more than one Schedule E, use the same Schedule E, unkich you entered the combined trails in Part II.

Ta. Shelter Repierardon Nambae. I von ex claming ovou se reporting docto-tion, kas. chedit, or direct tax benefit or or direct services and control and perior gincome from an interest porchased or otherwise acquired in a tax shelter you wastor Reporting of tax Shelter Regalation from mittee as well as other information tration number as well as other information and the tax services the sat service regalation from the sat well as other information that is number on a 12-20 feet and in your fast in orgoot this sat access to \$2.50 persuity if you fast to you fast.

Tax Preference Henna if you are a partner, asservation and Scorporation, or a ben-eficiary of an estite or briant, you must tax min account your stars or briant you must tax preference items and adjustments from these entires on term \$6.51, Adentative Mainman. Tax—Indunduals, or \$60**edited H (Form 10.41) for estates and trusts.

Partnerships and S Corporations

If you are a member of a partnership or joint venture or a strainfolder in all 2 carporation, use Part II to report your state of the partnership or S corporation income (even in not member) or vess. You should receive a Schedules Kr.1 from the partnership or the 3 corporation. Do not attach Schedules Kr.1 to your return. Keep them for your records. You should also receive a copy of the Partner's or Strainfolder's instructions for Schedules Kr.1 if you did not receive these instructions with your Schedule Kr.1 if you did not receive these instructions with your Schedule Kr.1, to you can get a copy with your Schedule Kr.1, our carp of Schedule Kr.1 in you can get a copy with your Schedule Kr.1, you can get a copy with your Schedule Kr.1, you can get a copy with a most IRS offices. Your carp of Schedule K-1 and its instructions will tell you where on your return to report your share of the items.

a if you have a current year loss or a prior year unallowed loss from a partmership or an S corporation, see At-Risk Rufes on page Special rules apply that limit losses. Please note the following.

ક

3

S Corporations

Your share of the net receme a NOT subject to self-employment last, Destrubbloots of prof. year accordant as and portis of Sopropersors are providents and are reported on Scheedule Bifform 1000, for details, get information on S Corporations. Partners and S corporation alwayloiders sectioned go a separate statement of reconsisting expenses, deductions, and credits for each visconity engaged in by the partnership and S to corporation. If you are subject to the strick vines for any activity, use Form 1898 to flow a cytomer to the strick vines from a visconity, use Form 1898 to flow a cytomy is norposave, enter the deductible Partnership of any deductible loss if the ac-

Note: if you are the holder of a regular miter sst in a REMIC, do not use Schedule E i report the income you received, instead report it on Form 1040, lare 8a.

REMIC income or loss reported on Sche-ule E is not income or loss from a passi-activity.

As a shareholder in an S corporation, your an stare of the corporation's agglegate bease. N and deductions is finned to the adjusted bass of your corporate stock and any debt as the corporation overs you Any loss or de-bass immation may be camed forward and deduction may be camed forward and immation for may be a camed forward and deduction for your stare of an aggregate deduction for your stare of an aggregate of the edicisted base of your computation of the deduction of your return a computation of the deligisted base of your computation of the See Pub. S89 for more information. a if you have a passive activity loss, you operately here form 6820 to digiture the amount of the allowable loss to present in Part II. Column (6), for that surriving Mid. If you are a general patrine or an S socroporation baseholder reporting your sales of a partnership or an S corporation loss from a return in a state activity, and you meet to ALT. THEE of the conditions letted in the restructions for like 23, you do not have to complete from 8522, instand, enter you at the lowable loss an Part II. Column (6).

Estates and Trusts

Hyou have ontry patrievation terms, such it as observing the weath demonstrated and subject the on Part II as Show unremburated patrievals as observed the persess that we not a subject to support allowable interests that see itemated deductions are on subject allowable interests that see itemated deductions are on the interest of subject as the interest of an Schoolie A. Paport allowable interests are according to the persess plad of microred throughout the interest appropriation in Part II or on Schoolie in the Adependency or the hype of expenditure or 10 which the interest is allocated. See Pub. It is a subject to the persent and pe of you clamed a credit for Federal tax on agazine or other bases on your 1991 Form 1040 (based on information received from the partnershol), enter as income in column (h) or column (k), whorever applies, the amount of the credit claimed in 1991.

Loss From REMICs 0 Part IV. Income

provyeat has you could not deduct because of the arrays to assist unes, and the arrays to the arrays to assist unes, and the arrantia are now deductible, do not combine the provinger amounts with any current year amounts to arrest as the province as a not affare to report on Schedule E instead, report the proxyear amounts and

If you have losses or deductions from a

If you are the holder of a residual interest in a Real Estate Mortgage investment Conduit (REMIC), use Part IV to report your total

share of the REMIC's taxable income or lot needs, quarter included in your tax yeal You should receive Bichaeluse of Form 10st and instructions from the REMIC for secquenter. Do not statisch the schedule(s) it your return. Neep them for your records. amounts on separate innes

interest axpense relating to the acquisition of startes in an S corporation may be fully deductible on Schedule E. For details, see Pub. 535.

If you are the holder of a residual interest more than one REMIC, statch a confinition sheet carrier than the same format as in Part of the state of Column (c). Report the total of the amount column (c). Report the total of the armount column (c). This is the amalest amount of the armalest amount (b). This is the amalest amount (b) of 1921, the trazable moon you may report on Forr (b), we out 57, for 1922, if the trazable moon would show on Form (b), the 37, amalest than the total interveted to column (c) you must enter the amount from column (c) or from (b), the 35, or Form (b), white "Son, O' ne.

> If you have passive activity income, com-plete Part II, column (h), for that activity a if you have nonpassive income or losses, complete Part II, columns (i) through (k), as appropriate

If you are treating REMIC ifens on you tax return differently from the way the REMIC reported them on its return, you may have of the Form 8082.

After applying the basis imitation, the deductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules explained earlier.

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 five form 8082, Notice of inconsistent Treatment or Amended Return consistent

If you have desset or deductions from a provised brains of the basis or server, furnished to the basis or server, furnished to not combine the provised amounts with any current brains or server, brains the provised amounts with any current server, and schoolie E misted, resort the amounts and the current year amounts on separate lines of Schedule E.

If you have other partnership items from a passive activity, or income or loss from any publicy traded partnership, see the Scheduk K. Instructions before entering them on your ratum.

Partnerships

Part V. Summary

Line 40

If you are a beneficiary of an estate or bust, use Part II to receive you part of the income is receive a Schadule K-1 (Form 1041) from the fiduciary. Do not altach that schedule to your return Keep it for your records Your copy of Schadule k-1 and its instructions will at the you where on your return it or poor it is the you where on your return to report the terms from Schadule K-1.

Include any windfall profit tax credit or rethin casewed in 1952 in the totals on fine 4 off you deducted the tax withheld on Schedule E. I a answer year and necessaria at as benefit if it on your tax return. On the dotted time nex amount

If you have estimated taxes credited to you from a trust (Schoolde K., ine 13a), write ES payment claimed and the amount on the dotted the next to lime 36. Do not include this amount in the total on line 36 Instead, enter the amount on from 1040, line 55.

Line 41

A U.S. person who transferred property to a foreign but may have to uncle a record the income received by the trust a result to the transferred property, it campg 1992. The trust had a U.S. perendicary, For more minimation by Foreign Trians With U.S. Sack A. Annual Return of Foreign Trians With U.S. Sack A. Part or all of your state of partnership moments of population of the business may be considered for earnings may be considered for earnings on Schaduler SE (Form 1003). Etter the stand if the Schaduler SE (Form 1003), international stand in the Schaduler SE (Form 1003), international stand in the Schaduler SE (Form 1003), international stand in the Schaduler SE (Form 1003), international schaduler SE (

Enter on line 41 your total share of gros-farming and falling income as 3-boxe or Form 4355, line 7. Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 11205. Line 23, and Schedule K-1 (Form 1041), line 13

1. Your gross farming or fishing income for 1992 is at least two-thirds of you gross income, and 2. You file your 1992 tar return and pay this lax due by March 1, 1993.

You will not be charged a penalty for un derpayment of estimated tax if you meet this following tests.

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 refund of the credit even if you don't owe any tax.

Mote: If you are eligible, you may be able to get advance earned income credit (AEIC) psyments in 1993 by filing Form W-5 with your employer. Additional Information, Get Pub. 588, Earned Income Credit, for more details

 Basic Cradit. This cradit can be as much as \$1,324 for one qualifying chiefs. For two qualifying chiefwin, it can be as much as \$1,384. This is the maximum amount of this cradit even if you had more than two quali-Changes To Note

Provided an another Self if thou and for health hearthone Credit. This credit can be as much as \$451 if thou and for health in the balls to take the credit in your femule of concisions on Schedule A or you were self-employed, see Special Ruee below restrictions on Schedule A or you were self-employed. see Special Ruee below.

• Erra Credit for Clied Born in 1952, you may also be as much as \$216. This is the maximum senatur of this careful rear in 1952, you have a qualifying child born in 1952, you have a causifying child born in 1952 if the service of the self rear in 1952 the maximum in the service of the maximum in 1952 and were your child born in 1952 so you out which born in 1952 so you out which born in 1952 so you could you work, see Special Ruee next.

Special Rules

Meath insurance Credit. If you take the health insurance credit, you must subtract the amount of this credit from any medical and dental expenses you claim on Schedule and dental expenses you claim on Schedule.

If you were self-employed, you must sub-tract the amount of this created from any amount used to figure the self-employed health insurance obsection on form 1040, health insurance obsection on form 1040, health self-employed health insurance obsection and the health insurance created Extra Create for Chied Born in 1992. If you are created for Chied and in 1992, If you have this self-employed cheer of the the created for chied care a approace or the acclu-sion of employer-provided dependent care benefit so from 2444 for the suranc chied to help you decide if it would be benefit to take the extra create or the create or exclusion. If

If you choose to take the credit or exclu-son on Form 2441 for your qualifying chid form in 1992, you can still take the besid credit and if it applies, the health insurance credit for that chid

Ministers and Members of Religious Orders. If you are finite Schodule SE, Self-Employment Tas, and the amount on line 2 of that schedule noticides an amount that was abortoned on Form (100), line 7, follow meas spocial nues First, with Chopy, at the top of Schood EEC if you meetward a housing allowance or were provided housing, do not include the allowance.

or rental value of the parsonage as nontax-able earned income on Schedule ElC, Kine 2 or line 5, whichever applies. This mooms should be included on Schadule SE, line 2.

Then, it you are figuring the earned income and you would be income reported on Form (104), len's was so reported on Schoolules Eline 2 Near, subtract that income reported on Schoolules Eline 2 Near, subtract that income from the amount on Schoolule Elic, line 4 Last to subtract the workers on page Elic, line 4 Last to subtract the workers on page Elic, line 6 mount on the workers on page Elic, line 6 mount on the workers on page Elic, line 6 mount on the workers on page Elic, line 6 mount on the workers on page Elic, line 6 mount on the one of the workers on page Elic, line 6 mount on the one of the workers of the workers of the page Elic, line 6 mount on the one of the page Elic, line 6 mount of the pa

You?

Part I. General Information

Who Can Take the Credit

You can take the semed necense credit if you ment els est or the following requirements

1. You worked grot the following requirements

1. You worked grot the forsal of your trassible armed forecred (see page EIC-2) is less than \$22.370. To see if you ment this securement, you can fill in lines 4 mough? On page 2 of Schedule EIC.

2. Your adjusted gross income (form 1040, ine 31) is less than \$22.370.

3. Your filling status is Single, Marmed filling or your filling status is Single, Marmed filling orthly head of household, or Qualitying worldwith.

4. You have at least one qualifying child if the child was taxed or dailying child of another person, special rules apply for details, see Married Child and Qualifying Child of More Than One Person on page EICs:

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

o you meet all act of the above require-te?

 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 Welters Bene-fact of Credit on Certain Welters Bene-tal. Any rathory our recover as the result of claiming the earned income credit will not be used to determine if you are eligible for the following benefit programs, or how much you can recover from them Aid to Families With Dependent Children JAFDC)

Security Food stamps and low-income housing. and Supplemental Medicaid a income (SSI).

Do You Want the IRS To Figure the Credit for

If you do. fill in Parts II and III of Schedule ECI and statesh in to your return. Be sure to enter the amount from Form 1040, line 31, in the space provided above Part III On Form 1040, enter EIC's on the dotted line nest to line 56 Make sure you fill in time 54 for Federal morem its, withheld Read lines 57 returning 195 Fill in the lines that apoy to you. Sup and dete your return, enter your occupant of the main it. If you are filing a point return, your apones must state out if you are due a returnict, we will send it to you. If you one tax, we will send it to you. If you we list, we will send it to you it if you we list, we will send it to you it if you we list, we will send it to you it if you we list, we will send it to you it if you we list, we will send it to you it if you we list, we will send you a bill

Qualifying Child

A child must meet one condition from each of the three boxs as Part in O'Sohedue EIC to be a qualifying that. A child obesit have to be your dependent in most cases But it the child west married, special rules apply See Married Child on page EIC-2.

Earnple, You are divorced and have a Ayea-cold and Arbough you had castory of your son, he is claimed as a dependent on his other parent's 1992 tax return. Your son is your qualified, of this because he meets one condition from each box in Part I of Schadule RC, Your son is not a qualifying child of his other parent because he did not he with the other parent for more than 6

 A foster child is any child you cared for is your own child for example. If you cared for your nece as your own child, she is con-sidered your foster child. The following explains some of the terms used in Part i of Schedule EIC.

 A grandchild is any descendant of your son, despriet, or adopted child for exam-te. a grandchild includes your great-grandchild, great-grandchild, etc. A child placed with you by an authorized placement agency for legal adoption is an adopted child even if the adoption isn't final

To find out it your child qualifies as a student, 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 chad, including a hoster chad, as considered to have keed with you for all of 1992 it facilities to the following apply 1. The chald was born or died in 1992, and 2. Your home was the child's home while he or she was sine.

The Your chick was been betwee 1862, you must write Yau or we about about his committees of the codes it was a column is 1914 for one by they form 1845 with your forst Social So Voluntary allay deferrate if you chose to pay to when your employer commodite part of your pay to center reterement pater (such as a light) but you chose to center reterement pater (such as a light) pay to center reterement pater (such as any or commensation) box in box is of your W-2 form should be checked. The amount deferred should be shown in box if you you we? I have should be shown in box if you you we?

Temporary absences (auch as for school, vacation, or medical care) count as time lived in the home.

Excludable employer-provided dependent care benefits from Form 2441, line 25

Voluntary salary reductions, such as under a cafetrene plan, unless they are included in box 10 of your W-2 form(s). For details, see Pub. 596.

Youngest Qualifying Part II. Information **About Your Two** Children Married Child. If your child was married at the and of 1932, that child is a qualifying child child you can claim him or her as your described not yof you can claim him or her as your described not held that is child her to the set of the child's other parent claimed him or her as a described that the hudes on page 12 for which are the hudes on page 12 for which are the hudes on page 12 for which are the hude of the hude on a qualifying child of More in the hude only the person who had the highest adjustic only the person who had the highest adjustic and your snoone for 1992 may heart that child are a qualifying child if the other person is your spocea and you are fitting a point return. His nie docent apoly, if you cannot like the earned in come creat because of the rule. Example. You and your 5-year-old daughter moved in with your motion as held 1992. You are not a qualifying dhild of your mother you daughter meets the condrons to be a qualifying chief for both you and your mother. You a

If you had a qualifying child, fill in columns (a) through (g) on line 1. If you had more than two qualifying children, you need to list only two to get the maximum credit. Line 1, Column (a)

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. Itst that child even in you chose to claim the credit or exclusion for child care expenses for this child on Form 244! The is usually the total of the amount report-don form fluid, time 7 pages your earnings from self-employment. (See the restructions for the 6 on the next page to figure your earnings from self-employment.) But if you converd a tustude scholarship or fellowating great that weach't reported on a W.2 form.

Line 1, Column (c)

If your child was born before 1974 but was under age 24 at the and 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 school during any 5 months of 1992, or a 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. Certain service income a not taxable, but it must be included on Schaube EE(to see if you can hise the service order. It is you can hise the service order. It is not see any that the amount of your credit. If it is not take the immore, goods, or services in that is not taxable within you received item your engager to your work. It is not taxable within you received item your engager to your work.

A school includes technical, thade, and mechanical schools if does not include on-the-job training courties or correspondence schools.

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) A person is permanently and totally dis-labled it both of the following apply:

Basic qualities and additional allow-ances and the view of n-hand qualities and subdistence received from the U.S. metally that amount may be shown on your fiest Laws and Earnings Statement for 1992. Int and or you med additional help, contact your legal assessmore office or unit last advi-

 He or she cannot engage in any substan-tial gamful activity because of a physical or mental condition, and 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

Combat zone excluded pay. If you served in Operation Desert Storm, contact your legal essestance office or unit tax advisor to firm d out the amount of combat zone exclud-ed pay you received in 1992.

e Housing allowance or rental value of a per-congle for chargor members. But it you are find Schadub SE, ase Ministers and Mem-bers of Religious Orders on page EIC-1 a. Mass and lodging provided for the con-venience of your employer.

Line 1, Column (e)

If your oblid won't have a number by the time you are aday to the your matum, salt the SSA to give you a needy! When you'll sile your return, enter "Applied for" in oblamn (e). If BSSA give you a month, attach a copy of it to your return. Enter the number of months your child inved with your in your foot from a failer during 1992. Do not enter more than 12 count temporary abbenches such as for school or vacation as time lined in your forms if the child inved with you for more if the child inved with you for more than 6 but less than 7 months enter 77 in this column. Line 1, Column (g)

If the Exception on this page applies your child, enter "12" in this column

Part III. Other

Information

If you received any earned income that is not table, eries the foliate forth income on live. 2. Let the type and amount of this income on the dotted lives next to hee? If you need more space attach a statement See Nonbas Fill in this part only it you want the IRS to figure the earned income credit for you Line 2

Line 3

Enter the total amount you paid in 1992 to health insurance that covered at least one of your qualitying children even if the insurance covered you and other members of your

went that covered you, your spouds, and you causifying dried You your spouds of the for surance and your employer and part and you pay statements for 1992 show that you pad a total of \$500 for the health resurance. You should enter \$500 on health assurance.

area in 1992. The requirance covered you wan your stoods for the far formula and you wan socials and your qualifying child for the last it entertity. The lost is mornity he lost amount you bud for health requirement for the last 6 for stood for line 3. Example 2. You paid \$700 for health insur-ance in 1992. The insurance covered you

 The Medicare tax withheid 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, hosp.

Example 1. You had health maurance at a work that covered you, you apulying chief, You paid part of the cost for the maurance and you was exployed paid part. Your pay statements for 1992 show that you paid a total of \$500 for the health maurance. You should enter \$500 on You had 15. Amounts paid for prescription medicines and drugs. Amounts contributed under a cafetera plan unless they are included in box 10 of your W-2 form(s). Any amount paid, rembursed, or subsi-dized by Federal, statis, or local governments or their subsidiary agencies or offices unless you must include that amount in your Part IV. Figure Your

Earned Income Credit

If the total on Form 1040, line 7, includes an amount for a taxable schoolship of view or the total on the smooth you sufficient on the dorted the mount you sufficient on the dorted the mount you. Line 4

Line 5

Vou received any samed income that was not takebe enter the total that income on the set and amount of the 5. List the type and amount of the corner on the obtated incest as statement. You need more space, attach as statement over need more space, attach as statement. See Nontaxable Earned Income on page EC-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 emount to enter on line 6

Note: If you are filing a ront return and your youche was able and expenses on Schedule C or C-EZ as a stratutory employee, and your spouse's amounts to yours to figure the amount to enter or fine 6. Statutory Employee. If you were a statutory employee, the "Statutory employee" box in box 6 of your W-2 form should be checked

Lines 8-11

The amount of the basic credit depends on whether you lated one usuallying Shid for two qualifying Children in Part II of Schedule ElC. If you had note than two qualifying children, you need to tost only two to get the maximum basic credit.

If you listed a qualifying child who was born in 1992, you can use that child to figure your basic credit even if you are also using that child to take the extra credit for a child born in 1992.

Lines 12-16

if you paid for health insurance in 1992 and the insurance occepted at least one of your qualifying children, you can also take the health insurance credit.

Live 15, Enter the total amount you paid in 1992 for health insurance even if the insur-

ance covered you and other members of your farmity.

Any amount paid, rembursed, or subsi-dized by Fideral, stafe, or local governments or their subsidiary agencies or offices unless your must include that amount in your enome.

Example 2. You paid \$700 for health in the surrace in 1992. The insurance covered you early your spouse for the first 6 months and you, your spouse, and you enaithing child for the less 6 months. The cotal amount you paid for the less 6 months. The cotal amount you paid for health insurance for the less 6 \$150. You should enter 6 \$1500 on line 15.

e You did not take the credit for child care expenses or the actualon of employer-provided dependent care benefits on Form 2441 for the same child.

If you had more than one qualifying child born in 1992 fifor example, h

You can take this extra credit ONLY if:

• You listed in Part II of Schedule EIC a child born in 1992, AND

Lines 17-19

 The Medicare tax withheld from your pay or the Medicare tax paid as part of the self-Do not include on line 15-

Line 20

 Amounts paid for prescription medicines and drugs. Amounts paid to doctors, dentists, hospitals, etc.

