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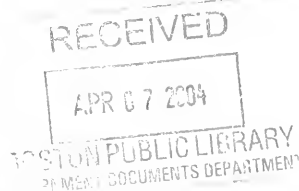
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Department
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Individual Income Tax Returns 1994

Publication 1304 (Rev. 3-97)



Margaret Milner Richardson
Commissioner

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.

Michael P. Dolan
Deputy Commissioner

James Donelson
Acting Chief Compliance Officer

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available to the general public in the form of electronic databases, electronic bulletin boards, and the Internet. You can sample our products by contacting our electronic bulletin board at (202) 874-9574 or our Internet site at http://www.ustreas.irs.gov/prod/tax_stats/index.html.

Daniel F. Skelly
*Director,
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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1994. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of nearly 116 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1994.

Table A on the following pages presents selected income and tax items for Tax Years 1990, 1991, 1992, 1993, and 1994 as they appear on the forms and provides the percentage change for each item between 1993 and 1994. 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. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1994, the number of individual tax returns filed increased by over 1.3 million, or

1.2 percent. Adjusted gross income (AGI) grew \$184.2 billion, or 4.9 percent from 1993 to 1994, compared to the 2.6 percent growth recorded from 1992 to 1993. Total tax liability increased 6.6 percent to \$565.6 billion. Several components of AGI showed sizable changes for 1994: unemployment compensation decreased 26.5 percent; farm net income decreased 101.2 percent; and taxable social security benefits included in AGI increased 56.8 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1994, 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.

Michael Parisi was 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, 1990-1994, in Current and Constant 1990 Dollars¹

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

Item	Current dollars					Percent change 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns.	113,717,138	114,730,123	113,604,503	114,601,819	115,943,131	1.2
Form 1040 returns	69,270,236	68,992,987	65,870,679	66,358,259	66,390,696	0.0
Electronically filed returns	3,125,950	2,900,257	3,412,727	3,858,800	3,562,384	-7.7
Form 1040A returns	25,917,288	26,605,992	28,768,327	27,850,427	26,051,305	-6.5
Electronically filed returns	4,231,641	6,496,237	7,266,419	7,707,100	5,639,602	-26.8
Form 1040EZ returns	18,529,614	19,131,143	18,965,496	20,393,132	20,507,577	0.6
Electronically filed returns	1,397,449	1,899,679	1,825,658	2,524,937	2,700,590	7.0
Form 1040PC returns	na	†	4,770,221	4,215,400	2,993,313	-29.0
Salaries & wages						
Number of returns	96,729,912	97,066,245	96,263,895	98,003,356	99,356,244	1.4
Amount	2,599,401,271	2,674,260,752	2,805,703,266	2,892,120,390	3,026,777,706	4.7
Taxable interest received						
Number of returns	70,369,662	70,161,547	67,280,674	65,233,312	65,340,012	0.2
Amount	227,083,888	209,411,465	162,343,280	131,140,527	126,169,276	-3.8
Tax-exempt interest						
Number of returns	3,916,925	4,128,715	4,453,458	4,691,129	5,061,511	7.9
Amount	40,228,405	43,111,140	45,728,471	46,459,032	48,296,834	4.0
Dividends in AGI						
Number of returns	22,904,441	23,228,826	23,715,100	24,690,816	25,235,082	2.2
Amount	80,168,536	77,284,498	77,925,720	79,728,631	82,410,237	3.4
State income tax refund						
Number of returns	16,668,283	16,675,610	16,769,415	17,272,312	17,771,636	2.9
Amount	10,155,294	10,360,755	10,190,421	11,237,850	11,853,690	5.5
Alimony received						
Number of returns	466,075	465,461	466,532	418,739	421,716	0.7
Amount	3,876,235	4,141,841	4,606,142	4,208,182	4,397,932	4.5
Business or profession net income less loss						
Number of returns	14,637,591	15,029,325	15,320,466	15,633,049	15,944,127	2.0
Amount	141,430,193	141,864,014	154,002,154	155,704,680	166,203,589	6.7
Net capital gain in AGI less loss						
Number of returns	12,121,524	12,682,215	13,352,724	14,465,599	14,808,542	2.4
Amount	113,159,105	101,559,040	116,393,768	141,576,763	139,544,718	-1.4
Capital gain distributions reported on Form 1040						
Number of returns	2,166,358	2,326,788	3,137,878	3,942,860	4,014,164	1.8
Amount	1,072,088	1,216,780	1,835,768	2,595,138	2,743,634	5.7
Sales of property other than capital assets net gain less loss						
Number of returns	1,691,377	1,605,159	1,684,241	1,705,943	1,774,653	4.0
Amount	1,471,208	-2,201,504	-2,654,106	-3,825,285	-3,188,731	16.6
Total IRA distributions						
Number of returns	4,389,748	4,899,292	5,565,393	5,130,514	5,502,525	7.3
Amount	35,402,867	42,481,367	55,637,677	48,717,807	55,312,555	13.5
Taxable IRA distributions in AGI						
Number of returns	3,545,474	3,996,947	4,444,823	4,382,772	4,777,297	9.0
Amount	17,554,377	20,627,106	26,273,246	27,080,640	33,106,103	22.3
Total pensions & annuities						
Number of returns	17,957,834	18,893,132	18,752,298	18,534,595	19,063,270	2.9
Amount	214,431,668	239,241,028	262,505,637	270,507,408	288,947,847	6.8
Taxable pensions & annuities in AGI						
Number of returns	17,014,091	17,907,232	17,676,445	17,441,114	17,893,606	2.6
Amount	159,294,448	176,501,703	186,491,698	194,014,034	205,442,984	5.9
Rents royalties partnerships estates trusts, etc						
Number of returns	14,341,128	13,872,760	13,593,119	13,778,329	13,995,757	1.6
Amount	74,970,367	72,092,658	101,267,900	110,852,259	135,860,869	22.6
Farm net income less loss						
Number of returns	2,321,153	2,290,908	2,288,218	2,272,407	2,242,324	-1.3
Amount	-433,762	-2,853,007	-2,536,007	-3,666,447	-7,378,101	-101.2
Unemployment compensation in AGI						
Number of returns	8,014,136	9,931,421	10,309,533	9,655,286	8,530,794	-11.6
Amount	15,453,147	23,309,714	31,393,169	27,586,208	20,285,055	-26.5
Social security benefits (received)						
Number of returns	10,812,582	11,047,907	10,783,342	10,412,635	10,040,115	-3.6
Amount	100,038,603	108,292,997	111,289,205	112,359,437	112,332,115	0.0
Taxable social security benefits in AGI						
Number of returns	5,082,575	5,333,413	5,535,811	5,688,191	5,891,912	3.6
Amount	19,686,539	21,359,312	23,139,399	24,649,668	38,639,292	56.8
Foreign earned income exclusion						
Number of returns	204,053	222,057	252,629	243,928	257,240	5.5
Amount	7,788,924	9,609,690	11,166,790	10,657,053	11,096,943	4.1

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued'

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

Item	Current dollars					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss ⁷						
Number of returns	322,604	328,480	351,037	367,330	431,277	17.4
Amount	35,573,263	40,030,770	42,117,716	44,021,921	47,045,252	6.9
Other income, net gain less loss ⁷						
Number of returns	5,514,420	5,399,836	5,256,347	5,225,702	5,455,746	4.4
Amount	18,420,855	24,894,414	21,502,493	19,638,891	21,915,214	11.6
Total income, net gain less loss						
Number of returns	113,680,637	114,659,690	113,475,772	114,524,280	115,831,790	1.1
Amount	3,439,401,579	3,499,249,790	3,664,593,805	3,759,964,153	3,946,621,274	5.0
Primary taxpayer IRA adjustment						
Number of returns	4,761,622	4,211,741	4,036,901	3,998,976	3,902,183	-2.4
Amount	7,126,241	6,400,933	6,191,665	6,050,274	5,974,236	-1.3
Spouse IRA adjustment						
Number of returns	2,106,852	1,912,395	1,837,085	1,799,919	1,707,974	-5.1
Amount	2,729,979	2,629,244	2,504,195	2,477,126	2,414,533	-2.5
One-half of self-employment tax						
Number of returns	11,006,093	11,751,761	12,206,670	12,486,990	12,734,753	2.0
Amount	9,921,387	10,712,136	11,540,330	11,867,147	13,104,801	10.4
Self-employed health insurance						
Number of returns	2,754,040	3,047,949	2,825,885	2,944,725	1,485,167	-49.6
Amount	1,627,356	1,906,288	1,367,086	2,101,234	1,183,635	-43.7
Keogh retirement plan						
Number of returns	824,327	840,087	919,187	947,949	995,844	5.1
Amount	6,777,645	5,912,855	7,592,136	8,160,190	8,194,688	0.4
Forfeited interest penalty						
Number of returns	906,265	989,496	905,383	691,586	636,445	-8.0
Amount	194,925	196,726	153,066	105,227	137,032	30.2
Alimony paid adjustment						
Number of returns	650,896	673,072	680,281	628,100	639,000	1.7
Amount	4,932,087	5,302,480	5,513,598	5,305,227	5,513,611	3.9
Foreign housing deductions						
Number of returns	2,684	2,690	3,374	2,479	4,312	73.9
Amount	46,488	45,256	52,785	17,248	50,994	195.7
Other adjustments						
Number of returns	135,447	99,191	88,883	103,801	125,020	20.4
Amount	616,124	610,210	549,171	540,601	981,245	81.5
Total statutory adjustments						
Number of returns	16,648,032	16,990,443	17,170,925	17,179,519	17,856,335	4.0
Amount	33,974,231	34,716,128	35,464,254	36,624,273	39,103,321	6.8
Adjusted gross income or loss (AGI)						
Amount	3,405,427,348	3,464,533,661	3,629,129,550	3,723,339,680	3,907,517,953	4.9
Total itemized deductions						
Number of returns	32,174,938	32,469,919	32,540,614	32,821,464	33,017,754	0.6
Amount	458,485,055	467,697,873	481,945,631	490,403,708	493,654,068	0.7
Total standard deduction						
Number of returns	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount	331,456,520	351,076,010	366,533,607	382,134,445	397,106,389	3.9
Basic standard deduction						
Number of returns	80,620,774	81,304,774	80,072,236	80,840,916	81,947,182	1.4
Amount	320,840,806	340,096,951	355,222,745	370,905,395	385,027,102	3.8
Additional standard deduction						
Number of returns	10,954,167	11,038,416	10,643,118	10,547,963	10,621,983	0.7
Amount	10,615,715	10,979,059	11,310,862	11,229,050	11,029,287	7.6
AGI less deductions						
Number of returns	102,922,034	103,213,145	102,105,105	102,469,642	104,288,562	1.8
Amount	2,679,179,450	2,717,651,867	2,859,414,748	2,925,681,033	3,092,848,174	5.7
Number of exemptions	227,549,246	231,296,627	230,547,002	232,920,023	232,716,395	-0.1
Exemption amount	465,985,366	491,084,150	523,042,222	540,540,132	562,559,033	4.1
Taxable income						
Number of returns	93,148,332	92,717,816	90,717,400	90,831,069	92,793,239	2.2
Amount	2,263,661,230	2,284,087,935	2,395,695,907	2,453,542,706	2,597,980,066	5.9
Tax from table, rate schedules, etc.						
Number of returns	93,078,537	92,622,506	90,623,988	90,737,061	92,689,014	2.2
Amount	452,155,839	453,843,011	481,900,611	508,359,262	540,938,022	6.4
Additional taxes						
Number of returns	152,343	150,801	121,579	73,274	100,985	37.8
Amount	971,740	659,653	730,262	534,701	633,313	18.4
Income tax before credits						
Number of returns	93,089,368	92,635,791	90,633,192	90,754,509	92,701,755	2.1
Amount	453,127,579	454,502,664	482,630,873	508,893,963	541,571,335	6.4
Child care credit						
Number of returns	6,143,590	5,896,435	5,980,219	6,090,070	6,011,648	-1.3
Amount	2,549,004	2,520,549	2,527,186	2,559,319	2,525,652	-1.3
Credit for elderly or disabled						
Number of returns	339,818	285,085	240,144	223,053	222,358	-0.3
Amount	61,898	57,083	51,120	49,019	46,601	-4.9
Foreign tax credit						
Number of returns	772,143	874,583	1,068,776	1,292,596	1,545,691	19.6
Amount	1,682,307	1,824,334	2,047,275	2,217,865	2,308,948	4.1

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

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

Item	Current dollars					Percent change 1993 to 1994
	1990	1991	1992	1993	1994	
	(1)	(2)	(3)	(4)	(5)	(6)
General business credit						
Number of returns	262,573	259,625	252,151	255,132	301,244	18.1
Amount	616,288	522,507	574,633	578,304	690,038	19.3
Minimum tax credit						
Number of returns	33,609	32,154	63,316	60,158	77,133	28.2
Amount	214,226	169,331	283,960	256,340	376,558	46.9
Total credits²						
Number of returns	7,547,409	7,360,137	7,627,557	7,928,776	8,120,873	2.4
Amount	5,214,375	5,204,348	5,690,280	5,858,492	6,141,494	4.8
Income tax less credits³						
Number of returns	92,523,796	92,088,147	90,075,274	90,175,136	92,092,322	2.1
Amount	447,913,204	449,297,065	476,940,593	503,035,471	535,429,841	6.4
Self-employment tax						
Number of returns	11,615,984	12,084,845	12,243,336	12,501,349	12,748,808	2.0
Amount	20,859,584	21,987,799	23,154,833	23,753,616	26,227,746	10.4
Alternative minimum tax						
Number of returns	132,103	243,672	287,183	334,615	368,964	10.3
Amount	830,313	1,213,426	1,357,063	2,052,790	2,212,094	7.8
Recapture taxes						
Number of returns	50,739	11,500	4,433	9,699	7,280	-24.9
Amount	66,023	26,956	27,583	30,014	34,596	15.3
Social security Medicare tax on tip income not reported						
Number of returns	227,866	279,781	306,218	280,979	347,712	23.8
Amount	32,854	45,410	67,478	37,372	33,599	-10.1
Tax on qualified retirement plans						
Number of returns	2,442,179	3,029,160	3,045,980	2,673,956	2,832,705	5.9
Amount	1,195,718	1,442,380	1,524,638	1,392,898	1,501,808	7.8
Advanced earned income credit payments						
Number of returns	8,009	26,086	27,589	35,196	220,447	526.3
Amount	2,367	6,743	15,396	10,316	75,243	629.4
Total tax liability^{1,4}						
Number of returns	95,103,483	94,848,722	93,088,694	93,330,455	95,432,579	2.3
Amount	470,909,018	474,008,060	503,095,005	530,328,396	565,560,681	6.6
Income tax withheld						
Number of returns	97,747,178	98,755,763	97,535,602	98,688,932	100,436,904	1.8
Amount	386,525,674	397,605,848	407,463,612	426,405,232	460,687,479	8.0
Estimated tax payments						
Number of returns	12,805,826	12,658,218	12,783,008	12,379,549	12,083,839	-2.4
Amount	91,607,397	92,576,548	113,747,377	116,326,360	115,983,568	-0.3
Earned income credit⁵						
Number of returns	12,554,681	13,664,555	14,096,575	15,117,389	19,109,407	25.8
Amount	7,511,502	11,104,993	13,027,917	15,536,762	21,100,678	35.8
Payment with an extension request						
Number of returns	1,304,663	1,113,929	1,152,117	1,167,281	1,249,234	7.0
Amount	16,704,169	14,563,609	9,947,890	11,830,005	19,752,634	67.0
Excess social security tax withheld						
Number of returns	931,283	807,036	932,687	897,355	930,953	3.7
Amount	905,327	770,807	846,175	925,295	935,083	1.1
Other payments						
Form 2439						
Number of returns	47,799	47,368	33,198	51,004	30,165	-40.9
Amount	33,975	56,313	109,013	63,897	44,384	-30.5
Form 4136						
Number of returns	682,348	642,657	638,306	584,651	575,317	-1.6
Amount	145,124	149,940	171,046	155,319	157,098	1.1
Total payments^{1,6}						
Number of returns	106,138,534	106,827,617	106,046,359	107,125,726	109,152,732	1.9
Amount	503,463,897	516,828,059	545,313,031	579,499,432	618,682,380	6.8
Overpayment, total						
Number of returns	83,507,580	85,564,104	80,991,052	82,403,149	85,089,436	3.3
Amount	88,479,352	95,269,292	92,047,931	98,875,046	112,924,413	14.2
Overpayment refunded						
Number of returns	80,514,484	82,402,017	77,840,969	79,275,446	82,136,645	3.6
Amount	78,103,385	84,043,194	78,879,540	84,776,869	98,539,553	16.2
Refund credited to next year						
Number of returns	4,394,058	4,643,125	4,863,373	4,624,588	4,347,767	-6.0
Amount	10,375,966	11,226,098	13,168,391	14,098,178	14,384,861	2.0
Tax due at time of filing						
Number of returns	26,986,948	25,567,640	29,035,574	28,637,871	27,639,693	-3.5
Amount	58,561,150	53,046,236	50,411,381	50,330,900	60,507,961	20.2
Tax penalty						
Number of returns	3,792,027	3,798,637	4,555,184	4,972,115	4,707,696	-5.3
Amount	636,676	596,943	581,476	626,890	705,246	12.5

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

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

Item	Constant 1990 dollars ^a					Percent change 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	113,717,139	114,730,123	113,604,503	114,601,819	115,943,131	1.2
Form 1040 returns	69 270,236	68,992,987	65,870,679	66,358,259	66 360,696	0.0
Electronically filed returns	3,125,950	2,900,257	3 412,727	3 858,800	3 562 384	-7.7
Form 1040A returns	25,917,286	26,605,992	28 768,327	27,850,427	26 051,305	-6.5
Electronically filed returns	4,231,641	6 496 237	7 266 419	7 707 100	5 639 602	-26.8
Form 1040EZ returns	18,529,614	19 131 143	18 965 496	20,393,132	20 507,577	0.6
Electronically filed returns	1,397 449	1,899,679	1,825,658	2,524 937	2 700,590	7.0
Form 1040PC returns	na	†	4 770,221	4 215 400	2,993 313	-29.0
Salaries & wages						
Number of returns	96 729,912	97,066,245	96,263,895	98 003 356	99 356 244	1.4
Amount	2 599 401,271	2 566 469 052	2 614 821 310	2 614 937 061	2 669 116 143	2.1
Taxable interest received						
Number of returns	70 369,662	70 161 547	67 280 674	65,233,312	65,340,012	0.2
Amount	227,083 888	200 970 696	151 298 490	118,571 905	111 260,384	-6.2
Tax-exempt interest						
Number of returns	3 916 925	4 126 715	4 453 458	4 691 129	5 061,511	7.9
Amount	40,228,405	41 373 455	42,817 401	42 006 358	42,589,801	1.4
Dividends in AGI						
Number of returns	22 904 441	23,228 826	23 715 100	24 690 816	25 235,082	2.2
Amount	80 168,536	74 169,384	72,624 157	72 087 370	67 672 167	0.8
State income tax refund						
Number of returns	16 668,283	16 675 610	16 769 415	17,272 312	17,771,636	2.9
Amount	10 155,294	9,943 143	9 497 130	10 160,805	10 452 989	2.9
Alimony received						
Number of returns	466,075	465 461	466 532	418 739	421 716	0.7
Amount	3,876 235	3,974 895	4 292 770	3,804 866	3 878 247	1.9
Business or profession net income less loss						
Number of returns	14 637 591	15,029,325	15 320 466	15 633 049	15 944 127	2.0
Amount	141 430,193	136 145,887	143,524 841	140 781 806	146 564 011	4.1
Net capital gain in AGI less loss						
Number of returns	12 121 524	12,682 215	13,352 724	14,465 599	14 808 542	2.4
Amount	113,159 105	97,465,489	108 475,087	128,007 923	123,055,307	-3.9
Capital gain distributions reported on Form 1040						
Number of returns	2 166,356	2 326 788	3 137 878	3,942 860	4 014 164	1.8
Amount	1 072,088	1,167,735	1,710 874	2 346 418	2,419,430	3.1
Sales of property other than capital assets net gain less loss						
Number of returns	1 691 377	1 605 159	1 684 241	1 705,943	1,774,653	4.0
Amount	1,471,208	-2 112 768	-2 473,538	-3 458 666	-2,811,932	18.7
Total IRA distributions						
Number of returns	4 389 748	4 899,292	5 565 393	5 130 514	5 502,525	7.3
Amount	35 402,867	40 769 066	51 852 448	44 048 650	48 776 504	10.7
Taxable IRA distributions in AGI						
Number of returns	3 545 474	3,996,947	4 444 823	4,382,772	4 777 297	9.0
Amount	17 554 377	19,795,687	24 485,784	24,485,208	29,194 094	19.2
Total pensions & annuities						
Number of returns	17,957,834	18 893 132	18,752 298	18,534,595	19 063,270	2.9
Amount	214 431 668	229,594,916	244 646,446	244 581,743	254 821,735	4.2
Taxable pensions & annuities in AGI						
Number of returns	17,014,091	17,907 232	17 676 445	17 441 114	17 893 606	2.6
Amount	159 294 448	169 387 431	173 804 006	175 419 561	181 166 653	3.3
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	14,341,128	13,872,780	13 593,119	13 778 329	13,995,757	1.6
Amount	74,970,367	69,186,812	94 378,285	100,228,082	119,806,763	19.5
Farm net income less loss						
Number of returns	2,321,153	2,290 908	2 288 218	2 272 407	2 242,324	-1.3
Amount	433 762	-2 738,011	-2 363 473	-3,315 052	-6,506,262	-96.3
Unemployment compensation in AGI						
Number of returns	8 014 136	9 931 421	10,309 533	9 655,286	8 530,794	-11.6
Amount	15 453,147	22,370,167	29 257,360	24,942,322	17 888 056	-28.3
Social security benefits (received)						
Number of returns	10 812,562	11,047 907	10,783,342	10 412 635	10 040 115	-3.6
Amount	100,038,603	103,928 020	103 717 805	101,590 811	99 058 302	-2.5
Taxable social security benefits in AGI						
Number of returns	5,082,575	5 333 413	5 535 811	5 688 191	5 891 912	3.6
Amount	19 686 539	20 498,380	21 965 144	22 287 222	34 073 450	52.9
Foreign earned income exclusion ⁷						
Number of returns	204 053	222 057	252 629	243 928	357 240	5.5
Amount	7 788,924	9,222,351	10,407 074	9 835 672	9 785 664	1.6