Add lives 11, 16, and 19 Enter the total on me 20 and or from 1040, lives 55 But if you over the attentive minimum tax (Form 1040, lives 48, first subtract in the kin from the amount not live 20 of Schedule EIC. Next. 1040, live 56, Then, replace the amount of Schedule EIC. Next. 1040, live 30, with the amount eved on Form 1040, live 30. Amounts contributed under a cafeteria plan unless they were included in box 10 of your W-2 form(s).

Worksheet for Line 6 (keep for your records)

ઇ ന് 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 parentheaes and read the Cautton below. Hyou are filting Schedule C or C-EZ as a statutory employee, enter the amount from line 1 of that Schedule C or C-EZ Subtract line 1d from line 1c.
If you are not thing Schedule SE because your net semings from self-employment were less than \$400 or you had a net (loss): Add lines 2s and 2b. Enter the total even it a loss SE, Section B, line 4b. 1b. . c. Add lines 1s and 1b 1c. . d. Enter the amount from Form 1040, line 25 1d. . ė فِ á If you are filting Schedule SE.
Section A. line 3, or Section B. line 3, whichever applies
whichever applies
SE Earth the amount, if any from Schedule
SE, Section B. line 40. Enter any net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other Enter any net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. than farming) ď ف ė ف ن

Ceution: If kne 6 of Schedule EIC is a loss, subtract it from the total of lines 4 and 5 and enter the result on line 7. If the result is zero or less, you can't take the samed income credit.

TABLE A—Basic Credit

To find your basic credit First, read down the "At least — But less than 'Column 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 qualitying children you listed on Schedule EIC. Then, enter the credit from that column on Schedule EIC. Ince 8 or line 10, whichever applies.

1992 Earned Income Credit

Courtion: This is not a tax table.

Two	te credit	\$1,267 1,261 1,254 1,248	1241	1.215 1,208 1.202 1.195	1189	1.162 1.156 1.149 1.143	1,136	0111	1.063	780 100 100 100 100 100 100 100 100 100 1	1031	200. 898 1.88 2.88		900	
And you	You	\$1.212 1.206 1.200 1.193	1187	1,162 1,149 1,143	1,137 1,131 1,124 1,118	1,105	1,087	1,081 1,045 1,043	1.026	1,011 1,005 999 992	986 980 973 967	961 942 942 942	F A	This table continues on next page.)	
, S	But less man	\$13,750 12,800 12,860 12,860	12,860 13,000 13,060 13,100	13,180 13,200 13,250 13,300	13,360 13,400 13,450 13,500	13,860 13,860 13,700	13,760 13,800 13,800	13,960 14,000 14,060 14,100	14,150 14,200 14,350 14,300	14,350 14,450 14,450 14,500	14,860 14,860 14,700	14,750 14,800 14,850 14,800	TABLE	s fable on nex	
A the amount on Schedale E line 7 or line 9, m-	At Beast 7	\$12,700 12,750 12,800 12,860	12,800 13,960 13,050	13,100 13,150 13,200 12,250	13,380 13,480 13,450	13,500 13,660 13,660	13,700 13,750 13,860	13,900 13,960 14,000 14,060	14,100 14,150 14,200 14,250	14,300 14,350 14,400 14,450	14,500 14,500 14,600 14,860	14,700 14,750 14,800 14,800		Ē	
Two	L Credit	\$1,035 1,044 1,063 1,063	1.081	1,109 1,118 1,127 1,136	1,145 1,155 1,164 1,173	1,182 1,191 1,201 1,210	1.228 1.228 1.237 1.247	1,256 1,265 1,274 1,283	1,302	1,329	1,366 1,375 1,384 1,379	1,373 1,366 1,359 1,353	1,346	1,320	1287
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This activity may subject you to state and local taxes and other requirement such as business freezess and fees. Check with your state and local government for more information. Use Schedule F to report farm income and expenses. File it with Form 1040, 1041 or 1065. 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 From Farming Profit or Loss Schedule F,

General Instructions A Change To Note

The standard misage rate has been increased to 28 cents for each mile of business use in 1992. See the instructions for line 12 on page F-3.

Other Schedules and Forms You May Have To File

Estimated Tax

Schedule E to report rental income from pasture and hairs a based on a flat draige. Report this income in Part 1 of Schedule E. But report on live 10 of Schedule E pasture income received from taking care of some-one esse a investock.

Schedule BE to pay self-employment tax on income from any trade or business. Form 4562 to claim depreciation on assets placed in service in 1992, to claim smortization that began in 1992, or to report information on issed property.

Form 4884 to report a casualty or theft gain of ores involved at an expective production of ores from the casualty or theft gain cluding investors held for draft, breading your or dainy purposes.

See Pub. 225 for more information on how to report varous farm loases, such as loases due to depart of herestock or dainings to crops or other farm property.

1065

Form 4797 to report sales, exchanges, or involuntary conversors (other than from a casualty or theft) of certain farm property also use this form to report sales of herestock held for draft, breeding, sport, or dary pur-

farm oroduction or crop shares if you did not maternally participate [for self-employment tax purposes] in the management or operation of the farm. This mecome is not subject to self-employment tax. See Pub. 225. Form 4835 to report rental income based on Form 8824 to report like-kind exchanges.

Heavy Vehicle Use Tax

Under the cash method, include all income in the year you actually get it. Generally, deduct appenses when you bey them. If you use the cash method, check the box labeled "Cash." Complete Parts I and II of Schedule If you use certain highway trucks, truck-trainers; rador-tailers, or beass in your trade or business, you may truce to pay a Federal highway motor vehicle use tax. Get Ferm 2250, Heavy Vehicle Use Tax Return, to see If you ove this tax.

Line C

Information Returns

You may have to file information returns for wages paid the molpowes. Certain Deymerts of fees and other nonemployee compense of informatives, tents, royalize, armunies, and y persories. You may also have to file an information return if you soid \$5,000 or mustion return if you soid \$5,000 or more of

consumer products to a person on a buy-sell, deposal-commission, or other similar basis for nessle. For more information, get the instructions for Forms 1089, 1088, 5488, and W-2Q.

If you received cash of more than \$10,000 an one or more related transactions in your farming business, you may have to file Form 8000. For details, get Pub. 1544, Reporting Cash Payments of Over \$10,000.

2. More than 35% of the loss during any it a was a shared by limited patteres or innite entrepreneurs. A limited patteres so the win-can lose only the amount invested or re-quered to be invested in the patthership. I limited entrepreneur is a person who doe not take any active part in managing th-business. Your gross farming or fishing moone for 1991 or 1992 is at least two-thirds of your gross moone. If you had to make estimated tax payments in 1992 and you undeppad your estimated tax, you will not be charged a periatry if both of the following apply: 2. You file your 1982 tax return and pay the tax due by March 1, 1993.

Legistration of the control of the c

If you do not have an EIN, leave line blank Do not emer your SSN

Line

On line A, enter your principal crop or activity for the current year

Lines A and B

If you meet any of the material participation tests described in the line I instruction for Schedule C, check the "Yes" box On line 8, enter one of the 15 pmopal nagocultural activity codes tested in Part Von Despe 2 of Schedule F. Select the code that best describes the acute of most of your mooner. Field crops probled the production to grain such es wheat, nos, leed com, soy. It beaus, barley, rye, and lentist, and nongrains such as cotton, tobacco, sugar, and irsh is to podenoes.

If you are a retred or disabled farmer, yo it you are a retred or a materially participating in farming beamers if you materially participating of 50 fine 8 years preceding your retrienter or disability. Also, a surviving spouse is them ed as materially participating in a farmin meets the estate lax rules for spocial value more of them property passed from a qualifying decedent, and the surviving spous actively manages the farm.

Check the "No" box if you do not mate raily participates if you drawled who." an you have a loss from its business, see Lim on Lins business, see Lim on Lins business, and you have a port from this business activity but have current from this business activity but have current from the passive activities of proxy year unallowed passive activities. Under the accrual method, include miscome in the year you earn. If does not matter when you get it. Deduct expenses when you incut them. If you use the accrual

method, check the box labeled "Accrual Complete Parts II, III, and line 11 of Schedul F.

Other rules apply that detarmine the timin of deductors based on economic performance. Get Pub. 538, Accounting Penod and Methods, for details.

Farming syndicates cannot use the cas married of accounting A farming syndical may be a partnership, any other noncopor are group, or an S corporation if. The interests in the bosons have ever been for sale in a way that would require impostration with any federal or state agency.

Line D

Specific Instructions

For more details, see Pub. 225.

Do not complete the block labeled "Social security number (SSN)" Instead, enter your employer identification number (EIN) on line D. Filers of Forms 1041 and

Material Participation. For the definition c martenal participation for purposes of th passiva activity rules, see the instructions of Schedule C (Form 1040), line i, on page C².

Form 8662,

Lines 1 and 2

Lumi on Leases. If you checked his "No" box on inset and you have a loss from this Daumess, you may have to use from \$582 to figure your allowable tosts, if any, to enter on Schoolae F. The \$5 Generally your can deduct losses from passive activities only to the start of fromome from passive activities for more details, get Pab. \$25, Passive Activity and Ai-Pask Rules.

ncome—Cash Part I. Farm

Method

In Part I, show income received for items issted on times 1 through 10. Court both the cash sectually or constructively received and the fair market value of goods or other property received for these items.

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 oroduction or crop sheres report these rents as income on line

Because of Drought Sales of Livestock

If you sold investock because of a drought, you can count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if all of the folof the sale. You lowing apply

Your main business is farming.
You can show that you sold the investock into because of the drought. Your erea qualified for Federal aid

Information Returns

Lines 6a and 6b

1990 received information returns (Forms 1999 or COCT (8)) sowing amounts paid to you, first determine if the amounts are to be routeded with farm income in Their, use the following chart to determine where to report the income on Schedule Finclude the Form 1099 or CCC+182 amounts with any other income resorted on that time

Pnce support payments

Diversion payments Cost-share payments (such drafts)	e Payments in the form of materials (such as fertilizer or lime) or services (such as grad-	ing or building dams). a Face value of commodity credit certifi-	cates) On line 6b, record only the taxable amount	For example, if you qualify to exclude pay- ments received under centain cost-shaming	conservation orograms (see Pub 225), do not include these payments on line 6b	Lines 7a through 7c
m arry conserv	Where to report	Line Sa	Line Ba	- R8	Lne 6a	1000-MISC
uss or CCC-162 amounts with any other scome reported on that line	Information	Form 1099-PATR Form 1099-A	Form 1099-MISC (for crop insurance)	Forms 1099-G or CCC-182 (for disaster payments)	Forms 1099-G or CCC-182 (for other agnoutural program payments)	You may also receive Form 1099-MISC

Commodity Credit Corporation (CCC)

Deans, Generally, you do not report CCC

Day proceeds as recome However, if you pedge part or all of your ped colonion to secure a CCC loan, you may effect to report the bush proceeds as recome in the year you. You may also receive from 1000-MISC for other types of income in this case, report in on whichever line best in describes the income for example, if you received a form 1009-MISC for custom laming work include this amount on line 9. "Custom hime imachine work) income."

On the 1, show amounts received from sales for Investors, and other ferms bought for reads. On the 2, show the cost of other basis of the investors and other ifems you actually of the investors and other ifems you actually

Show amounts received from sales of live-stock, produce, grains, and other products you raised

Line 4

ß

Lines 5a and

If you did not elect to report the CCC loan proceeds as rounds intolled on like 7.5 the amount of the loan your based with the certainties mines your basis in more certainties mines to the care. You basis in certificates so the lace was of the certificates to the lace mount of the certificates of the lace norms, or the amount you paid for them

In general, you must report crop insurance proceeds in the year you receive them, fed-east or published between the fed-east or published payments are treated as crop maturine proceeds in wherever, if 1922 was the year of damage, you may elect to include ential proceeds in more to 1993 in rolled ential proceeds in more for 1993 in rolled ential proceeds in order the box on line Re-east and metals a statement to your return See Pub. 225 for a description of the proceeds for which an electron may be made which any electron may be made and for what you must include in your statement. If you received detributions from a cooperstream in 1992, you should receive from
1006-PATR. On less Sa, show your floud depatrolage de la cooperatives. The includes
patrolage deviceds, noropatrolage dathortions, per-uni retain allocations. and redemption of noroqualited notices and
per-uni retain allocations. and redemption of noroqualited notices and
per-uni retain allocations. As an expension of the property
secret in cash, and the dollar amount of of
qualified unities notices of allocation if you reas income include cash advances received
from a markenty cooperative if you reas income include cash advances received
from a markenty cooperative if you reas norom of tesh if you reas one of the property
and the state of the property
report of the relative of the property
report the flat in your revealed of the property
report of the flat in your revealed of the property
and not include as income to line SD per
troughed ond-enfaite from buying personal or
it you do not report patrolage dividents
from these items as income, you must subtrick the amount of the dividend from the
cost or other bass of these items Enter on line 6a the TOTAL of the following amounts These are government payments you received, usually reported to you on Form 1099-0. You may also receive from CCC: 82 from the Department of Agnounter showing the amounts and types of payments made to you.

Generally, if you elect to defer any eligible crop insurance proceeds, you must befer all each crop insurance proceeds (including factorial disaster payments)

Enter on her Bat her TOTAL crop insurance proceeds you received in 1992, even if you elect to include them in income for 1993.

š

receive them, ratioad of the year you self the copy, I you make the section in a prior yeal, report loan proceeds you received in 1892 on let 2 and straich you received in 1892 on let 2 and straich is assistent to your return aboverng the detailed of the foots of the foots? Include the New Hill smouth fortested on live 7b, even if you do not self to report the loan proceeds as income. If you did not self to report the loan proceeds as income, also include the forfitted amount on live 7c. Execution, and in the forfitted amount on live 7c. But if the amount of the CC.

If you did self to report the loan proceeds as income, you desert thought of the amount of the CC.

What if I Repaid a CCC. Loan With CCC.

Certificated from live 7c the amount of any CCC certificates? Include on live 7c the amount of any CCC bean you reported the loan proceeds as even.

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 certificates.

For more information on the tax conse-quencies of electing to report CCC loan pro-ceeds as income, torreting CCC loans, and repaying CCC loans with certificates, see Pub. 225.

Lines 8a through 8d

Enter on line 8b the taxable amount of the proceeds you received in 1992. Do not include proceeds you efect to include in income for 1993. Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1991 and elected to include in income for 1992.

person, you were repaid for any part of an assepting, you must subtract the amount you go were repaid from the deduction.

Capitalizing Coets of Property. If you promote associated property for results, certain as no person must be direct costs of the property for results, certain as no repotated. These expenses include the direct costs of the property and the alture of any indirect costs allocable to that property they however, these rules generally on not apply you

Line

Enter on this line the income your custom have (mechine work)

Note: Enciptors 1 and 2 above do not epply to its sheles, farm syndicities, or patrier. Shos required to use the accrual method of accounting under litterial Revenue Code section 447 or 448. Use this line to report income not shown on lines. I through 9 For example, include the through oncome riems on line 10 is liegal. Federal impation subsidies. See Pub. 225.

But you may be able to deduct rather than capitalize the expendence of producing a plant with a preproductive period of more than 2 years. See Election To Deduct Certain Preproductive Period Expenses below

Do not reduce your deductions on lines 12 through 348 by the preproductive pend as-presses you are required to capitalize In-pared, eriter first all amount activitied in parenthises on ine 341 See Preproductive their disperses on page F-5 for more de-taus. e income from discharge of indeptiechess 6 Generally, if e delts a canceled or ingoven, you must include the canceled amount in income However, certain solvent farmers principle from income descharged qualified from included the solution of the discharge of indeptiechess. For information on purities you must include an income any dis- include a moonre any dis- include a moonre any dis- in 1992.

The amount of credit for Federal tax paid on fuels claimed on your 1991 Form 1040
 The amount of credit for alcohol used as a fuel that was entered on Form 6478.

If you revolted a prior election to deduct be productive point of a possible for aumain. It is not must continue to apply the attentive degreection nust continue to apply the attentive of degreection nust be properly placed in set by the automates of the automa Report the gain or loss on the sale of commodify futures contracts on the sile of the scontracts were made to protect you from procedured shades are of nor or bad as forced that was considered hedges if you had a loss in a closed futures contract; and close if in parentheses.

Caddent: For properly acqueed and hedges if you positions established, you must clearly identify any out bodies and recording any positions established, you must clearly identify in you your bodies and recording the procedure was a needing attended to must be needed in you bought or sold commonly to contract it with the transition of the contracts are not may be contracts are not may be contracts and make you bought or sold commonly to the current if you bought or sold commonly to the contract in you bought or sold commonly to the contract in you bought or sold commonly to the contract the your for the large.

Document in the decision of a parameter of score to postation in the decision material with a partner or state thought and a partner or state there is a service may not to partner or state their it items productitis, or partners in partners are appropriate, or partners in partners are partners in partners are partners in partners are partners are partners.

a Personal or Inving expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.

Do not deduct.

Part II. Farm Expenses Expenses of rasing anything you or your family used.
 The value of animals you raised that died
 Loss of inventory.

Personal losses

If you make the election to deduct preproductive expenses for plants, any gain you go ductive expenses for plants, any gain you go ductive expenses you deducted. Also, the get attentive despectation rate apply to propently blaced in service in any tax year, your election is in effect Unless you obtain the consent of the IRS, you must make this section for the IRS, you must make this section for the IRS, you must make this section for the IRS tay sea in which you equage 6;
in a farming business microwing the production of property subject to the capitalization the
uses you way you way the IRS.

For more information, see Pub. 225

Propage ferming Exponents. Generally, if you use the cash method of accounting and you use the cash method of accounting and you use the cash method is many accounting the cash of the pointy, windness may the cash of the pointy, windness is the cash of the pointy of the pointy of the points of the cash of the points of the points of the cash of the cash of the cash of the cash of the points of the cash of the

2. Expenses of producing any plant that has a perproductive period of 2 years of less, or 3. Expenses of replanting certain copps if they were tost or camaged by reason of they were tost or camaged by reason of period of certains of certains of period of certains of period of the certains of c

Expenses of raising arumals.

deductible in the year the poultry is sold or otherwise deposed of For an exception to that rule and additional information on pre-paid expenses, see Pub. 225

You can deduct the actual cost of numming you can or bruck, or that the standard muleigness and the standard muleigness of you must use actual costs if you do not own the webicle of if you used more than one whose smultimodually in your business (such as in fiver operators).

If you deduct actual costs, include on line.
The business portion of superses for gasown, or, impairs, instantion, thes, iscrete
own, or, impairs, instantion, thes, iscrete
own or the control of the control of the control
into or want to take the standard meage
they want to take the standard meage
that multiply the number of business miss
by 28 cents a mise Add to the amount your
left grees and tolds, and enter the total on
left 12.

If you claim any car or fruck expenses (exhalt or the standard mileage rate), you must provide the information requested in the your return.

For more details, get Pub. 917, Business Use of a Car

Line 14

Anounts you sport to conserve sod or write or to prevent enested of your land can be deducted only if he superies are consistent with a conservation para supproved by the Soil Conservation Service (SCS) of the De-Borner of Aucturian Forke Soil Conservation Service (SCS) of the De-Borner of Aucturian Forke see an which your land is located if no plan earls, the operation of the conservation is conserved in the plan of a conservation between seeds. Soil and Water Conservation Plan Centremon, 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 impallion systems.

The amount you deduct may not exceed the strong seasons according ordan gaves accord with items (as-ciding ordan gaves when helping assets such as farm machinery and land). If you conservation superess are more than the hirt, carry the access over 10 blodowing wars. Attach a copy of the original from 8645 to your mitum for each camprive year you claim the deduction.

Line 15

Enter amounts paid for custom have or ma-chine work (the machine operator furnated the equipment). Do not include amounts paid for minds 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 furniture, or other positional fema, land, livestock you bought or resed for resale, or other property in your innertory.

You may also choose under internal Pleverea (Code succord) 170 to superse a pomon
of the cost of certain lawyible property you
bought in 1952 to use in your barness.
For more details, including when you must
for more details, including when you must
negruchors for Barbadae C (Form 1040), less in
13, on page C-3.

Line 17

Deduct contributions to employee benefit in programs that ser not an incubination of a person or order sharing burn included on in the 23. Esurphees are accelerate burl of a 1 pass, group-term five resumnos, and deserticate series accelerate and health in the contributions or portation or order care assertions benefit and and order to contributions you made on your behalf as asset employed operation to an ecoclerate and health plan to the group-term first narrance. You may be able to deduct on Form 1040, less 26, part of the amount you push for health resummers on the deduction Form 1040, less 26, part of the amount you push for health managers on the defents of the contributions and deserting the contributions and deserting the contributions. See the Form 1040 instructions on the page 20, for more definits.

Line 18

Generally, you cannot currently deduct expenses for feet to be consumed by your livestock in a larer tax year. See Prepaid Farming Expenses on page F-3.

8

Line

Line 24

Enter amounts you paid for farm labor minus for ferm Babe. Jobs Condit. Do not include amounts and to yourself. Or off rectude amounts and to yourself. Court the cost of boarding farm labor but most the value of any products they used from the tarm. Court only what you paid household help to you provided business. Caedean If you provided business of a car for prival remotes the provision of the Deduct premiums paud for farm business insurance on line 22. Deduct on line 17 amounts paud for employee accident and health insurance. Do not include as freight paid the cost of transportation incurred in purchasing line-stock held for resule. Instead, add these costs to the cost of the linesticck, and deduct them when the investock are sold.