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

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

Item	Constant 1990 dollars ²					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss³						
Number of returns	322 604	328 480	351 037	367 330	431 277	17.4
Amount	35 573 263	38 417 248	39 252 298	39 802 822	41 486 113	4.2
Other income net gain less loss⁴						
Number of returns	5 514 420	5 399 836	5 256 347	5 225 702	5 453 748	4.4
Amount	18 420 835	23 890 992	20 039 602	17 757 587	19 325 586	8.8
Total income net gain less loss						
Number of returns	113 680 637	114 659 690	113 475 772	114 524 280	115 831 790	1.1
Amount	3 439 401 579	3 358 205 173	3 415 278 476	3 399 605 925	3 480 265 674	2.4
Primary taxpayer IRA adjustment						
Number of returns	4 761 622	4 211 741	4 036 901	3 996 976	3 902 183	-2.4
Amount	7 128 241	6 142 930	5 770 610	5 470 410	5 268 287	-3.7
Spouse IRA adjustment						
Number of returns	2 106 852	1 912 395	1 837 085	1 799 919	1 707 974	-5.1
Amount	2 729 979	2 523 267	2 333 626	2 239 716	2 129 218	-4.9
One-half of self-employment tax						
Number of returns	11 006 093	11 751 761	12 206 670	12 486 990	12 734 753	2.0
Amount	9 921 387	10 280 363	10 755 200	10 729 789	11 556 262	7.7
Self-employed health insurance						
Number of returns	2 754 040	3 047 949	2 825 883	2 944 725	1 483 167	-49.6
Amount	1 627 356	1 829 451	1 274 080	1 899 850	1 043 770	-45.1
Keogh retirement plan						
Number of returns	824 327	840 087	910 187	947 949	995 844	5.1
Amount	6 777 645	6 634 218	7 075 616	7 378 110	7 226 356	-2.1
Forfeited interest penalty						
Number of returns	906 265	989 496	905 383	691 586	636 445	-8.0
Amount	194 925	188 797	142 671	95 142	120 840	27.0
Alimony paid adjustment						
Number of returns	650 896	673 072	660 281	628 100	639 000	1.7
Amount	4 932 087	5 088 752	5 138 488	4 796 769	4 862 091	1.4
Foreign housing deductions						
Number of returns	2 684	2 690	3 374	2 479	4 312	73.9
Amount	51 368	50 007	58 326	15 595	44 868	188.4
Other adjustments						
Number of returns	135 447	99 191	66 883	103 801	125 020	20.4
Amount	680 800	674 265	806 819	488 789	865 295	77.0
Total statutory adjustments						
Number of returns	16 648 032	16 990 443	17 170 925	17 179 519	17 859 335	4.0
Amount	33 974 231	33 316 821	33 051 495	33 114 171	34 482 646	4.1
Adjusted gross income or loss (AGI)	3 405 427 348	3 324 888 350	3 382 226 980	3 366 491 754	3 445 783 027	2.4
Total itemized deductions						
Number of returns	32 174 938	32 489 919	32 540 614	32 821 464	33 017 754	0.6
Amount	458 485 055	448 846 327	449 157 158	443 402 991	435 321 048	-1.8
Total standard deduction						
Number of returns	80 620 774	81 304 774	80 072 236	80 840 916	81 947 182	1.4
Amount	331 456 520	336 925 154	341 597 024	345 510 348	350 182 001	1.4
Basic standard deduction						
Number of returns	80 620 774	81 304 774	80 072 236	80 840 916	81 947 182	1.4
Amount	320 840 806	326 388 629	331 055 680	335 357 500	339 530 072	1.2
Additional standard deduction						
Number of returns	10 954 167	11 038 416	10 643 118	10 547 983	10 621 983	0.7
Amount	10 615 715	10 536 525	10 541 344	10 152 648	10 651 929	4.9
AGI less deductions						
Number of returns	102 922 034	103 213 145	102 105 105	102 466 642	104 288 562	1.8
Amount	2 679 179 450	2 608 111 197	2 659 286 811	2 645 281 223	2 727 380 224	3.1
Number of exemptions	227 549 246	231 296 627	230 547 002	232 920 023	232 716 995	-0.1
Exemption amount	465 985 366	471 289 971	487 457 802	488 734 297	496 063 803	1.5
Taxable income						
Number of returns	93 148 332	92 717 816	90 717 400	90 831 069	92 793 239	2.2
Amount	2 263 661 230	2 192 022 970	2 232 708 208	2 218 393 043	2 290 987 713	3.3
Tax from table, rate schedules, etc.						
Number of returns	93 078 537	92 622 506	90 623 988	90 737 061	92 689 014	2.2
Amount	452 155 839	435 549 915	449 115 201	459 637 669	477 017 656	3.8
Additional taxes						
Number of returns	152 343	150 801	121 579	73 274	100 985	37.8
Amount	971 740	633 064	680 580	483 455	558 477	15.5
Income tax before credits						
Number of returns	93 089 368	92 635 791	90 633 192	90 754 509	92 701 755	2.1
Amount	453 127 579	436 182 979	449 795 781	460 121 124	477 576 133	3.8
Child care credit						
Number of returns	6 143 590	5 896 435	5 980 219	6 090 070	6 011 648	-1.3
Amount	2 549 004	2 418 953	2 355 254	2 314 032	2 227 206	-3.8
Credit for elderly or disabled						
Number of returns	339 818	285 085	240 144	223 053	232 358	-0.3
Amount	61 898	54 782	47 642	44 321	41 094	-7.3
Foreign tax credit						
Number of returns	772 143	874 583	1 068 776	1 282 566	1 545 691	19.6
Amount	1 682 307	1 750 800	1 807 992	2 005 303	2 036 109	1.5

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1990-1994, in Current and Constant 1990 Dollars--Continued¹

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

Item	Constant 1990 dollars ²					Percent change, 1993 to 1994
	1990	1991	1992	1993	1994	
	(7)	(8)	(9)	(10)	(11)	(12)
General business credit						
Number of returns	262,573	259,625	252,151	255,132	301,244	18.1
Amount	616,288	501,446	535,539	522,879	608,499	16.4
Minimum tax credit						
Number of returns	33,609	32,154	63,316	60,158	77,133	28.2
Amount	214,226	162,506	264,641	231,772	332,062	43.3
Total credits³						
Number of returns	7,547,409	7,360,137	7,627,557	7,928,776	8,120,873	2.4
Amount	5,214,375	4,984,576	5,303,150	5,297,009	5,415,780	2.2
Income tax less credits⁴						
Number of returns	92,523,796	92,088,147	90,075,274	90,175,136	92,092,322	2.1
Amount	447,913,204	431,187,222	444,492,631	454,824,115	472,160,354	3.8
Self-employment tax						
Number of returns	11,615,084	12,084,845	12,243,336	12,501,349	12,748,808	2.0
Amount	20,859,584	21,082,341	21,579,527	21,477,049	23,128,524	7.7
Alternative minimum tax						
Number of returns	132,103	243,672	287,183	334,615	368,964	10.3
Amount	830,313	1,164,516	1,264,737	1,856,049	1,950,700	5.1
Recapture taxes						
Number of returns	50,739	11,500	4,433	9,699	7,280	-24.9
Amount	66,023	25,869	25,706	27,137	30,508	12.4
Social security, Medicare tax on tip income not reported						
Number of returns	227,866	279,781	306,218	280,979	347,712	23.8
Amount	32,854	43,580	62,887	33,790	29,629	-12.3
Tax on qualified retirement plans						
Number of returns	2,442,179	3,029,160	3,045,980	2,673,956	2,832,705	5.9
Amount	1,195,718	1,384,242	1,420,911	1,259,401	1,324,346	5.2
Advanced earned income credit payments						
Number of returns	8,009	26,096	27,599	35,196	220,447	526.3
Amount	2,367	6,471	14,349	9,327	66,352	611.4
Total tax liability⁴						
Number of returns	95,103,483	94,848,722	93,088,694	93,330,455	95,432,579	2.3
Amount	470,909,018	454,902,169	468,867,665	479,501,262	498,730,759	4.0
Income tax withheld						
Number of returns	97,747,178	98,755,763	97,535,602	98,688,932	100,436,904	1.8
Amount	386,525,674	381,579,509	379,742,416	385,538,184	406,249,981	5.4
Estimated tax payments						
Number of returns	12,805,826	12,658,218	12,783,008	12,379,549	12,083,839	-2.4
Amount	91,607,397	88,845,056	106,008,739	105,177,541	102,278,279	-2.8
Earned income credit⁵						
Number of returns	12,554,681	13,664,555	14,096,575	15,117,389	19,019,407	25.8
Amount	7,511,502	10,657,383	12,141,582	14,047,705	18,807,300	32.5
Payment with an extension request						
Number of returns	1,304,663	1,113,929	1,152,117	1,167,281	1,249,234	7.0
Amount	16,704,169	13,976,592	9,271,100	10,696,207	17,418,549	62.8
Excess social security tax withheld						
Number of returns	931,283	807,036	932,687	897,355	930,953	3.7
Amount	905,327	739,738	788,607	836,614	824,588	-1.4
Other payments						
Form 2439						
Number of returns	47,799	47,368	33,198	51,004	30,165	-40.9
Amount	33,975	54,043	101,596	57,773	39,139	-32.3
Form 4136						
Number of returns	682,348	642,657	638,306	584,651	575,317	-1.6
Amount	145,124	143,896	159,409	140,433	138,534	-1.4
Total payments^{1,3}						
Number of returns	106,138,534	106,827,617	106,046,359	107,125,726	109,152,732	1.9
Amount	503,463,897	495,996,218	508,213,449	523,959,703	545,575,291	4.1
Overpayment, total						
Number of returns	83,507,580	85,564,104	80,991,052	82,403,149	85,098,436	3.3
Amount	88,479,352	91,429,263	85,795,593	89,398,776	99,580,611	11.4
Overpayment refunded						
Number of returns	80,514,484	82,402,017	77,840,969	79,275,446	82,136,645	3.6
Amount	78,103,385	80,655,656	73,513,085	76,651,780	86,895,549	13.4
Refund credited to next year						
Number of returns	4,394,058	4,643,125	4,863,373	4,624,588	4,347,767	-6.0
Amount	10,375,966	10,773,607	12,272,499	12,746,996	12,685,063	-0.5
Tax due at time of filing						
Number of returns	26,986,948	25,567,640	29,035,574	28,637,871	27,639,693	-3.5
Amount	56,561,150	50,908,096	46,981,716	45,507,143	53,357,990	17.3
Tax penalty						
Number of returns	3,792,027	3,798,637	4,555,184	4,972,115	4,707,696	-5.3
Amount	636,676	572,882	541,916	566,808	621,910	9.7

¹ 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.

² Line 22 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

³ Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

⁴ Total tax liability includes the values for "other taxes" not tabulated here.

⁵ Total payments includes the value for the deferral of additional 1993 taxes. However, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.

⁶ Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59, based on 1990=100.

1994 CPI-U = 148.2, 1993 CPI-U = 144.5, 1992 CPI-U = 140.3, 1991 CPI-U = 136.2

† Not tabulated. na Not applicable.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$6,250 \$7,200
	Head of household	under 65 65 or older	\$8,050 \$9,000
Married with a child and living apart from spouse during the last six months of 1994	Head of household	under 65 65 or older	\$8,050 \$9,000
Married and living with spouse at the end of 1994 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$11,250 \$12,000
		65 or older (both spouses)	\$12,750
Married, not living with spouse at the end of 1994 (or on the date spouse died)	Married, separate return	any age	\$2,450
	Married, joint or separate return	any age	\$2,450
Widowed in 1992 or 1993 and not remarried in 1994	Single	under 65 65 or older	\$6,250 \$7,200
	Head of household	under 65 65 or older	\$8,050 \$9,000
	Qualifying widow(er) with dependent child	under 65 65 or older	\$8,800 \$9,550

Requirements for Filing

The filing requirements for Tax Year 1994 were based on gross income, 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 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 to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax

Year 1994 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 a qualified retirement plan;
 - tax from the recapture of investment credit or low-income housing credit;
 - recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

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 applies, 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 \$2,450 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 full-time student.

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

Unearned income was:	and	The total of that income plus earned income was:
\$1 or more		more than \$600
\$0		more than \$3,800

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

- Earned income was more than \$4,750 (\$5,700 if 65 or older and blind), or
- Unearned income was more than \$1,550 (\$2,500 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,800) or \$600, whichever is larger, plus \$950 (\$1,900 if 65 or older and blind)

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

- Earned income was more than \$3,175, 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 \$3,925 (\$4,675 if 65 or older and blind), or
- Unearned was more than \$1,350 (\$2,100 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,175) or \$600, whichever is larger, plus \$750 (\$1,500 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

2. received any advance earned income credit (AEIC) payments.
3. had net earnings from self-employment of at least \$400; or
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.

Changes in Law

Major changes in effect for Tax Year 1994 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Charitable Contributions

A deduction for a contribution of \$250 or more could be claimed only if the taxpayer had a written acknowledgement of the contribution from the qualified organization.

Earned Income Credit

For the first time, individuals and couples who worked; did not have a qualifying child; had less than \$9,000 in both "earned income" and adjusted gross income; and were age 25 through 64 were eligible for the earned income credit for 1994. The maximum credit for taxpayers without qualifying children was \$306.

The income eligibility level and amount of credit for 1994 was adjusted for inflation. If a taxpayer's "earned income" and adjusted gross income for 1994 were both less than \$23,755 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,038. If the taxpayer had two or more qualifying children living with them and earned less than \$25,296, the credit could be as much as \$2,528.

Also for 1994, the health insurance credit (worth a maximum of \$465) and the extra credit for a child born during the year (worth a maximum of \$388) were eliminated.

Employee Business Expenses

There were several changes, starting in 1994, that affect employee business expenses. An employee could only deduct 50% (previously 80%) of the cost of business meal and entertainment expenses. Employees were no longer allowed a deduction for dues (including initiation fees) for membership in any club. The standard mileage rate for operating an employee's car in 1994 was 29 cents.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,450 deduction for each exemption to which he or she was entitled for 1994, an increase over the \$2,350 allowed for 1993. The AGI thresh-

old for the limitation of exemption amounts was also indexed for inflation, increasing from \$108,450 to \$111,800 for single filers; \$162,700 to \$167,700 for married persons filing jointly and surviving spouses; \$135,600 to \$139,750 for heads of household; and \$81,350 to \$83,850 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$234,300 for single filers; \$290,200 for married persons filing jointly and surviving spouses; \$262,250 for heads of household; and \$145,100 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Itemized Deductions

If a taxpayer's AGI was greater than \$111,800 (\$55,900 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$108,450 (\$54,225) for 1993, 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.

Moving Expenses

For 1994, taxpayers were permitted to deduct current-year qualified moving expenses as a statutory adjustment to their total income in computing AGI. Moving expenses incurred prior to 1994 could only be claimed as an itemized deduction. By removing the current-year moving expenses from itemized deductions and treating them as an adjustment to income, taxpayers who used the standard deduction were able to deduct moving expenses. In addition, in order to deduct moving expenses, a taxpayer's new job must have been at least 50 miles (previously 35) further from his or her former home than the previous job. Also, the following no longer qualified as moving expenses: meals while moving from

the old residence to the new residence; travel expenses, meals, and lodging for house-hunting trips; meals and lodging while occupying temporary quarters in the area of the taxpayer's new job; and qualified residence sale, purchase, and lease expenses.

Rental Activities

Rental activities in which a taxpayer materially participated were no longer passive activities, and losses from these activities were not limited by passive activity rules. Prior to 1994, all rental activities were passive activities.

Self-Employed Health Insurance Deduction

The self-employed health insurance deduction expired on December 31, 1993. A bill was signed on April 11, 1995 restoring the provision retroactively to January 1, 1994. Taxpayers who had already filed their 1994 returns had to file an amended return if they wished to take advantage of the deduction. Amended returns, however, are not reflected in these statistics.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1994, to \$60,600 for self-employment tax, and the ceiling for Medicare tax was eliminated. The limits were \$57,600 and \$135,000, respectively, for 1993. (Self-employment taxes and Medicare taxes are reflected in the statistics for "total tax liability.")

Social Security Benefits

Beginning with 1994, certain taxpayers who received social security or equivalent "tier 1 railroad retirement benefits" had to include up to 85 percent of benefits received in their taxable income. By using a worksheet, taxpayers who had income in addition to any benefits received, calculated their "modified income" and compared it to both a base amount and an adjusted base amount. If the "modified income" was between \$32,000 and \$44,000 for married taxpayers filing jointly, or \$25,000 and \$34,000 for all other taxpayers (except married tax-

payers filing separately who lived with their spouse anytime during the year and had a base amount of zero), 50 percent of the income over the base, but not more than 50 percent of the benefits received, was taxable. However, if the "modified income" exceeded the adjusted base amount of \$44,000 for married taxpayers filing jointly, or \$34,000 for all other taxpayers (except married taxpayers filing separately who lived with their spouse anytime during the year and had an adjusted base amount of zero), \$4,500 (\$6,000, if married filing jointly) plus 85 percent of the income above the \$34,000 or \$44,000 threshold would be taxable, with the taxable amount limited to 85 percent of social security benefits. If the "modified income" amount was less than the base amount, none of the benefits received were taxable. Prior to 1994, a maximum of 50 percent of social security or tier 1 railroad retirement benefits was included in adjusted gross income.

Standard Deduction

The standard deduction increased for 1994 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,700 to \$3,800; for married persons filing jointly or surviving spouses, from \$6,200 to \$6,350; for married persons filing separately, from \$3,100 to \$3,175; and for heads of household, from \$5,450 to \$5,600. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950 depending on marital status.

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

Figure 3.-Calculation of the 1979 Income Concept for 1994

1979 Total Income Concept=

Salaries and wages¹

plus (+):

- interest¹
- dividends¹
- taxable refunds¹
- alimony received¹
- sale of capital assets, net gain less loss¹
- other gains or losses (Form 4797)¹
- net business income or loss¹
- net farm income or loss¹
- rent net 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 income less loss¹
- net operating loss¹

minus (-):

- disallowed passive losses²
- moving expenses²
- alimony¹
- unreimbursed business expense³

¹ Included in AGI for Tax Year 1994.

² Not fully included in AGI for Tax Year 1994.

³ Not included in AGI for Tax Year 1994.

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

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

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, 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. For 1994, current-year moving expenses were once more made an adjustment to income. The amounts reported for prior year moving expenses and employee business expenses by taxpayers who itemized deductions were 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, until 1994 when moving expenses were once again allowed as an adjustment. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

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 defini-

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) 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 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) 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 1992, 1993, and 1994 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 1994 using AGI and the 1979 Income Concept, classified by size of 1994 AGI.

Before TRA 86 became 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 86, 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. For 1994, 1979 Concept

income, was 1.8 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$105 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 4.8 percent for 1994; income for the group \$200,000 and above increased 8.7 percent, after increasing 0.5 percent for 1993. Total income tax for all returns increased 6.4 percent; and total income tax reported for the \$200,000 and above income group increased 8.9 percent for 1994, following an increase of 11.1 percent for 1993.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1994 are shown in Figure 4.

For the population as a whole, average tax rates for 1994 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1994: returns with income between \$300,000 and \$400,000 increased 1.1 percentage points; returns with income between \$400,000 and \$500,000 increased 1.4 percentage points; returns with income between \$500,000 and \$1,000,000 increased 2.4 percentage points; and returns with income exceeding \$1,000,000 increased 8.7 percentage points. Although the average tax rate for 1994 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1994 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.

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994

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

Size of income	Income				Salaries and wages			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	115,943,131	3,907,518	115,943,131	3,976,508	99,356,244	3,025,778	99,356,244	3,026,778
Under \$10,000	29,820,368	81,070	29,417,693	86,212	23,357,419	118,450	23,175,611	114,418
\$10,000 under \$20,000	24,875,799	368,640	24,828,152	365,584	20,289,468	277,554	20,246,378	278,247
\$20,000 under \$30,000	17,794,367	498,370	18,104,122	447,389	15,744,773	362,835	15,668,321	364,785
\$30,000 under \$40,000	12,013,761	418,107	12,313,445	426,247	11,006,310	352,007	11,097,943	353,999
\$40,000 under \$50,000	9,024,089	403,802	9,029,028	403,516	8,300,647	340,139	8,375,171	344,933
\$50,000 under \$60,000	6,748,230	369,057	6,499,839	354,811	6,295,088	313,297	6,093,532	305,816
\$60,000 under \$70,000	4,663,078	301,349	4,573,434	295,205	4,333,993	252,641	4,271,023	250,587
\$70,000 under \$80,000	3,137,389	234,333	2,995,603	223,408	2,933,151	194,981	2,815,105	187,679
\$80,000 under \$90,000	1,952,120	165,305	1,952,002	165,253	1,793,033	134,929	1,835,286	136,384
\$90,000 under \$100,000	1,409,701	133,646	1,396,665	132,389	1,312,838	107,795	1,297,830	104,843
\$100,000 under \$125,000	1,766,564	195,452	1,809,930	200,213	1,602,637	146,309	1,650,389	148,079
\$125,000 under \$150,000	842,388	114,745	906,924	123,657	750,988	82,863	810,113	84,488
\$150,000 under \$175,000	481,940	77,862	503,328	81,371	421,890	51,348	441,431	50,910
\$175,000 under \$200,000	313,839	58,459	357,858	66,818	275,010	38,725	313,220	40,357
\$200,000 under \$300,000	576,881	138,197	641,303	154,407	488,764	84,572	544,985	87,330
\$300,000 under \$400,000	206,221	71,711	242,105	83,351	176,374	40,683	204,788	42,431
\$400,000 under \$500,000	104,179	46,285	120,865	54,005	89,176	26,106	102,995	26,736
\$500,000 under \$1,000,000	149,263	100,695	177,917	119,994	125,212	49,248	148,296	51,565
\$1,000,000 or more	69,935	181,833	74,916	180,025	60,043	53,296	63,826	53,232

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	65,340,011	126,169	65,340,011	126,169	25,235,082	62,410	25,235,082	62,410
Under \$10,000	10,838,284	12,689	10,571,858	12,557	3,550,049	4,959	3,450,549	5,026
\$10,000 under \$20,000	10,646,136	17,188	10,453,079	16,921	3,382,769	6,788	3,240,804	6,521
\$20,000 under \$30,000	9,325,094	12,095	9,419,856	13,435	2,954,385	5,846	3,153,774	6,975
\$30,000 under \$40,000	7,756,987	9,211	8,030,629	10,992	2,613,475	5,078	2,766,284	6,232
\$40,000 under \$50,000	6,851,001	9,061	6,882,440	8,774	2,502,816	5,099	2,445,162	4,536
\$50,000 under \$60,000	5,524,107	6,881	5,291,588	6,335	2,166,208	3,983	2,090,933	4,070
\$60,000 under \$70,000	4,016,088	6,085	3,954,789	5,983	1,774,596	3,941	1,727,777	3,833
\$70,000 under \$80,000	2,876,812	5,118	2,741,417	4,518	1,394,339	3,826	1,284,831	3,685
\$80,000 under \$90,000	1,801,523	3,732	1,795,073	3,064	962,644	2,833	955,777	1,984
\$90,000 under \$100,000	1,326,745	3,251	1,315,697	3,277	834,963	2,898	796,506	2,936
\$100,000 under \$125,000	1,700,846	5,330	1,742,705	4,973	1,069,478	4,779	1,102,365	4,501
\$125,000 under \$150,000	806,506	3,303	865,305	3,359	556,303	3,114	588,089	3,149
\$150,000 under \$175,000	470,772	2,633	494,480	2,290	343,325	2,557	349,516	2,224
\$175,000 under \$200,000	303,156	1,669	343,362	1,842	229,349	1,610	260,081	1,517
\$200,000 under \$300,000	586,127	5,089	629,402	5,052	450,274	4,739	495,760	4,841
\$300,000 under \$400,000	206,075	3,245	238,680	3,289	176,535	3,107	204,968	3,036
\$400,000 under \$500,000	103,058	2,151	119,476	2,016	88,705	2,004	99,145	2,024
\$500,000 under \$1,000,000	148,068	5,271	175,595	5,268	130,709	4,724	153,867	4,785
\$1,000,000 or more	69,627	12,167	74,599	12,205	64,258	10,526	68,834	10,533

Size of income	Business or profession net income less loss				Sales of capital assets			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	15,944,127	166,204	15,944,127	166,204	18,822,706	142,288	18,822,706	142,288
Under \$10,000	3,089,271	4,536	2,944,167	3,226	2,575,215	6,210	2,521,142	6,426
\$10,000 under \$20,000	2,720,969	16,121	2,674,930	14,885	2,375,741	2,842	2,280,073	2,707
\$20,000 under \$30,000	2,224,607	14,259	2,224,692	12,739	2,138,787	3,264	2,239,531	3,462
\$30,000 under \$40,000	1,835,581	13,091	1,916,406	13,694	1,893,677	3,206	2,011,680	4,129
\$40,000 under \$50,000	1,490,374	11,731	1,518,940	10,849	1,729,690	3,806	1,744,745	3,962
\$50,000 under \$60,000	1,207,328	11,751	1,145,479	10,550	1,598,074	3,813	1,498,949	3,715
\$60,000 under \$70,000	810,633	9,812	841,001	9,831	1,308,946	3,955	1,298,190	3,881
\$70,000 under \$80,000	653,412	7,884	617,498	8,293	1,046,853	4,168	943,852	3,833
\$80,000 under \$90,000	429,989	7,549	433,070	6,756	757,436	2,978	726,641	3,162
\$90,000 under \$100,000	290,137	5,721	303,168	6,163	590,759	3,402	607,356	3,033
\$100,000 under \$125,000	147,295	13,113	434,414	12,765	897,496	5,681	912,261	5,453
\$125,000 under \$150,000	225,146	8,256	257,411	9,648	492,472	5,062	518,794	5,035
\$150,000 under \$175,000	136,715	7,015	147,076	6,592	313,250	4,549	307,819	4,159
\$175,000 under \$200,000	90,140	5,405	114,869	6,174	217,146	3,730	242,311	3,740
\$200,000 under \$300,000	174,965	11,985	202,237	14,169	433,070	10,394	459,256	10,111
\$300,000 under \$400,000	60,673	5,757	69,211	6,564	169,486	6,051	187,972	5,900
\$400,000 under \$500,000	28,311	3,020	32,616	3,343	87,737	4,581	97,320	4,448
\$500,000 under \$1,000,000	39,723	5,184	46,381	5,897	131,672	13,846	155,039	14,160
\$1,000,000 or more	19,959	4,043	20,561	4,265	65,200	50,751	69,764	50,973