Line

g Line

Do not deduct amounts credited to a re-serve for self-insurance or premiums paid for a policy that bays for your lost earnings due to sectimes or disability

Lines 23a and 23b

Erie your deduction for contributions to employee persion, profit-shamin, or entury ployee persion, profit-shamin, or entury yours, if the plan included you as a self-employed person, see the instructions for Schedule C (Form 1040), line 19, on page interest Adjocation Bules. The tax treatment of interest experies differs depending on its gipps. For example, home modigage interest and investinent interests are treated different and interest allocation different set deducted to the sequire you to allocatine (teasks) you mereest expense on it as deducted on the correct time of your mitum and gets the night as treatment. These rules to could affect how much interest you are allowed to deduct on Schedule F.

Lines 26a and 26b

If you rented or leased vehicles, machinery, or equipment, retro of less she business to portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you a may have to reduce your dediction by an inclusion smouth. For details, see the instructions for Schedule C (Form 1040), live a 20a, on page C4.

Enter on live 25b amounts paud to ment of lease of lives on page C4.

Generally, you allocate interest expense y tracing how the proceeds of the loan ere yet. Get Pub. \$35, Business Expenses, for

If you paid interest on a debt secured by your main home, and any of the proceeds from that debt were used in your farming business, see Pub. 535 to figure the amount that is deductible on Schedule F.

you have a mortgage on real property in your farming business (other than

Enter amounts you pad for repairs and man-terance of time buildings, inclined, and equipment. You can also include what you pad for tools of short life or minimal cost, act, as showed and relies.

Do not deduct impairs or maniferance on your home. your main horne), enter on line 23a the inter-nancial matthora for which you received it manual matthora for which you received it form 1988, Horgage interest Statement.
Nees: If the recipient macroe is francial in-terest on line 23b.
If you laid about you did not receive is from 1089 from the recipient, report your mortgage in-terest on line 23b.
If you laid 300 or more of interest on the mortgage, the recipient should send you a mortgage, the recipient should send you a mortgage. The recipient should send you a mortgage, the recipient should send you a mortgage, the recipient should send you a mortgage. The state is statement is even to you by feb-nary 1, 1993. If you good more mortgage mortgage armite statement, see Pub. 23b o find out if you can be dead the addi-tional interest if you can write the addi-tional interest. If you can, entire the andi-toroal interest. If you can detect the addi-tional interest if you can write the amount on line 23a. Attach a statement to your warm explaining the or interest.

Line 31

You may deduct the following taxes on fem business assains.

O heal easter and personal property taxes on fem business assains.

Social security and Medicare taxes you paid to match what you are required to with world from them emboyers, wages and any Federal usemplyment tax paid in ordered to your self-employment tax, see the instructions for Form 1040, line 25, on page 20.

· Federal highway use tax

Do not deduct

ov ret served.

Federal noome taxes.

Estate and gift taxas.

Fases assessed for improvements, such as peving and severit.

e State and local sales taxes on property purchased from use nyour farm business. In-steed, their these taxes as part of the cost of the property.

Other taxes not related to the farm business.

Other taxes not related to the farm business. Texes on your home or personal use prop-It you and at least one other person (other in week state) to war some of you fee a point return) preven stable for and paid interest on the morting of the other person represent the form D (1984 report your abuse of the interest on like 230. Attach a statement to your return showing the name and address of the preson who exceed the Form 1098 in the left margin. For it lose 230, enter the interest on other to have 230, enter the interest on other to lose 230, enter the interest on other to lose 230, enter the interest on other interest on other to lose 230, enter the interest on other interest on their state. On the 230, enter the interest on other interest on their state of the interest on their state of the state of their state. On the 230, enter the interest on other interest on their state of the interest on their state.

Line 32

Enter amounts you paid for gas, electricity, versite, still, flooraness use on the farm. Do not include personal utilines. You cannot deduct the base rate (including taxas) of the first leaghtone line and 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

Include all ordinary and necessary farm ex-penses not deducted elsewhere on Sched-ule F, such as advertising, office supplies, arc.

Amerization. You can amorize qualifying forestion costs over an 64-month period. You can also amorize over lain business startup costs over a period of its lesst 60 months. For more details, get Pub. 535. For amortarion that begins in 1992, you must complete and attach form

Bed Dekt. Cosh method testions can delect bad debts only if the amount was previously notated on records. See the insections for Behadus C. (Form 1040), line 9, on page C.3.

On page C.3.

Indexines been of Your Rouns. You may be able to debut deather at the way be able to debut dental actorists for business. Al-Risk Lose Deduction. Any loss from this activity that was not allowed as a deduction last year because of the ar-risk rules is theatted as a deduction allocable to this activity in 1992.

e Cash, property, or borrowed amounts used in the activity (or contributed to the activity) that activity in used to acquire the activity) that are protected against loss by a guarantea, stop-loss agreement, or other similar ar-

Income—Accrual Method Part III. Farm

If you use the accrual method, report farm necrons when you earn, it, of nowhen you re-ceve it. Germanly, you myentory it you use that and crops in your inventory it you use that method Get Pub. 538, Accounting Periods and Methods for acceptors, inventory and Nethods for acceptors, inventory methods, how to change methods of ac-counting, and for rules that require certain toy.

Line 38

Enter the amount earned from the sale of investock, produce, grains, and other pro-ducts you raised.

Lines 39a through 41c

Lines 43 and

ē 4

the of your home, subject to immandore. Use in the workshoen in the 2.87. Beames Use of the boar workshoen in the 2.87. Beames Use of the Beames Use of the second subject to not use of Your Home.

Legal and Protessional Feas. You can reduct to the workshoen the sea. You can deduct on this live less to tax across related to your firm business and for the population of his bits. I the second the sea of the second to your firm business.

Travel, Meals, and Entertainment, Generative Meals, and invitations. See the instructions for Schedules (Crimin 1040), lines 24s through Setting in present the second Committees on the 34f, preproductive hope of present these are are calculated. If you will had preproductive bened expenses in 1992 and you decoded to capitalize it you will had preproductive bened accesses in 1992 and you decoded to capitalize these are to expenses in perentheses on the 34f and a will will be supposed to the left of the left

If you entered an amount in parentheses on the 34 Beause you have previously component penind expenses you are capitalizing, subtract the amount on line 34 from the total of lines 12 through 34e. Enter the result on line 33.

For more information, see Capitalizing Costs of Property on page F-3 and Pub 225.

Line 36

If you have a loss, the amount of loss you can deduct this year may be inmed. Go on to line 37 before entering your loss on line 36 if you arswered "No" to Ovestion E on Form 8602. Enter the not point or deductive F also see the methodions for Form 8602. Enter the not point or deductive Form 8602. Enter the not point or deductive Form 8602. Enter the not point or deductive beloss here and no Form 1041, ine 8). Partnerships should stop here and enter the profit or loss on this line and on form 1065.

Line 37

Al-Risak Rudea. Generally, if you have (a) a loss from a farmang activity, and the arrowing the which you are not at risak, you will have to complete Form 6198, Al-1603s.

Risk Limitations, to figure your allowable of costs.

The at-task tudes generally limit the amount of loss (including loss on the disposition of assettis) you can claim to the amount you so could actually lose in the activity.

Check bos 37b if you have amounts for which you are not arrisk in this edinity, such with the policy of the property of the pr

Nonrecourse lears used to finance the activity, to acquire property used in the activity.
 or to acquire the activity, that eve not secured by you vom property (righer than property used in the activity). However, there is an exception for certain nonrecourse financing becomes

and structured gegetal for flashing.

Annuaris berrowed for use in the activity from a person wido has an interest in the activity, office a person wido has an interest in the activity, office than as a condition, or who the service of the or person (office than you). Having such its interest in the bearing such as interest in this increase, the all annuaris are at risk in this business. If all annuaris was at risk in this business. It has introduced by the original production from the original production from the original production of the original production for complete form \$882 for more details.

if you checked boa 3Th, get form 6199 to defermine the amount of your deductable loss and enter that amount on the 62. But it was resewed in Yor On Case for instructions may be humer inned. See the instructions may be humer inned. See the instructions or less, erine zero on line 36. Be sure to ress, erine zero on line 36. Be sure to checked box 3Th and you fail to aften from edies, processing of your tax return may be desiyed.

Any loss from this activity not allowed for 1992 because of the stirrisk rules is treated as a deduction allocable to the activity in 1993

For more details, get Pub. 925, Prassive Activity and At-Risk Rules. Also see the Instructions for Form 6198.

See the instructions for lines 5a to on page F-2.

See the instructions for lines 9 and ginning on page F-2

nstructions for Schedule SE,

Employment Self-

Use Scheckle SE to figure the fax 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 Medicine benefits Additional Information. Get Pub. S33, Self-Employment Tax, for more detesti-

General Instructions

For 1992, the maximum amount of self-embloyment income subject to social secu-ture, is \$55,500. The maximum amount subject to Mediciae tax for 1992 as \$130,200. Change To Note

You are subject to SE tax if you had not earning from being self-engloyed. If you are in business for yourself, or you are a farmer, for example, you are self-engloyed.

Your share of certain partnership income and guaranteed payments are also subject to SE tax. See Perhierathip Income or Less on page SE-2.

Employees of Churches and Church Organizations

Who Must File Schedule SE You must file Schedule SE it.

1. You were self-employed, and you not assume the master and employed and your not than church employee income were \$400 or more to you had church income of \$108.8 or more—see Employees of this sugar, AVID

2. You did not have wages (and tips) of \$130,200 or more that were subject to social security and Medicare iax (or rainoad retinement [ax).

Who Can File Schedule SE

Even if you are not required to file Schedule SE, if may be to your benefit to file if and use either "optional method" in Section B Note: Using the optional methods may give you the benefits described below, but they was increase your self-employment tax.

How Can the Optional Methods

U.S. Citizens Employed by Foreign Governments or International Organizations Social security coverage.—The optional methods may give credit toward your social security coverage even though you have a loss or a small amount of income from

Who is Subject to Self-Employment Tax?

Self-Employed Persons

Who is Not Subject to Self-Employment Tax?

Although salenes and other income you had as a missier for member of a indigous order are not notabled in church employee income, order the income on live 2 of entry Short or Long Schadule SE, urless the List approved you as being exampt from SE Lux. See Who is let designed to Bell-Employment Tart on this page.

Get Pub. 517, Social Security for Members of the Certy, and Reignous Workers, for more details.

Wore Than One Business

if you were a farmer and had at least one offer business or you had how or more bus-nesses, your not earmings from self-entropriment are the comband one earnings from all your businesses. If you had a loss in one business, it induces the income from in one business, it induces the accome from a rather figure the comband SE has on one Schedule SE. You are autyled to SE tax if you are a U.S. critical emboding by a trough poverment of in ordinal criticals. It is a trough government or an international organization under the international organization or the Virgin themself and the North Mariera Islanda, or the Virgin Islanda Report control from the employment of SE (Section A or B), the 2 if you are early discounted organization, those earnings are not subject to SE tax.

Joint Returns

Show the name of the spouse with SE income on Schedule SE if both spouses have SE encours, each must like a separate Schedule SE if one spouse qualifies to use Short Schedule SE, and the other has to use

you are a self-employed U.S. otizien or esident also living outside the United

U.S. Citizens or Resident Aliens Living Outside the United States

States, or most cases you are subject to SE star. You may not notice your foreign earnings from self-employment by your foreign earned income exchange.

In most cases, you are subject to SE bix on ne earming you got as member of a relativistic a member of a relations done with bits not taken a vive of proverty, or a Chutzalan Science practition-or. But you will not be authorist to SE bix on these nest earnings if you like form 4381, Application for Essengtion From Self-Englanment list of the bey Martiness, Members of Relations Orders and Christian Science Precisioners, and he RS approved you as barry exempt from SE bix. In this case, if you have no other morning sold 4000 or more subject to SE bix, while "Example-Form 4361" on Form 1001, line 37 However, if you have other earnings of \$4000 or more subject to SE bix, while the top of Long Schedule SE. if you had church employee snoone of silo 28 or mone, you may be ablect to SE tax. Church employee income a range you recoved as an employee forcer than as a mentite or member of a response order home particular or particular or particular than the a central or particular than the a central or employee social secting exemption from employer social secting exemption from employer social secting exemption from employer social secting a semption from employer social secting and semption from employer social secting and semption from employer social secting semption from employer social secting and semption from employer social secting semptions for semptions from employer social sections of the semptions of the se

Ministers and Members of Religious Orders

If you have consumitous objections to considerate of your memberate and your memberate because of your memberate on and based in the sections of it is a neighbor as extremely and a neighbor as the section of it is 1950, and which his provided a reasonable with of his object of a neighbor to Signal and members, you are not subject to Signal and which his provided a reasonable are not subject to Signal and which members, you are not subject to Signal and section for Carrington Form Scoal Security and Medican Taxes and Warver of Benefits, in the case, do not the Schapula Signal and the Torm 4029' on Form 1040, line 41.

In most cases, not earnings include your not profit from a farm or nonfarm business. If you were a partner in a parmership, see the m-

if you were a U.S. critten or resident alten serving outside the United States as a min-ster or member of a religious order and you are subject to SE tax, you may not reduce

your net earnings by the foreign housing ex-blusion or deduction.

Partnership income or Loss

Include the total profits or losses from all businesses on Form 1040, as appropriate Enter the combined SE tax on Form 1040, and 47

Community Income

Long Schedule SE, both can use one Sched-ule SE. One spouse should complete the front and the other the back.

If you were a general or invited partner in a partnership, include on her lot net 2, who here applies, the amount from less 1 'so of Sondule K'. If from 1050, if you were a general partner, reduce the smooth before interning in on Sondule K'. Py any socion 119 experse deduction fatumed, unreminished to control of the service of the service of dependent fatumed. In your reduce the amount you enter on Sondule SE, ratter's in expertation In most cases, if any of the necess from a business (including farmors) is connecting to a software si (including farmors) is connecting to a SE earmors of the spouse who camed on the business. The facts in each case will define farmor which spouse camed on the business. If you and your spouse are partners in a partnership, see Partnership income or SE

If you were a general partner, the amount in you were a general partner, the amount seporated in the partnership on the 15s of Schedule K.1 should noticely your stars of partnership ancome of loss adject to SE tax and any guaranteed partnership to partnership and any quaranteed partnership to partnership and a governed to you tax severals or for the use amount reported on the 15s of Schedule K.1 should notice only guaranteed perments for services you actually rendered to or on behalf of the partnership.

If you and your spouse had community moome and file separate returns, attach Scheolule SE to the return of the spouse with the SE moome. Also attach Scheolule(s) C, C-EZ, or F.

Caution: Community income included on Schedule(s) C. C-EZ or Finust be divided for income tax purposes on the basis of the community properly lews.

Fiscal Year Filers

to over memoral and both you and your spoused your spouse were pertined in a particle and of you a subject to SE is no ryour own share the gathers appropried. And of you must like a Schedule SE and report the particle will have not not not not as on Schedule E from 1040). Perf II, for income tax purposes. Income or loss from a partnership en-gaged adeely in the operation of a group in-vestment program is not included in net St eamings for either a general or imited part.

If your tax year is a facel year, use the tax in the and earnings base that packy at the inner the facel year begons. Oo not promite the tax or earnings base for a facel year that overlaps the date of a rate or earnings base change

It a parner dies and the partnership con-titues, the decased's distribution study of the partnership's ordinary income or loas through the and of the month in which he or she dee must be included in SE income Se-infama SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the normamber spouse, even in community property states. Read the chart on page 1 of Schedule SE to see if you can use Section A. Short Schedule SE con the section B. Long it schedule SE for either section, you need to how, what to include as net earmony, special chorw, what to include as net earmony store in the chart of the section below to see what to include as net earmony and how to fill in lines 1 and 2 of either Short Chop Schedule SE. Effer all negative showings in parenthases.

nstructions

Specific

Share Farming

Net Earnings From Self-

Employment

What Is included in Net SE

Earnings?

to the constant self-angloyed if our pro-duced crops or investors on someone seles is and for a sheer of the crops or investors produced for a sheer of the crops or investor the sale of hemit. This applies event from the sale of hemit. This applies are of the actual work or management for your hepor and Schedule if from it (Art) and for SE tax on Schedule if from it (Art) and for SE tax get Pub. 222, femore 3 Tax Guide.

Other Income and Losses ncluded in Net Earnings From Self-Employment

A Rental income from a fam, it as landlood you participated malerally in the production of management of the production of fam accorded to the production of fam earnings. To otherwise wherein you participated materially in farm management or production, do not consider the activities of land, againt who accord by you The material participation tasts are explained in Pub. 225 if you were a duly ordamed merster who was an employed to SE tax, the unreinflued business supplies to SE tax, the unreinflued as druch employee are allowed only as an area to enducted from the Londonse They are ceducted from you for SE samings in faunity and they are ceducted from you for SE samings in faunity and they are ceducted from your SE samings in faunity Du ST.

a Cash or a payment-in-land from the Di-pertment of Agriculture for being in a lar-tiversion program.

e Income from the retail sale of newspaper and magazines if you were 18 of older an kept the profits. e Payments for the use of nooms or oth-pace when you listo provided substanti-services. Examples are hord-froms, board ing houses, tourist camps of homes, partin-lots, warehouses, and storage garages

e Amounts received by current or formy self-employed insurance agents that are "Lead after retirement, but calculated as percentage of commissions received from the paying company before retirement. 2. Renewal commissions, or

e income as a crew member of a fishin vessel with a crew of normally fewer than 1 people. See Pub. 595 Deferred commissions paid after re-nert for sales made before retirement.

e Fees as a state or local government en-ployee if you were paid only on a fee bas-and the job was not covered under Federal-State social security covering agreement.

Interest received in the course of any track of business, such as interest on notes of iccounts receivable.

The nortial value of a home or an allowance for a home humbhed to you as a minister or member of a response order See Plub 517 he value of meats and loogeng given it you for the convenience of your employer you are a minister, or member of a responsive you are a minister, or member of a responsive you are a minister, or member of a responsi

 Recurrors amounts under sections 17
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because the business use of the proceen
composed to 200% or less to not includ
amounts you recutationed on the obsociation
and the process of the p Fees and other payments received by you
 for services as a director of a corporation

a Fees you received as a professional fidu.

Lear. Than my also apply for loses you got as a nonprofessional fiducatory if the fees nearly and active particulation in the poseration of the estates that required extension management of a retainer over a long period of time.

Can no fees from section 1256 contracts or example of the related property by an optical or commodities design in the normal course of deal ing in or trading section 1256 contracts.

Included in Net Earnings From Self-Employment ncome and Losses Not

Salanes, less etc., subject to social secu-tory or Medicare laz mel four recoved for performing services has an employee, including a services performed as a bublic official (sucializate a lee busis government employee as uclaimed auther under Other Income and Losses included in Net Earnings From BeNt-Employment to as an employee or em-ployee representative under the mainted re-terment system.

a income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement pay-

Notes	
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Optional Methods

Major Categories of Federal Income and Outlays

for Fiscal Year 1991

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General Information Gifts to Cherry Golden Parachula Payments

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income and Expenses (Schedule F)

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in fiscal year 1991, which began on Oc- solver 1 1000 and ended to Sentember	30, 1991, Federal moone was \$1,054.3 Where the Income Ceme From: billion and outlays were \$1,323 billion,	<i>s</i> ,	public by selling bonds and other debt securities to private criticers, banks, businesses, and other governments.	The pre charts on this page show the relative sizes of the major categories of Federal moome and outlays for fiscal year 1991.			What the Outlays Were:

Social security Medicare, and officer princement 25%	Defense verenna. and threeps affairs 24%
Low enforcement and general government and general government 14th 15th 15th 15th 15th 15th 15th 15th 15	Physical Inumen. # Community Consequent 1 Met reterest on 14% 14%

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In a category consists of apricultura programs natural resources and environmental programs transpor-tation programs, and for seminitary and secondary education and overol seatures in colongo students not training programs account covercement programs including deposit neutralists, and policial energy and special service programs.

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Cely town or post office, sales and ZP cools if you have a lowern add	a foruge address, see page 15	Paperwork Reduction Act Reduction Act Reduction Act	Check hare Cityou are mared filing separately and your spouse files Form That and inemise definitions are name 35 and check here in	r spouse files Form
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?	Fund (See page 15.) Yes No ant \$1 to go to this fund?	Note: Checking "Yes" will income not change your tax or notice your refund.	19 Enter the standard deductions, see page or the control filling status. But if you checked any box on line 18e or b, go to page 35 to find your standard deduction. If you checked box 18c. enter -0.	status. But to find you
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☐ Mamed filing separate return	Marned filing separate return. Enter spouse's social security number	- Per		(ar)——>0,000
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but not your dependent, enter this child's name here. Pousifying widow(er) with dependent child (year spous	▲ peip e	19). (See page 17.)		more than line 20, enter -0-
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your child didn't live with you	d if your child didn't live with you but is claimed as your dependent	Add numbers	b 1992 estimeted tax payments and amount applied from 1991 return.	
Total number of exemptions claimed.	aimed.	and a show	c Earned Income credit. Complete and attach	
Wages, salanes, tips, etc. This form(s). Attach Form(s) W-2.	Wages, salanes, tips, etc. This should be shown in box 10 of your W-2 form(s). Attach Form(s) W-2.	-2-	d Add lines 28a, 28b, and 28c. These are your total payments.	our total payments. ► 28d
mable interest income (see p.	Taxable interest income (see page 24). If over \$400, also complete an	and Figure	29 If line 28d is more than line 27, subtract line 27 from line 28d. This is the emparation coveraged.	
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vidends. If over \$400, also con	Dividends. If over \$400, also complete and attach Schedule 1, Part II.	amount	31	31
Total IRA distributions. 10a	10b laxable amount (see page 25).	10b	32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the	28d from line 27. This is the
8	11b Taxable amount (see page 25)	Attach check or money order on	l	order for full amount payable to tame, address, social security
8	L		number, daytime phone number, and "1992 Form 1040A" on it.	Form 1040A" on rt.
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Your IRA deduction from applicable worksheet.	15a		_	
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ibtract line 15c from line 14. Thess than \$22,370, see "Earned	соше.	P 16 use only		Decognition Decognition
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Part I		Aon	Your social security number
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	If you received as a nominee interest that actually belongs to another	actually belongs to another person	her person see page 54
(See pages 24 and 54)	in you received, as a nominee, interest that actually belongs to another parson, see page. Note: if you received a Form 1099-MT, Form 1099-MD, or substitute statement, from a brokeage firm, enter the firm's name and the lotal interest shown on that form.	ectually belongs to another person 1099–010, or substitute statem and the total interest shown on t	n, see page s vent, from a hat form.
 -	List name of payer—if any interest is from seller-financed mortgages, see page 54	seller-financed	Amount
11			
1			
1			
1			
,	And the structure of the	6	
v]~	Fyritidable interest on sense FF LI S savings	2 Sold after 1989	
2	Excludable interest on series EC U.S. savings borns issued after 1969 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040A.	mus issued after 1969 In 8815 to Form 1040A.	
4	Subtract line 3 from line 2. Enter the result here and on Form		
	1040A, line 8a.	4	
Par =	Complete this part and attach Schedule 1 to Form 1040A if you had over \$400 in dividends	Form 1040A if you had over \$400 if	Spuepinip (
Dividend	if you received, as a nominee, dividends that ectually belong to another person, see page 55	at ectuelly belong to another pers	on, see page !
income	Note: If you received a Form 1099-DIV, or substitute stetement, from a brokerage firm, enter	substitute stetement, from a broke	irage firm, ent
(See pages 24	- 1		Amount
		ď	
-			
1			
1			
1			
6	Add the amounts on line 5 Enter the total here and on Form 1040A	١,	
line 9	line 9	4	- 9

Caution: a ff you have a child who was born in 1992 and the amount on FC \$22,370, see A change to note on page 56 before completing a ff you beld cash wages of \$50 or more in a calendar quarter to performed in your home, you must file an employment tax rature to performed in your home, you must file an employment tax rature (a) be name and in the care (if you need more space, use the bottom of page 2.) Who MUST Add the amounts in column (d) of line 1. And the amounts in column (d) of line 1. And Complete Part III on the back now. Bart III 3 Enter the number of qualifying parsons cared for in 1992. You must	uid who was born	7881		ONB No 1545-0065	Name(s) shown on page 1		Yeur social security number
Caution: (a) (ii you 2 Add th Next: I	nid who was born		Yeur social	Veur sociel security number	Par III	15 Enter the total amount of employer-provided dependent care benefits you received for 1992. This amount should be shown in	
1 (i) you 2 Add th Next I (ii) 3 Enter I	change to note o	in 1992 and the arriv in page 56 before co	ount on Form 1040A, III	orm 1040A, line 17, is less than this schedule.		box 22 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 10 of Form(s) W-2.	15
(if you 2 Add th Next: I	h wages of \$50 or our home, you mus	more in a calendar c	 If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return, Get Form \$42 for details 	of for services in 942 for details	care benefits	16 Enter the amount forferted, if any. (See page 59.)	16
	(b) Address inum crty, state.	(b) Address (number, street, apt. no., crty, state, and ZiP code)	(c) identifying number (SSN or EIN)	(d) Amount paid (see page 57)	Complete this part only if you	17 Subtract line 16 from line 15.	17
					neceived employer-	18 Enter the total amount of qualified expenses incured in 1992 for the care of a qualifying 18	
4 6					dependent care benefits.	8. Enter the smaller of	
e e	ice, use the botto olumn (d) of line 1	m of page 2.)	2			20 You must enter your carred income. See the	-
	 Did you receive employer-provided depend YES, Complete Part III on the back now. NO. Complete Part II below. 	od dependent care ack now.	benefits?			Instructions for lines 9 and 10 for the definition 20 of earther files of line 22 now. Note: If you are not filing a joint return, go to "All other files" on line 22 now.	3 22 now.
have shared the same Credit for child See page 57 to find of	qualifying parsons thoma with the q not who is a qualify	Enter the number of qualifying parsons cared for in 1992. You must have shared the same home with the qualifying person(s). See page 57 to find out who is a qualifying person.	You must			21 If you are filing a joint return, you must enter your spouse is earned income. If your spouse	
4	quelified expense: 3e 58 to find out v	s you incurred and which expenses que		-		was a student or disabled, see the instructions for lines 9 and 10 for the amount to artist.	_
Caution: If you comp.	if you completed Part III on page 2, DO NOI line any excluded benefits shown on line 23.	age 2, DO NOT INC. Jwn on line 23.	uoe on mis			22 • If you are filing a joint return, look at lines	
5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons).	if you paid for the	care 5				20 and 21. Enter the armaner of the two amounts here.	_
6 If you completed Part III on page 2, enter the excluded benefits, if any, from line 23.	till on page 2, en any, from lina 23.						_
7 Subtract line 6 from line 5. If line 6 is equal to or more than line 5, STOP HERE, you cannot claim the credit.	ine 5. If line 6 is end	qual to or more tha	n line 5, 7			 Excluded benefits. Entar here the smallest of the following: The amount from line 19. or 	
8 Look at lines 4 and 7. Enter the smaller of the two amounts here	. Enter the smalls	y of the two amour	its here. 8			The emount from line 22, or A second less son of memory films a security return)	23
9 You must enter your earned income. See page 58 for the definition of earned income.	earned income.	See page 58 for the	definition			24 Taxable benefits, Subtract line 23 from line 17. Enter the result.	1
Note: if you are not filing a joint return, go to "All other filers" on line 11	ng a joint return, go	to "All other filers" c	š				Int in
10 If you are filing a joint return, you must enter your spouse's samed income. If your spouse was a student or disabled, see page 59 for amount to enter.	t return, you must	t enter your spouse or disabled, see pay	's aarned ge 59 for the 10			The role of the control of the contr	24 it, fill in Form 1040A
11 e it you are filing a joint return, look at lines 8, 9, and 10. Enter the smallest of the three amounts here.	ont return, look at	fines 8, 9, and 10.	Enter the			through lina 23. Then, complete Part II of this schedule.	
 All other filers, look at lines 8 and 9. Enter the smeller of the two amounts here 	k at lines 8 and 9.	Enter the smaller	of the two				1982 Schedule 2 (Form 1040A) page 2
12 Entar the amount from Form 1040A, lina 17	n Form 1040A, In	12 12					
13 Enter the decimal emount shown below that applies to the amount line 10.	ount shown belon	w that applies to the	amount on				
But not Over over	Decimal amount ta-	But not Over over	Becoma amount ie-				
\$0-10,000	8,8	\$20,000—22,000	.24				
12,000—14,000	28	24,000—26,000	3 2				
14,000—16,000	.27 .26	28.000—28.000 28.000—No limit	20				
18,000-20,000	.25		13	×			
14 Muttply line 11 above by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24a.	e by the decimal a	amount on line 13.	Enter the	14 =			

PION I WORK IN TO LIGHT	3 2011				
Nemets; snown on Form 1040A		Your social security number	101	(in Part I):	
You may be able t	You may be able to use Schedule 3 to reduce your tax if by the end of 1992	Figure your 1992 credit		80x 1, 2, 4, or / 5, 2, or 6 5, 5, or 6 87,500 87,500 83,750	10
You ware age 6/ But you must also	 You ware age 65 or older, OR • You were under age 65, you retried on permenent disability, and you received taxable disability income But you must also meet other tests. See the separate instructions for Schedula 3. 	ed on permenent and totel e disability income chedula 3.	ا ّ	if you checked box 2, 4, 5, 6, or 9 in Part I, you M complete line 11 below. All others, skip line 11 and the emount from line 10 on line 12.	
Note: In most case	Nota: In most cases, the IRS can figure the credit for you. See page 37 of the Form 1040A instructions.	if the Form 1040A instructions.	Ξ	If you checked box 6 in Part I, add \$5,000 to the taxable disability	
If your filing status is:	us is: And by the end of 1992:	Check only one box:	•	income of the spouse who was under age 50. Enter the total here	
	•	<u> </u>		income here.	
box for your Head of household, or filling status Qualifying widow(sr)	d, or 1 four were to or place: 2 You were under 65 and you retired on permanent and	-	-	 if you checked box 5 in Part I, add your taxable disability income to want convice travable disability income. Enter the total here. 	_
with dapendent child	hild total disability	2		TIP: For more details on what to include on line 11, see the instructions	11
	3 Both spouses were 65 or older	S Supplies	12	 If you completed line 11 abova, look at lines 10 and 11. Enter the amelier of the two amounts here 	
			- 1	All others, enter the amount from line 10 here	12
Mamed filing a	Both spouses were under 65, and both retired on permanent and total disability	both retired on 5	₽	Enter the following pensions, annuties, or disability income that you (and your spouse if	
point return	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability.	other spouse was displaying 6		ning a joint return) received in 1992 (see instructions)	
	7 One spouse was 65 or older, and the other spouse was	•	•	Nontaxable pert of social secunty benefits.	
	under 65 and NOT retired on permanent end total disability	nament end total		and Notaxable part of railroad retirement Denefits treated as social security 13a	
	for bib usy bus rebly to 28 erem usy at	live with vour	۵	Nontaxabla veterans' pensions and any other	
Mamed filing a	spouse et any time in 1992			pension, annuity, or disability benefit that is	
saparate return	9 You were under 65, you retired on permanent and total	manent and total		provision of law	
	disability, and you did not live with your spouse at any time in 1992		U	Add lines 13a and 13b (Evan though these	
If you checked b	If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on	on the back. All		income items are not taxable, thay must be included here to figure your credit) If you did	
others, complete Parts II and III.	Parts II and III.			not receive any of the types of nontaxable	
	 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 	in earlier year, or signed lins B on	4	1040A, lir	
and total 2 Due to you	2 Dua to your continued disabled condition, you were unable to engage in any		15	ocked (in Part I):	
substantial	substantial gainful activity in 1992, check this box			Box 1 or 2 87,300 87,300 810,000	
	 If you checked this box, you do not have to his another statement for 1992. If you did not check this box, have your physician complete the following statement. 	r 1992 o statement		- 1	
	Physician's statement (See instructions at bottom of	of page 2.)	9	Subtract line 15 from line 14 if line 15 is more than line 14 when it.	
box 2, 4, 5, 6, or 9 aboye			17	by 2	
I certify that			B	Add lines 13c and 17	9
	Marrie of deabled person	helds shy distribute officers may be	6	Subtract lina 18 from lina 12, if line 18 is more than line 12, stop here you cannot take the credit. Otherwise, go to line 21	19
was permanently and	was permanently and totally disabled on January 1, 1970, or January 1, 1977, on was permanently and totally diseased no the data ha or she natural if retinal after December 31, 1976, enter the data retinal P	A Delination of the County of the County Cou	8	Decimal amount used to figure the credit	20
Physician: Sign yi	Physicien: Sign your name on either line A or B below		23	Multiply line 19 above by the decimal amount (15) on line 20. Enter the result here and on Form 1040A, line 24b	21
A The disability ha: last continuously	A. The disability has lasted or can be expected to last continuously for at least a year.	Instructions	ons	Taxpayer.—If you retired after December 31, 1976, enter the date you retired in the	retired in the
B There is no reading	There is no reasonable probability that the disabled condition will ever improve		s,c	Physician.—A person is permanently and totally disabled it both of the following apply.	following apply:
	r	Date	E	 He or she cannot engage in any substantial gainful activity because of a priysical or inerital condition, end 	and a property of a second
				A physicien determines that the disability has lasted or can be expected to last continuously for at least a veer or can lead to death	ected to last

4 = 4	Department of the Treasury—Internal Review Service Froome Tax Resultm for The Company of the Company of 1990		DEZ
	1 d	Please print your numbers like this form If	 Tour filling status is single. You were under by: You do not claim any dependents. You do not claim any dependents. You had only wages, salantes, that, and taxable income (line 5) is less than \$50,000. You had only wages, salantes, that, and tour taxable interest thome was \$400 or less Cantion. If you acreed has included any allocated that includes allocated that includes allocated that includes allocated that
4887 INC	Home soldmen to enabler and etruct; If you have a P C that, and page 10 City lawre or past efforts make and \$10 cold; If you have a fareign soldmen are page 10	Your nocial	that are not included in box 13 and box 14 of your W.2, you may not be able to use Form 1040EZ. See page 12 in the booklet. Also, you connot use this form if you had more than one employer and your totol unges were over \$55,500. • You did not receive any advance earned income credit payments
Form 1	see instructions on the back. Also, 040EZ booklet. stal Electico Campaign (See page 10.)	Yes No	If you are not sure about your filling status, see page 6 in the booklet. If you are not sure about your filling status, see page 6 in the booklet. If you heve questions about dependents, see Tele-Tax (topne 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.
8 7	Do you want \$1 to go to this fund? Total wages, salance, and tips This should be shown in box 10 of your W-2 formis! Attach your W-2 formis!	Dollars Cente Filling in your return	
N	Taxeble interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ.		Income exa withingto loakcup withingtoning. Remember, you must report your wages, salaries, and tips even if you don't get e W-Z form from your employer? You must labor report all your taxable interest income, including interest from savings accounts at banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-DVT. If you past domesore to prepare your return, that person must also sign it and show other information. See page 15 in the booklet.
60 A	Add lines 1 and 2. This is your edjusted gross income. Can your parents for someone else? claim you on their return? Yes. Do wortahete on back, enter amount from time E bere. No. Enter 5,900.00. This is the total of your standard deduction and personal exemption	Standard deduction worksheet for	Fill in this worksheet to figure the amount to eoter on line 4 if someone can claim you as dependent, even if that person choosen not to claim you. To find out if someone can claim, a dependent, see Tele-Tax (topic no. 155) on page 20 in the booklet. A. Enter the amount from line 1 on the front.
ın İ	Subtract line 4 from line 3. If line 4 is larger than line 3. enter 9. This is your texable income.	dependents who who checked	O. Look at lines A and B above. Enter the LARGER of the two amounts here.
ہ ا ہ	Enter vour Federal income tax withheld from box 9 of your W-2 form's) 6 Tax. Look at line 5 above Use the amount on line 5 to find your tax in the tax table on uses 22.24 of the		D. Maximum amount. E. Look at lines C and D above. Enter the SMALLER of the two amounts here and on line 4 on the front. If you checked "No" because no one can claim you as a dependent, enter 5 This is the total of your standard deduction (3,600,00) and personal exempti
20 0	bookie. Then, enter the uar 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. If line 6 is larger than line 7, subtract line 7 from line 6. If the 7 is larger than line 6 subtract line 6 from line 7. Thu is the manoual your executation for full amount possible to the flurmal Revente 5-rone. When your man, address, accal security.	Avoid common mistakes This This checkist is checkist is	 Did you check your computations (additions, aubtractions, etc.) especially when figuring your taxable income. Federal income tax withheld, and your refund or amount you owe? Did you check the "Yes" box on line 4 if your parents for 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 "No box? 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
로 축 등 등 ×	number davings plone number, and 1992 form 10dB2. on it that to the best of my knowledge and belief, the return is true, four signature X X	For IRS Use Only — Plasse filled in do not write in base below.	4, 35, 5, 7,
	For Privacy Act and Penerment Enduction Act Notice, see page 4 is the booklet. Cet No 115999	Mailing Mailing your your your	Form 1040EZ and enter your occupation? 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.

Attachment of the Treatment of the Table 1 and 1040. It is a brait to form 1040.			
. Apart		Schedule B-Interest and Dividend Income	Attachment Sequence No. 08
The second secon	- La	if you had over \$400 in taxable interest income OR are cleaning the existeen of	of interest from
y others	Interest	over 5.1.0 or transferred income also 1905, you must continue the plant Library interest you recoved. If you real over 54.00 in trackle income, provinced also complete Puril. If you recoved, as a normale, interest that schools belongs to another puril. If you recoved, as a normale, interest that schools belongs to another persons of the manufacture in the provinced persons of the persons of the provinced persons of the provinced persons of the per	interest that actual
and 1 Medical and dental expenses (see page A-1). Dental 2 Enter anount from 1040 line 32 [2]	\$0 8	danes, see page B-1.	
	pages 14 and 8-1.)	1 List name of payer—if any interest income is from seller-financed mortgages.	100
feres You 5 State and local moons taxes 5		see page B-1 and list this interest first P	
•	Mote: If you		
Sisse 7 Other laxes. List—include personal property taxes - P y	1099-INT, Form		
6 Add lines 5 through 7	1099-OID, or substitute		
Interest Se Home mortgage interest and points reported to you on form 1098 Se	statement from		
You Peid b Home mongage interest not reported to you on Form 1098 if	lest the firm's		
paid to an individual, show that person's name and address.	name as the		
DD0 A:2)	the total interes		
8	shown on that		
10 Points not reported to you on Form 1098. See page A-3		•	
		Add the amounts on line	-
interest, if required, attach Form 4952, (See		BB15. Inte 14. You MUST attach Form 8815 to Form 1040	
page A-3)		L.	
12. Add lines 98 mrough 11	Par :	If you had over \$400 in gross dividends and/or other distributions on stock, you must complete this part and Part III if	is part and Part III
Charlet Control of the control of th	Dividend	you received, as a nominee, dividends that actually belong to another person, see page 8-1	
4	Іпсоте	Cividend Income	Amount
Other man by cash or chack it was \$500 to Milet	Se	5 List name of payer—include on this line capital gain distributions, nontaxable	
attach Form 6283	pages 15	distributions, etc. ▶	+
y year	200		
16 Add lines 13 through 15			
	Moter if you		
188 17 Casualty or men loss(es) Attach Form 4064 (366 page A-4.)	received a Form		
Moving Expenses 18 Moving expenses, Attach Form 3903 or 3903F (See page A-4.). ▶ 16	1099-DIV or substitute		
	statement from		
AND EXPENSES TWO COMPUTATIONS OF THE THEORY OF THE THE THEORY OF THE THE	a prokenage from list the		
	firm's name as		
	the payer and		
Deductions 20 Other expenses—investment, tax proparation, safe	Dividends		
deposit box, etc. List type and amount 🕨	Shown on that	Add the amounts on line 5	
	5	r here and on Schedule D* 7	
		Nortaxable distributions. (See the right for Form 1040, line 9.)	
		Add lines 7 and 8	
Enter amount from Form 1040 line 32		10 Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 . ▶ 10	
2.4 Multiply file 2.5 above 9.5 y.5 (0.2)		"If you received capital gain distributions but do not need Schedule D to report any other geins or losses.	r geins or losses.
		see the instructions for Form 1040, lines 13 and 14	
Mittellaneur Mittellaneur	Part III Foreign	If you had over \$400 of interest or dividends OR had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must complete the part.	rateror Yes No
26 Is the amount on Form 1040 line 32 more than \$105.250 (more than \$52.625 d	Accounts	11a. At any time duning 1992, did you have an interest in or a agniture or other authority over a fina	financial
· ·	Foreign	account in a foreign country, such as a bank account, securities account, or other financial	financial Williams
Ę	Torotte	account? See page 8-2 for axceptions and hing requirements for Form TD F 90-22.1	
	3		
Caution: Be sure to enter on Form 1040, line 34, the LARGER of the amount	Dage B-2)	12. Were you the grantor of, or transferor to, a foreign trust that existed during 1992, whether or not you have any heareful interest in #7 if "Yes." you may have to file form 3520, 3520.4. or 926.	or 926
on line 25 above or your standard deduction		Total and Deficient interest in it. 163. You may have to it countries of the	25.0