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994--Continued

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

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	10,126,126	15,967	10,126,126	15,967	5,589,562	114,386	5,589,562	114,386
Under \$10,000	1,241,639	-1,202	1,192,217	-1,268	543,140	-14,906	536,330	-15,037
\$10,000 under \$20,000	1,493,639	1,217	1,459,148	1,186	541,396	591	525,896	370
\$20,000 under \$30,000	1,239,282	554	1,290,239	763	497,954	1,041	490,853	1,227
\$30,000 under \$40,000	1,086,606	12	1,106,062	503	510,677	2,130	500,330	1,642
\$40,000 under \$50,000	1,015,779	160	1,074,139	500	464,323	1,792	460,406	1,551
\$50,000 under \$60,000	863,475	146	817,775	30	432,175	1,582	422,907	1,836
\$60,000 under \$70,000	725,181	496	681,169	403	345,984	2,442	335,626	2,426
\$70,000 under \$80,000	538,448	-84	515,095	-218	291,747	1,886	281,248	1,824
\$80,000 under \$90,000	386,263	268	374,112	162	257,028	2,901	242,784	2,485
\$90,000 under \$100,000	281,681	114	298,241	264	167,758	1,832	185,758	2,097
\$100,000 under \$125,000	445,774	1,129	440,187	849	388,190	6,220	391,247	6,146
\$125,000 under \$150,000	239,041	1,314	253,965	1,471	225,900	5,183	214,848	4,141
\$150,000 under \$175,000	113,177	989	123,618	775	157,512	5,063	161,977	5,687
\$175,000 under \$200,000	84,706	882	95,689	911	119,644	4,099	133,950	4,325
\$200,000 under \$300,000	163,789	2,285	175,684	2,113	286,883	14,770	290,887	14,085
\$300,000 under \$400,000	73,597	1,584	81,958	1,648	124,633	9,369	131,184	9,796
\$400,000 under \$500,000	37,835	986	42,636	1,000	68,448	6,444	75,262	6,944
\$500,000 under \$1,000,000	61,098	2,068	68,563	2,027	109,089	17,573	117,172	18,342
\$1,000,000 or more	34,115	3,034	35,629	3,049	57,661	44,373	61,117	44,699
Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,284,836	11,218	1,284,836	11,218	507,709	5,493	507,709	5,493
Under \$10,000	104,774	3,458	121,313	4,677	66,158	8	67,876	15
\$10,000 under \$20,000	103,509	220	103,707	224	64,104	179	60,875	171
\$20,000 under \$30,000	87,674	373	92,522	202	46,859	214	53,182	263
\$30,000 under \$40,000	99,616	239	99,221	214	34,456	222	42,350	177
\$40,000 under \$50,000	65,881	177	65,378	177	55,059	144	47,158	259
\$50,000 under \$60,000	71,757	187	67,122	166	45,136	314	46,196	198
\$60,000 under \$70,000	51,360	107	51,940	169	31,708	48	28,421	111
\$70,000 under \$80,000	68,361	199	73,570	220	13,472	61	16,523	37
\$80,000 under \$90,000	61,457	186	43,033	139	20,580	179	14,127	194
\$90,000 under \$100,000	45,524	165	58,398	168	14,070	118	12,546	105
\$100,000 under \$125,000	90,670	564	85,229	402	27,003	324	28,111	264
\$125,000 under \$150,000	71,810	585	70,571	432	19,518	162	17,654	166
\$150,000 under \$175,000	76,428	541	85,558	383	11,784	207	11,697	202
\$175,000 under \$200,000	59,662	442	60,224	463	5,910	99	9,279	134
\$200,000 under \$300,000	111,544	1,068	108,127	968	21,637	596	21,078	576
\$300,000 under \$400,000	42,385	693	44,399	505	10,166	304	9,567	276
\$400,000 under \$500,000	24,326	430	23,874	269	4,286	180	4,627	196
\$500,000 under \$1,000,000	32,408	686	34,532	571	5,523	529	9,919	531
\$1,000,000 or more	15,689	929	16,117	740	6,270	1,602	6,430	1,588
Size of income	Pensions and annuities in AGI ¹		Pensions and annuities ²		Total statutory adjustments			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	20,168,973	23,829	21,693,421	34,280	17,859,335	39,103	11,164,035	37,189
Under \$10,000	2,968,505	13,404	2,875,759	13,275	2,820,617	1,779	200,675	1,092
\$10,000 under \$20,000	5,045,434	42,770	4,992,211	43,074	3,050,345	3,371	693,044	3,032
\$20,000 under \$30,000	3,247,156	35,933	3,608,254	42,275	2,729,510	4,052	1,198,388	3,916
\$30,000 under \$40,000	2,217,708	27,913	2,592,375	35,996	2,277,408	4,042	1,508,736	4,245
\$40,000 under \$50,000	1,811,590	24,882	1,905,478	28,524	1,707,554	2,884	1,658,869	4,379
\$50,000 under \$60,000	1,395,419	20,729	1,422,195	22,360	1,222,653	2,811	1,546,455	3,904
\$60,000 under \$70,000	984,719	16,461	1,055,063	19,045	848,688	2,111	1,267,001	3,379
\$70,000 under \$80,000	699,380	12,344	713,725	14,112	667,138	1,764	872,218	2,382
\$80,000 under \$90,000	416,784	7,676	535,374	11,580	475,179	1,594	619,293	1,886
\$90,000 under \$100,000	326,253	6,891	384,783	9,605	357,948	1,334	380,068	1,398
\$100,000 under \$125,000	463,885	10,473	591,296	12,244	512,481	2,652	517,246	1,895
\$125,000 under \$150,000	183,913	4,849	294,166	12,233	295,640	1,738	241,139	1,355
\$150,000 under \$175,000	113,425	3,557	169,208	8,777	201,220	1,482	131,288	786
\$175,000 under \$200,000	68,810	2,125	125,863	7,807	136,135	1,080	84,335	506
\$200,000 under \$300,000	124,643	3,952	218,737	15,914	281,931	2,998	147,797	1,192
\$300,000 under \$400,000	40,451	1,459	83,209	10,340	102,468	1,253	51,211	537
\$400,000 under \$500,000	17,648	760	39,647	7,218	53,407	660	20,551	270
\$500,000 under \$1,000,000	29,254	1,417	64,878	16,965	78,606	1,010	25,286	448
\$1,000,000 or more	13,995	936	23,188	7,926	40,407	608	10,457	388

Footnotes at end of table

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994--Continued

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

Size of income	Total itemized deductions				Taxable income			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total.....	33,017,754	493,654	33,008,712	472,584	92,793,239	2,597,980	92,793,239	2,597,980
Under \$10,000	745,445	7,176	788,271	7,453	11,131,935	17,358	11,030,529	17,506
\$10,000 under \$20,000	2,123,430	21,442	2,198,198	20,202	20,831,773	131,477	20,895,314	131,224
\$20,000 under \$30,000	3,437,843	32,598	3,511,071	31,551	17,496,285	244,309	17,739,024	248,929
\$30,000 under \$40,000	4,132,198	42,012	4,281,067	41,340	11,941,880	265,103	12,206,445	273,877
\$40,000 under \$50,000	4,682,078	51,661	4,670,411	49,936	9,006,243	269,128	8,978,095	272,036
\$50,000 under \$60,000	4,522,082	55,308	4,264,037	49,373	6,736,817	253,720	6,470,015	246,750
\$60,000 under \$70,000	3,567,254	48,163	3,484,582	44,869	4,652,734	213,216	4,552,350	209,214
\$70,000 under \$80,000	2,631,093	39,706	2,486,944	36,586	3,135,075	168,315	2,982,282	158,316
\$80,000 under \$90,000	1,694,660	28,660	1,679,536	27,284	1,948,599	120,956	1,941,685	118,481
\$90,000 under \$100,000	1,248,041	23,274	1,218,959	21,659	1,404,538	99,643	1,391,111	95,894
\$100,000 under \$125,000	1,647,003	33,885	1,664,625	32,633	1,763,219	148,263	1,800,139	146,290
\$125,000 under \$150,000	798,294	19,509	830,261	19,119	841,406	88,980	904,413	90,640
\$150,000 under \$175,000	452,902	12,728	462,836	11,752	481,380	61,529	505,065	60,227
\$175,000 under \$200,000	293,623	8,973	333,436	9,452	313,362	47,542	352,749	49,411
\$200,000 under \$300,000	546,060	20,851	589,402	20,764	578,119	115,740	639,850	117,791
\$300,000 under \$400,000	198,007	9,822	225,185	9,946	208,990	61,852	241,489	64,212
\$400,000 under \$500,000	97,356	5,842	109,345	5,958	104,040	40,432	120,696	41,350
\$500,000 under \$1,000,000	139,571	11,783	158,201	12,216	148,051	88,893	176,222	92,502
\$1,000,000 or more	64,814	20,459	69,342	20,481	69,783	161,523	74,175	163,329
Size of income	Total tax credits				Total income tax			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total.....	15,042,052	8,927	15,042,052	8,927	87,619,446	534,856	87,619,446	534,856
Under \$10,000	1,492,444	115	1,474,736	110	10,546,525	2,704	10,461,303	2,772
\$10,000 under \$20,000	4,950,506	2,308	4,920,338	2,284	16,698,922	17,543	16,578,303	17,530
\$20,000 under \$30,000	3,089,665	1,339	3,139,773	1,376	17,064,622	35,481	17,281,664	36,232
\$30,000 under \$40,000	1,032,384	406	1,035,676	416	11,931,474	41,860	12,190,087	43,359
\$40,000 under \$50,000	932,512	411	929,872	383	8,991,615	43,614	8,965,628	44,220
\$50,000 under \$60,000	883,049	451	873,649	422	6,735,414	42,041	6,467,719	41,273
\$60,000 under \$70,000	641,771	336	637,052	328	4,653,983	38,074	4,552,700	37,517
\$70,000 under \$80,000	482,604	239	458,887	237	3,134,485	32,318	2,978,800	30,385
\$80,000 under \$90,000	308,328	225	302,111	148	1,949,174	24,699	1,939,406	24,190
\$90,000 under \$100,000	281,721	137	260,601	143	1,405,147	21,261	1,389,448	20,386
\$100,000 under \$125,000	301,297	234	303,679	216	1,763,501	33,293	1,798,856	32,684
\$125,000 under \$150,000	144,778	172	155,680	173	841,246	21,354	904,259	21,571
\$150,000 under \$175,000	97,167	144	96,190	124	481,411	15,483	501,747	15,017
\$175,000 under \$200,000	69,522	130	77,982	114	313,567	12,535	356,496	12,932
\$200,000 under \$300,000	154,659	373	163,964	414	576,270	33,049	639,667	33,194
\$300,000 under \$400,000	66,087	193	69,861	261	209,037	19,316	241,518	19,728
\$400,000 under \$500,000	38,292	169	40,289	158	104,083	13,217	120,731	13,400
\$500,000 under \$1,000,000	59,748	466	65,339	529	149,112	30,376	176,285	31,275
\$1,000,000 or more	34,509	1,078	36,362	1,091	69,860	56,637	74,830	57,213

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

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

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1994

Size of 1994 AGI	Total income tax as a percentage of adjusted gross income								
	1986	1987	1988	1989	1990	1991	1992	1993	1994
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total.....	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7
Under \$10,000.....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0
\$10,000 under \$20,000.....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8
\$20,000 under \$30,000.....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1
\$30,000 under \$40,000.....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0
\$40,000 under \$50,000.....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8
\$50,000 under \$60,000.....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4
\$60,000 under \$70,000.....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6
\$70,000 under \$80,000.....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8
\$80,000 under \$90,000.....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9
\$90,000 under \$100,000.....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9
\$100,000 under \$125,000.....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0
\$125,000 under \$150,000.....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6
\$150,000 under \$175,000.....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9
\$175,000 under \$200,000.....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4
\$200,000 under \$300,000.....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9
\$300,000 under \$400,000.....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9
\$400,000 under \$500,000.....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6
\$500,000 under \$1,000,000.....	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2
\$1,000,000 or more.....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1

Size of 1994 AGI	Total income tax as a percentage of 1979 Income Concept								
	1986	1987	1988	1989	1990	1991	1992	1993	1994
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total.....	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5
Under \$10,000.....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2	3.2
\$10,000 under \$20,000.....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8
\$20,000 under \$30,000.....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1
\$30,000 under \$40,000.....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1
\$40,000 under \$50,000.....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0
\$50,000 under \$60,000.....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6
\$60,000 under \$70,000.....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7
\$70,000 under \$80,000.....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6
\$80,000 under \$90,000.....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6
\$90,000 under \$100,000.....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4
\$100,000 under \$125,000.....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3
\$125,000 under \$150,000.....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4
\$150,000 under \$175,000.....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5
\$175,000 under \$200,000.....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4
\$200,000 under \$300,000.....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5
\$300,000 under \$400,000.....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7
\$400,000 under \$500,000.....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8
\$500,000 under \$1,000,000.....	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1
\$1,000,000 or more.....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1

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 1995.

All returns processed during 1995 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 (116,878,243 returns) reported in Table C and the estimated total of all returns (115,943,131) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1994. While

about 98 percent of the returns processed during Calendar Year 1995 were for Tax Year 1994, a few were for noncalendar years ending during 1994 and 1995, and some were returns for prior years. Returns for prior years were used in place of 1994 returns received and processed after December 31, 1995. 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 1995. Therefore, data for Tax Year 1994 may include amounts for discontinued items, such as the interest deductible from credit cards, reported on prior year returns processed in 1995.

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. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Sched-

ules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
5. 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 range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1995 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 administrative 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, and 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. For Tax Year 1994, 0.10 percent of the sample returns were unavailable.

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 \$11.85 billion, and its related coefficient of variation, $CV(X)$, is 1.15 percent. The standard error of the estimate, $SE(X)$, needed to construct the interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$11.85 \times 10^9) \cdot (.0115) \\ &= \$0.136 \text{ billion} \end{aligned}$$

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 \$11.735 billion to \$11.965 billion, and the 95 percent confidence interval is from \$11.620 billion to \$12.080 billion

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted 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 (**). 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 (- or --) 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'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *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 for 1994

Description of the sample strata for Current Year Returns	Degree of interest ¹	Description of sample strata										Number of returns		
		Form 1040, with Form 1116 or Form 2555		Form 1040 with Schedule C but without Form 1116 or Form 2555		Form 1040 with Schedule F but without Form 1116 or Form 2555		All other returns		Population counts	Sample counts	Population counts	Sample counts	
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)					
Grand Total		1,740,971	15,721	15,967,383	30,249	1,664,088	4,006	97,482,771	55,855	116,878,243 ¹	2,944 ²	108,861		
Form 1040 returns only with adjusted gross income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences: total													2,944 ²	108,861
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000.000 and over: total													86 ⁴	66
Other Returns: total													116,875,213	105,831
Negative Income														
Total.....		1,740,971	15,721	15,967,383	30,249	1,664,088	4,006	97,482,771	55,855	116,878,243 ¹	2,944 ²	108,861		
\$10,000.000 or more	All	105	105	616	616	73	73	609	608	1,603	1,782	1,602		
\$5,000.000 under \$10,000.000	All	95	95	735	735	113	113	839	839	1,782	1,782	1,782		
\$2,000.000 under \$5,000.000	All	358	110	3,100	1,000	1,559	1,559	3,168	981	7,136	2,250	2,250		
\$1,000.000 under \$2,000.000	All	730	108	6,524	975	1,318	210	5,986	888	14,568	2,191	2,191		
\$500.000 under \$1,000.000	All	1,683	48	17,377	517	3,904	119	13,753	395	36,697	1,079	1,079		
\$250.000 under \$500.000	All	3,484	32	42,212	389	10,547	87	30,107	281	86,350	789	789		
\$120.000 under \$250.000	All	7,191	24	91,891	392	20,569	83	66,306	256	185,957	755	755		
\$60.000 under \$120.000	All	10,782	23	130,684	287	22,844	53	107,373	284	271,483	647	647		
Under \$60.000	All	14,049	21	362,493	333	44,861	35	458,086	383	819,489	772	772		
Positive Income														
Under \$30,000	1	..	..	..	..	..	..	27,000,890	5,357	27,000,890	5,357	5,357
Under \$30,000	2	117,292	30	1,685,551	507	132,801	36	28,013,650	8,333	29,949,494	8,906	8,906		
Under \$30,000	3-4	144,905	130	3,251,401	2,551	222,107	204	5,565,758	4,373	9,185,171	7,298	7,298		
\$30,000 under \$60,000	1-2	151,983	53	1,732,384	509	203,443	62	19,378,062	5,730	21,465,782	6,354	6,354		
\$30,000 under \$60,000	3-4	189,965	189	3,151,637	2,784	310,422	277	4,344,540	3,957	8,005,354	7,227	7,227		
\$60,000 under \$120,000	1-3	271,156	81	1,695,504	701	251,398	87	8,937,062	3,366	10,805,120	4,235	4,235		
\$60,000 under \$120,000	4	21,051	233	1,990,384	2,160	180,268	185	1,639,287	1,776	4,610,890	4,354	4,354		
\$120,000 under \$250,000	1-3	155,081	215	379,000	525	121,300	180	1,098,356	1,547	1,754,347	2,487	2,487		
\$120,000 under \$250,000	4	184,070	570	928,111	2,841	61,272	161	604,540	1,846	1,777,993	5,418	5,418		
\$250,000 under \$500,000	All	160,754	1,030	384,418	2,600	57,026	382	346,245	2,230	948,443	6,242	6,242		
\$500,000 under \$1,000,000	All	66,675	1,697	100,523	2,430	14,376	343	95,717	2,425	77,291	6,895	6,895		
\$1,000,000 under \$2,000,000	All	24,458	3,115	23,301	2,916	3,577	436	27,922	3,485	79,256	9,952	9,952		
\$2,000,000 under \$5,000,000	All	10,883	3,573	7,353	2,469	1,252	414	10,115	3,316	29,603	9,792	9,792		
\$5,000,000 under \$10,000,000	All	2,716	2,713	1,355	1,353	214	214	1,959	1,958	6,244	6,238	6,238		
\$10,000,000 or more	All	1,517	1,518	629	629	93	93	1,031	1,031	3,270	3,269	3,269		

¹ This population includes an estimated 935,112 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 150 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ This population includes 49 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 least interesting and a four being assigned to those that are the most interesting. All returns to income classes for which returns with all four degrees of interest are assigned.

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Bill Boyle and Tony Hall were responsible for programming the Basic Tables. Table 1.4CV was programmed by William Chen. Review of specific tables was performed by Therese Cruciano, Barbara Marshall, and Michael Parisi.

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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	1991		1992		1993	
	Earned income credit used to offset other taxes		Earned income credit used to offset other taxes		Earned income credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total.....	1,513,988	839,715	1,588,023	1,010,266	1,869,901	1,208,309
No adjusted gross income	34,069	20,068	35,174	23,284	33,499	19,228
\$1 under \$5,000	247,830	90,837	167,176	60,361	215,470	89,495
\$5,000 under \$10,000	518,047	369,232	502,999	362,320	590,208	438,339
\$10,000 under \$15,000	450,250	274,380	546,000	433,023	536,454	442,581
\$15,000 under \$20,000	254,752	84,478	311,177	127,480	453,392	211,703
\$20,000 under \$25,000	9,042	721	25,496	3,799	40,579	6,963
\$25,000 under \$30,000	-	-	-	-	-	-
\$30,000 under \$40,000	-	-	-	-	-	-
\$40,000 under \$50,000	-	-	-	-	-	-
\$50,000 under \$75,000	-	-	-	-	-	-
\$75,000 under \$100,000	-	-	-	-	-	-
\$100,000 under \$200,000	-	-	-	-	-	-
\$200,000 under \$500,000	-	-	-	-	-	-
\$500,000 under \$1,000,000	-	-	-	-	-	-
\$1,000,000 or more	-	-	-	-	-	-
Taxable returns, total.....	279	117	-	-	-	-
No adjusted gross income	31	18	-	-	-	-
\$1 under \$5,000	-	-	-	-	-	-
\$5,000 under \$10,000	-	-	-	-	-	-
\$10,000 under \$15,000	248	99	-	-	-	-
\$15,000 under \$20,000	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-
\$25,000 under \$30,000	-	-	-	-	-	-
\$30,000 under \$40,000	-	-	-	-	-	-
\$40,000 under \$50,000	-	-	-	-	-	-
\$50,000 under \$75,000	-	-	-	-	-	-
\$75,000 under \$100,000	-	-	-	-	-	-
\$100,000 under \$200,000	-	-	-	-	-	-
\$200,000 under \$500,000	-	-	-	-	-	-
\$500,000 under \$1,000,000	-	-	-	-	-	-
\$1,000,000 or more	-	-	-	-	-	-
Nontaxable returns, total.....	1,513,709	839,598	1,588,023	1,010,266	1,869,901	1,208,309

NOTE: Detail may not add to total because of rounding

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

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

Size and accumulated size of adjusted gross income	All returns				Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total			Amount	Percent of total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	115,943,131	100.0	3,907,517,953	100.0	33,702	67,619,446	100.0	3,736,645,359	100.0
No adjusted gross income	953,210	0.8	-53,628,508	(X)	-56,261	9,270	(Z)	-4,379,466	(X)
\$1 under \$1,000	2,389,110	2.1	1,442,560	(Z)	604	5,315	0.6	438,613	(Z)
\$1,000 under \$2,000	3,209,436	2.8	4,835,304	0.1	1,507	907,559	1.0	1,358,916	(Z)
\$2,000 under \$3,000	3,179,417	2.7	7,941,011	0.2	2,498	681,616	0.8	1,850,914	(Z)
\$3,000 under \$4,000	2,851,284	2.5	10,005,852	0.3	3,509	677,858	0.8	2,423,360	0.1
\$4,000 under \$5,000	3,002,812	2.6	13,497,707	0.3	4,495	1,041,807	1.2	4,684,440	0.1
\$5,000 under \$6,000	2,767,000	2.4	15,221,937	0.4	5,501	653,949	0.7	3,583,120	0.1
\$6,000 under \$7,000	2,809,762	2.4	18,277,083	0.5	6,505	1,006,079	1.1	6,594,883	0.2
\$7,000 under \$8,000	2,843,297	2.5	22,703,861	0.6	7,510	1,235,653	2.0	13,065,091	0.3
\$8,000 under \$9,000	2,896,751	2.5	24,660,744	0.6	8,513	1,093,662	1.9	14,445,217	0.4
\$9,000 under \$10,000	2,816,289	2.4	28,712,521	0.7	9,478	1,623,743	1.9	15,372,311	0.4
\$10,000 under \$11,000	2,678,102	2.3	28,137,618	0.7	10,507	1,472,143	1.7	15,444,311	0.4
\$11,000 under \$12,000	2,720,200	2.3	31,284,837	0.8	11,501	1,586,767	1.8	18,375,391	0.5
\$12,000 under \$13,000	2,681,219	2.3	33,486,306	0.9	12,489	1,973,273	1.9	20,901,697	0.6
\$13,000 under \$14,000	2,812,288	2.4	37,932,862	1.0	13,488	1,981,969	2.2	25,507,747	0.7
\$14,000 under \$15,000	2,573,080	2.2	37,280,841	1.0	14,481	1,666,534	1.9	24,438,767	0.7
\$15,000 under \$16,000	2,563,914	2.2	40,036,866	1.0	15,485	1,720,146	2.0	26,864,123	0.7
\$16,000 under \$17,000	2,370,669	2.0	39,110,222	1.0	16,488	1,626,521	1.9	26,829,185	0.7
\$17,000 under \$18,000	2,214,940	1.9	39,709,222	1.0	17,476	1,566,072	1.8	27,716,891	0.7
\$18,000 under \$19,000	2,102,704	1.8	38,948,008	1.0	18,522	1,641,331	1.9	30,408,780	0.8
\$19,000 under \$20,000	2,138,683	1.8	41,735,559	1.1	19,515	1,604,166	2.1	35,225,247	0.9
\$20,000 under \$25,000	9,663,350	8.3	216,518,460	5.5	22,406	9,064,402	10.3	203,569,785	5.4
\$25,000 under \$30,000	8,121,017	7.0	232,451,862	5.7	27,392	8,000,220	9.1	219,178,471	5.9
\$30,000 under \$40,000	12,013,761	10.4	418,107,079	10.7	34,802	11,931,474	13.6	415,294,906	11.1
\$40,000 under \$50,000	9,402,089	7.8	403,802,112	10.3	44,747	8,961,615	10.3	402,378,127	10.8
\$50,000 under \$75,000	13,126,603	11.3	794,636,591	20.3	60,540	13,103,677	15.0	793,340,327	21.2
\$75,000 under \$100,000	4,763,915	4.1	408,093,391	10.5	85,496	4,774,526	5.4	408,170,846	10.9
\$100,000 under \$200,000	3,404,731	2.9	446,517,100	11.4	131,146	3,369,725	3.9	445,676,817	11.9
\$200,000 under \$500,000	890,280	0.8	256,162,758	6.6	287,766	189,360	1.0	255,943,595	6.8
\$500,000 under \$1,000,000	149,283	0.1	100,695,445	2.6	674,527	149,112	0.2	100,582,110	2.7
\$1,000,000 or more	69,935	0.1	181,833,213	4.7	2,600,032	69,660	0.1	181,564,660	4.9