ecolal security number				Form 1040, Bins 37, is over:	\$43.250 \$74.150											5				of the installment	□ • · · · · · · · · · · · · · · · · · ·	Amount of bartering moome from Form 1099-B or	substitute statement sported on form or schedule			
In II	9.	8	29 Z 92.0	7 2	5	ង ង		1-1-		8	គ	12	3		5 8	8			1 3	elect out				3 8		-
f shown on other side. Yes	Combrei ines 8 and 18 and enter the net gain or (loss), if a gain, also enter the gain on Form 1040, line 13	.Q. line 13, the amader of	s as positive. If Form 1040, line 37,	USE THIS PART TO PIGURE YOUR TAX ONLY THE THIS IS AND INSIGNATION OF THE THIRD STAND THE THIRD STAND THE THIRD STAND THE THIRD STAND TO THE THIRD STAND THE THIRD STAND THIRD STAND THIRD STAND THIRD STAND THIRD STAND THI	n 4		Effer: \$21,450 if you checked fling status box 1, \$35,800 if you checked fling status box 2 or 6, \$17,800 if you checked fling status box 3; or \$28,750 if you checked fling status box 4	Enter the greater of iree 24 or kine 24 Subtract line 25 from line 21	innes 27 and 28. Enter here and on Form 1040, inne 38, and check the box for Schedule D	88			rwise, sup lin	38	Add lines 35 and 36. Short-term capital loss cerryover to 1990, Subtract line 37 from line 34, If zero or less, enter -0-	otherwise, skip lines 39-45.		3	Add lines 40 and 43 Long-bern capital loss carryover to 1980, Subtract line 44 from line 39. If zero or less, enter -0-	Election Not To Use the Installment Method. Complete this part only if you elect out of the installment method and report a note or other obligation at less than full face value		percentage of valuation of the rots or objection. Reconciliation of Forms 1096-8 for Bartering Transactions. Compele this part only if you received one or more Forms 1099-8 or substitute			ochedue (r. C.E., u., c. or 1spach)) / Other form or schedule (identity). If nontaxable, indicate neason—attach additional sheets if necessary	Total. Add lines 49 through 51. This amount should be the same as the total barlamig income on all
Nemets shown on form 1040 Do not ever name and social security number if shown on other Parts III. Summary of Parts i and III.	enter the net gain or (loss). If	Note: if both lines 18 and 18 are gains, see Part IV below. If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the amader of a The (loss) on line 18; on line 18; on the second state of the second state o	then figures whether the 20e or 20b a smaller , treat both number 18 Paris of the 18 Paris of the 20 OR 18 Paris of the 20 OR 18 Paris of the 20 OR 18 Paris Outlet 18 Paris Outlet 18 Paris Outlet 18 Paris Outlet 18 Paris	UR TAX ONLY IF BOTH LINE Form 1040, Inc 37, 10	\$51.800	or line 19	Enter, \$21.450 if you checked filing status box 1, \$35,800 if you checked filing status box 3; or \$28,750 if you checked filing status box 4	Of INDE 24	ere and on Form 1040, Ime 38	V Capital Loss Carryovers from 1992 to 1993	s a positive amount	zero or less, emer -0- or line 32	are losses, go to line 34, othe a positive amount	ne 18	Tyover to 1993. Subtract line:	Note: if both lines 18 and 20 are losses, go to line 39; otherwise, skip lines 39-45 after the loss from line 18 as a positive amount.		Enter the amount, if any, from line 34 Subtract line 42 from line 41. If zero or less, enter -O-	yover to 1983. Subtract line 4	Jae the installment Methors a note or other obligations.	Check here if you elect out of the arstallment method. First the face amount of the both or other obtained.	Reconciliation of Forms 1090-8 to object on the percentage of valuation of the rote or other objection. Reconciliation of Forms 1090-8 for Bertaring Transactions Complete this part only if you received one or more forms 10%	statements reporting bartering income.	· · · · · · · · · · · · · · · · · · ·	(specify) Try). If nontexable, indicate rese	Total. Add lines 49 through 51. This amount should be the same as the total
an on form 1040 Do not enser name and Summary of Parts I and II	Combine lines 8 and 18 and 4 line 13	Note: N both knes 18 and 19. If line 19 is a (loss), enter here The (loss) on line 19: or	i: When figuring whether plete Part V if the loss or	USE THIS PART TO FIGURE YOU YOU checked	2 or 5	Enter the amodell mon from 10-by, like Enter the amader of line 18 or line 19 Subtract line 22 from line 21	r. \$21,450 if you checke 900 if you checked filing	Enter the greatest of line 23 or line 24 Subtract line 25 from line 21	Multiply line 26 by 28% (28) Add lines 27 and 28 Enter he	Capital Loss Carr	Enter the loss from line 20 as a positive amount	Combine lines 30 and 31, if zero or less, enter -0- Enter the amailier of line 31 or line 32	Note: if both lines is and 20 are losses, go to Enter the loss from line 8 as a positive amount	Enter the gain, if any, from line 18 Enter the amount from line 33	Add lines 35 and 36 Short-term capital loss cam	Note: If both lines 18 and 20 are losses, go to Enter the loss from line 18 as a positive amount crist the coin of any lines lines.	Enter the amount from line 33	Enter the amount, if any, from line 34 Subtract line 42 from line 41. If zero of	Add lines 40 and 43 Long-term cepital loss cerry	Election Not To U	ix here if you elect out of	Enter the percentage of valuer VII Reconcilitation of Complete this part	statements reporting	Form 1040, line 22 Schedule C. C.E.7. J. F. or F. (specify)	r form or schedule (identif	1. Add lines 49 through 5
Name(1) and	9	8 4	Note Com	USE You		ន្ងន		3 28 2	100	Part V		8 8			% %	8 5			3 2	Part VI	3 4	A8 Ene		\$ 5		. 25
1992	social security number	nents): (a) proceeds from corted on another form or e	(g) GANN N (d) is more than (e). subtract (e) from (d)	pege D-3.										page D-3.						***************************************						:
₹ 3	15				\rightarrow														VIIIII.		3 1		- 1	1 1		
	*	r on substitute statemer 9 transactions not report plaining the difference											0													9.
	A	099-8 and 1099-5 for on substitute statemer ceeds from real estate transactions not reponatized a statement explaining the difference						A A A A A A A A A A A A A A A A A A A		17 or 23		1 fiducianes 5	-										12			,
		or 1992 or Forms 1099-B and 1099-S (or on substitute statemens, and (b) gross proceeds from real estate transactions not report and 9c, column (d) attach a statement explaining the difference								17 or 23		2	-						u							,
	Value of the control	s reported to you for 1992 on Forms 1099-8 and 1099-5 for on substitute statemen and other securities, and (b) gross proceeds from real estate transactions not report the total of large it and 9c, columni (d), attach a statement explaining the difference					b Attach Schaude D-1	of the particular of the parti		17 or 23		2	-					Aftech Schedule D-1	100 P P 9c					BOTH STORY CONTROLLES BY CHOCKERS		,
	يا ا	bstriute states chors not rec the difference		1s Stocks, Bonds, Other Securities, and Real Estits. Include Form 1099-8 and 1099-5 Transactions. See			ch Schedule			17 or 23	Short-tern gan from installinent sakes from Form 6252, line 26 or 37 Short-tern gan or (loss) from like-kind exchanges from Form 8824 4	2	-	e Than One Year and 1089-S Transections, See				9b Amounts from Schadule D-1, time tip Attach Schadule D-1	_			Pre 17 or 23 .	Long-term gain or floas) from like-land exchanges from Form 8824 12. Net hore-term cause or dees from partnershore. S. connections, and fell-connect. 13.	BOTH STORY CONTROLLES BY CHOCKERS		

The state of the s	Short-Term C		Sheet fo (Form 104	r Schedule))		10007	Name(s) strong on Form 1046. Do not sales name and about security number 1 shown on other ade.	Do not enter name and so	Cell security rum	ser V shown on of	er sos.	You	Your seeins security number
To Capital Cains and Lossos - Assets Held One Year or Less Bloc activities and Lossos - Assets Held One Year or Less Bloc activities and Lossos - Assets Held One Year or Less Bloc activities and Real Earth, Include Form 100-1 and 100	Short-Term C	A See Institute to it you need to it	ctions for Echadua ad more apace to	o O (Form 1040). Set transactions to	1 to 1	Attachment Sequence No. 128	i	n Capital Gains ar	d Losses	Assets Held	More Than Or	e Year	
Or Less Hapter of the property Hapter of					-	sected encurity number	(Example, 100 shares 7% property (Example, 100 shares 7% professed of 1077" (C.)	(b) Date acquired (c) D (Mo., day, yr) (Mo.,	dey, yr)	Same pros	in Cost or other bases	# (a) a more than (d).	# (d) a more than (e).
1.0) H (0) a more tree, 0)		apital Gains and Losse	-Assets Hel	d One Year or L	:		Se Stocke, Bonds, Ott	ver Securities, and R.	sel Estate. Inc	tude Form 10	0-9 and 1099-S	Iransections. See	ege D-3.
See page D.J. (19 Ton 16)	a 100 share 7% (b) I	Dess soquered (c) Date sold to day vs.) (Mo day vs.)	(d) Sass pros	ie) Cost or other base	fig) is more than (d).	H (d) is more than (e).							
	cke. Bonde, Other 8	Securities, and Real Estate.	Include Form 10	99-S and 1099-S	raneactions. See	Moderat (e) from (d)							
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	als. Add columns (d)), (f), and (g). Enter here ▼ 1040) tine 1b . ■ 1b					9b Totals. Add columns	s (d). (f). and (g). Ente	here				
	0 10 0000000000000000000000000000000000						and on Schedule D	Form 1040), line 9b .	98				

P. Attach in the second of the	_	75.R.						
The American Control of the American Control of Form 1043. P. See Instructions for Schedule E (Form 1043). The American Control of Form 1043. The American Control of Form 1043.	796	Attachment Sequence No. 13 social security number	Note: if you report amounts from farming or febring on Schiedule. E, you must enter your grass income from those activities on leve 41 below Port III Income or Lose From Pertnerships and S Corporations	port amounts from farming or Schedule E, you must enter your Income or Loss From Partnerships and S Corporations	dute E. you must enter y	rour gross income from	n those activities on	ine 41 below
Income or Loss From Rental Real Estate and Royalties. Note: Asport income and expenses in	Note: Report income and expenses from the	om the rental of personal	If you report a loss from an at-rax activity, you MUST check either column (a) or (f) of ine 27 to describe your investment in the activity. See page E-3 if you check column (f), you must attach form all 1866.	-nsk activity, you MUST	check either column lust attach Form 619	(a) or (f) of line 27 6.	to describe your	westment in the
property on schedule C of C-EZ. Helpoit farm nental income or loss from Form 4005 on page 2, line 1 Show the lund and location of each rental neal estate property; 2 For each nental real estate	loss from Form 4636 on page 2, line 39	Yes No		(A) Nume	partnership. • for 5 corporation	ton personal	derohcanon	STARK TO SOTTE
	property listed on line 1, did you or your family use it for personal purposes for note than the	4	8					
		0	U a					
	value during the tax year? (See page E-1.)	U	Passive Income and Loss	and Loss		Nonpassive Income and Loss	ne and Loes	
4		Totala (Add columns A. B. and C.)	(g) Passive loss altowed tartach Form 6662 if required)	(h) Pasave noone hom Schedule K-1	(i) Nonpassive loss from Schedule K-1	© Section 179 expense deduction from Ferm 4882		(k) Nonpessive noome from Schedule K-1
Rents received 3		-	< ∞					
4			O a					
Auto and travel (see page E-2) . 8			E					
			28s Totals					
Commissions			29 Add columns (h) and (k) of line 28a	of line 28a			8	
ofessional fees				(i) of line 28b			_	1
Management fees			31 Total partnership and 5 corporation income or (loss). Combine lines 29 and 30 Enter the result here and include in the total on line 40 below.	corporation income or (k stal on line 40 below	oss). Combine lines 2	9 and 30. Enter the	7931 31	
Mortgage interest paid to banks, 12 etc. (see pape E-2)	2		Part III Income or Los	Income or Loss From Estates and Trusts	Trusts			
		-	æ	ATAN (S	2			(b) Employer threaton number
15			*					
91			60 (1	
Chirbes Other first I				Passive Income and Loss		Nonpas	Nonpessive Income and Loss	Loss
			(c) Passive deduction or loss allowed	_	(d) Passive rooms from Schedule (i)	tel Deduction or loss		(i) Other income from Schedule K-1
92			with a place man united					-
			6					
Add lines 5 through 18	91		2					+
Depreciation axpense or depletion	8		33e lotals					
1				of line 33a			3 :	
Income or (loss) from rental real estate or royalty properties			35 Add columns (c) and (e) of line 33b. 36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include	of line 33b . me or (loss). Combine lii	nes 34 and 35. Enter 1	the result here and #	-	1
Subtract line 21 from line 3 (rents) or line 4 (royalbes). If the result is			in the total on line 40 below	Digital on line 40 below 39 Seel Estate Morgage Investment Conduits (REMICs)—Residual Molder	Mortgage Investor	nent Conduits (R)	EMICs)—Residu	al Holder
a floss), see page E-2 to find out 22 if you must file Form 6196			3	(b) Employer	(c) Excess inclusion from Schedules Q, imp 2c (see	Mary Schools accord and total	s ever toes) (44) income from Bod of and 10	from Botteshass Q.
Deductible rental real estate loss Ceution: Your rental real estate					Degre E-4)		++	
loss on line 22 may be limited. See page E-3 to find out if you must 23 () (38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below. Part V. Summary.	1 (e) only Enter the resu	it here and include in	the total on line 40	Delow 36	
J Softive amounts show	ly losses 24		39 Net farm rental income or (loss) from Form 4835. Also, complets line 41 below	r (loss) from Form 4635	. Also, complete line	41 below	8	
Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total increas here.	is from line 23. Enter the total		40 TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 18	Combine lines 26, 31, 34	5, 38, and 39. Enter th	e result here and or	Form	
Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Perts II, III, IV, and line 39 on page 2 do not apoly to you, also enter this amount on Form 1040,			41 Reconciliation of Farming and Fahing Income: Enter your gross farming and fishing income reported in Parts II and III and on line 39	ing and Fishing Incomine reported in Parts II &	er. Enter your gross and III and on line 39			
Otherwise, include this emount in the total on line 40 on page 2	25.	_	See Made L'			-	CONTRACTOR STORY	William Court

(Form 1040A or 1040)	Attach to Form	1040A or 1	Assent to Form 1040a or 1040. P like instructions for Schiculae BiC. This Why not let the IRS figure the credit for you? One us only the	uctions for Sche r you? Give us o	date BC.	1992	1992	
Nematil from on return	Homes	De setted	or on the page	00 100	Ě	Year sedial security numb	A number	4 Enter the amount from line 7 of form 1040A or Form 1040 (wages, salaines, tips, arc.). If you measure a taxable softcarbing or fellowahing grant, see page 64 of 1040A booklet (or page EIC-3 mind of 1040A booklet (or page EIC-3 mind of 1040A booklet) for the amount to enter.
Pitt I General Information	metion							6 If you had any nontaxable served income (see page 62 of 1040A booklet or page EIC-2 of 1040
To take The You'M	 You MUST have worked and earned LESS than \$22,370, AND Your adjusted gross income (Form 1040A, line 18, or Form 1040, line 31) MUST be LESS than \$22,370, AND 	Form 10	ESS than \$22,37 10A, line 18, or Fe	70, AND orm 1040, line	31) MUST be	LESS than \$22	,370, AND	bookiet) such as military housing and subsistence or contributions to a 401(k) plan, enter the total of that income on line 5. Also, list type and amount here. P
• • • • • • • • • • • • • • • • • • •	You find status can be any status except married lining septential return, who You find status except married lining septential return, who You fully flave a feast one qualifying child yourself.	y status e. e qualifymy zhild yours	g child (see boxer off.	s below). AND				6 Form 1040 Filera Only. If you were self-employed or reported income and expenses on Sch. C or Milk C.E.Z as a statutory employee, enter the amount from the worksheet on page BC-3 of 1040 booker.
A quelifying	le your	1	was (at the and of 1992):	t of 1992):	t	who (in 1982):	ä	7 Add lines 4, 5, and 6. This is your earned income. If \$22,370 or more, you cannot take the IIII earned income credit. Enter "NO" next to line 28c of form 1040A (or line 56 of Form 1040).
	1	- 42	under age 19 or under age 24 and a full-time	19 1 a full-time	- 42	lived with you in the U.S.	3	6 Use the amount on kine 7 above to look up your credit in TABLE A on pages 65 and 66 of 1040A booklet for pages EIC-4 and 6 of 1040 booklet). Then, enter the credit here
	prendchild stapochild o foster child	. A -	student or any age and permanently and totally disabled	manently subset	A -	for more than 6 months' (or all year if a foster child?)	Continua '	Enter your adjusted gross income (from Form 1040A, fine 16, or Form 1040, line 31), if \$22,370 or more, you cannot take the credit if the 9 \$11,850 or more?
J		1]	"If the child didn't live with you for the required time (for example, was born in 1992).	tive with you I time (for m in 1982).	VES. Use the amount on line 9 to look up your credit in TABLE A on bages 66 and 66 or 1040A bookeril to pages BIC-4 and 6 or 110 1040 bookes). Then, enter the ground here.
					■ 0 ጠ	ne the Exception 7 1040A books C-2 of 1040 books	t on page 61 M (or page Mdet).	÷
Do you have	* * * * * * * * * * * * * * * * * * *	You cannot ta	You cannot take the credit. Enter "NO" next to line 28c of of Form 1040).	Enter "NO" nex	t to line 28c	of Form 1040A (or line 56	(or line 58	HEALTH INSURANCE GREDIT — Take the read Office Challed the convention to the control of the cont
quelifying child?	† •	to to Part erson, first	Go to Part II, But if the child was maned or is also a qualifying child of another person, first see page 81 of 1040A booklet).	d was mamed 1040A booldet (or is also a correction page EIC-	tuelifying child	of another let).	12 Look at the amount on line 7 above. Use that amount to look up your control to 1881 F. B. on case 87 of 1881 bounds for name FIC-8 of
PATELL Information About Your Two Youngest Qualifying Children	About Your Two Yo) teedun	Puelifying Child					
If more than two qualifying children, see page 62 of 1040A booker (or page EIC-2 of 1040 brokker).		000	For a child born BEDONE Per Child born BEDON	emer the child was born afficont 1982, emer the child's social security		memorano o you (for example, son. grandched, etc.)	of months oned twee	13. Look at the amount on time without at more at the amount on time with the set of the
1(a) Child's name fins, initial, and last name			in end of 1992 (see to				1992	
		9 9						nter the amailer of line 12 or line 13 nete of in 1992 for heavin insurance that child. (See page 64 of 1040A booklet
Caution: Ha child you it	It a chid you listed above was born in 1992 AMD you chose to claim the credit or exclusion for for this chid on Schedule 2 Form 1040Ju or Form 2441 Form 1040Ju check here	in 1992 AA 1040A) or	10 you chase to a	yeum the credit on 1040), check !	y exclusion for	r child care expenses	Derises	or page EIC-3 of 1040 booklet.) 16 Enter the annaler of line 14 or line 15 here. This is your health insurance credit
O vou want the iR		Fill in Part III below.	Il below. AMI	AND - Form 10	Enter the amount from Form 1040: line 31, here.	n Form 1040A, line 16, or	ine 16, or	EXTRA CREDIT FOR CHILD BORN IN 1992 — Take this crodit ONLY if.
to figure the credit for you?	†	Go to Part IV on the back now						 You listed in Part II a child born in 1992. AND You did not take the ciredit or exclusion for child care expenses on \$\$\$\text{\$\tex
Part III Other Information	Madon							Tip You can take both the basic credit and the artra credit for your child born in 1992.
2 if you had any north 1040 booklet) such enter the total of the	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 subsistence or contributions to a 401(k) plan, enter the total of that income on line 2. Also, list type and amount here. P	ne (see pag ind subsist iso, list typ	pe 62 of 1040A botterior or contribution and amount he	ookdet or page E froms to a 401(k ire. ₱		Millionia -		17 Look at the amount on line 7 above. Use that amount to look up your credit in TABLE C on page 68 of 1040A booklet (or page EIC-7 of 1040 booklet). Then, enter the credit here and the 8 style 69 of 1040A that that amount on line 8 above 1s line 8 style or more?
3 Enter the total amo qualifying child. (Set	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 EIC-2 of 1040 booker).	2 for healt cokiet or g	th insurance that age EIC-2 of 104	covered at lea t0 booklet.)	ast one 3			
Attach this	If you want the IRS to figure the credit for you. <u>\$103</u> ! Attach this achedde to your return. If filling Form 1040A, print "EIC" on the line next to line 28c. If filling Form 1040, print "EIC" on the dotted line next to line 86.	the IRS to turn. If fill 340, point	If you want the IRS to figure the credit for you, <u>SIOP</u> I sould be your return. If filling Form 1040A, print "EIC" on the line; If filling Form 1040, print "EIC" on the dotted line next to line 86.	it for you, Si print "EIC" on tad line next to	OP 1 the line next 3 line 86.	to line 28c.		NO. Enter the amount from line 17 on line 19 If you awaved "YES" to line 18, enter the amaller of line 17 or line 18 here. This is your extra could for a child born in 1992. ITOTAL EARNED INCOME CREDIT.
For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions.	Act Notice, see Form 1	040A or 10	40 Instructions.	Cat. No. 13339A	Schedule DC	(Form 1040A or 1040) 1982	v 1040) 1982	20 Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040). Imp 56). This is your total semed income credit