Footnotes at end of table

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

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

Size and accumulated size of adjusted gross income	Taxable income				Income tax after credits				Total income tax			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of total	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
Total	87,590,032	2,583,209,426	100.0	87,601,631	532,644,247	100.0	534,856,339	100.0	100.0	20.7	14.3	6,104
No adjusted gross income				6,108	1,603	(Z)	101,853	(Z)	(Z)	(Z)	(Z)	10,987
\$1 under \$1,000	534,954	95,185	(Z)	535,276	14,337	(Z)	14,399	(Z)	33	15.1	3.3	27
\$1,000 under \$2,000	903,869	360,322	(Z)	907,231	70,976	(Z)	78,447	(Z)	20.6	5.8	68	68
\$2,000 under \$3,000	660,236	366,208	(Z)	681,509	69,644	(Z)	83,486	(Z)	17.3	3.8	68	68
\$3,000 under \$4,000	676,584	339,382	(Z)	677,857	58,414	(Z)	56,545	(Z)	16.7	2.3	83	83
\$4,000 under \$5,000	1,040,534	956,261	(Z)	1,041,807	150,485	(Z)	151,760	(Z)	15.9	3.3	148	148
\$5,000 under \$6,000	851,704	1,193,313	(Z)	852,977	200,348	(Z)	203,812	(Z)	17.1	5.7	311	311
\$6,000 under \$7,000	1,006,075	1,547,762	0.1	1,006,075	238,491	(Z)	236,503	(Z)	15.3	3.6	295	295
\$7,000 under \$8,000	1,735,318	2,812,370	0.1	1,735,318	409,278	0.1	407,078	0.1	14.5	3.1	235	235
\$8,000 under \$9,000	1,662,351	4,161,844	0.2	1,683,624	909,944	0.1	612,063	0.1	14.7	4.2	381	381
\$9,000 under \$10,000	1,623,743	5,188,702	0.2	1,623,743	778,352	0.1	778,352	0.1	15.0	5.1	479	479
\$10,000 under \$11,000	1,472,140	5,913,399	0.2	1,472,140	890,300	0.2	890,389	0.2	15.1	5.8	605	605
\$11,000 under \$12,000	1,596,719	7,477,488	0.3	1,596,719	1,119,385	0.2	1,120,561	0.2	15.0	6.1	702	702
\$12,000 under \$13,000	1,875,273	6,746,564	0.3	1,873,273	1,307,313	0.2	1,307,313	0.2	14.9	6.3	781	781
\$13,000 under \$14,000	1,891,968	10,573,943	0.4	1,891,968	1,611,000	0.3	1,611,485	0.3	15.2	6.3	852	852
\$14,000 under \$15,000	1,686,531	10,819,802	0.4	1,686,531	1,623,240	0.3	1,623,528	0.3	15.0	6.6	983	983
\$15,000 under \$16,000	1,720,032	13,075,747	0.5	1,720,143	2,024,716	0.4	2,026,978	0.4	15.5	7.6	1,178	1,178
\$16,000 under \$17,000	1,626,520	13,428,426	0.5	1,626,520	1,995,378	0.4	1,995,724	0.4	14.9	7.4	1,227	1,227
\$17,000 under \$18,000	1,595,838	14,125,968	0.5	1,595,838	2,003,984	0.4	2,004,333	0.4	14.2	7.2	1,264	1,264
\$18,000 under \$19,000	1,841,127	16,155,566	0.6	1,841,127	2,299,679	0.4	2,294,764	0.4	14.2	7.4	1,368	1,368
\$19,000 under \$20,000	1,803,838	19,081,920	0.7	1,803,838	2,667,747	0.5	2,667,934	0.5	14.0	7.6	1,479	1,479
\$20,000 under \$25,000	9,064,293	117,291,042	4.3	9,064,293	16,081,812	3.0	16,089,561	3.0	14.3	7.9	1,775	1,775
\$25,000 under \$30,000	7,998,668	130,240,943	5.0	7,998,668	19,386,248	3.6	19,391,351	3.6	14.9	8.8	2,024	2,024
\$30,000 under \$40,000	11,931,146	264,990,393	10.3	11,931,085	41,842,752	7.9	41,860,006	7.8	15.8	10.1	3,568	3,568
\$40,000 under \$50,000	8,891,387	268,855,976	10.4	8,991,064	43,596,289	8.2	43,614,441	8.2	16.2	10.8	4,851	4,851
\$50,000 under \$75,000	13,102,111	555,484,637	21.5	13,099,232	96,804,664	18.2	96,804,664	18.2	17.4	12.2	7,391	7,391
\$75,000 under \$100,000	4,772,179	300,263,086	11.6	4,772,165	61,414,895	11.5	61,544,453	11.5	20.5	15.1	12,890	12,890
\$100,000 under \$200,000	3,398,909	346,268,202	13.4	3,398,385	82,283,154	15.4	82,664,507	15.5	23.9	18.5	24,315	24,315
\$200,000 under \$500,000	868,962	216,000,894	8.4	868,245	84,858,404	12.2	85,582,406	12.3	30.1	20.6	73,739	73,739
\$500,000 under \$1,000,000	149,023	68,883,916	3.4	148,842	30,062,346	5.6	30,375,816	5.7	34.2	30.2	203,711	203,711
\$1,000,000 or more	69,785	161,500,030	6.3	69,733	58,190,071	10.5	58,637,483	10.6	35.1	31.2	810,728	810,728

Footnotes at end of table

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		Percent of total	
			Amount	Percent of total			Amount	Percent of total		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
Accumulator from Smallest Size of Adjusted Gross Income										
No adjusted gross income	955,210	0.8	53,626,598	(X)	-56,281	9,270	(Z)	-4,379,466	(X)	
\$1 under \$1,000	2,989,110	2.1	1,442,560	(Z)	654	595,318	0.6	436,613	(Z)	
\$1 under \$2,000	5,998,546	4.8	6,277,864	0.2	1,121	1,442,877	1.6	1,795,529	(Z)	
\$1 under \$3,000	8,777,963	7.6	14,218,874	0.4	1,620	2,104,493	2.4	3,448,442	0.1	
\$1 under \$4,000	11,629,247	10.0	24,224,526	0.6	2,083	2,782,351	3.2	5,668,802	0.2	
\$1 under \$5,000	14,632,059	12.6	37,722,233	1.0	2,578	3,824,158	4.4	10,533,242	0.3	
\$1 under \$6,000	17,386,058	15.0	52,944,169	1.3	3,043	4,478,107	5.1	14,116,362	0.4	
\$1 under \$7,000	20,208,821	17.4	71,221,252	1.8	3,524	5,484,187	6.3	20,711,244	0.6	
\$1 under \$8,000	23,152,118	20.0	93,325,113	2.4	4,031	7,219,850	8.2	33,776,335	0.9	
\$1 under \$9,000	26,048,869	22.5	117,985,866	3.0	4,529	8,913,512	10.2	48,221,552	1.3	
\$1 under \$10,000	28,867,158	24.9	144,698,378	3.7	5,013	10,537,255	12.0	69,593,863	1.7	
\$1 under \$11,000	31,545,260	27.2	172,835,966	4.4	5,479	12,069,397	13.7	79,038,174	2.1	
\$1 under \$12,000	34,265,460	29.6	204,120,933	5.2	5,957	13,606,165	15.5	97,411,965	2.6	
\$1 under \$13,000	36,946,679	31.9	237,607,239	6.0	6,431	15,279,437	17.4	118,313,462	3.2	
\$1 under \$14,000	39,758,977	34.3	275,540,101	7.0	6,930	17,171,407	19.6	144,821,209	3.8	
\$1 under \$15,000	42,332,067	36.5	312,800,742	7.9	7,389	18,857,940	21.5	168,259,976	4.5	
\$1 under \$16,000	44,915,981	38.7	352,837,640	8.9	7,856	20,578,087	23.5	194,924,089	5.2	
\$1 under \$17,000	47,388,650	40.8	391,647,863	9.9	8,289	23,204,698	26.3	221,763,384	5.6	
\$1 under \$18,000	49,501,560	42.7	430,657,085	10.9	8,700	25,790,880	27.2	248,473,074	6.7	
\$1 under \$19,000	51,604,283	44.5	469,660,962	11.9	9,100	28,422,011	29.0	279,679,934	7.5	
\$1 under \$20,000	53,742,956	46.4	511,338,691	12.9	9,515	27,236,177	31.1	315,105,161	8.4	
\$1 under \$25,000	63,406,306	54.7	727,857,111	18.4	11,479	36,300,579	41.4	518,694,966	13.9	
\$1 under \$30,000	71,527,323	61.7	950,306,773	24.0	13,266	44,300,768	50.6	739,873,436	19.7	
\$1 under \$40,000	83,541,064	72.1	1,368,418,852	34.5	16,380	56,232,272	64.2	1,153,168,343	30.8	
\$1 under \$50,000	92,665,173	79.8	1,772,217,984	44.7	19,146	65,223,887	74.4	1,555,546,470	41.6	
\$1 under \$75,000	105,691,776	91.2	2,566,904,555	64.8	24,287	79,327,563	89.4	2,348,886,797	62.8	
\$1 under \$100,000	110,475,691	95.3	2,975,907,946	75.1	26,937	83,102,889	94.8	2,757,057,844	73.7	
\$1 under \$200,000	113,880,422	98.2	3,422,425,046	86.4	30,053	86,501,814	98.7	3,200,934,461	85.6	
\$1 under \$500,000	114,770,703	99.0	3,678,617,804	92.9	32,552	87,391,204	99.7	3,458,878,055	92.5	
\$1 under \$1,000,000	114,919,865	99.1	3,779,313,249	95.4	33,846	87,540,316	99.9	3,559,460,165	95.1	
\$1 or more	114,989,920	99.2	3,961,148,461	100.0	34,448	87,610,176	100.0	3,741,024,825	100.0	
All returns	115,943,151	100.0	3,907,517,953	98.6	35,702	87,619,446	100.0	3,736,645,359	99.9	

Footnotes at end of table

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

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

Size and accumulated size of adjusted gross income	Taxable income				Income tax after credits				Total income tax				
	Number of returns	Amount	Percentage of total	Percentage of total	Number of returns	Amount	Percentage of total	Percentage of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
Accumulated from Smallest Size of Adjusted Gross Income													
No adjusted gross income													
\$1 under \$1 000	534,954	95,165	(Z)	6,108	1,603	(Z)	(Z)	101,853	(Z)	(X)	(X)	(X)	10,987
\$1 under \$2 000	1,438,823	475,307	(Z)	535,276	14,337	(Z)	(Z)	14,399	(Z)	33	33	33	27
\$1 under \$3 000	2,059,059	641,715	(Z)	1,442,507	65,314	(Z)	(Z)	92,848	(Z)	151	151	151	52
\$1 under \$4 000	2,775,643	1,179,996	(Z)	2,104,016	147,958	(Z)	(Z)	196,332	(Z)	186	186	186	45
\$1 under \$5 000	3,816,177	2,136,257	0.1	3,323,680	204,371	(Z)	(Z)	212,878	(Z)	180	180	180	74
\$1 under \$6 000	4,487,681	3,329,570	0.1	4,476,658	555,205	0.1	0.1	364,637	0.1	171	171	171	95
\$1 under \$7 000	5,473,956	4,877,331	0.2	5,482,733	791,696	0.1	0.1	568,249	0.1	171	171	171	137
\$1 under \$8 000	7,209,274	7,689,701	0.3	7,218,050	1,198,974	0.2	0.2	804,763	0.2	165	165	165	147
\$1 under \$9 000	8,901,625	11,851,545	0.5	8,911,674	1,896,918	0.3	0.3	1,211,030	0.2	158	158	158	188
\$1 under \$10 000	10,525,367	17,040,247	0.7	10,535,417	2,585,269	0.5	0.5	1,833,693	0.3	154	154	154	205
\$1 under \$11 000	11,987,507	22,953,646	0.9	12,007,857	3,475,570	0.7	0.7	2,602,345	0.5	153	153	153	247
\$1 under \$12 000	13,584,226	30,431,132	1.2	13,604,276	4,854,955	0.9	0.9	3,492,634	0.7	152	152	152	291
\$1 under \$13 000	15,267,489	39,179,666	1.5	15,277,548	5,902,268	1.1	1.1	4,613,995	0.9	152	152	152	339
\$1 under \$14 000	17,159,485	48,753,639	1.9	17,169,514	7,513,268	1.4	1.4	5,920,508	1.1	151	151	151	387
\$1 under \$15 000	18,845,995	60,573,541	2.3	18,866,045	9,136,508	1.7	1.7	7,531,679	1.4	151	151	151	439
\$1 under \$16 000	20,866,027	75,646,288	2.9	20,576,188	11,161,224	2.1	2.1	9,155,500	1.7	151	151	151	485
\$1 under \$17 000	22,925,547	87,077,714	3.4	22,202,708	13,156,602	2.5	2.5	11,682,479	2.1	152	152	152	543
\$1 under \$18 000	23,778,385	101,203,682	3.9	23,788,546	15,160,585	2.8	2.8	13,178,003	2.5	151	151	151	593
\$1 under \$19 000	25,419,512	117,359,278	4.5	25,429,673	17,454,264	3.3	3.3	15,182,536	2.8	150	150	150	638
\$1 under \$20 000	27,223,350	136,421,198	5.3	27,233,511	20,122,011	3.8	3.8	17,477,300	3.3	149	149	149	687
\$1 under \$25 000	36,287,643	248,712,240	9.6	36,297,604	36,203,623	6.8	6.8	20,145,233	3.8	148	148	148	740
\$1 under \$30 000	44,386,511	376,653,183	14.7	44,286,677	55,892,069	10.4	10.4	36,234,794	6.8	146	146	146	989
\$1 under \$40 000	56,217,656	643,943,376	24.9	56,227,757	97,434,821	18.3	18.3	55,626,145	10.4	147	147	147	1,286
\$1 under \$50 000	65,209,043	817,289,951	35.3	65,218,052	141,051,120	28.5	28.5	97,486,151	18.2	151	151	151	1,734
\$1 under \$75 000	78,311,154	1,466,264,189	56.8	78,318,052	237,935,774	44.7	44.7	141,051,593	26.4	155	155	155	2,163
\$1 under \$100 000	83,083,333	1,768,547,285	68.5	83,080,217	299,250,669	56.2	56.2	237,949,844	44.5	162	162	162	3,038
\$1 under \$200 000	86,482,242	2,114,815,487	81.9	86,488,603	381,530,823	71.6	71.6	299,494,268	56.0	169	169	169	3,604
\$1 under \$500 000	87,371,225	2,332,816,481	90.3	87,376,841	446,960,277	89.8	89.8	393,159,803	71.5	181	181	181	4,418
\$1 under \$1 000 000	87,520,248	2,401,700,967	93.7	87,525,860	476,651,573	89.5	89.5	487,741,268	83.7	192	192	192	5,123
\$1 or more	87,580,032	2,563,209,428	100.0	87,585,422	532,842,644	100.0	100.0	478,117,024	89.4	197	197	197	5,462
All returns	87,580,032	2,563,209,428	100.0	87,601,631	532,644,247	100.0	100.0	534,656,339	100.0	20.7	20.7	20.7	6,104

Footnotes at end of table

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

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

Size and accumulated size of adjusted gross income	All returns			Taxable returns				
	Number of returns (41)	Percent of total (42)	Adjusted gross income less deficit		Number of returns (46)	Percent of total (47)	Adjusted gross income less deficit Amount	Percent of total (49)
			Amount (43)	Average (dollars) (45)				
Accumulated from Largest Size of Adjusted Gross Income								
\$1,000,000 or more	89,995	0.1	181,933,213	4.6	66,660	0.1	181,564,660	4.9
\$500,000 or more	219,218	0.2	282,526,657	7.1	216,972	0.2	282,146,770	7.5
\$200,000 or more	1,109,498	1.0	538,721,415	13.6	1,086,362	1.3	536,990,364	14.4
\$100,000 or more	4,514,230	3.9	985,239,515	24.9	4,508,086	5.1	983,957,181	26.3
\$75,000 or more	9,288,145	8.0	1,394,241,906	35.2	9,286,613	10.6	1,392,138,028	37.2
\$50,000 or more	22,424,747	19.3	2,188,928,487	55.3	22,386,289	25.5	2,185,478,855	58.4
\$40,000 or more	31,448,836	27.1	2,592,739,659	65.5	31,377,904	35.8	2,587,856,482	69.2
\$30,000 or more	49,462,597	37.5	3,010,837,688	76.0	43,309,378	49.4	3,003,131,389	80.3
\$25,000 or more	51,593,614	44.5	3,233,289,350	81.6	51,309,597	58.6	3,222,339,859	86.1
\$20,000 or more	61,246,964	52.8	3,449,807,810	87.1	60,379,999	68.9	3,425,919,644	91.6
\$19,000 or more	69,385,627	54.7	3,491,543,369	88.1	62,178,165	71.0	3,461,144,881	92.5
\$18,000 or more	65,488,331	56.5	3,530,489,377	89.1	63,619,498	72.8	3,491,551,851	93.3
\$17,000 or more	67,703,271	58.4	3,569,198,599	90.1	65,405,568	74.6	3,519,271,541	94.1
\$16,000 or more	70,073,940	60.4	3,609,308,821	91.1	67,032,089	76.5	3,546,100,726	94.8
\$15,000 or more	72,657,854	62.7	3,648,345,719	92.1	68,752,238	78.5	3,572,754,649	95.5
\$14,000 or more	75,239,944	64.9	3,685,665,360	93.0	70,439,769	80.4	3,597,203,918	96.2
\$13,000 or more	78,045,242	67.3	3,723,539,222	94.0	72,339,738	82.6	3,622,711,363	96.8
\$12,000 or more	80,724,461	69.6	3,757,025,528	94.8	74,004,011	84.5	3,649,611,360	97.4
\$11,000 or more	83,444,660	72.0	3,789,310,465	95.6	75,600,779	86.3	3,667,966,851	97.9
\$10,000 or more	86,122,763	74.3	3,816,446,094	96.3	77,072,921	88.0	3,677,430,962	98.3
\$9,000 or more	88,941,052	76.7	3,843,160,605	97.0	78,696,664	89.8	3,692,803,273	98.7
\$8,000 or more	91,837,803	79.2	3,867,821,348	97.6	80,390,326	91.7	3,707,248,460	99.1
\$7,000 or more	94,781,100	81.7	3,889,926,709	98.2	82,125,689	93.7	3,720,313,581	99.4
\$6,000 or more	97,590,662	84.2	3,908,203,292	98.7	83,133,069	94.9	3,729,908,463	99.6
\$5,000 or more	100,357,662	86.6	3,923,424,226	99.0	83,766,018	95.6	3,739,491,633	99.7
\$4,000 or more	103,360,674	89.1	3,936,921,935	99.4	84,827,625	96.8	3,750,156,023	99.8
\$3,000 or more	106,311,958	91.6	3,948,927,587	99.6	85,505,683	97.6	3,757,578,383	99.9
\$2,000 or more	109,391,375	94.3	3,954,668,597	99.8	86,167,269	98.3	3,759,239,396	100.0
\$1,000 or more	112,600,810	97.1	3,959,703,902	100.0	85,704,857	99.4	3,740,856,212	100.0
\$1 or more	114,989,920	99.2	3,961,146,401	100.0	87,610,176	100.0	3,741,024,925	100.0
All returns...	115,843,131	100.0	3,907,517,953	99.8	87,619,446	100.0	3,736,645,319	99.9