(Form 1040)	 Attach to Form 1040, Form 1041, or Form 1066. 	Jarm 1041, or Farm 1065.	3 8.	Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these 4797 and do not include this livestock on line 46 below.	eding, sport, or dairy purposes; report these sales on Form- tow.
Deservant of the Treature formed Reverus Service 00 Name of proprietor	▶ See Instructions for Schedule F (Form 1040)		Bocal security number (\$500)	36 Sales of Investock, produce, grains, and other products during the year	8
Principal product. Describs in one or two words your principal crop or activity for the current law year.	ards your principal crop or activity to		6 Enter principal agricultural activity code from page 2) P	38e Total cooperative distributions (Forms) 1099-PATRI 38e	386 Taxable amount 386
(1) Accounting method	2 C	- Accrual	O Employee ID number (Not 884)	_	40b Taxable amount
you "materially participate" in the o	operation of this business dump	E. Did you "materially participate" in the operation of this business during 1992? If "No." see page F-1 for limitations	ions on losses	41 Commodity Credit Corporation (CCC) leans a CCC leans reported under section	919
Part Ferm Income—Cash Met Do not include seles of live	thod-Complete Parts I and setock held for draft, breedk	Farm Income—Cash Method—Complete Parts I and II (Azmai method uspaynt shejate brin II sed III, sed lied 11 of Pril I). Do not include sales of livestock held for drift, breading, sport, or dairy purposes; report base sales on Form 4797.	these sales on Form 4797.	b CCC loans forferted or repaid with certificates [41b]	41c Tavable amount 41c
Sales of Investock and other items you bought for nease Cost or other basis of investock and other name reported on line 1	rou bought for rease I other sems reported on line 1	2		42 Crop insurance proceeds	3
Subtract line 2 from line 1 Sauss of investock, produce grains, and other products you raised Total cooperative distributions (Forms) 1099-PATR)	and other products you raised i) 1099-PATR) Be	6b Taxable amount	- 2	4.3 Custom hire (machine work) moome	3
8a Agnountual program payments (see page F-2) 6a	page F-2) Ga	6b Taxable amount	8	44 Other income, including Federal and state gasoline or fuel tax credit or refund	Straffing
CCC loans reported under election	#	- Target and a second	76		3
b CCC loans forhered or repaid with certificaties Crop insurance proceeds and certain desester payments (see page F-2)	un daaster payments (see page] .		40 inventory of investock, produce, grains, and other products at beginning of the year	97
Amount received in 1992 Amount received in 1992 Amount of Adde to 1993 is effected offers being by	A chart have	8d Amount dehemed from 1991	2 2	47 Cost of livestock, produce, grains, and other products purchased during the year.	Ourng 47
Custom hirs (machine work) income			10		
Onse income, including repairs and stats graceme or rise us, used to retoring services of observations in the right column for lines 3 through 10, if accrual method	suns gasonne or the lan death of any of a night column for lines 3 through	Ume income, including repetal and statis gesome or the last creat for report last page. To great last income, including reports in the ngmt column for lines 3 through 10. If accrual method taxbayer, enter the most statistic last income and taxbayer, enter the column to the column t	-		
Part II Ferm Expenses—Cash and repairs, etc., on your home)	ind Accrual Method (Dp no	Ferm Expenses—Cash and Accrual Method (Do not include personal or living expenses repairs, etc., on your home)	es such as taxes, insurance,	The inventory of investors, produce, grants and other products at and of year. SO Cost of investors produce orans and other products and Subtract time as	ہ د
Car and truck expenses (see page		28 Pension and profit-shaning	ম	Gross income. Subtract line 40 from time 45. Enter the resu	or page 1 line 11
Chemicals	13	28 Rent or lease (see page F-4.)		1 8	using inventory and the amount on line 49 is larger than the amount on
Conservation expenses. Attach	-	a Vehicles machinery, and equip-		line 48, subtract line 48 from line 49. Enter the result on line 50. Add line.	is 45 and 50. Enter the total on line 51
Form 8645 Custom hive (machine work)	15	ment b Other (land, animals, atc.)	280	Partiv Principal Agricultural Activity Codes	
Depreciation and section 179			E #	Caution: File Schedule C (Form 1040), Profit or Loss From	185 Food crops grown under cover, including hydroponic
expense deduction not claimed	9	26 Seeds and plants purchased 29 Stonge and warehousing	3 22	Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule Fit	Crops
Employee benefit programs			8	• Your principal source of income is from providing	211 Bestcatos recodos 210 Bautostis accept feedlots
on Ine 25	17		31	agricultural services such as soil properation, veterinary, farm	215 Hogs, sheep, and goets
Feed purchased	9	32 Utilines 32 Utilines	8	basis, or	240 Delry
Freight and thucking	8			 You are engaged in the business of breeding, raising, and carino for doos, cats, or other bet animals. 	250 Pouttry and aggs, including chickens, ducks, pigeons, qual, atc.
Gasoline fuel end oil	2 2		90		260 General livestock, not specializing in any one livestock
insurance (other than health)			34c	Selections of the following codes and write the 3-digit humber on page 1, line B	category
e (paid to banks, etc.)	22.		346	120 Field crop, including grains and nongrains such as	270 Animal specialty, including bees, fur-beaning animals, horses, snakes, etc.
b Other Labor hand (less jobs credit)	22.00	:	* *	cotton, peanuts, feed corn, wheat, tobacco, Insh potatoes, etc	280 Animal aquaculture, including fish, shelifish, mollusks.
				160 Vegetables and melons, garden-type vegetables and	mogs, etc., produced within comined space 290 Forset products, including forset nursenes and seed
Total expenses, Add lines 12 through 34f	ugh 34/	4	8	malons, such as sweet corn, formatioes, squash, etc. 170 Fruit and tree nuts, including grapes, bernes, olives.	gathering, extraction of pine gum, and gathering of forest products
Net farm profit or goes), Subtract line 33 from are 11 if a profit, enter on room 1040, min 1 SE line 1 if a loss, you MUST go on to line 37 friducians and partnerships, see page F-51	ne 35 from line 11 if a profit, and it to line 37 (fiducians and partner	Net farm profit or focal, Subtract into 35 from line 11 if a profit, enter on form 1640, line 13, and on sometime SE line 1 if a loss, you MUST go on to line 37 fraccianse and partnerships, see page F-5!	8	etc 180 Opponental Societistics and success conducts	300 Agricultural production, not specified
if you have a loss, you AUST check the box that obscribes your investment in this activity (see page F-5) if you checked 37s, anter the loss on Form 1060, line 19, and Schedule SE, line 1.	the box that describes your investign form 1040, line 19, and Scripe on Form 1040, line 19, and Scripe or Fo	itment in this activity (see page F-5)	37a — All investment is at rak 37b — Some investment a not at nak		
If you checked 37b, you MUST at	tach Form #196.				

(Form 1040)	Credit for the Elderly or the Disabled	1992	Part III Figure Your Credit		
Department of the Treatment (N)	► Attach to Form 1040. ► See separate instructions for Schedule R.			Enter	
mais) shown on Form 1040		our social security number	Box 1, 2, 4, or 7 Box 3, 5, or 6	\$7,500	10
Nu may be able to use Sch You were age 65 or older, it you must also meet oth	You may be able to use Schedule R to reduce your tax if by the end of 1992. Tou were age 65 or older, OR a You were under age 65, you retired on permanent and total disability, and you received tax able disability income. But you must also meet other tests. See the separate instructions for Schedule R.	and you received	Caution Caution	19. Solution of the second	.11 below. All
Part Check the Bo	Check the Bos for Your Filing Status and Age	1	who was under age 65. Enter the total here Box 2, 4, or 9 in Part I, enter your taxable disability income here	here the disability income here	11
If your filing status is:	And by the end of 1992:	Check only one box:	 Box 5 in Part I, add your taxable disability income to your spouse's taxable 	ly income to your spouse's taxable	
Single. Head of household, or Qualifying widow(er) with dependent child	1 You were 65 or older	, , , , , , , , , , , , , , , , , , ,	disability income. Enter the total here. The For more details on what to include on line 11, see the instructions. The you competed line 11 above, look at lines 10 and 11. Enter the smaller of the thou amounts here. All others a note the amount from line 10 here.	on line 11, see the instructions lines 10 and 11. Enter the annalier 10 here.	2
	Both spouses were 65 or older Both spouses were under 65. but only one spouse retired on permanent and total dasbuliny.			or disability income that you m) received in 1992 (see	
Mamed filing a joint return	 Both spouses were under 65, and both retired on permanent and total disability One spouse was 65 or older, and the other spouse was under 65 and retired 		Nortaxable part of railroad retirement benefits treated as social security.	refits treated as	
	on permanent and total disability 7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability			benefit that is 13b rrovision of law.	
Marned filing e separate return	6 You were 65 or older and you did not live with your spouse at any time in 1992 You were under 65, you retired on permanent and total disability, and you did not live with your spouse et any time in 1992		taxable they must be included here to figure your credit. If you do not receive any of the types of nontaxable income fisted on line 13a or 13b, enter -0- on line 13c. Enter the amount from Form 1040, line 32 If you checked (in Part f): Enter.	The income listed on line 13a 13c 14a 15c 14d 15c	
Part II Statement of	Part III Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 a	2. 4. 5, 6, or 9 above.)	Box 1 or 2 \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000	15	
: 1 You filed a physician: efter 1983 and your E 2 Due to your continue	ou filed e statem ostantial gainful	ent for tax years 16 activity in 1992.	Subtrect line 15 from line 14 If more than line 14, enter -0-Divide line 16 above by 2	18	
if you did not check this	 If you checked this box, you do not have to file another statement for 1992. If you did not check this box, have your physician complete the following statement. 	18	Add lines 13c and 17		18
	Physician's Statement (See instructions at bottom of page 2.)	19	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.	is more than line 12, stop here, you can	nnot take the
i certify that as permanently and totall ste he or she retired if ret	I certify that Name of databact person was permanently and totally disabled on January 1, 1976, or January 1, 1977. OR was permanently a date he or she retired. If retired after December 31, 1976, enter the date retired.	20 und totally disabled on the	 Decimal amount used to figure the credit Multiply line 19 above by the decimal amount (15) on line 20. Enter the result here and on Form 1040, line 42. Caution; fly on this Schedule, C. Ca.D. E. or From 1040, you credit may be imited. See the instructions for line 21 for the amount of credit you can claim. 	ount (15) on line 20 Enter the result here to C. C-EZ. D. E. or F (Form 1040), your the amount of credit you can claim	e and on Form credit may be 21
Physician: Sign your name on either line A or	Physician: Sign your name on either line A or B below. The deshifts has issued or can be expected to	1	Instr	Instructions for Physician's Statement	1
The utstanding has asked or war or asked or war or asked or war or asked or war or asked or more or mo	The usability has issued or who was continued to the continuously for the last's year. There is no reasonable probability that the physican's soprative pro	Tax	Parpayer Il you retired after December 31, 1976, A enter the date you retired in the space di provided in Part II ss.	Physician A person is permanently and totally disabled it both of the following apply: 1. He or she cannot engage in any substantial ganful activity because of a physical or mental condition, and	2. A physican determines that the disability has lested or can be expected to last continuously for at least a year or can lead to death.

	 See instructions for Schedule SE (Form 1040). 	1892	Name of person with self-employment income (as shown on Form 1040)	Social security number of person with self-employment rooms IP	
Countries of the Trains (X) Water Remain Service (X) Water Remain Service (X)	E	Sequence No. 17	Section B—Long Schedule SE		
Who Must File Schedule SE You must file Schedule SE You must fee Schedule SE You must fee Schedule SE You must fee Schedule SE	State State of the	an \$130,200, AND	A if you are a minister, member of e religious order, or Christian Science practitioner AND you field Form 4381, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. B if you don't income subject to self-employment tax is church employee income and you give not a minister or a member of a religious order, skip lines 1 through 4b. Enter 40, on line 4c and go to line 5a. Part II. Self-Employment Tax	nce practitioner AND you fied Form 4. eck fere and continue with Part I. ive income and you are not a minister id go to line 5a.	061, but you or a member
e Your net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more. OR	ch employee income (line 4 of Short Schedule	SE or line 4c of Long	1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1063), line 15a. Note: Skip this line if you use the farm opbonal method. See requirements in Part it below and on page SE-3.	erships. Schedule K-1 (Form nethod. See requirements in	
a You had church employee income (as defined on page SE-1) of \$108.26 or more Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you find Form 4361 and received IRS approval not to be taxed on those earnings. DO NOT file Schedule SE Instead, write "Exempt-Form 4361" on Form 1040, line 47.	of \$108.28 or more ngs as a minister, member of a religious orde of IRS approval not to be taxed on those e on Form 1040, line 47	er, or Christian Science earnings DO NOT file		nd Schedule (K-1 (Form 1065). Note: Skip this line if you use 2 n page SE-3	
May I Use Short Schedule SE or MUST I Use Long Schedule SE?	Long Schedule SE?		44 in line 3 is more than 2ero, multiply line 3 by 92 33% (1923). Otherwise, enter amount from line 3 b if you elected one or both of the optional methods, enter the total of lines 17 and 19 here.		
Did you raceive w	Did you receive wages or tips in 1992?		C. Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not over self-employment. Tax Ecophon, If less that \$400 and you had church employee according to the continue. As fines and church amongs and the first than 10 marked to the continue.	u do not owe self-employment 4c he, enter -0- and continue	
No	, , , , , , , , , , , , , , , , , , ,			28	
Are you a minister, member of a religious order. or Christian Science practitioner who received Yes. IRS approval not to be taxed on a semings from these powers but you have a seminant tax.	Was the total of your wages and tips subject to social security or railroad retirement tax plus your not earlings from self-employment more than	subject to Yearmore than		1-1-	55,500 00
on other earnings?	ON.		8a. Total social security wages and tips (from Form(s) W-2) and retiroad retirement (ter 1) compensation	88	
Are you using one of the opponal methods to Yes frame your had assumed see page \$E-31?	and tips earnings	Subject to Yes from self-	b Unreported tips subject to social security tax (from Form 4137, ine 9) c. Add lines 8a and 8b	7. 8b	
2	No.	_	9 Subtract line 8c from line 7 if zero or leas, enter -0- here and on line 10 and go to line 12s • 10 Multiply the amailler of line 6 or line 9 by 12 4% (124)	ne 10 and go to line 12a 🔻 10	
emplayee income Yes	No Did you receive tips subject to social security or Medicare tax that you did not report to your employer?	n to your	11 Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the 1-65% pontion of the 7 65% strands returnent (ter 1) tax for 1992. 12a Total Medicare wages and tots from Form(s) W-2) and rainbad	ngs subject to Medicare tax 111 rr 1992	130,200 00
YOU MAY USE SHORT SCHEDULE SE BELOW	YOU MUST USE LONG SCHEDULE	SE ON THE BACK	retirement (tier 1) compensation b Unispored tips subject to Medicare tax (from Form 4137) line 14)	7.	
Section A.—Short Schedule SE. Caution: Read above to see if you must use Long Schedule SE on	se if you must use Long Schedule SE on	the back (Section B).	u		
Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a	m partnerships, Schedule K-1 (Form		14 Multiply the smaller of line 6 or line 13 by 2.9% (029) 15 Self-employment last, Add lines 10 and 14 Enter the result here and on Form 1040, line 47	14 14 1040, tine 47 16	
Net profit or (loss) from Schedule C, time 31; Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming). See page SE-2 for other income to report	-EZ, line 3, and Schedule K-1 (Form ther income to report		Note: Jose Parier one-fair one-fair one amount from the 15 on Form 1040, the 25. Parier and Poptional Methods To Figure Not Earnings (See Who Can File Schedule SE on page SE-1 and Optional Methods on page SE-3).	d, line 25. Can File Schedule SE on page SE	-1 and Optional
Combine lines 1 and 2	6		Farm Optional Method. You may use this method only if (a) Your gross farm income was not more than \$2,400 or (b) Your gross farm income was not more than \$2,400 and your net farm portits? were less than \$1,733	farm income was not more than \$2,400 than \$1,733	or (b) Your gross
Net earnings from self-employment. Multiply line 3 by 92.35% (9233) it less train auto- do not line in schedule, you do not lowe self-employment tax. ■ Real employment with the amount on line 4 is	y 92.33% (.923%) if less than 3400.		16 Maximum income for optional methods 17 Enter the smaller of two-thirds (4) of gross farm income or \$1,600 Also, include this amount	0 Also, include this amount	1,600 00
estimate of the second control of the second	ter the result		on line 4b above Northarm Optional Method. You may use this method only it (a) Your net nontarm profits? were less than \$1,733 and also less	net nonfarm profits ³ were less than \$1.	733 and also less
More than \$25,000 but ress than \$100,000, minimply the enter (CQ29). Then, add \$8,491,50 to the result and enter the total sections.	total		than 72 189% of your gross nonfarm income, "and (b) You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use fins method no more than five times.	igs from self-employment of at least \$40	00 in 2 of the prior
 stoucku britiste enies stouch ou Also, enter this amount on Form 1040, line 47 active this amount of the amount from hime 5 on Form 1040, line 25. 	5 Form 1040, line 25.		16 Subtract line 17 from line 16 19 Enter the smaller of two-thirds 64) of ones nordern income or the amount on line 18 Also	the amount on line 18. Also	
For Paparwork Reduction Act Notice, see Form 1040 Instructions.	113582	Schedule BE (Form 1040) 1992	E	from Schedule C, line 31 Schedule C, E2 line 3 and Schedule K. I (form 1965), line	(Form 1065), line 15s.

	(b) Vehicle 2	, ,	miles	miles	*	E S	Court	E STATE				accompany to a load				- 1				$\frac{1}{2}$	2	<u> </u>										_		+							_			~	The state of the s				•																				-					
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Vehicle Expenses (See instructions to find out which sections to complete.)	8	aced in service	during 1992	De 13	Percent of business use. Divide line 14 by line 13	Committee miles returned on less 13	Other bearing with the base of		Po vou (or your ecouse) have another vehicle available for pecconal removed		The state of the second section of the second section of the second second second second second second second section second section second section second s		Post sector sector	A 18 DO YOU HAVE EVIDENCE TO SUPPORT YOU DECUCAL!	,	ATU II 103, IS the dyldence written?	Rate (Use the	Multiply tine 14 by 28¢ (28) Enter the meutit here and on line 1. (Burst mail carriers see). Eriter und 165.					_	24.0	36	_	8 24C			-	-	8	8		*	_	_	200		20	13	PUICHER (USB				8	-	_	3		-		ន	_	2	_		3		3	_	_	_	8	3	•	34		_	-	5	1	
te Expenses	Section AGeneral Information	Enter the date vehicle was placed in service	Total miles vehicle was driven during 1992	Business miles included on line 13	MITTERS USE. UNI	Committee miles included to less 13	miles Add in	S S S S S S S S S S S S S S S S S S S	r ecouses) have	and formate of	the con hebronne		ondence to a series	woence to sup		SVICIONICE WITH	dard Mileage	4 by 28¢ (28)	07:) 707 60 -		al Expenses		Gasoline, oil, repairs, vehicle				inclusion amount (see instructions)	Subtract line 24b from line 24a	and the same of th	or employer-provided	vehicle (applies only if 100% of	annual lease value was included	on Form W-2-see instructions)	24c, and 25	Marthaly and Marthaly	6 60 S		Enter amount	MOW	nd 28. Enter tota	here and on line t		TO LIGHT OF A			Enter cost or other basis (see			/ Logoes to	instructions)		Multiply line 30 by line 15 (see	instructions if you elected the	eduction)	ton method	Enter depreciation method and	percentage (see instructions) .	Multiply line 32 by the percentage	instructions	in action and	30 34		Enter the limitation amount	from the table in the line 36			36 hv	6 3, 50	10e 13	Enter the smaller of line 35 or	other this amoun	on line 28 above		
Part II Vehic	tion AGent	Enter the date	Total miles ver	Business mile	rencent of Dus	Committee mily	Other person	Other persons	Do you for you	200 200 200	11 your employee		Po 400	PARTITION OF	W. Carlo	100. IS UM	tion B.—Stan	Multiphy tine 1	metalogy line	Instructions.)	Section C.—Actual Expenses		Gasoline, oil,	insurance, etc.	Vehicle rentals	to the second	inclusion amoun	Subtract line 2	Vature of	value or	vehicle (applies	annual lease ve	on Form W-2-	Add lines 23, 24c, and 25	Marthable	wouldn'y line	percentage on line 13	Depreciation Enter	from line 38 below	Add lines 27 ar	here and on lin	200	Con Con			Enter cost or	instructions)	Enter omount	Criter emount	deduction (see instructions)	Afterhands have	Multiply line 36	instructions if	section 179 deduction)	Enter dence	criter deprecia	percentage (se	Multiply line 32 t	on line 33 (see instructions)	2000	Add lines 31 and 34		Enter the III	from the table	and the state of	INSTRUCTIONS	Multiply Ine	and the same	percentage on line 15	Enter the smet	line 37 Also ex	on line 28 abov	2000	
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4@ 6 2	Attection	1	on in which expenses went incured				The state of the s	Fortestandent																	aunt from line 6 on line 8.													, and a second																			11	Form 2106 (1992)																
20 ⊚₽	Attachment	1				-																			tenter the amount from line 6 on line 8				STEP 1																									ter the total	roctuals with		1																	
			wher Occupation in which		-	A		and Friedlingert Foresteinert								_	*			5					skin line 7 and enter the amount from line 6 on line 8				ses Listed in STEP 1					7																	101			here. Also, enter the total	artete and individuals with		1	Car by 11700v																
			6		vimbursements	A						_	1	-	1	_	_				_				see in Step 1, skip line 7 and enter the amount from line 6 on line 8				Ou for Expenses Listed in STEP 1			to between two	eported under	thoris) 7									B. H. Column A	and action		ans for how to								anter the total here. Also, enter the total	of newforming artists and individuals with		1											-						
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	P dee separate matricipora.		wher Occupation in which		Employee Business Expenses and Reimbursements	A		and Friedlinger			Veryode expense morn line 22 or line 29	_	1	-	arplene, car rental, etc. Do not include meals and entertainment	-	_			_	_	and enter the	ر : :		Mode: However not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8				Enter Amounts Your Employer Garve You for Expenses Listed in STEP 1			emounts your employer cave you that were not reported to	you in box 10 of Form W-2, Include any amount reported under	code "L" in box 17 of your Form W-2 (see instructions)		The second of th	force minutes to compare to compa	WILLIAM TO THE TOTAL THE TOTAL TO AL TO THE			SUDDICE IN A THOU IN A THO		Note: if both columns of line 8 are zero, stop here, if Column A	a been then send the amount of another and author	S MESS DEBIT (MICH IN MICH IN	-0- on line 10, Column A. See the instructions for how to	neport.					Subtract line 9 from line 8		he amounts on lare 10 of both columns and enter the total here. Also, enter the total	the state of first the 10 (Daily for particular and individuals with	on actionate A from I very, less twice the control of actions and the control of actions are the introduced and the control of	1																	

E = 28 28 8 E	se seperate instructions.		
# \$ 8		21	nount of amployer-provided dependent care benefits you received for 1992
and ZiP cockes to find out who is a qualifying the instructions to make the instructions of the instructio		all security number	m(s). Do not include amounts that
The definition of services performed in your home, you against to an individual for services performed in your home, you against to an individual for services performed in your home, you had zip code) The definition of services or a service or a servi	If you have a child who was born in 1992 and the amount on Form 1040, line To Note on page 1 of the instructions before completing this form.		
and ZIP code) (e) Identifying number (d) Amount paid (d) Amoun	If you paid cash wages of \$50 or more in a calendar quarter to an individual in must file an employment tax return. Get Form \$42 for details	\$ &	
10 Cook at least 19 and 20 Enter the amaking of the two amounts have 21 (Cook at least 19 and 20 Enter the amaking of the two amounts have 21 (Cook at least 19 and 20 Enter the amaking of the control and 22 (Cook at least 20 Enter the amaking of the control and 22 (Cook at least 20 Enter the amaking of the control and 23 are and 24 (Cook at least 20 Enter the amount of the control and 24 (Cook at least 20 Enter the amount of the control and 25 (Cook at least 20 Enter the amount of the cook at least 20 Enter the amount of the control and 25 (Cook at least 20	Persons of Organizations who Provided the Care—rou must compile you need more space, use the bottom of page 2.)	AC (See the instructions	
effizi? The instructions to find out who is a qualifying the same home with your 1992. See the instructions of the out in instructions of the ou	tate, and ZIP code)	(d) Amount paid 21 (see instructions) 22	
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the instructions to find out who is a qualifying the same home with you in 1992. See the instructions of till for page 2, do not instruction of the definition of samed income if your spouse was 100 on live 11 now med income if your spouse was 100 on live 11 now med income if your spouse was 100 on live 11 and income if your spouse was 100 on live 12 and income if your spouse was 100 on live 12 and income if your spouse was 100 on live 12 and income if your spouse was 100 on live 12 and income if your spouse was 100 on live 12 and income if your spouse was 100 on live 11 and income if your spouse was 100 on live 11 and income if your spouse was 100 on live 11 and income if your spouse was 11 and income if your spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if your spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse with income if you was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 100 on live 11 and income if you spouse was 11 and income if	Care Expenses		ts. Enter here the smallest of the following
26 or archicolos of a carbochos of a	od for in 1992. See the instructions to fin		
Spoure was 10 × × × × × × × × × × × × × × × × × ×	The second of th		if mamed filing a separate return).
Spoule was 10 × × × × × × × × × × × × × × × × × ×	you completed Part III on page 2, do not	2	
acouse was 10 × 11 × 11 × 11 × 11 × 11 × 11 × 11	this kine any excluded benefits shown on kine 25. First \$2,400 (\$4.800) if you paid for the care of two or more.	.DCB.	887
med moons in the second was spouse was 7. You must		are not in your are	also diaming the chira and dependent care credit, fill in roth 1040 brough line 40. The
mad moome spoule was spoule was 7. You must that	_,		
med income was spouse was appointed in their in their income in the income i	no or less, skip lines 8 through 13, enter-	on line 7	
spouse was spouse was a spouse was a spouse was a spouse was 2.7. You must 7. You must 1.7. You must	Look at lines 4 and 7. Enter the smaller of the two amounts here	1_1.	
spouse was	the instructions for the definition of earns to "All other filers" on line 11 now		
amount that	r your spouse's earned income if your st	1111.	
amount that			
amount that	e All other filers, look at lines 6 and 8. Enter the smaller of the		
amount that	12		
amount that 7. You must	at applies to the amount on line 12	× ×	
7. You must	Plat not		
amount that 7. You must			
1	Nutropy line 11 above by the decimal amount on line 13 Multiply any qualified expenses for 1991 that you paid in 1992 by the decimal an applies to the amount on your 1991 Form 1040, line 32, or Form 1040A, line 17, complete Part I and ettach a statement. See the instructions		

Constitute of the Transity of the Constitute of		3 @ 6	Schedule A Additional General Business Credit Allowed By Section 39(c)(2) (Before Repeal by the Schedule A Revenue Reconcilisation Act of 1990)—Only Applicable to C Corporations	(2) (Before Repeal by Corporations	ag.
Tentative Credit Current year investment credit (Fo		Attachment Securos No. 22	16 Enter the portion of the credit shown on line 5, page 1, that is attributable to the regular investment credit under section 46.	lar investment	
Current year investment credit (Fo			17 Tentative mannum tax (from line 11, page 1)		
		10	18 Multiply line 17 by 25% (25)	10	
Current year jobs credit (Form 5884, Part I)		1	16 Enter the amount from line 14, page 1.		
Current year credit for alcohol used as fuel (Form 6478). Current year credit for increasing research activities (Form	6765, Part III)	2 2	line 7, page 1, that is I dit under section 46		
Current year low-income housing credit (Form 8586, Part I). Current year enhanced oil recovery credit (Form 8830, Part I)		1 1		7	
Current year disabled access credit (Form 8826, Part !) . Current year renewable electricity production credit (Form 6	835, Part I)	1p			
Current year general business credit. Add lines 1s through 1h.			22 Subdatch time 21 from time 16 (if less than zero, enter -0-) 23 For purposes of this line only, recompute the amount on line 13, Form		
Passive activity credits included or Subtract line 2 from line 1t.	nctions)	3	4626, by using zero on line 6, Form 4626, and enter the result here 23		
Passive activity credits allowed for 1992 (see instructions)	(see instructions for the		24 Multiphy lime 23 by 10% (10).	2	
schedule to attach)		0 0	25 Net income tax (from line 12, page 1)	8	
Certybuick of general business credit to 1992 (see insubcotte Tentartive general business credit. Add lines 3 through 6		7	A Command to send of Married Married Co.	*	
Part II General Business Cred	General Business Credit Limitation Based on Amount of Tax				
8s Individuals. Enter amount from Form 1040, line 40	rm 1040, line 40		27 Subtract line 28 from line 25	<u>z</u>	
b Corporations. Enter amount from		•	28 Subtract line 24 from line 27	8	
c Other fiers. Enter regular tax before credits from your return	ve credits from your return		26 Enter the smallest of line 16, line 22, or line 28.	88	
Credits that reduce regular tax before the general business credit- Credit for child and dependent care expense (Form 2441)				ş	
b Credit for the elderly or the disabled (Schedule R (Form 1040)).	€				•
Foreign tax credit (Form 1118 or Form 1118)	•		31 Enter the greater of line 30 or line 13, page 1	.	
Mortgage interest credit (Form 8396)			32 Subtract line 31 from line 25	R	
Orphan drug credit (Form 6765)	8		33 Enter the smaller of line 32 or line 10, page 1. Enter this amount also on line 15, page 1, instead of the amount previously communed on that line Wma "Sec 1984'9" in the manning next to voice	ge 1, instead	
Add lines 9a through 9g.		<u> </u>	entry on line 15, page 1	8	
Net regular tax. Subtract line 9h from line 8		10	34 If Ima 32 is greater than line 33, enter the excess here (see instructions)	8	
 Individuals: Enter amount from Form 6251, line 20 			Paperwork Reduction Act The time needed to complete and file	If you have comments concerning the	concerning the
b Corporations. Enter amount from Form 4626, line 15 c Estates and trusts. Enter amount from Form 1041, Schr.	dule H, line 37		Motice make the transfer on the form maked croumstances. The estimated	suggestions for making this form more	stimates or his form more
			5	you. You can write to both the IRS and	th the IRS and
Individuals, Add line 10 above and line 22 of Form 6251. Corporations. Add line 10 above and line 17 of Form 4626.		12	Learning about the	the Omce of Management and Budget at the addresses listed in the	t the
Estates and trusts Add line 10 abor	Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H		figure and Preparing and sending	instructions of the tax return with which this form is filed.	turn with which
13 If line 10 is more than \$25,000, en	If line 10 is more than \$25,000, enter 25% (.25) of the excess	13			
Subtract line 11 or line 13, whiche	Subtract line 11 or line 13 whichever is organic from line 12. If less than zero, enter -0-	14			
General business credif allowed	General business credif allowed for current year. Enter the smaller of line 7 or line 14. Also				
entar this amount on Form 1040. Part I, line 2a, or on the appropris	entar this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a, or on the appropriate line of your return. (Individuals, estates, and trusts, see				
instructions if the credit for inch	instructions if the credit for increasing research activities is claimed. C corporations, see				
instructions if the corporation has	\dashv	15			

F less separate amendens. F less separate amend		
mum Tax—Individuals represe serections. m 1000 or form 1040eR. Fire as a positive amount solution of form 1040eR. 13		
Trum Tax—Individuals misses a regative amount Enter as a positive amount to form Enter and on the 21 de to 1 feet Enter as a positive amount to form Enter and on the 21 de to 1 feet Enter as a positive amount on form Enter and on the 22 and sup threat 16 through 21 Enter as a enter 40 feet the amount on form Enter and on the 22 and sup threat 16 through 21 Enter as a enter 40 feet the amount on form Enter and on the 22 and sup threat 16 through 21 Enter and and the 23 and sup threat 16 through 21 Enter and and the 24 and		
Epidemiology and the property of the property	viduals	13. If least than zero, enter set a negative amount on Form 1040, live 22. Enter as a positive amount the amount than 1040, live 34. In make of the amount from Schedule A 1040 1040 1040 24. In military and the amount from Schedule A 1040 1040 1040 24. In service after 1986 1040 1040, live 24 1040 1040 1040 1040 1040 1040 1040 1

Manual of State Comparison	Name of activity Total, Enfer on Form 8662, lines 1s, 1b, and 1c. Worksheet 2—For Form 8582, Line Worksheet 2—10 sectivity Zb, and 2c. Zb, and 2c. Worksheet 3—10se this worksheet	Current (a) Net income (line 1a)				
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Name or activity Total, Enter on Form 8682, lines 1s, 1s, and 1c. Worksheet 2—For Form 8582, Line Worksheet 3—60 activity Zb, and 2c. Zb, and 2c. Worksheet 3—Use this worksheet		7861	Prior year	Overall p	in or loss
11 10 8 8 4 11 11 11 11 11 11 11 11 11 11 11 11 1	Total, Enter on Form 8662, lines 1s, 1b, and 1c. Worksheat 2—For Form 6582, Lins Name of activity Total, Enter on Form 8692 lines 2s, 2b, and 2c. Worksheet 3—Use this worksheet		(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gein	(a) Lous
10 1 10 1 10 10 10 10	Total, Enter on Form 8662, lines 1a, 1b, and 1c. Name of activity Name of activity Total, Enter on Form 8662, lines 2a, 2b, and 2c. Worksheet 3—Use this worksheet					
22 (10, and 1c. Worksheet 2—For Form 8582, Line Norksheet 2—For Form 8582, Line Norksheet 2—For Form 8582, Line Name of activity Name of activity Total, Enter on Form 8682, lines 2a, 2b, and 2c. 2b, and 2c. 2b, and 2c. Worksheet 3—Lise this worksheet					
2a (Worksheet 2—For Form 8582, Line Name of activity Name of activity Total: Enter on Form 8582, lines 2a, 2b, and 2c. Worksheet 3—Use this worksheet					
2a ()) 2d () 2d ()) 2d () 2d ()) 2d () 2d	Name of activity Total. Enter on Form 8692, times 2a, 2b, and 2c. Worksheet 3—Use this worksheet	a 2a, 2b, and 2c	See instructio	ns on page 7.)		
22 () 2d	Total, Enter on Form 8692, times 2a, 2b, and 2c. Workstheet 3—Use this worksheet	Current	Year	Prior year	Overall gr	n or loss
2b () 2c () 2d	Total, Enter on Form 8682, lines 2s, 2b, and 2c. Worksheet 3—Use this worksheet		(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(a) Loss
2c (Total. Enter on Form 8682, lines 2s, 2b, and 2c. Workstheet 3—Use this workstheet					
se the instructions for line 3. If 3. Active Perficiention. See instructions on page 7 for examples. See instructions on page 7 for examples. If it manned filing separately, see 8. If it is strong to the filing separately. Add lines 9 and 10. See the 11. It is from 8582 (1902)	Total. Enter on Form 8682, lines 2s, 2b, and 2c. Worksheet 3—Use this worksheet					
se the restructions for line 3. If On him a Sand got but him 10. 3 On him a Sand got but him 10. 3 See instructions on page 7 for examples.) See instructions on page 7 for examples.) Add lines 9 and 10. See the 11 Cet. he & STOAF Form 8562 (1982)	fotal. Embr on Form 8682, lines 2a, 2b, and 2c. Worksheet 3—Use this worksheet					
Active Perticipation See instructions on page 7 for examples.) Active Perticipation See instructions on page 7 for examples.) If married filing separatible, see B Add lines 9 and 10. See the And lines 9 and 10. See the	TO WELL THE WAY WELL THE WAY WELL THE WAY	1		o o o o les o	and the state of	6
Add ires 9 and 10. See the 110. See the 110. See the 120 and 1		all allinguit is	5		ici Speciel	d Butternet ook
Total Add innes 9 and 10. See the 11 From 8562 (1997) Total Total Add innes 9 and 10. See the 11 From 8562 (1997) Total		o the reported on	(See instructions.)	(See migructions.)	nsm.ctors.)	(c) mon count
Total To						
Morksheef 4—Allocation of Unallowed Losses (See instructions on page 8) If manned filting separatish, see 8 In the separatish see 11 to 12 to 12 to 13 to	Total	•		1.00		
Name of ectivity Four consistent (See reproducts) (See re	Worksheet 4 Allocation of Unailo	wed Losses (See	instructions or	L	-	
Total Total Morksheet 5—Allowed Losses (See instructions on page 8) Worksheet 5—Allowed Losses (See instructions) Total Car Ne. & STOR* Car Ne. & STOR* Total	Name of activity	Form or echedule to be reported	-	\dashv		Undowed los
tf manned filing separately; see 8 Total Add lines 9 and 10. See the 11 Cat No. Stroof Total Total Total Total Total Total Total						
Total Tota						
Add inse 9 and 10. See the Institute of ESB2 (1922) Total Worksheet 5—Allowed Losses (See institucions on page 8) Northagheet 5—Allowed Losses (See institucions on page 8) Northagheet 5—Allowed Losses (See institucions) Northagheet 5—Allowed Losses (See institutions) Northagh	Total		•		8	
Add inse 9 and 10. See the Insert From 8582 (1922) Total	Worksheet 5-Allowed Losses (Sec	instructions on p	age 8)			
Add lines 9 and 10. See the from 8592 (1962) Cet. No. \$370# Form 8592 (1962)	Name of activity	Form or achedu to be reported o	l i		nefored less networkers.)	c) Allowed loss see instructions)
tax return Cet. No. 67704F Total						
Cat. No. 63704F From 8582 (1982)						
	Total		A			
		Total Worksheet 5—Allowed Losses (See Name of activity Total	Vorkaheet 5—Allowed Losses (See instructions on p Norkaheet 5—Allowed Losses (See instructions on p Neme of activity Rem or seesal, the reported	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Ro Less (See restrictions.)	(a) Less (See restructions.) (See restructions.)

nstructions	(a) Alcowed loss (b) Alcowed loss (c) Table 405 (c) Table															
Wo or More Limerent Porms of Schedules (300	(b) (c) Ratio (d) Unationed (e) (See not 1) (See not 1) (See not 2)															1.00
MORGING TO ACUMUSE WILL CONTROL TO A DATE OF THE STATE OF	(c) Ratio (d) Unadlowed (e) Aboved loss (c) Ratio (d) Unadlowed (e) Aboved loss (d) Unadlowed (e) Aboved (e) A	Form or Scheckée To Be Reported on:	1s Net toes plus prior year unallowed loss from form or schedule P	b Net proome from form or	c Subtract line 1b from line 1a. if zero or less, enter -0.	Form or Bahadule To Be Reported on:	1a. Net loss plus proc year unallowed	loss from form or schedule P	schedule	or leas, enter -0-	Form or Schedule To Be Reported on:	1s Net loss plus pnor year unallowed	b Net moome from form or	ا و	or less, enter -0-	▼ . Total

8615

Tax for Children Under Age 14
Who Have Investment Income of More Than \$1,200

Purpose of Form. For children under as ago 14, investment income (such as taxable interest and chindends) over \$1,200 is taxed at the parent's rate if the burner's rate is higher than the child's nate. If the child's investment income is more than \$1,200, use this form to General Instructions

Investment Income. As used on this thin, "nvestment income includes all taulble income other than earned income and effected on page 2. It includes income auch as lazable interest, includes an example income auch as lazable interest, of notice to capital gaths, entis, royalities, etc. It also includes person and amunity income and income income and amunity income and income income authorities. figure the child's tax.

See instructions below and on back.
 Attach OHLY to the child's Form 1040, Form 1040HR.

Who Must File, Generally, Form 8815 must be filed to any critical who was under age 14 on January 1, 1983, and who had more than \$1,200 of mosthern fromer. If helper parent was alive on December 31, 1992, do not use income) received as the beneficiary of a

Note: The parent may be able to elect to report the child's interest and dividends on his or her neturn. If the parent makes this electron, the child will not have to this electron, the child will not have to details, see the instructions for Form 1040 or Form 1040, or get Form 18814, in the normal manner.

Parents' Election To Report Child's Interest and Dividends.

incomplete information for Parent. If a child's parent or guardien cannot obtain the information needed to complete Additional Information. For more details, get Pub. 829, Tax Rules for Children and Dependents.

status and the net investment income of the purent's other children may be made. The supropriate line(s) of Form 8815 must be marked "Estimated." For more details, see Pub. 929 Form 8615 before the due date of the child's return, reasonable estimates of the parent's taxable income or filing

B. Perent's social security number

Single Mamed filing jointly Mamed filing separately Head of household Cualifying widow(er) Stop 1 Figure child's net investment income 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, index), and lest). Cautions See instructions on back before completing Parent's fang status (check one):

Enter child's tassile rooms from 1040kl, ins 37; Form 1040k, ins 22; or Form 1040kl, ins 35.
Enter the annaliser of line 3 or line 4 here. Subtract line 2 from line 1. If the result is zero or less, etop here; do not complete the rest of If the child DID NOT semile deductions on Schedule A (Form 1040 or Form 1040NR), emiss \$1,200. If the child ITEMIZED deductions, see instructions this form but ATTACH if to the child's return

Enter perent's taxable income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, ime 5; or Form 1040NR, line 35; if the parent transferred property to a trust, see instructions Enter the total, it any, of the net investment income from Forms 8615, line 5, of ALL OTHER children of the parent. Do not include the amount from line 5 above. Stan 2 Figure tenterive tax based on the tax rate of the perent listed on line A Add lines 5, 6, and 7

Tax on line 9 based on the perent's filing status. See instructions. If from Schedule D, enter amount from line 22 of that Schedule D here IP. Enter parent's tax from Form 1040, line 38, Form 10404, line 23, Form 1040Ez, line 7, or Form 1040NR, line 36. If from Schedule D, anter amount from line 22 of that Schedule D here ▶ Subtract line 10 from line 9. If line 7 is blank, enter on line 13 the amount from line 11; skip 9 =

12s Dwide line 5 by line 12a. Enter the result as a decimal (rounded to two places) Multiply line 11 by line 12b. Stap 3 Figure child's tax 12a Add lines 5 and 7 lines 12a and 12b 5

:**^**

Add times 13 and 15
Tax on time 4 based on the shilles fring status. See instructions if from Schedule D, check here P

Tax on time 4 based on the shill faith as the shill be 35. From 1040A, line 35. From 1040A, line 35. From 1040A, line 35. Be sure to check the box for From 8615" even if line 17 is more than line 19. Tax on line 14 based on the child's filing status. See instructions. If from Schedule D, Note: If lines 4 and 5 above are the same, go to line 16. enter amount from line 22 of that Schedule D here IN Subtract line 5 from line 4. **4** 6

Cer. No. 64113U

For Pepervort Reduction Act Notice, see back of form.

Form 8615 (1962)

2

Attachment Sequence No. 33 1992

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of he United States. You are required to jive us the information. We need if to nstructions.

The time needed to complete and file this form will tray depending on individual circumstances. The estimated everage time is Recordesping.

13 mm.; Learning about the law or the form, 12 mm.; Preparing the form, 14 mm; and Copyling, assembling, and sending the form to the IRSs, 17 mm.