Footnotes at end of table

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

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

Size and accumulated size of adjusted gross income	Taxable income				Income tax after credits				Total income tax				Average income tax (dollars)	
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Total	Taxable income	Adjusted gross income less deficit	Percentage of	Amount	Percentage of total		
														(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Accumulated from Largest Size of Adjusted Gross Income														
\$1 000 000 or more	69 785	161 509 030	6.3	69 733	56 190 071	10.5	10.6	35.1	31.2	810 728				
\$500 000 or more	218 608	250 382 846	9.7	218 575	86 252 417	16.2	87 013 279	34.8	30.8	397 372				
\$200 000 or more	1 107 730	468 393 939	18.1	1 106 820	151 108 820	28.4	152 595 884	28.5	32.6	137 677				
\$100 000 or more	4 506 699	814 662 141	31.5	4 505 205	233 391 974	43.8	235 260 190	44.0	23.9	57 166				
\$75 000 or more	9 278 878	1 114 925 237	43.2	9 277 370	284 806 870	55.3	296 604 843	55.5	21.3	31 974				
\$50 000 or more	22 390 989	1 670 409 875	64.7	22 376 602	391 611 523	73.5	393 653 693	73.6	18.0	17 585				
\$40 000 or more	31 372 376	1 939 955 851	75.1	31 367 668	435 207 822	81.7	437 268 335	81.8	16.9	13 536				
\$30 000 or more	43 303 522	2 204 266 243	85.3	43 298 751	477 050 574	89.6	479 126 341	89.6	16.0	11 093				
\$25 000 or more	51 302 369	2 334 487 186	90.4	51 297 618	468 438 620	93.2	498 519 692	93.2	15.5	9 716				
\$20 000 or more	60 366 683	2 446 768 228	94.7	60 361 912	512 520 633	96.2	514 609 253	96.2	15.0	8 524				
\$18 000 or more	62 170 531	2 465 650 149	95.5	62 165 750	515 188 380	96.7	517 277 167	96.7	14.9	8 319				
\$16 000 or more	63 811 637	2 482 095 744	98.1	63 806 877	517 482 068	97.2	519 571 950	97.1	14.9	8 141				
\$17 000 or more	85 397 465	2 456 131 713	98.6	85 393 714	519 486 042	97.5	523 576 283	97.5	14.8	7 974				
\$16 000 or more	87 024 005	2 509 860 139	97.1	87 018 234	521 481 420	97.9	529 572 007	97.9	14.8	7 811				
\$15 000 or more	88 748 037	2 522 635 865	97.7	88 738 378	523 506 158	98.3	529 588 686	98.3	14.7	7 645				
\$14 000 or more	70 430 568	2 533 455 787	98.1	70 425 908	525 129 375	98.6	527 222 514	98.6	14.7	7 485				
\$13 000 or more	72 322 533	2 544 029 730	98.5	72 317 874	526 740 376	98.9	528 833 978	98.9	14.6	7 311				
\$12 000 or more	73 995 808	2 552 738 294	98.8	73 991 147	528 047 689	99.1	530 141 291	99.1	14.5	7 164				
\$11 000 or more	75 592 525	2 560 265 780	99.1	75 587 866	529 167 074	99.3	531 261 852	99.3	14.5	7 027				
\$10 000 or more	77 064 685	2 566 168 180	99.3	77 060 006	530 057 374	99.5	532 152 241	99.5	14.5	6 905				
\$9 000 or more	76 688 407	2 571 357 681	99.5	76 683 748	530 635 726	99.7	532 930 593	99.6	14.4	6 772				
\$8 000 or more	80 380 759	2 575 919 726	99.7	80 377 372	531 445 689	99.8	533 542 856	99.8	14.4	6 637				
\$7 000 or more	82 118 076	2 578 332 095	99.8	82 116 076	531 850 948	99.9	533 949 734	99.8	14.4	6 502				
\$6 000 or more	83 122 151	2 579 879 857	99.9	83 118 785	532 087 439	99.9	534 186 237	99.9	14.3	6 428				
\$5 000 or more	83 773 856	2 581 073 189	99.9	83 771 742	532 287 767	99.9	534 389 849	99.9	14.3	6 378				
\$4 000 or more	84 814 389	2 582 029 430	100.0	84 813 549	532 436 272	100.0	534 541 609	99.9	14.3	6 301				
\$3 000 or more	85 490 974	2 582 367 712	100.0	85 491 406	532 584 866	100.0	534 598 154	100.0	14.3	6 252				
\$2 000 or more	86 151 210	2 582 733 920	100.0	86 152 919	532 557 330	100.0	534 661 640	100.0	14.3	6 205				
\$1 000 or more	87 056 079	2 583 114 242	100.0	87 060 146	532 628 308	100.0	534 740 087	100.0	14.3	6 141				
\$1 or more	87 590 032	2 583 209 426	100.0	87 596 422	532 642 644	100.0	534 754 486	100.0	14.3	6 104				
All returns	87 590 032	2 583 209 426	100.0	87 591 531	532 644 247	100.0	534 856 339	100.0	20.7	6 104				

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 Status

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

Size of adjusted gross income	All returns											Total income tax	
	(1)	(2)	(3)	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		(12)	(13)
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	115,843,131	3,907,517,953	562,559,033	33,017,754	493,654,068	81,947,182	397,106,989	92,793,239	2,597,980,066	87,601,531	\$32,644,247	87,619,446	\$5,956,339
No adjusted gross income	963,210	-59,628,508	4,184,803							6,108	1,603	9,270	101,853
\$1 under \$5,000	14,832,059	37,722,233	28,246,287	196,340	2,016,853	14,427,838	47,750,783	3,913,150	2,141,931	3,623,680	354,857	3,624,158	364,637
\$5,000 under \$10,000	14,335,089	106,976,146	48,956,795	549,205	5,182,203	13,860,208	63,173,181	7,218,785	15,216,319	6,711,737	2,230,413	6,713,047	2,237,608
\$10,000 under \$15,000	13,464,909	188,102,365	58,828,414	829,460	8,595,376	12,634,321	63,372,041	10,256,154	47,482,402	8,320,628	6,551,239	8,320,686	6,553,256
\$15,000 under \$20,000	11,411,889	198,537,909	53,455,827	1,283,970	12,859,431	10,116,916	51,388,537	10,575,619	84,014,516	8,377,466	10,985,503	8,375,236	10,989,733
\$20,000 under \$25,000	9,863,350	216,518,460	47,259,803	1,487,243	13,903,818	8,172,745	42,353,688	9,467,125	113,900,459	9,004,293	16,081,812	9,064,402	16,089,581
\$25,000 under \$30,000	8,121,017	222,451,662	41,859,233	1,950,000	16,694,278	6,170,417	31,944,791	8,029,160	130,408,566	7,988,668	19,388,246	8,000,219	19,391,351
\$30,000 under \$40,000	12,013,761	418,107,119	68,305,351	4,132,198	42,011,705	7,678,180	43,949,712	11,931,085	265,103,003	11,931,085	41,842,752	11,931,474	41,860,008
\$40,000 under \$50,000	9,024,089	403,802,112	57,760,229	4,682,078	51,681,166	4,338,629	25,529,965	9,006,243	289,128,233	8,991,064	43,596,299	8,991,615	43,614,441
\$50,000 under \$75,000	13,126,603	794,686,591	82,671,243	9,489,506	124,591,733	3,627,086	22,418,866	13,103,782	555,521,635	13,089,232	96,804,654	13,103,677	96,845,251
\$75,000 under \$100,000	4,783,915	408,003,391	34,635,095	4,163,624	70,518,826	620,292	3,968,472	4,773,681	300,329,743	4,772,165	61,414,895	4,772,165	61,414,895
\$100,000 under \$200,000	3,044,731	446,517,100	24,019,838	3,191,622	75,084,866	212,909	1,362,660	3,969,387	346,313,436	3,968,395	82,283,154	3,968,725	82,664,508
\$200,000 under \$500,000	890,280	256,192,757	1,684,918	841,423	36,315,004	48,858	305,734	889,150	219,024,338	888,245	64,856,404	889,380	65,562,405
\$500,000 under \$1,000,000	149,283	403,685,445	13	135,571	11,783,234	13,670	82,160	149,051	88,863,179	148,842	30,082,346	148,112	30,375,616
\$1,000,000 or more	68,935	181,833,213	2	64,814	20,458,525	5,106	31,347	68,793	161,523,291	68,733	58,190,071	68,860	56,937,463
Taxable returns, total	87,619,446	3,736,648,359	423,906,633	31,083,491	460,677,846	56,504,625	273,755,052	87,590,032	2,583,209,426	87,601,531	\$32,644,247	87,619,446	\$5,956,339
No adjusted gross income	9,270	-4,379,468	43,822					6,108		6,108	1,603	9,270	101,853
\$1 under \$5,000	3,624,158	10,533,242	47,913	13,390	40,489	3,605,711	8,374,368	9,816,176	2,136,257	3,623,680	354,857	3,624,158	364,637
\$5,000 under \$10,000	6,713,097	59,080,621	12,136,482	136,364	623,480	6,571,144	25,437,810	6,709,191	14,803,990	6,711,737	2,230,413	6,713,087	2,237,608
\$10,000 under \$15,000	8,320,686	104,666,114	23,564,192	405,564	5,587,127	7,913,963	34,684,058	8,320,628	49,533,294	8,320,628	6,551,239	8,320,686	6,553,256
\$15,000 under \$20,000	8,378,236	146,845,205	28,669,282	848,090	6,301,588	7,530,143	36,029,354	8,377,354	75,847,657	8,377,466	10,985,503	8,375,236	10,989,733
\$20,000 under \$25,000	9,064,402	203,589,786	40,853,336	1,262,015	10,386,923	7,799,025	40,061,458	9,084,293	112,291,042	9,064,293	16,081,812	9,064,402	16,089,581
\$25,000 under \$30,000	8,000,219	219,178,471	40,560,542	1,651,757	16,585,295	6,148,463	31,808,789	7,988,668	130,240,943	7,988,668	19,388,246	8,000,219	19,391,351
\$30,000 under \$40,000	11,931,474	415,394,908	67,674,053	4,051,349	39,268,221	7,676,742	43,385,759	11,931,146	264,990,393	11,931,085	41,842,752	11,931,474	41,860,008
\$40,000 under \$50,000	8,991,615	402,378,125	57,538,445	4,655,985	58,696,678	4,332,637	25,461,919	9,991,387	268,865,976	8,991,064	43,596,299	8,991,615	43,614,441
\$50,000 under \$75,000	13,103,677	793,340,327	82,573,875	9,477,029	122,904,077	3,626,648	22,415,636	13,102,111	555,484,637	13,089,232	96,804,654	13,103,677	96,845,251
\$75,000 under \$100,000	4,774,526	408,170,849	34,565,616	4,157,860	69,402,798	619,987	3,966,414	4,772,179	300,283,096	4,772,165	61,414,895	4,774,526	61,544,503
\$100,000 under \$200,000	3,969,725	446,676,817	23,965,632	3,184,742	74,309,646	212,583	1,360,590	3,968,900	346,268,202	3,968,395	82,283,154	3,969,725	82,664,508
\$200,000 under \$500,000	889,380	256,943,594	1,663,440	840,930	35,984,615	48,830	305,578	888,862	216,000,693	888,245	64,856,404	889,380	65,562,405
\$500,000 under \$1,000,000	149,112	101,582,110	4	135,044	11,641,484	13,666	82,142	149,023	88,883,916	148,842	30,082,346	148,112	30,375,616
\$1,000,000 or more	69,860	181,564,660	2	64,741	20,132,225	5,104	31,340	69,733	161,509,030	69,733	58,190,071	69,860	56,937,463
Nontaxable returns, total	28,223,684	170,872,594	138,652,400	1,934,263	32,976,223	25,442,558	123,351,337	5,203,207	147,770,640	5,203,207	-	5,203,207	-

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of married persons filing jointly											Total income tax	
	Number of returns (14)	Adjusted gross income less deficit (15)	Exemption amount (16)	Total itemized deductions (17)		Standard deduction (20)		Taxable income (22)		Income tax after credits (24)		Number of returns (25)	Amount (26)
All returns total	48,389,135	2,626,951,788	360,176,027	22,683,715	372,833,392	25,295,256	167,783,200	42,166,481	1,798,724,919	40,885,014	382,670,923	40,894,440	364,363,328
No adjusted gross income	410,184	-36,227,120	2,777,683							930	552		
\$1 under \$5,000	905,223	2,525,481	6,100,432	58,504	769,825	846,719	5,730,552			11,273	2,661	1,424	3,025
\$5,000 under \$10,000	1,959,792	15,368,958	13,773,362	147,717	1,876,428	1,812,076	12,272,244	8,419	13,862	15,057	9,986	6,389	5,917
\$10,000 under \$15,000	3,288,825	41,591,928	22,677,108	287,833	3,176,296	3,000,982	20,544,036	1,390,251	1,788,723	1,139,351	251,769	1,138,402	253,768
\$15,000 under \$20,000	3,468,609	60,256,508	29,336,542	485,254	2,958,355	2,804,599	20,045,999	2,814,675	12,014,637	2,005,612	1,515,118	2,006,379	1,516,860
\$20,000 under \$25,000	3,453,523	77,963,995	25,138,453	563,701	6,506,226	6,274,802	18,182,123	3,030,073	3,030,073	3,030,073	3,030,178	3,030,178	3,030,178
\$25,000 under \$30,000	3,297,402	89,036,974	25,156,848	758,276	8,489,554	2,479,127	19,205,187	3,167,356	39,566,983	3,145,423	5,831,483	3,145,451	5,832,601
\$30,000 under \$40,000	6,429,275	225,855,680	48,345,121	2,037,392	22,861,031	4,381,683	28,529,690	6,375,931	125,519,407	4,367,343	18,642,781	6,367,383	18,654,503
\$40,000 under \$50,000	6,223,104	279,550,469	48,324,061	9,089,538	35,711,528	3,133,568	20,337,955	6,210,016	175,959,297	8,200,933	25,977,669	6,201,318	25,988,381
\$50,000 under \$100,000	10,784,982	655,680,417	84,674,455	7,778,371	101,750,135	3,016,611	19,697,771	10,786,505	451,094,167	10,785,611	74,863,508	10,787,436	74,888,838
\$100,000 under \$200,000	3,019,162	395,958,121	23,002,682	2,835,628	66,606,784	183,535	1,247,391	3,014,800	305,051,660	3,014,168	52,884,222	3,014,888	71,687,425
\$200,000 under \$500,000	778,638	223,398,241	1,856,929	737,140	31,688,360	39,687	267,123	775,981	189,868,137	775,560	56,200,983	776,182	56,761,043
\$500,000 under \$1,000,000	127,339	85,636,687	6	117,131	9,802,261	10,208	67,359	127,199	75,709,669	127,081	25,857,488	127,227	25,883,698
\$1,000,000 or more	57,667	146,841,042		53,663	16,009,715	4,204	27,682	57,773	130,807,664	57,729	45,660,501	57,819	46,038,270
Taxable returns, total	40,894,440	2,574,006,771	299,329,453	21,640,400	355,259,042	19,250,412	127,545,722	40,894,615	1,795,240,389	40,885,014	382,670,923	40,894,440	364,363,328
No adjusted gross income	3,523	-3,074,818	29,411							930	552		
\$1 under \$5,000	11,424	-5,280	16,982	109	2,111	1,315	10,322			11,273	2,661	1,424	3,025
\$5,000 under \$10,000	6,369	48,782	8,979	11,267	34,615	5,102	32,397	5,057	6,680	5,057	986	6,389	5,917
\$10,000 under \$15,000	11,390,402	15,420,341	5,636,469	48,033	391,895	1,080,369	7,710,468	1,139,351	1,693,840	1,139,351	251,769	1,139,402	253,768
\$15,000 under \$20,000	2,006,379	35,374,320	10,636,156	235,258	2,165,918	1,771,121	12,472,129	2,005,500	10,131,768	2,005,612	1,515,118	2,006,379	1,516,860
\$20,000 under \$25,000	3,030,178	68,506,684	20,092,940	43,399	4,161,832	2,696,778	17,479,854	3,030,073	26,773,358	3,030,073	3,030,178	3,030,178	3,030,178
\$25,000 under \$30,000	3,145,451	86,541,218	24,047,068	684,589	7,032,832	2,460,662	16,089,267	3,145,423	39,374,354	3,145,423	5,831,483	3,145,451	5,832,601
\$30,000 under \$40,000	6,297,393	223,736,485	48,774,671	1,978,622	21,037,062	4,380,771	28,522,565	6,367,061	125,425,246	6,367,343	18,642,781	6,367,383	18,654,503
\$40,000 under \$50,000	6,201,318	278,597,574	48,128,487	3,073,744	35,209,910	3,127,574	20,399,810	6,201,256	175,168,452	8,200,933	25,977,669	6,201,318	25,988,381
\$50,000 under \$100,000	10,787,436	665,509,164	84,614,744	7,771,275	1,152,805	3,016,162	19,684,921	10,786,940	451,057,205	10,785,611	74,863,508	10,789,436	74,886,838
\$100,000 under \$200,000	4,229,444	381,753,876	32,748,205	3,686,284	61,246,955	543,160	3,226,426	4,228,889	284,134,480	4,228,839	52,884,222	4,229,444	52,972,045
\$200,000 under \$500,000	3,014,888	395,126,858	22,949,973	2,931,688	65,602,315	183,210	1,245,326	3,014,358	305,007,387	3,014,168	52,884,222	3,014,888	71,687,425
\$500,000 under \$1,000,000	776,182	232,213,762	1,655,410	756,503	31,453,942	39,679	267,009	775,841	189,867,681	775,560	56,200,983	776,182	56,761,043
\$1,000,000 or more	127,227	146,886,373		117,021	9,809,987	10,208	67,347	127,175	75,702,766	127,081	25,857,488	127,227	25,883,698
Nontaxable returns, total	7,494,695	52,845,017	60,846,574	1,043,310	15,787,345	6,044,744	40,237,478	1,283,866	3,494,529	-	-	57,819	46,038,270

Footnotes at end of table

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total itemized deductions			Standard deduction			Taxable income			Income tax after credits			Total income tax
			Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)		
All returns, total	17,679,915	375,003,782	99,699,553	2,936,069	34,220,798	14,592,922	70,317,921	11,970,738	196,199,910	8,744,551	34,018,440	8,748,971	34,189,799		
No adjusted gross income	76,940	-5,309,830	395,390										7,772		
\$1 under \$5,000	1,899,485	4,945,732	9,914,804	21,727	202,650	1,689,777	8,987,977	*10,114	*15,323	*12,980	*2,778	*12,690	*2,778		
\$5,000 under \$10,000	3,008,795	22,944,198	16,759,158	51,415	350,622	2,949,682	15,937,582	292,022	569,680	263,433	83,396	263,433	83,398		
\$10,000 under \$15,000	3,405,687	42,509,095	19,704,388	129,025	1,101,646	3,275,944	17,723,945	2,324,354	6,143,706	620,131	387,416	620,137	387,430		
\$15,000 under \$20,000	2,020,079	44,863,827	15,098,866	199,444	1,679,973	2,360,632	12,613,568	2,437,213	15,308,155	1,077,678	1,020,080	1,077,670	1,020,325		
\$20,000 under \$25,000	2,104,288	46,889,191	11,856,507	282,424	2,184,063	1,818,442	9,679,818	2,093,438	23,191,795	1,969,408	2,858,397	1,969,408	2,859,366		
\$25,000 under \$30,000	1,399,920	38,120,455	7,781,684	389,617	3,380,351	1,030,103	5,459,316	1,388,177	21,583,291	1,380,160	3,140,431	1,381,459	3,142,200		
\$30,000 under \$40,000	1,628,281	56,712,591	8,813,357	709,299	6,002,628	914,580	4,899,300	1,625,577	35,864,472	1,623,417	5,583,321	1,623,748	5,583,462		
\$40,000 under \$50,000	830,754	36,989,942	4,484,731	486,723	4,727,414	349,649	1,802,979	830,743	25,995,206	830,587	4,425,665	830,587	4,428,485		
\$50,000 under \$75,000	675,383	39,958,629	3,693,043	482,599	6,051,853	192,784	1,050,724	675,305	28,864,528	673,977	5,007,451	675,306	5,015,213		
\$75,000 under \$100,000	158,332	13,476,046	816,960	141,799	2,614,667	16,533	91,814	157,970	9,966,835	157,970	2,235,295	158,313	2,247,688		
\$100,000 under \$200,000	102,792	13,606,069	425,048	91,817	2,444,225	10,975	57,278	102,704	10,688,454	102,370	2,772,560	102,726	2,807,212		
\$200,000 under \$500,000	25,382	7,285,616	16,612	23,301	1,617,596	2,081	11,147	25,293	6,254,113	24,862	1,928,039	25,306	1,963,438		
\$500,000 under \$1,000,000	4,640	3,203,054	6	4,043	469,925	555	2,459	4,606	2,738,912	4,556	926,918	4,619	950,005		
\$1,000,000 or more	3,236	10,950,170	2	3,006	1,385,184	215	1,014	3,223	9,077,441	3,219	3,071,662	3,229	3,109,026		
Taxable returns, total	8,748,971	290,758,764	44,263,088	2,714,629	30,997,711	6,011,924	30,771,506	6,743,078	185,723,188	8,744,551	34,018,440	8,748,971	34,192,799		
No adjusted gross income	358	-795,392	1,159										7,772		
\$1 under \$5,000	*12,660	*52,529	*31,103			*7,603	*30,314	*10,114	*15,323	*12,980	*2,778	*12,660	*2,778		
\$5,000 under \$10,000	263,433	2,091,482	671,405	22,757	29,977	234,988	827,564	262,160	566,148	263,433	83,398	263,433	83,389		
\$10,000 under \$15,000	620,137	7,803,393	2,325,162	57,471	339,925	581,538	2,540,812	630,131	2,597,670	620,131	387,416	620,137	387,430		
\$15,000 under \$20,000	1,077,679	19,427,786	4,831,947	88,471	1,111,439	989,259	4,923,933	1,077,676	9,180,593	1,077,676	1,020,080	1,077,679	1,020,325		
\$20,000 under \$25,000	1,969,408	43,977,713	10,564,328	252,277	1,827,456	1,719,769	9,093,650	1,969,408	22,942,279	1,969,408	2,858,397	1,969,408	2,859,366		
\$25,000 under \$30,000	1,381,459	37,624,929	7,626,542	354,717	3,037,175	1,028,741	5,440,460	1,380,180	21,535,344	1,380,180	3,140,431	1,381,459	3,142,200		
\$30,000 under \$40,000	1,623,748	56,090,381	8,796,403	708,113	6,005,802	914,263	4,897,471	1,623,739	35,846,387	1,623,417	5,583,321	1,623,748	5,583,462		
\$40,000 under \$50,000	830,587	36,982,403	4,484,303	486,556	4,721,873	340,649	1,802,979	830,587	25,995,249	830,587	4,425,665	830,587	4,428,485		
\$50,000 under \$75,000	675,306	39,954,750	3,692,866	482,512	6,046,618	192,784	1,050,724	675,305	28,864,528	673,977	5,007,451	675,306	5,015,213		
\$75,000 under \$100,000	158,313	13,474,402	816,871	141,780	2,611,049	16,533	91,814	157,970	9,966,835	157,970	2,235,295	158,313	2,247,688		
\$100,000 under \$200,000	102,708	13,595,925	424,770	91,754	2,439,228	10,974	57,273	102,701	10,688,413	102,370	2,772,560	102,728	2,807,212		
\$200,000 under \$500,000	25,306	7,289,315	16,597	23,251	995,093	2,085	11,120	25,283	6,251,504	24,862	1,928,039	25,306	1,963,438		
\$500,000 under \$1,000,000	4,619	3,189,231	4	4,024	451,547	553	2,452	4,603	2,737,583	4,556	926,918	4,619	950,005		
\$1,000,000 or more	3,229	10,307,908	2	3,000	1,345,529	214	1,011	3,219	9,009,632	3,219	3,071,662	3,229	3,109,026		
Nontaxable returns, total	8,930,944	84,547,018	55,436,455	281,440	3,323,087	8,570,998	47,546,415	3,227,660	10,476,722	3,227,660	10,476,722	8,930,944	10,476,722		