If you have comments concerning the 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 accuracy of these time estimates or suggestions for making this form more

Section references are to the Internal Specific Instructions

Lines A and B. if the child's parents were named to each other and field a security number (SSN) of the parent who as is listed first on the joint return. For example, if the faither's name is listed as entired in the block labeled "Your social 1st enturn and his SSN is entured in the block labeled "Your social 1st events in the block labeled "Your social 1st events" on the return and his DSN is entured in the block labeled "Your social 1st events" on the Book in the B. A and his SSN on the B. Pevenue Code.

a parents were marred but filed separate returns, erite the name and SSN of the parent who had the higher laxable income. If you do not know which parent had the higher that he had the higher see Pub. 928.

or her new spouse, enter the name and SNO of the person listed that of the port return, even if that person is not the chief's person; if the custodal person and his of her new spouse field separate returns, enter the name and SSN of the person with the higher taxable income, seen if that person is not the child's

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.

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 befollowing 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 2665-EE, Foreign Earned Income. Exclusion, has a neit operating does deduction, do not use the worksheet in Pub. 1879 to figure the amount to enter on line 1.

Worksheet (keep a copy for your records) Errer the chicks earned shooms (defined below) plus any defluction the chick same on Form 1040, inno 28, or Form 1040HR, inno 27, whichever applies _____ Enter the amount from the child's Form 1040, line 23, Form 10404, line 14, or Form 1040HR, line 23, whichever applies. Subtract line 2 from line 1 Enter the result here and on Form 8615, line 1

and other payments received for payons upon prayonal services performed. Generally, earned moone is the folal of the months reported on Form 1040, lines 7, 12, and 19. Form 10404, line 7, or Form 1040NR, lines 8, 13, and 20. Earned Income includes wages, tips.

on Schedule A (Form 1040), line 26, or Schedule A (Form 1040NR), line 10, that is directly connected with the production the investment income on Form 8615, Line 2. If the child itemized deductions, enter on line 2 the greater of: \$600 plus the portion of the amount ne 1: OR Line 6. If the parent's taxable income is less 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

archanged the property during the year it a gain, include any gain that was taked to the trust under eachon 644 in the amount entered on line 6. Enter 25-5chon 644 and the amount to the right of the line 6 entry. Also, see the instructions for line 10.

Line 6. Figure the tax using the Tax inche. Tax Faths Schedules or Schedule D from 1040), Cuptal Gars and Losses, whichever applies. If any net control gain is nictuded on intes 5, 6, and/or 7, the tax on the amount on line 6 may be less if Part IV of Schedule De Line 7. If the individual identified as the parent on the State as the destribed as the parent on any other form 6615, and the amounts, it any, from lene 5 on each of the other Forms 8615 and enter the trotal on lene? can be used to figure the tax. See Pub. 829 for details on how to figure the net capital gain included on line B and how to complete Schedule D. Schedule D should be used to figure the tax if:

Pe amount on Form 8615, line 8, is over: if Schedule D is used to figure the tax Live 10, if the perent filed a joint return, enter the tax shown on that return even if the perent's abouse is not the child's inter on Form 8615, line 9, the amount from line 29 of that Schedule D. Also, Schedule D in the space next to line 9. \$51,900 \$86,500 \$43,250 inter the amount from line 22 of that Married filing jointly or Qualifying widow(er)
 Married filing
 separately e Head of household Pro parent's

If line 6 includes any gain taxed to a total under section 644, and the tax imposed under section 644(a)[2](A) to the tax shown on the parent's inturn. Enter the total on line 10 instead of the Section 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 Rates Schedule & or Schedule D, whichever applies II line 14 is more than \$51,900 and includes any net expirit gain, the tax may be less if Schedule D is used to figure the tax. See Pub. 1829 for details not how to see the control or the cont figure the net capital gain included on the 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 has or her tax; complete Part IV on the child's actual Schedule D.

income is charged or the net investment income of any of the persent's other children is charged, the child's far must be enfigured unough the adjustment and the child's fax is charged as a nesult of the adjustment(s), its Form 1040X, Amended U.S. Indindual income fax is fetturn, to correct the child's fax. Atternative Minimum Tar. A child whose tax is figured on Form 8615 may owe the atternative minimum tax. For details, got Form 6251, Atternative Minimum Tax—Individuals, and its

ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

nstructions of the tax return with which his form is filed.

enter the name and SSN of the parent who had custody of the child for most of If the parents were unmarried, treated as unmarried for Federal income tax purposes, or separated either by a divorce or separate maintenance decree he year (the custodial parent)

Credit For Prior Year Minimum Tax-Individuals and Fiduciaries Attach to your 200 refurm.

brough 3 of Form 8801. Complete Parts I and II of another 1991 Form 8666, and restreet to Brown Texture to Part I of Form 8656, take into 1-Form 1041 flers. -- Skip lines 1

1992

Subtract line 8 from line 5. It zero or less, enter -0- It completing for a child under 14, see instructions Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more 11 Multiply line 10 by 24% (24), Form 1040NR filest, see instructions
12 Minimum tax foreign tax credit on axclusion femal. See instructions
13 Tentables minimum tax on axclusion femal. Subtract line 12 from line 11
14 Enter the amount from line 21 of 1991 Form 8251, or line 38c of 1991 Form 8556.
15 Net minimum lax on axclusion femal. Subtract line 14 from line 13, if zero or less, enterPATEIT Minimum Tax Credit and Carryforward to 1993 Enter the amount from line 12 of 1991 Form 8251. Form 1041 filent, enter \$20,000 Enter the amount from line 13 of 1991 Form 8251. Form 1041 filent, enter \$75,000 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part if Enter edjustments and tax preference nems 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 Minimum tax credit net operating loss deduction. See manuctions Enter the amount from line 4 of 1991 Form 6251, Form 1041 filers, see instructions than \$155,000 and you were married filing separately for 1991, see matructions. Date: Net Minimum Tax on Exclusion frame Multiphy line 7 by 25% (.25) .

Minimum tax credit, Enter the emailer of tine 21 or line 24. Also enter this amount on the appropriate line of your 1992 tax ratum. See instructions.

Minimum tax credit carryforward to 1980, Subtract line 25 from line 21. See instructions. your 1991 unallowed credit for fuel produced from a nonconventional source, plus your Enter the amount from line 20 of 1992 Form 6251, or line 37 of 1992 Schedule H (Form 1041) 1991 invitinum tax creat ceryforward. Enter the amount from the 26 of 1991 from 8601 Finer voir 1001 Enter your 1992 regular income tax liability minus allowable cradits. See instructions Enter the amount from line 22 of 1991 Form 6251, or line 39 of 1991 Form 8656 Enter the amount from line 15 above 1991 unallowed orbhan drug credit. See instructions. Combine lines 18, 19, and 20. If zero or less, stop here and see instructions Subtract line 23 from line 22. If zero or less, enter -0-

Emer

95998

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Recordisepting.—Use Form 8801 each year to see if you have a maintain tax condit and to leep track of any credit carryforward (see line 26 of your 1991 Form 9801).

Purpose of Form

Papervort Reduction Act Notice.—
We ask for the information on this form in to carry cut the informal Revenue laws of the United States You are acquired 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 ngrit amount of tax.

(Section references are to the Internal Revenue Code.)

General Instructions

The AMT is attributable to two types of adjustments and tax partenence items—auchaeon items. and "deferral items." The minimum tax credit is allowed only on the AMT attributable to deferral items.

Deterral items are generally adjustments and but preferror eners that do not cause a permanent difference in tratable income over a number of years. An earnigle is a deprecation. Exclusion femals on the other hand, cause a permanent difference in taxable income. An example is the standard deduction.

e A 1991 unallowed nonconventional source fuel credit or unallowed orphan drug credit (see the instructions for line suggestions for making this form more supple, 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 letted in the instructions of the fax return with which this form is filed. Specific Instructions

Form 8801 is used by individuals, thusts, and estates to compute the minimum tax credit, if any, for attenuative minimum tax (AMI) incurred in prior tax years after 1898. The form is also used to figure any minimum tax credit carryforward that may be used in Natre years.

Who Should File

1 hr., 33 min.

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

Everage firme is:

1 hr., 3 min

Learning about the aw or the form Preparing the form.

Form 8801 should be completed by individuals, trusts, and estates that had: A minimum tax credit certyforward from 1991 to 1992; or adjustments or tax preference nems (other than axclusion riems) in 1991; An AMT labelity in 1991 and

Copying, assembling, and sending the form to the IRS 17 min

If you have comments concerning the accuracy of these time estimates or

Form 8801 (1962)

if line 13 of Form 1116 is greater than

Line 20.—Enter the unused portion of your 1991 credit for hell produced from a nonconventional source that was not allowed solely because of the limitation under section 28(9)(5)(8), Asto include on this line the unused part of your 1991 orghan drug credit not allowed solely because of the limitation under section 28(9)(2)(8).

Form 1040.—Subtract from the amount on line 40 the total of any credits on lines 41 through 44 (not including any credit for prory was minimum las) and any write-in credit on line 45.

Form 1040, line 44.

renbusiness deductions to the amount of norbisames recome must be separately computed in figuring the MCNOL usuage only norbisamess income and deductions taking into account only exclusion items. However, personal assemblors under section for personal assemblors under section fasten into account in computing AMTI using only exclusion items.

For loss years beginning before 1987, the amount of MCNOUL that may be carried flowerd to fast years beginning after 1986 is equal to the amount of regular Lax Not. that may be carried from such loss years to the first tax year beginning efter 1996. account only exclusion items the amounts included on like a mode of a secount only exclusion items the amounts included on likes 4 and 66 of a secount only in the 90 ferm 8656, use the included of the 10 ferm 8650 ferm 8650 feet the instructions for line 3 below for how to compute the MCNOLLD for Death 11 of the manual offerm 8656, do not take into account any basis equisitments areing from 8656, do not take into account of the 11 of the amount on line 12 of form in 19. If the amount on line 12 of form m 8656 is zero of less, entire zero on line 4 by for me 12 of form in 12 of form 12 of form 8801. Otherwise, enter the amount in 12 of form 8801. Otherwise, enter the amount in 12 of form 8801. Otherwise, enter the amount in 12 of form 8801. Otherwise, enter the amount in 12 of form 8801. Otherwise, enter the

Line 4.—If you were married filing as separately for 1991 and line 4 is greater a separately for 1991 and line 4 is greater a sectional amount on line 4 if line 4 is that \$225,000 or more, include an additional \$25,000 or line 4. Otherwise, include 25% of the excess of the amount on line 2 amount on line 4 is \$15,000 enter \$150,000 or example, if the 180,000 inter 4 is \$15,000 enter \$180,000 inter 4 is \$15,000 enter \$180,000 interest \$180,000 interest \$180,000 interest \$180,000 interest \$180,000 interest \$150,000 enter \$180,000 interest \$180,000 interest \$150,000 enter \$150,000 interest \$150,000 enter \$150,000 interest \$150,000 intere To determine the amount of MTCNOL, that may be carried to tax years other than 1991, apply sections 172(b), with appropriate modifications to take into account exclusion riems. (including any investment interest actories agrees reported on Schoolie E), the deduction for charitable combushors of appreciated property, certain tax-exempt interest, and desterion. Combine lines 5a through 6g and 6a through 6c of your 1991. Form 6251. Enter the amount on

adjusted for exclusion ifems that were allocated to the beneficiary, on line 4 of Form 8801.

edjustments and tax preference items treated as exclusions. Exclusion items are your AMT edjustments and tax Line 2.—Enter on this line the

Tune 9.—If you are completing this form for a child who was under age 14 on it false up and was under age 14 on it false. If 99. If on the follow the instructions on the form for the 9 instractions on the form for the 9 instractions of the form for the 9 instractions of the form for the 9 instractions of the was earlier of 11 the a smooth to which line 5 acceeds line 8 or (2) the amount entered on line 6 of 2 the amount entered on line 6 of 2 the amount entered on line 6 of 2 the amount entered on line 6 of a 1991 form 6251. Note: If you included any of the exclusion ferms on a line other than those listed above, include their fam in the amount to be entered on line 2. For example, if depetition was micholded on Form \$25\$1 as an application in line \$4\$ (separation), include it as an actuation of the \$6\$ (depetition), include it as an actuation item for their when figuring the amount for line 2.

Jine 11. —If you filed Form 1040NR for Lna 3—Minimum tax credit net postrating loss deduction (MTCNOLD)—Your MTCNOLD at the aggregate of the minimum tax credit net operating loss (MTCNOLD carryovers and carrybacts to 1991. The MTCNOLD is not limited to 90% of attentable

Line 12—Minimum tax foreign tax credit on autolismon them.—Refigure is credit using only acclusion feminismos attributable to sources outside the United States To do this, use a separate 1991 Form 1116, 1991 and had a net gain on the disposition of U.S. neal property withersts, enter on line 11 the larger of (1) 21% of the net gain or (2) 24% of the 10. Otherwise, enter 24% of line 10. coreign Tax Credit, for each type of ncome and follow the steps below. account only actitation flents, over the recome neutral on the second only actitation flents. This access is computed with the modifications in section 77(24), taking into account exclusion flents (i.e., the section 77(3) modifications should be separately computed in figuring the MTCAQL.

minimum taxable income (AMTI) computed by taking into account only exclusion items. Your MTCNOL is figured

For loss years beginning after 1986, your MTCNOL is the excess of the deductions allowed in computing AMTI excluding the MTCNOLD), taking into

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

foreign tax credit carryfoward on let 10 (76 cm. 1118, as the foreign tax credit carryfoward on let 10 (76 cm. 1118, tes the foreign tax credit carryfoward, if any, figured on exclusion lines satisface friet the amount from line 4 of form 8801 on line 17 of Form 1118. Effect the amount from line 11 of Form 1801 reduced by the child care credit and the credit for the eldeny or more databoted. If any, on line 19 of Form 1116. Stap 2. Fill in Part III of Form 1116 wever, instead of entening the AMT

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 of Form 1116, keep a record of the difference between those two lines. This amount is carred forward and used to compute your foreign tax credit on axclusion items next year.

Line 21.—If line 21 is zero or less, you do not have a minimum tax credit or a minimum tax credit or a minimum tax credit carryforward. Do not complete the rest of this form.

and refer to your 1992 income tax return to figure the amount to enter on line 22 Ine 22.—Follow the instructions below

Form 1040NR—Subtract from the amount on the 83 the total of any credits on lines 39 through 41 (for including any credit for prior year immuna tax) and any write-in credit on the 42.

Form 1041.—Subtract the total of any credits on lines 2a 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.

All others, enter the minimum tax credit on the line provided on your tax Form 1041, line 2d, Schedule G. Form 1040NR, line 41

Line 28—Cerryforward of minimum tax crackft.—Keep a record of this amount because it can be carred forward and used in future years.

Cet. No. 100025

the state of the s																		
The Meport And Dividends wand on beach Mo of Form 1040HB syments for text more to tax return applied to secretary countries		00		\$000		1, 300	6				Liebun	Your social security number D. Charles social security number	see Deductions You may rot I page 2. (hebuchors continue on back.)	This is because you cannot take become a because you cannot take because your child would be because your child would be to on his or her own maturn. For the child would have the child would be the child which the child wh	The Federal Income tax on your come may be less if you file a tax in the child instead of malong this	ax recum and file your return by date (noticang axtersors). A form 801 must be filed for each cose you crome you choose to report	Make the Election. To make the	
Ceneral Instructions General Instructions General Instructions Ceneral Instructions Ceneral Instructions Parent of the Ceneral Instruction Instructions Parent of the Ceneral Instruction Instru	NO. Enter \$75 here and see the Note below VES. Multiply line 7 by 15% (.15). Enter the result here and see the Note below. Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR line 36. Also, center the amount from line 8 in the space provided next to line 38 on Form 1040, or next to line 36 on Form 1040NR.	s than \$500? bee the Note below 15% (.15). Enter the result here and see the Note	Subtract line 6 from line 3. If the result is zero or less, enter -0-	t on the first \$1,000 of child's interest and dividend incom	Subtract line 4 mon life 3.1 if you directed the box of line 7 was because in it in a 2 an include state of the 14 per section 2 and 14 per section 3 per section 3 per section 4 per section 4 per section 3 per section 4 per se	Checked the box on line C above or if line 2s includes	total is \$5,000 or more, do not file this form. Your child must file his or her own return to report the income	Subtract line 2b from line 2a Add lines 1a and 2c. If the total is \$1,000 or less, stup lines 4 and 5 and go to line 6. If the inner is an one of the broad file this or her own return to report	Alaska Permanent go to line 3. If your or dividends as a	me. If this amount is different 99-OID, see the instructions	C If more than one Form 8814 is sittached, check here Stop 1 Figure amount of child's interest and dividend income to report on your		ğ	8 5 8 8 5 8	Had no hederal income tax writined from his or her income (backup writholding). Vol. mert also crualify as existined on	Did not have any overpayment of tax shown on his or her 1991 return applied to the 1992 return.	<u>8</u>	Parents' Election 10 Keport Child's Interest and Dividends • 5ee instructions below and on beck.

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Sources of the data	Reported on:	
(See Description of the sample)	Returns with modified taxable income	3.1
	Returns with itemized deductions	
Spouse IRA	Classified by marital status	
Time series	Time series, 1985-1991	

Type of credit	
	Tax payments
Tax due at time of filing	(See also specific type)
Classified by:	Classified by:
Marital status	Marital status
Size of adjusted gross income	Size of adjusted gross income
Definition pg 116	Definition
Reported on:	Reported on returns with itemized
Form 1040A returns	deductions classified by martial status
Forms 1040EZ returns	
Returns with itemized deductions	Tax penalty
classified by marital status	Definition
Time series, 1985-1992 A	Time series, 1985-1992
Tax from recomputing prior-year investment	Tax preparation fee
credit	(Se Miscellaneous itemized deduction)
Classified by size of adjusted gross income 3.3	
Definition pg 116	Tax rates
	(See Tax generated)
Tax generated	
Classified by:	Tax withheld
Each rate at which tax was computed	Classified by:
marginal tax rate	Size of adjusted gross income
Tax generated at specified rate	Definition pg 117
Definitionpg 116	
Reported on returns with modified	Tax-exempt interest
taxable income	Classified by:
	Marital status
Tax items	Size of adjusted gross income
(See also specific type)	Definition pg 117
Classified by:	Reported on:
Marital status	Form 1040A returns
Size of adjusted gross income 1.4,3.3	Returns with itemized deductions
Reported on:	Classified by marital status
Form 1040A returns	
Form 1040EZ returns 1.5	Taxable income
Returns with modified taxable income 3.1	Classified by:
Returns with itemized deductions 2.1	Marital status 1.3
Classified by marital status	Size of adjusted gross income
	1979 income concept
Tax liability	Marital status
Classified by:	Size of cumulated adjusted gross income 1.1
Marital status 1.3	Tax generated at specified rate
Size of adjusted gross income	Definition pg 118
Definition, Totalpg 119	Reported on:
Reported on:	Form 1040A returns
Returns with itemized deductions	Form 1040EZ returns 1.5
classified by marital status	Returns with modified taxable income
	Returns with itemized deductions 2.1
Tax on qualified retirement plans	Classified by marital status
Time series, 1985-1992	Time series, 1985-1991

Taxable interest received	Total income tax	
Classified by:	As percent of adjusted gross income	3.2
Marital status 1.3	Type of tax computation	
Size of adjusted gross income	Average	l.l
1979 income concept B	Type of tax computation	3.1
Definition	Classified by:	
Reported on:	Marital status	1.3
Form 1040A returns	Number of exemptions	2.4
Form 1040EZ returns 1.5	Size of adjusted gross income	1.4
Returns with itemized deductions	1979 income concept	E
Classified by martial status2.2	Marital status	
Time series, 1985-1991 A	Number of exemptions	2.3
,	Size of cumulated adjusted gross income	
Taxable IRA	Definition	
Time series, 1985-1992 A	Reported on:	
	Form 1040EZ returns	1.5
Taxable pensions and annuities	Returns with modified taxable income	3.1
Time series, 1985-1992	Returns with itemized deductions	2.1
	Classified by marital status	
Taxable returns	Time series, 1985-1991	
Classified by size of cumulated adjusted		
gross income	Total itemized deductions	
Reported on:	Classified by:	
Form 1040A returns	Marital status	1.3
Form 1040EZ returns	Size of adjusted gross income	
Returns with itemized deductions	Marital status	
	1979 income concept	
Taxable social security	Definition	
Time series, 1985-1992 A	Limitation reported on:	· 6 · • ·
	Returns with itemized deductions	2
Taxes paid deduction	Classified by marital status	
Classified by marital status	Time series, 1985-1991	
Definition pg 118	Type of deduction	
Reported on:	Type of deduction	2
Returns with itemized deduction	Total payments	
Classified by martial status	Time series, 1985-1992	4
Time series, 1985-1991 A	Time series, 1965-1992	
Type of taxes paid deduction	Takal standard dada stana	
Type of takes paid deduction	Total standard deductions	
Total credits	Time series, 1985-1992	<i>f</i>
Time series, 1985-1992 A		
	Total statutory adjustments	
Total deductions	Time series, 1985-1992	A
Time series, 1985-1991		
	Total tax	
Total income	Time series, 1985-1992	A
Definition		
pg 110	Type of tax computation	
Total income, net gain less loss	Classified by size of adjusted gross income	3
Time series, 1985-1992	Definition	
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Unemployment compensation	
Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	
Reported on:	. •
Form 1040A returns	1.6
Returns with itemized deductions	2.1
Classified by marital status	
Unreimbursed employee business expense	
See also Miscellaneous itemized deductions	
and employee business expense)	
Definition	pg 120
Reported on returns with itemized deductions	