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of single persons										Total income tax		
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	49,974,080	905,352,383	102,693,432	7,337,970	86,499,877	42,069,004	151,004,269	36,654,020	603,055,238	37,971,966	115,954,893	37,976,035	116,310,212
No adjusted gross income	467,106	-12,091,558	1,041,461	118,008	1,044,378	11,911,342	33,032,334	3,903,036	2,126,608	3,809,747	1,051	5,389	7,457
\$1 under \$5,000	12,027,351	30,251,020	12,231,031	116,003	1,044,378	11,911,342	33,032,334	3,903,036	2,126,608	3,809,747	349,418	9,810,074	358,834
\$5,000 under \$10,000	9,268,541	69,684,968	19,124,395	350,073	2,935,154	6,919,468	34,963,355	6,918,344	14,602,677	6,443,247	2,146,019	8,443,295	2,148,293
\$10,000 under \$15,000	6,789,387	84,001,342	16,446,920	412,001	4,307,433	6,357,386	25,104,960	6,918,344	38,529,974	6,591,147	5,912,023	6,561,147	5,912,040
\$15,000 under \$20,000	5,397,202	99,815,575	13,631,640	599,272	5,441,466	4,797,929	18,739,420	5,323,730	56,691,727	5,294,178	8,450,305	5,294,178	8,452,548
\$20,000 under \$25,000	4,960,559	91,686,274	10,258,857	611,057	5,210,528	3,479,502	13,491,746	4,086,492	63,045,532	4,054,812	9,462,482	4,054,818	9,468,685
\$25,000 under \$30,000	3,483,695	95,294,234	8,917,692	822,508	6,824,373	2,861,187	10,280,278	3,473,628	68,338,312	3,472,285	10,416,332	3,473,310	10,416,515
\$30,000 under \$40,000	3,558,225	136,828,225	10,147,872	1,368,507	12,548,046	2,571,718	9,965,723	3,940,372	103,719,495	3,940,325	17,641,671	3,940,332	17,642,041
\$40,000 under \$50,000	1,970,231	87,261,682	4,971,438	1,105,817	11,222,245	864,414	3,388,631	1,695,484	67,773,730	1,959,544	13,192,938	1,959,710	13,198,575
\$50,000 under \$75,000	1,656,258	98,067,546	4,303,745	1,238,566	16,783,744	417,692	1,670,191	1,639,971	75,562,941	1,639,643	16,333,684	1,640,934	16,347,200
\$75,000 under \$100,000	348,534	39,084,138	1,034,863	329,259	6,057,911	60,276	248,181	395,631	29,162,255	395,635	6,295,378	396,770	6,324,719
\$100,000 under \$200,000	282,777	37,252,911	592,111	264,377	6,040,877	18,399	77,960	281,983	30,575,254	281,847	8,120,384	282,099	8,169,669
\$200,000 under \$500,000	88,081	25,507,900	1,147	80,982	3,698,049	7,099	27,484	87,877	21,864,088	87,693	6,727,372	87,902	6,837,924
\$500,000 under \$1,000,000	17,303	11,855,504	14,397	14,397	1,411,048	2,906	12,342	17,247	10,444,599	17,205	3,477,931	17,265	3,532,312
\$1,000,000 or more	8,831	24,642,000	6,145	8,145	3,064,625	687	2,651	8,796	21,597,986	8,784	7,493,167	8,811	7,493,167
Taxable returns, total	37,976,035	871,881,824	80,314,081	6,728,457	74,521,087	31,342,189	115,437,824	37,962,339	602,245,849	37,971,966	115,954,893	37,976,035	116,310,212
No adjusted gross income	5,389	-519,257	13,255	1,325	13,255	1,325	13,255	1,325	13,255	1,325	1,051	5,389	7,457
\$1 under \$5,000	3,610,074	10,475,434	9,828	113,281	*38,318	3,796,793	8,333,733	3,606,022	2,120,834	3,605,247	349,418	3,610,074	358,834
\$5,000 under \$10,000	6,443,295	50,922,377	11,458,108	112,240	556,868	6,331,054	24,577,849	6,441,974	14,331,182	6,443,247	2,146,019	6,443,295	2,148,293
\$10,000 under \$15,000	6,561,147	81,442,380	15,602,541	299,091	1,855,337	6,362,056	24,732,819	5,891,147	38,251,584	6,561,147	5,912,023	6,561,147	5,912,040
\$15,000 under \$20,000	5,294,178	92,043,998	13,231,179	524,416	5,244,166	4,769,762	18,633,382	5,294,178	56,555,296	5,294,178	8,450,305	5,294,178	8,452,548
\$20,000 under \$25,000	4,064,818	91,106,378	10,195,168	566,338	4,397,045	3,478,460	13,487,852	4,064,812	63,026,055	4,064,812	9,462,482	4,064,818	9,468,685
\$25,000 under \$30,000	3,473,310	95,012,324	8,686,904	812,451	6,515,268	2,860,859	10,279,932	3,473,265	69,331,248	3,472,285	10,416,332	3,473,310	10,416,515
\$30,000 under \$40,000	3,940,332	138,488,030	10,103,339	1,368,614	11,680,357	2,571,718	9,966,723	3,940,325	103,719,195	3,940,325	17,641,671	3,940,332	17,642,041
\$40,000 under \$50,000	1,959,710	86,798,150	4,945,665	1,095,266	10,772,983	864,414	3,388,631	1,959,544	67,694,265	1,959,544	13,192,938	1,959,710	13,198,575
\$50,000 under \$75,000	1,640,934	97,176,414	4,266,244	1,223,242	15,704,653	417,692	1,670,191	1,639,966	75,562,004	1,639,643	16,333,684	1,640,934	16,347,200
\$75,000 under \$100,000	386,770	39,942,568	1,000,537	328,466	5,541,764	60,276	248,174	385,321	26,161,181	385,365	6,295,378	386,770	6,324,719
\$100,000 under \$200,000	282,069	37,154,033	590,873	263,700	5,918,103	18,399	77,960	281,950	30,574,697	281,847	8,120,384	282,099	8,169,669
\$200,000 under \$500,000	87,902	25,460,518	11,449	80,807	3,545,760	7,099	27,450	87,859	21,861,608	87,693	6,727,372	87,902	6,837,924
\$500,000 under \$1,000,000	17,265	11,828,997	14,359	14,359	1,379,940	2,906	12,342	17,245	10,443,537	17,205	3,477,931	17,265	3,532,312
\$1,000,000 or more	8,811	24,570,360	6,126	8,126	2,989,370	686	2,647	8,791	21,592,545	8,784	7,427,908	8,811	7,493,167
Nontaxable returns, total	11,899,046	33,480,558	22,369,371	609,513	11,978,790	10,926,816	35,567,444	691,681	809,389	691,681	809,389	691,681	809,389

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

NOTE: Deficit may not add to totals because of rounding

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

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

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	115,943,131	3 907 517,953	48,389 135	2,626 851 788	2,480,600	70,293,618
Salaries and wages	99,356,244	3,026 777 706	41,545 351	1 996 582 566	2 219,762	57,698 258
Taxable interest	65 340,011	126 169 276	35 635 315	78 170 415	1,152,099	2,688 270
Tax-exempt interest	5,061 511	48 286 834	3 113 837	31,105,449	75,002	1,211,736
Dividends	25,235 082	82 410 237	15,013 875	51,157,643	358,405	1,665,282
State income tax refunds	17 771,636	11 853 690	12,535 112	8 972,009	465,254	245,164
Alimony received	421 716	4 397,932	33 509	125,167	7 181	81,230
Business or profession						
Net income	12,181 691	187 208 680	8 230 592	144,491 589	213,137	3,290,322
Net loss	3,762 436	21 005,091	2,647 801	15,415 062	70 499	456,653
Sales of capital assets						
Net gain in AGI	13 205 708	152 730 037	8,075 599	112,319 841	180 861	5 040 031
Net loss in AGI	5 616 996	10 441 684	3,396 972	6,466,115	95,066	111 674
Sales of property other than capital assets	1 774 653	-3 188,731	1 324 718	-2 215 671	16 682	-125,447
Taxable IRA distributions	4 777 297	33 106 103	3 108 492	24 074 907	76 872	473,887
Pensions and annuities in AGI	17 893 606	205 422,984	10 852 914	141 200 280	227 910	2 195,873
Rent and royalty						
Net income	5 836 786	44 198 537	4 067 050	33,334 018	67 956	659 710
Net loss*	5 318 290	31 130 082	3 735 198	22 658,740	64 269	533 214
Farm rental income less loss	647 986	2,898 574	396 171	1 825,003	3 456	13 763
Partnership and S Corporation net income less loss	5,589 562	114 385 845	4 059 484	95 780 290	95 172	1,535 943
Estate and trust net income less loss	507 709	5 493 235	256 235	2 557,269	13 462	220 205
Farm net income less loss	2 242 324	-7,378 101	1 769,907	-5 971 715	38,097	-193,455
Unemployment compensation	8 530 794	20 285 055	4 539 225	11 558,961	172 775	413,176
Social security benefits in AGI	5 891 912	38,639 292	3 992 445	28 936 804	62 058	552 184
Other income less loss	5 453 748	21 915 214	3 510 274	15 437 719	73 270	500 384
Total statutory adjustments	17 859 335	39 103 321	11,542 124	27 879,558	335,663	878 949
Primary IRA payments	3 902 183	5,974 238	2 120 894	3 243 532	35 633	49 183
Secondary IRA payments	1 707 973	2 414 533	1 707 973	2 414 533	.	.
Payments to a Keogh plan	995 844	8 194 688	796 966	6 831 499	11 995	101,872
Deduction for self-employment tax	12 734 753	13 104 801	8 788 393	10 101 677	225 422	213,696
Self-employed health insurance deduction	1 483 167	1,183 635	1 065 731	993 571	36 129	17 585
Moving expenses adjustment	799 227	1 548 545	525 917	1 125,395	** 233	**16,056
Total itemized deductions	33 017,754	493 654 056	22 683 715	372,933 392	918 524	9,142,662
Medical and dental expenses deduction	5 229 251	26 378 356	3 225 030	12 972 860	145 819	375 540
Taxes paid deduction	32 569 312	175 847 631	22 540 927	137 079 199	896 458	3,517 979
Interest paid deduction	27 872 840	197 240 013	20 405 789	154 847 766	679 151	3,540 404
Contributions deduction	29 848 727	70 544 542	21 139 450	55 247 193	739 036	1,284 342
Casualty or theft loss deduction	225 085	3 484 045	139 877	2 329 449	**	**
Moving expenses deduction	132 453	447 892	91 875	329 955	**	**
Total miscellaneous deductions	8 475 787	33 067 984	5 441 195	21 445 719	206 803	783 725
Basic standard deduction	81 947 182	385 027 102	25 295 256	160 521 670	1 502 874	4,765 065
Additional standard deduction	10 621 983	12 079 287	5 589 281	7 261 530	84 825	64,372
Taxable income	92 793 239	2,597,980 066	42 168 481	1 798 724 919	2,192 911	52,754 037
Total tax credits	15 042 052	8 927 088	7 320 564	5 025 154	82 224	214 339
Child care credit	6 011 648	2 525 652	4 157 203	1 692 044	53 681	21 907
Credit for the elderly or disabled	222 358	46 601	56 934	13 758	.	.
Foreign tax credit	1 545 691	2 308 948	993 067	1 668 463	22 908	163 972
Earned income credit used to offset income						
tax before credits	7 756 112	2 785 594	2 026 284	872 522	.	.
Minimum tax credit	77 133	376 556	54 378	294 565	**	**
General business credit	301 244	690 038	231 777	539 849	**	**
Nonconventional source fuel credit	20 411	34 964	13 879	22 643	75	700
Income tax after credits	87 601 531	532,644 247	40,885 014	382 670 923	2 181 831	11,753 142
Alternative minimum tax	368 964	2 212 094	241 356	1 692 407	31 049	114 950
Total income tax	87 619 446	534 856 339	40,894 440	384 363 328	2 184 850	11,868 092
Total tax liability	89 816 586	561 042 116	41,992 494	404 626 439	2 293 574	12 329 594
Total tax payments	106 540 364	597 577 222	45,538 196	416 917 677	2,288 680	11 946 551
Income tax withheld	100 436 904	460 687 479	42 713 059	313 821 188	2,205 060	8 617 030
Estimated tax payments	12 083 839	115 983 568	7 233 305	87 301 456	153 411	2 611 605
Overpayment refunded	82 136 645	96 539 553	30 691 308	50 167 756	1 389 600	1 201 758
Tax due at time of filing	27 639 693	60 507 961	14 948 479	44 400 294	953 638	1 970 076

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)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,108,446	302,724,682	90,869	2,285,483	49,874,080	905,362,383
Salaries and wages	14,319,786	272,632,643	73,773	1,711,852	41,197,571	698,152,387
Taxable interest	3,974,389	3,039,785	52,684	137,376	24,526,524	42,133,430
Tax-exempt interest	140,629	1,022,673	6,273	6,303	1,725,771	14,950,673
Dividends	1,016,959	1,751,064	33,104	108,397	8,812,739	27,747,851
State income tax refunds	1,160,414	634,805	15,934	8,437	3,594,922	1,993,274
Alimony received	169,155	1,867,842	-	-	211,870	2,323,693
Business or profession						
Net income	847,378	8,647,446	*3,196	*10,981	2,887,387	30,768,343
Net loss	206,956	1,028,445	*43	*4,745	837,137	4,100,186
Sales of capital assets						
Net gain in AGI	512,887	3,649,930	15,310	56,540	4,412,052	31,665,694
Net loss in AGI	220,637	366,242	10,936	25,942	1,893,387	3,471,711
Sales of property other than capital assets	58,643	-78,961	3,626	-25,992	370,985	-742,659
Taxable IRA distributions	227,075	1,060,883	*15,027	*29,177	1,349,830	7,467,248
Pensions and annuities in AGI	926,295	6,821,626	20,014	186,218	5,866,473	55,018,987
Rent and royalty						
Net income	223,910	1,184,893	7,120	47,835	1,470,745	8,972,082
Net loss ¹	294,911	1,560,933	6,627	50,509	1,217,291	6,326,685
Farm net income less loss	16,580	22,511	-	-	231,779	1,037,297
Partnership and S Corporation net income less loss	168,639	2,927,146	6,861	88,238	1,259,406	14,054,228
Estate and trust net income less loss	23,240	328,511	5,793	33,206	208,978	2,354,043
Farm net income less loss	49,613	-27,510	*2,629	*-16,505	382,077	-1,168,916
Unemployment compensation	1,410,067	2,822,461	-	-	2,408,727	5,490,456
Social security benefits in AGI	120,200	414,510	*5,760	*10,337	1,691,449	8,725,458
Other income less loss	316,929	1,366,803	3,420	23,424	1,549,855	4,586,884
Total statutory adjustments	1,195,147	2,005,153	10,553	13,790	4,775,847	8,325,872
Primary IRA payments	248,270	361,101	*4,768	*5,366	1,492,618	2,315,057
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	19,550	196,132	*39	*884	167,294	1,064,302
Deduction for self-employment tax	844,915	625,962	4,935	1,945	2,871,088	2,161,520
Self-employed health insurance deduction	56,815	36,619	*429	*441	324,064	135,420
Moving expenses adjustment	53,852	134,320	-	-	204,225	272,775
Total itemized deductions	2,049,436	24,692,256	28,109	385,861	7,337,970	86,499,877
Medical and dental expenses deduction	412,239	1,249,680	*1,359	*4,486	1,444,804	11,775,790
Taxes paid deduction	2,023,175	7,624,214	28,109	162,362	7,080,642	27,463,857
Interest paid deduction	1,748,339	10,870,975	26,439	159,457	5,013,121	27,821,412
Contributions deduction	1,868,583	2,521,802	23,530	49,097	6,078,129	11,442,108
Casualty or theft loss deduction	36,588	271,887	**	**	43,932	854,114
Moving expenses deduction	*10,127	*42,631	**	**	25,349	63,915
Total miscellaneous deductions	663,372	2,322,454	7,828	12,137	2,156,589	8,503,949
Basic standard deduction	13,017,374	72,836,709	62,674	397,979	42,069,004	146,505,879
Additional standard deduction	261,783	251,888	*2,546	*1,909	4,683,549	4,499,589
Taxable income	9,716,971	142,241,985	61,036	1,203,888	38,654,020	603,055,238
Total tax credits	5,451,285	2,832,868	19,684	9,082	2,168,295	845,846
Child care credit	1,732,235	785,011	*1,293	*695	67,236	25,995
Credit for the elderly or disabled	*18,084	*3,806	-	-	147,341	29,037
Foreign tax credit	40,197	84,037	*55	*10	489,464	392,466
Earned income credit used to offset income						
tax before credits	4,321,909	1,937,079	*18,219	*7,100	1,389,700	168,894
Minimum tax credit	1,401	7,568	**	**	20,485	66,735
General business credit	5,667	14,410	**	**	61,776	117,155
Nonconventional source fuel credit	*10	*214	-	-	6,446	11,406
Income tax after credits	6,510,957	22,048,852	51,763	216,447	37,971,966	115,954,883
Alternative minimum tax	21,055	48,832	*45	*576	75,458	355,329
Total income tax	6,512,358	22,097,684	51,763	217,023	37,976,035	116,310,212
Total tax liability	6,647,636	23,048,356	55,168	222,359	38,897,714	120,815,008
Total tax payments	13,883,575	35,035,363	76,805	268,970	44,753,108	133,408,660
Income tax withheld	13,680,916	32,113,831	72,589	215,901	41,765,280	105,919,529
Estimated tax payments	337,514	2,370,363	6,510	46,272	4,353,099	23,653,872
Overpayment refunded	13,954,602	24,320,360	63,365	103,652	36,037,771	22,746,027
Tax due at time of filing	945,126	1,747,883	15,596	32,164	10,778,664	12,367,642

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

** Data removed to prevent disclosure of information for specific taxpayers

¹ Includes nondeductible rental loss

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

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	115,943,131	3,907,517,953	99,356,244	3,026,777,706	65,340,011	126,169,276	5,061,511	48,296,634	25,235,062	62,410,237	17,771,636	11,863,690		
No adjusted gross income	953,210	-53,628,568	312,368	6,647,461	569,154	3,424,389	47,458	975,370	269,765	1,059,916	72,391	158,905		
\$1 under \$5,000	14,632,059	37,722,233	11,871,768	33,028,701	5,131,718	2,862,276	174,670	289,509	1,669,921	1,356,446	93,877	50,798		
\$5,000 under \$10,000	14,235,099	106,976,145	11,173,263	79,773,742	5,137,413	6,602,425	211,575	953,020	1,610,363	2,542,155	230,559	94,091		
\$10,000 under \$15,000	13,464,909	169,102,365	10,774,378	124,998,137	5,448,988	8,915,459	298,705	1,530,745	1,726,991	3,436,529	329,501	121,915		
\$15,000 under \$20,000	11,410,889	198,537,909	9,515,120	152,564,418	5,200,148	8,272,477	271,337	1,221,119	1,655,778	3,349,177	576,923	207,441		
\$20,000 under \$25,000	9,663,350	216,518,460	8,366,766	174,594,523	4,831,154	6,898,126	230,995	1,466,383	1,562,762	3,223,619	660,727	259,767		
\$25,000 under \$30,000	8,121,017	222,451,662	7,346,008	188,240,445	4,493,940	5,197,300	226,943	1,008,154	1,391,623	2,617,483	588,416	351,996		
\$30,000 under \$40,000	12,013,761	416,107,079	11,006,310	352,000,372	7,756,987	9,211,003	295,127	3,073,785	2,813,475	5,077,628	2,295,426	928,678		
\$40,000 under \$50,000	9,024,089	403,802,112	8,300,847	340,138,676	6,851,001	9,061,225	510,867	2,968,548	2,502,616	5,069,394	2,695,628	1,145,676		
\$50,000 under \$75,000	13,126,603	794,668,591	12,233,951	670,609,375	11,060,438	15,335,804	940,179	5,950,998	4,873,925	9,676,640	5,401,795	2,666,919		
\$75,000 under \$100,000	4,783,915	409,003,391	4,433,552	333,032,703	4,454,837	9,730,619	522,793	4,274,031	2,448,228	7,804,472	2,245,716	1,437,382		
\$100,000 under \$200,000	3,404,731	446,517,100	3,050,525	319,244,544	3,281,279	12,935,378	691,734	7,703,757	2,198,996	12,059,575	1,592,184	1,700,397		
\$200,000 under \$500,000	890,280	256,192,757	754,314	151,360,979	875,259	10,485,037	348,040	7,339,346	715,514	9,849,974	459,269	1,244,623		
\$500,000 under \$1,000,000	148,283	100,695,445	125,212	48,247,803	148,068	5,270,823	81,107	3,406,539	130,709	4,723,887	77,078	509,366		
\$1,000,000 or more	69,935	181,833,213	60,043	52,297,679	69,627	12,166,735	45,779	5,719,239	64,258	10,526,401	40,108	945,735		
Taxable returns, total	87,619,446	3,736,645,359	76,614,531	2,845,866,730	57,033,191	113,778,429	4,661,994	44,508,470	22,666,267	76,831,525	16,947,718	11,265,494		
No adjusted gross income	9,270	-4,379,466	2,725	264,078	3,762	418,418	869	119,938	2,879	102,068	1,157	9,823		
\$1 under \$5,000	3,824,158	10,533,242	2,912,895	8,368,351	2,805,656	995,722	86,835	52,937	978,200	555,917	*12,741	*976		
\$5,000 under \$10,000	6,713,097	53,060,621	5,505,615	46,919,442	2,866,514	3,527,541	99,953	336,024	650,346	1,289,842	79,988	27,935		
\$10,000 under \$15,000	8,320,686	104,666,114	6,453,223	74,486,979	3,668,511	7,007,676	223,756	1,088,522	1,283,303	2,604,828	184,629	62,343		
\$15,000 under \$20,000	8,378,236	146,845,205	6,748,442	106,385,515	4,253,415	7,354,464	274,777	1,304,552	1,438,150	2,900,071	387,362	125,276		
\$20,000 under \$25,000	9,064,402	203,569,785	7,868,852	164,044,531	4,591,697	6,563,896	219,513	3,303,579	1,468,947	3,027,488	602,766	217,118		
\$25,000 under \$30,000	8,000,219	219,176,471	7,253,781	185,713,764	4,407,118	5,034,694	219,832	886,000	1,364,192	2,508,514	844,516	318,388		
\$30,000 under \$40,000	11,931,474	415,294,906	10,950,166	350,035,384	7,689,347	8,916,024	449,285	2,844,139	2,578,743	4,857,128	2,258,974	891,692		
\$40,000 under \$50,000	8,991,615	402,378,127	8,280,769	339,320,636	6,825,883	8,845,257	502,275	2,800,252	2,482,183	4,935,384	2,686,585	1,135,187		
\$50,000 under \$75,000	13,103,677	793,340,327	12,224,552	670,163,253	11,067,632	15,045,632	932,746	5,675,390	4,654,720	9,372,561	5,392,164	2,671,971		
\$75,000 under \$100,000	4,774,526	408,170,846	4,428,445	332,625,043	4,445,449	9,559,540	517,412	4,119,172	2,441,533	7,713,562	2,242,468	1,427,359		
\$100,000 under \$200,000	3,899,725	445,876,817	3,046,147	316,743,972	3,276,262	12,845,917	690,846	7,610,530	2,164,484	12,009,665	1,588,243	1,688,769		
\$200,000 under \$500,000	889,380	255,945,594	753,798	151,292,862	874,425	10,372,088	347,721	7,308,657	714,630	9,803,106	448,928	1,240,960		
\$500,000 under \$1,000,000	149,112	100,562,110	125,116	40,221,980	147,905	5,194,182	81,031	3,395,639	130,566	6,685,806	77,011	505,817		
\$1,000,000 or more	69,660	181,564,660	60,005	52,280,830	69,554	12,000,118	45,743	5,703,989	64,192	10,465,550	40,070	941,692		
Nontaxable returns, total	28,323,684	170,872,594	22,741,712	180,910,976	8,306,821	12,390,847	399,516	3,789,364	2,566,815	5,578,712	923,917	588,196		

Footnotes at end of table

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

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

Size of adjusted gross income	Alimony received			Business or profession			Net loss			Capital gain distributions reported on Form 1040			Sales of capital assets reported on Schedule D		
	Amount		Number of returns	Net income		Number of returns	Net loss		Number of returns	Amount		Number of returns	Amount		Number of returns
	(14)	(15)		(16)	(17)		(18)	(19)		(20)	(21)		(22)	(23)		(24)
All returns, total.....	421,716	121,681,681	187,208,660	3,762,436	21,005,091	4,014,164	2,743,634	9,191,544	149,986,402	5,616,998	10,441,684				
No adjusted gross income	4,768	108,405	1,384,476	325,320	5,289,153	17,187	5,844	115,064	5,810,413	204,637	461,152				
\$1 under \$5,000	6,371	891,884	2,448,798	142,802	625,007	408,508	208,805	416,626	622,134	321,621	550,470				
\$5,000 under \$10,000	47,350	1,321,383	7,467,758	199,367	850,461	254,719	129,366	476,932	1,188,962	380,120	744,074				
\$10,000 under \$15,000	57,995	384,958	9,383,566	258,674	1,196,461	248,564	121,142	587,271	1,577,683	379,984	668,533				
\$15,000 under \$20,000	62,194	453,082	9,184,909	249,360	1,241,166	239,918	171,734	595,912	2,236,099	336,062	595,776				
\$20,000 under \$25,000	47,227	853,775	7,976,847	245,368	887,562	284,602	207,414	526,302	1,688,020	302,175	569,062				
\$25,000 under \$30,000	47,556	308,446	8,304,719	280,431	1,136,851	229,670	244,497	473,484	2,066,059	322,854	552,233				
\$30,000 under \$40,000	63,300	512,549	14,705,960	462,825	1,614,887	445,372	235,141	881,718	3,975,178	566,688	1,004,699				
\$40,000 under \$50,000	39,169	559,815	13,362,646	432,664	1,632,082	385,382	286,976	856,001	4,345,546	490,297	828,148				
\$50,000 under \$75,000	26,310	638,029	17,341,300	27,637,768	2,454,312	783,944	458,530	1,677,398	10,985,244	849,789	1,670,619				
\$75,000 under \$100,000	9,626	378,628	748,173	18,682,368	248,487	1,149,274	426,884	320,443	9,206,086	536,739	992,282				
\$100,000 under \$200,000	7,877	320,403	691,158	35,198,142	178,138	1,408,022	260,159	1,113,105	19,910,198	560,769	1,148,212				
\$200,000 under \$500,000	1,544	242,528	210,241	21,490,798	53,708	759,089	60,946	421,271	21,476,927	227,368	514,489				
\$500,000 under \$1,000,000	*149	*15,505	30,624	5,445,773	9,098	261,434	4,311	25,337	13,923,858	39,941	103,251				
\$1,000,000 or more	79	10,796	13,369	4,562,130	5,496	519,338	960	45,625	50,792,974	18,415	50,073				
Taxable returns, total.....	363,669	8,902,024	165,614,278	2,941,353	13,086,477	3,727,884	2,607,966	8,252,560	141,823,891	4,692,424	8,458,109				
No adjusted gross income	*36	663	78,385	1,517	156,430	*24	5	1,693	1,317,263	1,375	3,184				
\$1 under \$5,000	.	50,353	74,234	*4,150	*2,704	332,775	172,065	214,629	280,964	67,539	48,028				
\$5,000 under \$10,000	22,890	104,706	330,628	1,744,040	66,773	166,632	86,648	233,771	523,898	134,837	225,858				
\$10,000 under \$15,000	42,716	286,102	542,583	513,760	151,191	198,659	102,736	418,657	1,008,459	251,938	427,001				
\$15,000 under \$20,000	47,547	376,474	608,213	4,982,934	172,860	728,498	184,332	478,034	1,708,074	280,368	470,729				
\$20,000 under \$25,000	44,679	291,309	742,030	6,662,975	222,106	741,128	269,512	487,204	1,650,620	281,281	528,425				
\$25,000 under \$30,000	47,556	308,446	791,228	7,842,710	228,975	1,096,986	234,189	454,975	1,731,528	311,514	520,754				
\$30,000 under \$40,000	63,300	512,549	1,355,188	454,962	1,562,259	441,969	240,280	865,521	3,824,097	554,632	977,138				
\$40,000 under \$50,000	39,169	559,815	1,055,361	13,279,140	431,282	1,588,584	383,227	849,314	4,217,794	484,395	812,006				
\$50,000 under \$75,000	26,310	638,029	1,729,947	27,447,502	659,571	2,430,555	783,779	1,667,169	10,803,689	943,769	1,652,586				
\$75,000 under \$100,000	9,626	378,628	747,058	18,626,601	248,399	1,144,873	424,331	531,546	9,099,976	535,329	978,469				
\$100,000 under \$200,000	7,877	320,403	690,767	35,180,907	177,837	1,378,558	260,158	1,111,872	19,765,219	560,769	1,148,067				
\$200,000 under \$500,000	1,543	242,468	210,045	21,473,588	53,607	748,658	60,937	420,789	21,349,955	227,108	513,781				
\$500,000 under \$1,000,000	*149	*15,505	30,593	5,442,223	9,067	254,013	4,311	25,337	13,838,648	39,881	103,079				
\$1,000,000 or more	79	10,796	13,347	4,552,308	5,481	517,814	7,890	45,760	50,705,527	18,368	48,695				
Nontaxable returns, total.....	68,047	346,399	21,584,402	821,084	7,938,614	286,280	135,658	928,984	8,162,511	924,574	1,993,574				

Footnotes at end of table

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms		Short-term loss from other forms		Long-term capital 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	3,571,405	23,145,150	4,339,670	47,479,026	625,059	20,356,795	166,690	1,969,924	89,762	595,638	10,975,659	167,962,762
No adjusted gross income	59,765	895,633	115,878	4,506,347	46,980	2,833,922	2,936	45,574	4,645	65,623	195,476	8,135,731
\$1 under \$5,000	136,442	174,582	163,761	1,172,082	29,784	721,621	5,087	3,932	1,276	1,278	541,870	895,197
\$5,000 under \$10,000	123,362	191,661	191,661	1,534,899	41,363	831,466	11,399	9,571	1,979	1,399	608,302	1,710,540
\$10,000 under \$15,000	158,712	359,419	209,841	1,339,474	26,284	604,739	11,527	24,679	4,390	6,817	711,353	1,933,665
\$15,000 under \$20,000	142,935	337,591	211,461	1,317,623	29,617	676,010	7,766	29,267	5,074	9,644	683,992	2,674,556
\$20,000 under \$25,000	167,875	348,847	192,740	1,307,879	32,549	626,197	12,884	34,951	2,002	7,169	619,928	2,276,947
\$25,000 under \$30,000	143,364	438,152	245,133	1,328,617	33,264	743,113	6,089	15,673	5,648	12,816	563,445	2,521,476
\$30,000 under \$40,000	322,989	866,316	370,054	2,409,408	46,553	1,055,294	13,982	56,691	7,931	64,129	895,449	4,584,581
\$40,000 under \$50,000	283,963	1,079,661	339,811	2,170,391	36,424	974,066	24,243	246,912	5,116	16,781	970,607	4,840,719
\$50,000 under \$75,000	714,599	2,939,248	764,705	6,639,374	104,233	2,904,146	28,476	163,589	18,952	58,313	1,906,542	12,937,360
\$75,000 under \$100,000	405,395	1,622,174	447,781	3,309,757	57,713	1,440,019	14,708	66,568	6,516	15,639	1,103,613	10,596,014
\$100,000 under \$200,000	547,793	3,866,875	642,278	6,889,339	80,272	2,760,470	17,678	164,822	11,704	72,834	1,355,909	22,550,588
\$200,000 under \$500,000	254,145	4,094,035	308,568	6,643,829	44,730	2,210,511	14,660	438,180	8,699	58,358	548,520	23,893,663
\$500,000 under \$1,000,000	63,318	2,046,767	73,403	2,862,512	11,674	839,733	3,336	194,558	2,689	36,579	113,245	15,304,795
\$1,000,000 or more	37,737	4,627,056	42,654	5,127,494	6,610	1,135,489	2,859	486,756	3,159	166,478	59,409	53,084,929
Taxable returns, total	3,264,424	21,337,874	3,609,324	38,269,378	489,923	14,919,170	150,338	1,879,560	76,843	504,471	9,727,634	156,116,111
No adjusted gross income	952	69,566	1,145	313,566	416	116,308	39	5,361	100	917	2,045	1,706,654
\$1 under \$5,000	63,300	48,045	56,107	52,788	5,909	11,045	1,273	688	1,273	1,265	248,686	292,568
\$5,000 under \$10,000	65,038	81,071	77,095	310,277	7,506	135,221	1,273	2,449	1,598	1,176	279,742	693,207
\$10,000 under \$15,000	116,550	243,882	134,035	594,739	13,039	273,623	7,485	21,849	4,373	6,103	500,397	1,173,756
\$15,000 under \$20,000	101,377	227,439	169,633	864,409	19,894	398,199	4,540	14,073	1,618	2,495	578,919	1,953,590
\$20,000 under \$25,000	155,441	296,472	175,226	1,095,143	27,884	517,913	11,701	30,653	2,228	11,613	571,031	1,977,871
\$25,000 under \$30,000	136,534	363,896	236,195	1,182,091	30,722	644,055	5,785	12,471	5,648	12,816	545,102	2,167,271
\$30,000 under \$40,000	319,385	847,560	365,304	2,190,897	45,035	974,860	13,972	56,275	7,603	61,345	971,015	4,260,118
\$40,000 under \$50,000	289,164	1,035,174	334,230	2,014,384	35,715	905,639	22,964	239,059	5,062	17,881	962,748	4,662,811
\$50,000 under \$75,000	711,515	2,998,637	759,925	5,343,588	103,405	2,736,079	28,095	150,905	18,834	57,511	1,893,362	12,505,453
\$75,000 under \$100,000	403,265	1,960,080	445,953	3,211,120	57,524	1,396,102	14,703	66,472	6,145	11,729	1,099,808	10,457,488
\$100,000 under \$200,000	547,201	3,548,517	641,438	6,769,094	80,039	2,700,345	17,670	164,689	11,690	71,989	1,354,459	22,328,654
\$200,000 under \$500,000	253,800	4,054,189	308,157	6,456,580	44,615	2,186,531	14,647	435,645	8,661	56,557	547,872	23,806,540
\$500,000 under \$1,000,000	63,222	2,031,847	75,286	2,818,317	11,635	802,125	3,320	184,089	2,659	36,408	113,107	15,184,518
\$1,000,000 or more	37,881	4,610,501	42,595	5,053,474	6,601	1,131,126	2,842	484,542	3,151	165,597	58,342	52,916,603
Nontaxable returns, total	306,981	1,807,276	530,346	9,209,648	138,135	5,437,626	18,353	90,364	10,918	91,367	1,248,024	11,865,651

Footnotes at end of table

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

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued												Schedule D gain subject to 28 percent tax rate
	Long-term capital loss		Long-term capital loss carryover		Long-term gain from other forms		Long-term loss from other forms				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)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)				
All returns, total	6,505,162	78,215,071	1,521,913	40,135,755	2,968,190	57,994,112	84,826	852,917	1,613,635	89,530,966			
No adjusted gross income	182,583	9,794,901	84,864	6,393,019	76,004	4,256,294	6,690	102,570	-	-			
\$1 under \$5,000	324,316	1,954,093	79,189	1,143,979	75,415	293,272	*1,739	*4,623	-	-			
\$5,000 under \$10,000	377,252	3,844,277	106,393	2,360,060	152,921	5,410,677	*4,448	*11,559	-	-			
\$10,000 under \$15,000	403,539	2,874,892	98,989	1,521,971	215,937	6,995,449	*25	*1,053	-	-			
\$15,000 under \$20,000	379,948	3,126,442	91,038	1,742,416	218,697	1,092,284	*5,497	*12,465	-	-			
\$20,000 under \$25,000	348,957	2,699,579	73,610	1,378,639	189,470	942,572	*904	*3,189	-	-			
\$25,000 under \$30,000	338,764	2,841,560	66,755	1,724,448	150,603	1,068,463	7,895	37,518	-	-			
\$30,000 under \$40,000	609,044	4,770,788	132,914	2,453,293	280,534	1,723,879	6,047	12,833	-	-			
\$40,000 under \$50,000	533,611	3,961,363	99,198	2,080,626	278,786	1,773,331	6,539	30,654	-	-			
\$50,000 under \$75,000	1,106,500	9,553,771	260,679	5,140,937	465,865	4,460,159	13,147	30,655	112,027	936,861			
\$75,000 under \$100,000	659,392	5,969,619	151,866	3,089,600	267,322	3,872,678	5,434	23,287	116,413	1,270,318			
\$100,000 under \$200,000	757,951	10,313,357	164,639	4,983,727	345,382	8,630,441	13,380	111,960	829,096	13,483,750			
\$200,000 under \$500,000	361,870	7,525,714	83,869	3,227,761	182,741	9,106,548	7,603	91,482	426,986	17,576,369			
\$500,000 under \$1,000,000	78,366	9,248,710	18,051	1,176,039	49,721	5,565,320	2,478	51,175	84,994	11,864,617			
\$1,000,000 or more	43,371	5,735,774	9,004	1,727,907	25,763	13,932,155	2,829	223,695	44,119	44,697,011			
Taxable returns total	5,601,132	59,182,481	1,194,399	28,241,640	2,533,794	52,464,739	71,999	615,344	1,613,550	69,816,598			
No adjusted gross income	1,864	577,338	989	339,610	1,151	655,594	89	1,201	-	-			
\$1 under \$5,000	91,566	83,229	*5,750	*1,864	*6,534	*68,564	*1,273	*1,697	-	-			
\$5,000 under \$10,000	152,143	966,120	27,368	568,962	40,068	1,711,742	*2,871	*11,148	-	-			
\$10,000 under \$15,000	283,268	1,429,258	56,769	668,970	120,668	314,909	*8	*71	-	-			
\$15,000 under \$20,000	308,030	1,903,210	62,889	1,086,815	177,398	760,537	*2,717	*6,129	-	-			
\$20,000 under \$25,000	316,429	2,312,320	66,445	1,142,751	168,254	774,453	*228	*2,419	-	-			
\$25,000 under \$30,000	323,839	2,445,881	62,552	1,449,014	145,031	928,965	7,884	37,461	-	-			
\$30,000 under \$40,000	589,241	4,349,698	127,375	2,174,063	274,269	1,640,028	*5,919	*8,407	-	-			
\$40,000 under \$50,000	531,148	3,604,312	97,688	1,948,776	276,674	1,726,908	*6,485	*29,533	-	-			
\$50,000 under \$75,000	1,086,716	9,931,862	259,192	4,920,864	462,971	4,383,278	13,000	29,457	112,027	936,861			
\$75,000 under \$100,000	657,351	5,792,511	151,648	3,017,502	265,184	3,831,493	5,064	17,481	116,412	1,270,309			
\$100,000 under \$200,000	756,534	10,135,377	164,207	4,906,991	344,778	8,534,697	13,366	108,398	829,070	13,483,675			
\$200,000 under \$500,000	381,416	7,418,115	83,689	3,171,188	317,188	9,040,471	7,165	89,049	428,940	17,572,136			
\$500,000 under \$1,000,000	78,271	3,178,592	18,019	1,124,754	42,650	5,551,736	2,619	49,434	84,986	11,862,271			
\$1,000,000 or more	43,315	5,664,638	9,590	1,709,487	25,720	13,681,365	2,622	223,261	44,115	44,694,345			
Nontaxable returns, total	904,050	19,032,589	327,514	11,894,114	434,396	5,529,373	12,827	237,573	85	12,368			

Footnotes at end of table

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

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

Size of adjusted gross income	Sales of property other than capital assets				Net loss				Total taxable IRA distributions				Pensions and annuities								
	Net gain		Net loss		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	
All returns, total.....	801,564	5,588,453	973,089	8,757,184	4,777,297	33,106,103	19,053,270	288,967,847	17,893,806	205,422,994											
No-adjusted gross income	34,793	554,418	83,733	3,720,275	34,619	437,679	124,552	1,534,380	100,991	835,878											
\$1 under \$5,000	32,020	57,354	22,489	148,003	100,933	247,632	604,801	2,577,748	559,044	1,327,157											
\$5,000 under \$10,000	32,717	87,335	54,245	241,633	409,987	2,029,222	2,035,796	11,466,536	2,000,145	9,346,319											
\$10,000 under \$15,000	70,501	241,240	57,397	254,467	581,478	1,846,156	2,524,135	20,862,208	2,471,903	17,875,843											
\$15,000 under \$20,000	66,870	201,895	74,076	354,750	598,202	2,773,278	2,182,407	22,860,076	2,128,618	20,274,860											
\$20,000 under \$25,000	50,468	222,372	58,320	688,791	448,033	2,110,602	1,752,024	22,046,978	1,673,849	18,531,316											
\$25,000 under \$30,000	49,605	168,938	56,209	339,515	337,538	1,577,748	1,252,507	15,987,411	1,252,507	13,713,151											
\$30,000 under \$40,000	61,938	304,774	69,939	327,475	545,131	3,457,165	2,081,267	30,720,742	1,948,116	24,455,509											
\$40,000 under \$50,000	67,759	238,908	58,558	206,888	458,622	3,034,247	1,672,712	30,581,647	1,556,139	21,847,891											
\$50,000 under \$75,000	128,158	931,010	123,745	480,118	692,682	6,100,774	2,650,533	56,152,320	2,395,095	37,555,856											
\$75,000 under \$100,000	60,740	399,238	88,366	487,363	299,660	3,461,568	1,052,058	27,264,360	902,364	18,982,133											
\$100,000 under \$200,000	91,089	881,175	113,702	532,815	224,588	4,441,879	832,452	31,361,481	714,238	16,561,994											
\$200,000 under \$500,000	43,222	586,148	75,569	710,418	55,502	1,741,936	191,542	10,984,217	154,027	4,428,726											
\$500,000 under \$1,000,000	11,531	241,130	22,443	322,071	8,735	407,827	30,875	2,823,172	24,618	1,009,383											
\$1,000,000 or more	7,977	442,321	14,286	483,102	3,589	258,388	14,937	2,094,550	11,952	677,189											
Taxable returns, total.....	640,860	4,698,256	748,808	3,896,562	4,135,691	30,502,717	16,142,022	289,866,961	15,089,074	191,141,932											
No-adjusted gross income	438	96,843	482	59,598	274	6,532	887	32,300	624	13,958											
\$1 under \$5,000	*2,530	*620	*1,115	*8	*4,635	*7,510	31,185	170,047	26,003	68,475											
\$5,000 under \$10,000	13,655	17,172	169,527	56,181	189,527	530,018	820,539	4,737,849	814,875	4,082,356											
\$10,000 under \$15,000	28,447	106,873	15,816	38,707	371,284	1,189,919	1,854,586	15,827,000	1,812,175	13,477,568											
\$15,000 under \$20,000	46,882	151,235	53,055	128,385	548,749	2,488,586	2,945,865	20,578,377	1,901,557	18,435,853											
\$20,000 under \$25,000	37,542	183,100	51,577	120,138	432,978	2,020,911	1,891,470	21,863,501	1,617,894	16,244,544											
\$25,000 under \$30,000	46,163	162,844	50,723	152,966	331,764	1,533,176	1,268,155	15,782,556	1,235,164	13,549,961											
\$30,000 under \$40,000	61,421	297,164	67,284	245,438	541,088	3,424,354	2,078,787	30,531,129	1,937,892	21,342,758											
\$40,000 under \$50,000	67,481	236,037	54,367	174,167	450,263	2,919,379	1,682,823	30,467,505	1,546,589	21,746,619											
\$50,000 under \$75,000	128,424	808,238	123,445	481,207	692,481	6,096,869	2,845,895	56,030,854	2,390,854	37,543,915											
\$75,000 under \$100,000	59,848	389,653	88,109	453,995	299,540	3,458,606	1,050,412	27,215,734	900,724	16,959,447											
\$100,000 under \$200,000	91,000	878,282	113,556	512,034	224,537	4,440,650	832,320	31,556,687	714,112	16,559,447											
\$200,000 under \$500,000	43,142	592,359	75,430	888,385	55,451	1,739,808	191,377	10,579,660	153,881	4,423,205											
\$500,000 under \$1,000,000	11,508	240,103	22,415	317,916	8,725	407,301	30,847	2,819,725	24,592	1,007,768											
\$1,000,000 or more	7,983	441,152	14,273	478,457	3,585	258,096	14,924	2,092,727	11,940	676,474											
Non taxable returns, total.....	160,804	870,197	224,281	4,889,622	641,406	2,603,386	2,921,248	19,101,186	2,804,532	14,280,859											

Footnotes at end of table

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

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

Size of adjusted gross income	Rent			Royalty			Farm rental				
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss		
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Number of returns	Amount
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total.....	4,361,197	34,116,730	4,796,684	26,065,984	1,100,482	4,999,729	122,376	498,629	3,407,142	148,357	508,567
No adjusted gross income	88,305	920,343	164,501	3,286,687	27,620	232,275	16,840	13,173	48,242	8,629	52,719
\$1 under \$5,000	143,071	343,628	138,739	702,809	28,169	28,142	*1,463	22,353	28,053	*8,913	*37,306
\$5,000 under \$10,000	382,084	1,458,880	176,981	1,773,966	66,235	65,215	*5,014	46,431	163,860	*14,384	*50,183
\$10,000 under \$15,000	429,613	1,497,984	270,072	1,123,902	80,525	129,530	*6,750	64,266	254,118	10,045	34,419
\$15,000 under \$20,000	308,584	1,161,681	278,228	1,233,873	77,126	179,577	*4,773	*966	350,631	*4,851	*5,866
\$20,000 under \$25,000	280,949	1,370,228	284,904	1,243,815	66,453	97,811	*1,403	*3,956	240,234	24,106	68,544
\$25,000 under \$30,000	285,084	1,107,344	278,805	1,342,714	60,405	130,293	*5,075	*3,421	196,810	*6,816	*14,455
\$30,000 under \$40,000	445,243	1,881,921	539,607	2,468,227	116,593	230,666	*1,713	*4,029	282,963	19,777	62,695
\$40,000 under \$50,000	395,496	1,952,243	511,825	2,215,543	108,107	285,845	2,985	12,314	288,360	11,407	38,184
\$50,000 under \$75,000	709,211	4,676,247	995,103	4,829,424	179,573	387,715	17,254	56,982	582,307	17,555	53,944
\$75,000 under \$100,000	319,228	2,758,934	519,636	3,482,874	88,516	415,440	7,198	23,073	209,984	*6,533	*4,923
\$100,000 under \$200,000	405,613	5,843,967	467,313	3,482,874	115,869	681,042	6,511	7,720	540,964	10,648	54,931
\$200,000 under \$500,000	163,127	5,002,693	147,012	1,703,338	58,591	817,311	3,028	3,574	178,428	3,769	18,428
\$500,000 under \$1,000,000	35,743	2,009,009	25,787	433,946	14,576	434,305	1,046	9,675	16,336	613	4,710
\$1,000,000 or more	18,090	2,432,648	12,191	343,474	10,535	914,962	751	14,116	15,945	310	7,260
Taxable returns, total	3,617,275	30,946,941	4,104,390	21,807,676	995,201	4,593,528	52,320	86,704	3,053,462	112,359	342,114
No adjusted gross income	1,201	76,712	782	44,846	244	13,942	*6	*53	*214	*23	*214
\$1 under \$5,000	*1,635	*9,658	*3,927	*11,465	*3,821	*3,560		*3,682	*2,437		
\$5,000 under \$10,000	107,372	323,241	48,385	200,808	24,018	31,438	*1,273	*293	*23,856	*1,275	*562
\$10,000 under \$15,000	271,498	886,892	146,634	552,779	51,361	74,972	*3,647	*1,033	181,930	*4,748	*7,713
\$15,000 under \$20,000	232,409	940,442	208,405	809,402	67,893	154,577	*4,773	*966	53,273	*4,850	*5,860
\$20,000 under \$25,000	270,768	1,278,867	254,146	960,995	63,454	97,171	*1,254	*30,298	193,362	24,106	68,544
\$25,000 under \$30,000	248,469	1,048,825	259,645	1,120,137	58,087	103,787	*5,075	*3,421	191,189	*6,816	*14,455
\$30,000 under \$40,000	488,509	1,807,601	522,107	2,298,672	115,866	229,588	*1,710	*4,024	401,205	19,777	62,695
\$40,000 under \$50,000	364,291	1,929,703	508,058	2,178,312	107,665	235,540	*2,863	*12,302	40,376	11,407	38,184
\$50,000 under \$75,000	705,834	4,635,602	888,573	4,756,976	178,087	383,285	17,250	22,489	582,209	17,551	53,908
\$75,000 under \$100,000	318,046	2,748,813	512,705	2,911,897	89,443	414,914	3,438	7,185	233,688	*6,484	*4,918
\$100,000 under \$200,000	405,227	5,831,921	466,333	3,472,966	115,776	679,660	6,500	7,674	540,928	10,647	54,931
\$200,000 under \$500,000	182,952	4,992,442	146,780	1,693,545	58,408	813,966	3,020	3,535	178,427	3,767	18,420
\$500,000 under \$1,000,000	35,700	2,006,668	25,799	430,169	14,550	433,208	1,042	9,630	16,335	611	4,663
\$1,000,000 or more	18,064	2,429,552	12,171	337,965	10,512	914,290	749	14,037	15,945	310	7,260
Non taxable returns, total	743,922	7,172,789	692,293	6,258,309	141,281	416,201	7,351	35,677	353,679	35,998	166,454

Footnotes at end of table

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

Size of adjusted gross income	Total rental and royalty			Partnership and S Corporation			Estate and trust					
	Net income		Net loss	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(68)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
All returns, total	5,427,423	41,749,695	4,698,703	25,762,666	3,491,220	154,276,614	2,098,342	39,890,789	463,256	6,091,634	44,453	598,399
No adjusted gross income	108,861	1,086,787	172,042	2,534,978	44,479	1,136,097	152,652	15,950,230	7,840	105,252	**2,789	**197,469
\$1 under \$5,000	179,016	374,874	146,321	660,894	86,006	205,097	59,441	492,210	19,786	19,042	**	**
\$5,000 under \$10,000	444,443	1,348,223	190,956	794,982	121,913	507,043	76,648	81,711	34,637	81,717	11,126	*167
\$10,000 under \$15,000	530,983	1,681,088	271,927	1,151,468	161,353	994,856	108,924	717,576	47,767	129,060	*735	*2,428
\$15,000 under \$20,000	410,560	1,681,069	289,138	1,173,649	185,170	1,096,150	88,949	782,483	13,585	66,783	*2,018	*13,238
\$20,000 under \$25,000	368,693	1,682,826	299,261	1,292,927	161,833	1,077,827	84,983	498,707	24,791	134,049	*784	*138
\$25,000 under \$30,000	310,646	1,423,011	276,682	1,258,425	146,608	1,232,748	104,530	830,681	15,489	86,251	5,786	5,684
\$30,000 under \$40,000	598,328	2,356,585	517,278	2,346,289	315,013	3,296,914	196,624	1,168,529	34,081	223,379	*375	*1,100
\$40,000 under \$50,000	500,901	2,482,043	514,878	2,322,478	266,559	2,716,311	197,684	1,026,173	48,575	164,923	4,346	20,455
\$50,000 under \$75,000	679,512	5,578,752	1,011,030	4,932,373	542,078	7,300,153	384,795	2,403,461	80,347	430,949	5,436	14,557
\$75,000 under \$100,000	395,851	3,398,988	516,694	3,044,351	365,281	7,265,677	201,948	1,523,384	34,253	319,163	4,930	14,985
\$100,000 under \$200,000	484,118	6,929,085	397,580	2,695,174	628,510	24,053,878	3,489,417	56,750	828,476	7,474	34,677	36,817
\$200,000 under \$500,000	193,363	5,661,837	81,858	1,003,263	341,733	34,538,339	139,232	3,953,071	31,742	1,131,907	4,346	51,248
\$500,000 under \$1,000,000	43,140	2,412,653	17,956	345,751	81,072	19,659,208	28,027	2,084,784	6,988	547,606	1,155	18,367
\$1,000,000 or more	24,977	3,328,804	9,138	295,644	43,611	49,193,116	14,051	4,620,399	5,295	1,828,043	1,038	223,688
Taxable returns, total	4,526,498	38,012,162	3,974,974	20,284,043	3,128,513	151,320,566	1,711,614	21,991,658	409,375	5,873,603	39,718	412,926
No adjusted gross income	1,273	79,461	824	68,407	941	309,131	2,027	1,016,274	227	13,333	43	23,572
\$1 under \$5,000	**1,142	*16,635	*2,655	*4,747	26,444	*32,118	*3,789	*7,319	*13,229	*12,638		
\$5,000 under \$10,000	132,759	374,707	48,850	194,964	40,773	140,325	19,313	163,906	22,300	57,749	*1,115	*87
\$10,000 under \$15,000	136,339	1,136,193	147,118	545,864	91,195	446,485	55,189	244,398	37,644	117,136	*259	*275
\$15,000 under \$20,000	327,857	1,428,365	208,859	796,733	137,749	739,076	57,857	250,437	8,426	31,817	*2,017	*13,207
\$20,000 under \$25,000	334,283	1,548,271	264,238	1,025,955	124,581	834,505	75,274	345,072	22,543	128,203		
\$25,000 under \$30,000	301,877	1,338,687	259,756	1,029,960	140,992	1,189,739	94,700	722,653	15,297	83,619	*5,629	*3,546
\$30,000 under \$40,000	562,121	2,283,456	508,167	2,286,397	308,711	3,214,317	189,225	1,032,583	32,962	232,221		*287
\$40,000 under \$50,000	489,391	2,440,268	514,234	2,279,869	262,537	2,656,035	192,312	708,992	41,388	151,678	*6,152	*20,120
\$50,000 under \$75,000	670,660	5,597,552	1,004,450	4,657,171	538,584	7,202,293	378,382	2,219,025	80,157	430,469	5,432	14,552
\$75,000 under \$100,000	364,649	3,327,984	514,526	3,028,632	363,626	7,161,640	199,684	1,458,810	33,612	314,164	4,924	14,071
\$100,000 under \$200,000	484,719	6,929,123	398,586	2,592,108	628,214	24,042,864	3,349,149	56,333	808,480	7,308	34,615	34,615
\$200,000 under \$500,000	183,126	5,847,655	81,675	994,664	341,530	34,519,991	137,642	3,815,772	31,678	1,128,379	4,334	49,293
\$500,000 under \$1,000,000	47,084	2,410,195	17,917	342,831	81,037	19,650,895	27,922	1,967,656	6,350	546,147	1,144	16,189
\$1,000,000 or more	24,945	3,326,259	9,119	209,582	43,599	49,172,212	13,997	4,707,656	5,200	1,825,340	1,032	223,113
Non taxable returns, total	906,925	3,737,513	723,729	5,486,623	362,707	2,965,048	386,728	17,699,111	55,861	216,031	4,735	165,474

Footnotes at end of table

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

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

Size of adjusted gross income	Net income		Farm		Net loss		Unemployment compensation		Total		Social security benefits		Foreign earned income exclusion	
	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns	Amount
All returns, total	751,742	8,336,624	1,484,582	15,774,725	6,530,794	20,285,055	10,040,115	112,332,115	5,681,912	38,639,292	257,240	11,096,843	257,240	11,096,843
No adjusted gross income	20,017	205,380	125,777	3,221,652	23,669	75,731	90,471	864,265	1,923	6,732	59,515	1,838,733	59,515	1,838,733
\$1 under \$5,000	31,205	49,181	64,097	507,271	389,134	569,363	596,915	5,087,017	5,857	15,337	58,095	2,239,096	58,095	2,239,096
\$5,000 under \$10,000	80,828	321,328	101,345	560,591	1,045,304	2,006,670	1,049,593	10,215,203	16,888	71,290	9,425	487,953	9,425	487,953
\$10,000 under \$15,000	102,308	633,312	161,946	1,290,680	1,221,748	2,719,231	1,134,281	12,598,760	39,672	155,215	17,013	691,863	17,013	691,863
\$15,000 under \$20,000	78,730	630,564	110,419	962,674	1,030,227	2,362,489	895,116	11,052,334	101,290	241,385	24,077	631,040	24,077	631,040
\$20,000 under \$25,000	58,845	506,612	111,145	708,567	841,515	1,976,095	820,438	9,833,576	479,080	726,743	8,738	510,398	8,738	510,398
\$25,000 under \$30,000	70,189	584,368	97,032	888,911	721,999	1,828,994	762,129	8,440,258	661,338	1,200,354	7,306	489,240	7,306	489,240
\$30,000 under \$40,000	79,498	977,355	176,970	1,499,465	1,111,717	2,868,939	1,258,069	13,832,562	1,258,069	4,711,838	7,578	420,175	7,578	420,175
\$40,000 under \$50,000	70,335	800,994	179,091	1,475,392	843,557	2,246,424	938,860	9,883,984	938,860	6,023,163	14,600	566,024	14,600	566,024
\$50,000 under \$75,000	94,274	1,527,239	196,997	1,992,999	962,558	2,612,263	1,316,543	15,202,556	1,316,543	12,444,992	17,014	861,329	17,014	861,329
\$75,000 under \$100,000	25,956	623,794	63,795	629,474	223,222	601,760	516,284	7,034,650	516,284	5,963,845	8,765	542,544	8,765	542,544
\$100,000 under \$200,000	35,100	955,980	66,171	1,016,400	105,573	327,548	411,181	5,848,750	411,181	4,960,935	15,467	1,133,501	15,467	1,133,501
\$200,000 under \$500,000	8,178	379,441	21,472	658,418	9,572	35,688	111,886	1,689,939	111,886	1,608,327	7,572	580,862	7,572	580,862
\$500,000 under \$1,000,000	1,519	101,432	5,374	278,404	775	2,726	20,949	354,369	20,949	289,698	1,215	84,891	1,215	84,891
\$1,000,000 or more	819	89,644	3,010	382,667	225	813	9,921	176,952	9,921	149,638	664	49,085	664	49,085
Taxable returns, total	561,468	7,221,874	1,090,227	10,348,070	6,282,859	15,913,355	8,292,302	84,047,835	5,778,368	38,126,120	107,901	5,458,371	107,901	5,458,371
No adjusted gross income	358	30,712	297	46,276	45	250	348	2,717	169	581	-	12,902	-	12,902
\$1 under \$5,000	1,089	1,431	3,635	24,889	24,806	116,450	36,447	228,186	2	186	323	1,144,076	323	1,144,076
\$5,000 under \$10,000	29,950	129,613	27,039	115,220	327,573	685,472	457,466	4,016,379	4,920	18,683	4,089	184,076	4,089	184,076
\$10,000 under \$15,000	45,008	306,358	74,392	542,659	613,774	1,512,212	803,646	8,290,653	34,960	150,059	2,717	173,867	2,717	173,867
\$15,000 under \$20,000	52,049	341,008	79,168	605,533	641,390	1,467,868	893,974	9,952,320	84,874	181,513	19,587	441,104	19,587	441,104
\$20,000 under \$25,000	50,988	408,043	102,114	604,989	724,167	1,723,345	800,125	9,469,135	459,771	690,302	5,274	332,187	5,274	332,187
\$25,000 under \$30,000	67,753	572,628	94,067	879,935	710,429	1,784,623	748,545	8,299,587	648,754	1,225,521	6,076	388,562	6,076	388,562
\$30,000 under \$40,000	79,165	970,178	175,995	1,480,884	1,100,365	2,868,600	1,246,032	13,690,621	1,242,264	4,639,962	5,662	284,915	5,662	284,915
\$40,000 under \$50,000	70,137	797,130	178,678	1,452,045	840,997	2,237,005	927,028	9,731,310	927,028	5,918,292	14,500	545,050	14,500	545,050
\$50,000 under \$75,000	94,143	1,520,116	195,253	1,648,971	962,515	2,611,769	1,306,626	15,097,187	1,306,626	12,355,540	17,014	861,339	17,014	861,339
\$75,000 under \$100,000	619,388	619,388	63,775	824,943	223,220	601,769	516,877	7,002,923	516,877	5,936,697	8,116	486,366	8,116	486,366
\$100,000 under \$200,000	35,095	955,926	66,074	1,008,313	103,017	324,569	410,714	5,841,587	410,714	4,954,888	15,143	1,105,394	15,143	1,105,394
\$200,000 under \$500,000	8,169	379,296	21,377	654,279	9,564	35,675	111,685	1,689,681	111,685	1,605,605	7,545	559,110	7,545	559,110
\$500,000 under \$1,000,000	1,518	101,422	5,359	277,530	773	2,715	20,912	353,708	20,912	289,193	1,212	84,616	1,212	84,616
\$1,000,000 or more	817	89,626	3,004	380,694	225	813	9,901	176,571	9,901	149,315	663	49,083	663	49,083
Nontaxable returns, total	196,254	1,174,750	394,355	5,426,655	2,247,935	4,371,700	1,747,813	18,284,280	113,547	513,172	149,338	5,638,572	149,338	5,638,572

Footnotes at end of table

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

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

Size of adjusted gross income	Net income			Other income			Net operating loss			Total			Statutory adjustments			Secondary IRA payments																				
	Number of returns	Amount	(93)	Number of returns	Amount	(94)	Number of returns	Amount	(95)	Number of returns	Amount	(96)	Number of returns	Amount	(97)	Number of returns	Amount	(98)	Number of returns	Amount	(99)	Number of returns	Amount	(100)	Number of returns	Amount	(101)	Number of returns	Amount	(102)	Number of returns	Amount	(103)	Number of returns	Amount	(104)
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)																								
All returns, total	5,281,439	24,211,731	172,309	2,286,517	431,277	47,045,252	17,859,335	39,103,321	3,902,183	5,974,238	1,707,973	2,414,533																								
No adjusted gross income	52,890	739,877	12,262	694,678	261,525	43,562,033	179,235	250,612	14,040	19,054	7,742	12,811																								
\$1 under \$5,000	389,492	473,624	*3,095	*62,052	32,279	314,224	1,051,440	443,985	108,713	157,343	4,310	2,230																								
\$5,000 under \$10,000	353,926	932,992	9,058	105,118	35,718	339,215	1,589,943	1,084,010	182,269	257,331	5,476	8,063																								
\$10,000 under \$15,000	358,579	617,219	14,755	235,688	28,068	214,673	1,528,830	1,042,339	214,673	359,480	50,687	79,159																								
\$15,000 under \$20,000	316,980	748,108	10,988	116,669	19,761	284,439	1,435,406	1,044,272	332,855	513,524	69,039	125,206																								
\$20,000 under \$25,000	345,300	1,062,946	*11,950	*90,637	11,610	164,357	1,378,041	2,058,141	464,103	710,171	135,653	184,930																								
\$25,000 under \$30,000	314,208	805,752	9,793	27,962	7,702	67,523	1,351,469	1,993,493	478,561	668,376	136,280	189,562																								
\$30,000 under \$40,000	407,924	1,416,606	10,666	96,794	2,277,408	4,465	126,997	763,367	1,086,280	336,437	489,632	68,632																								
\$40,000 under \$50,000	548,785	1,377,641	18,951	97,276	6,516	175,645	1,707,554	2,884,128	497,311	564,843	314,185	316,649																								
\$50,000 under \$75,000	895,218	2,844,344	19,757	126,272	10,345	283,417	2,444,575	5,748,418	384,614	703,030	263,150	389,736																								
\$75,000 under \$100,000	446,898	1,907,088	17,272	63,502	2,408	172,445	1,127,030	3,665,506	203,210	388,110	140,046	234,186																								
\$100,000 under \$200,000	443,000	3,831,610	21,913	273,327	4,398	319,679	1,145,477	8,151,168	354,402	149,672	251,982	352,822																								
\$200,000 under \$500,000	151,663	3,150,322	8,845	185,311	2,863	281,663	437,807	4,811,476	76,180	147,795	62,366	99,779																								
\$500,000 under \$1,000,000	38,161	1,677,039	1,076	76,069	976	229,286	78,606	1,010,379	11,841	22,886	9,087	14,667																								
\$1,000,000 or more	21,436	2,606,664	1,130	133,578	646	488,663	40,407	607,616	5,196	9,912	3,844	5,929																								
Taxable returns, total	4,530,045	21,582,195	141,709	1,363,103	80,500	8,215,797	14,136,661	36,107,228	3,643,545	5,605,400	1,627,130	2,303,786																								
No adjusted gross income	1,376	73,425	37	5,052	3,489	5,806,089	1,480	10,750	75	139	38	37																								
\$5,000 under \$10,000	172,933	162,908	*323	*25,903	*436	*44,685	97,279	59,304	35,080	50,923	-	-																								
\$10,000 under \$15,000	144,885	321,234	*2,082	*10,882	6,157	49,974	487,750	384,109	108,182	178,188	*3	*8																								
\$15,000 under \$20,000	209,694	301,474	*10,768	*58,152	10,679	34,382	845,774	884,893	174,577	299,788	26,342	41,861																								
\$20,000 under \$25,000	250,385	523,054	*7,739	*105,806	11,735	185,699	957,132	1,265,546	287,609	455,513	66,380	96,531																								
\$25,000 under \$30,000	311,447	936,556	*10,754	*89,142	8,947	142,485	1,216,589	1,954,688	441,763	680,001	122,803	168,905																								
\$30,000 under \$40,000	307,225	745,124	9,780	27,824	*5,669	*7,853	1,314,541	1,811,621	472,461	657,570	133,427	186,431																								
\$40,000 under \$50,000	800,732	1,358,741	10,621	96,175	5,789	96,471	2,251,403	3,995,161	751,471	1,094,593	334,556	487,671																								
\$50,000 under \$75,000	544,831	1,305,697	18,905	95,658	6,306	155,650	1,703,255	2,868,678	466,860	564,507	313,727	316,393																								
\$75,000 under \$100,000	894,267	2,772,649	19,684	121,548	10,222	270,947	2,437,191	5,701,659	393,881	701,568	262,907	389,515																								
\$100,000 under \$200,000	444,152	1,905,201	17,270	63,040	2,298	156,132	1,125,605	3,854,763	203,192	388,074	140,030	234,168																								
\$200,000 under \$500,000	349,270	3,801,689	21,909	273,295	4,272	294,053	1,142,112	6,929,163	185,214	354,342	149,652	251,950																								
\$500,000 under \$1,000,000	151,434	3,130,851	8,825	183,730	2,766	267,542	437,414	4,807,875	76,137	147,715	62,336	99,726																								
\$1,000,000 or more	38,107	1,688,295	1,878	74,677	954	223,689	78,540	1,009,191	11,836	22,576	9,085	14,663																								
Non-taxable returns, total	751,384	2,629,536	30,600	933,414	350,777	38,629,455	3,722,674	2,996,094	258,638	389,836	80,844	110,747																								

Footnotes at end of table

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

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

Size of adjusted gross income	Statutory adjustments--continued										Other adjustments			
	Moving expense adjustment		Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid			Self-employed health insurance deduction		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	799,227	1,548,845	12,734,753	13,104,801	995,044	8,154,688	636,445	137,032	639,000	5,513,811	1,483,167	1,183,635	125,020	991,245
No adjusted gross income	5,414	17,071	143,200	103,141	1,793	4,493	11,922	2,947	6,762	65,450	17,593	12,521	1,443	12,368
\$1 under \$5,000	*8,303	*13,088	909,347	185,205	*3,284	*1,109	44,898	5,067	9,343	49,687	46,647	20,248	*1,011	*8
\$5,000 under \$10,000	24,593	29,467	1,359,244	595,617	*5,265	*6,314	69,302	10,684	24,507	103,178	62,728	29,289	*7,254	*54,068
\$10,000 under \$15,000	52,114	67,618	1,286,424	740,688	11,487	29,741	89,356	22,839	31,581	155,722	118,382	64,009	*2,549	*7,777
\$15,000 under \$20,000	37,205	63,050	1,023,231	745,681	20,954	59,940	59,595	10,157	32,077	193,948	95,747	54,288	*14,648	*69,478
\$20,000 under \$25,000	75,507	86,027	811,932	673,737	26,885	68,059	44,289	9,487	30,122	206,013	88,562	57,415	*7,573	*42,343
\$25,000 under \$30,000	49,039	79,971	823,183	678,439	27,668	75,283	69,774	11,184	39,468	230,095	91,408	52,772	*1,244	*1,771
\$30,000 under \$40,000	117,491	219,233	1,397,953	1,281,489	80,677	223,032	55,644	13,229	89,498	456,999	169,443	121,500	17,987	135,938
\$40,000 under \$50,000	81,757	153,043	1,084,337	1,108,228	89,236	249,342	59,015	10,058	297,066	120,116	90,938	18,108	119,384	119,384
\$50,000 under \$75,000	187,317	347,338	1,744,163	2,185,561	184,459	824,465	171,558	15,958	146,156	960,977	198,215	156,462	25,333	214,862
\$75,000 under \$100,000	81,810	199,487	802,812	1,308,597	150,898	972,907	36,510	10,743	57,145	595,852	126,887	115,787	15,850	40,770
\$100,000 under \$200,000	62,614	188,932	882,423	2,020,317	259,787	2,785,600	27,317	11,456	70,849	955,597	198,289	213,985	8,845	134,530
\$200,000 under \$500,000	14,480	71,347	337,463	1,076,810	128,067	2,334,068	6,785	2,435	32,633	833,806	111,276	145,986	2,459	89,460
\$500,000 under \$1,000,000	1,300	10,993	59,622	236,133	18,613	409,199	1,127	388	6,274	259,931	23,809	30,684	633	26,248
\$1,000,000 or more	304	2,644	29,420	167,088	6,883	150,138	617	402	3,795	240,191	13,970	18,033	280	12,142
Taxable returns, total	744,586	1,440,196	9,399,228	11,391,454	989,756	8,101,792	522,074	118,726	592,971	6,214,678	1,249,675	1,036,524	105,151	854,895
No adjusted gross income	*11	*13	1,246	4,763	28	611	40	35	59	2,811	294	245	*3	*2,077
\$1 under \$5,000	-	-	45,741	5,673	*1,273	*15	*16,415	*2,468	-	-	*42	*25	-	-
\$5,000 under \$10,000	*12,663	*10,812	365,546	142,506	*1,131	*1,357	29,797	2,815	*5,914	*30,477	17,731	6,706	*2,402	*11,143
\$10,000 under \$15,000	40,114	47,554	1,311,946	944,646	9,446	17,614	75,487	19,377	26,642	117,870	64,746	28,683	-	-
\$15,000 under \$20,000	30,093	51,531	595,200	397,228	11,128	24,255	45,868	8,845	30,632	180,915	53,191	23,099	*7,039	*27,528
\$20,000 under \$25,000	68,820	77,335	742,670	556,211	23,701	59,724	41,917	9,424	26,991	184,370	74,643	45,937	*6,852	*42,121
\$25,000 under \$30,000	47,044	66,430	790,583	638,430	26,590	73,591	61,487	11,002	39,137	225,559	85,489	47,427	*1,244	*1,771
\$30,000 under \$40,000	117,363	218,048	1,376,229	1,246,210	79,595	217,912	53,413	13,149	69,245	422,349	163,983	116,529	17,661	135,294
\$40,000 under \$50,000	80,659	147,938	1,061,675	1,102,051	69,971	247,907	59,800	10,055	59,003	286,484	118,356	89,355	18,108	119,384
\$50,000 under \$75,000	187,315	347,319	1,737,831	2,171,269	183,259	803,350	171,546	15,956	145,992	893,053	197,258	154,658	25,182	214,743
\$75,000 under \$100,000	81,810	199,487	801,622	1,304,650	150,351	968,283	36,510	10,732	57,138	595,346	126,879	115,650	15,647	38,334
\$100,000 under \$200,000	62,613	188,931	879,101	2,019,107	259,786	2,799,570	27,312	11,453	70,675	955,213	198,103	213,985	8,841	134,518
\$200,000 under \$500,000	14,458	71,331	337,192	1,076,118	128,039	2,333,373	6,748	2,427	32,558	831,932	111,199	145,559	2,457	89,391
\$500,000 under \$1,000,000	1,299	10,923	59,575	236,033	18,606	409,102	1,126	388	6,256	258,578	23,768	30,680	633	26,248
\$1,000,000 or more	304	2,644	29,392	166,969	6,882	150,138	616	401	3,729	239,743	13,663	18,021	280	12,142
Non-taxable returns, total	54,641	108,348	3,345,526	1,723,346	27,098	92,896	114,371	18,306	46,029	289,932	233,492	147,111	18,669	126,550

Footnotes at end of table.

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

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns (119)	Amount (120)	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of exemptions (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)
All returns, total.	81,947,782	385,027,102	10,621,983	12,079,287	33,017,754	493,654,668	232,716,395	562,559,033	92,759,239	2,597,980,066	92,701,765	541,571,335
No adjusted gross income							1,715,380	4,184,803			6,240	1,650
\$1 under \$5,000	14,427,838	48,789,943	895,756	950,870	196,240	2,016,663	11,559,281	28,248,267	3,913,150	2,141,931	3,829,588	359,408
\$5,000 under \$10,000	13,680,208	60,975,747	2,160,424	2,297,434	548,205	5,162,203	20,300,007	48,656,765	7,216,795	15,216,319	7,206,228	2,340,326
\$10,000 under \$15,000	12,634,321	60,744,002	2,327,161	2,628,039	828,480	8,965,376	24,941,459	58,482,414	10,256,827	47,482,402	10,255,827	7,161,902
\$15,000 under \$20,000	10,116,918	40,533,864	1,569,600	1,864,724	1,263,970	12,856,431	21,850,025	53,456,047	10,575,619	84,014,518	10,575,581	12,683,295
\$20,000 under \$25,000	8,173,745	41,076,127	1,065,735	1,277,562	1,487,243	13,603,918	19,307,682	47,253,823	9,467,125	113,900,469	9,467,127	17,148,287
\$25,000 under \$30,000	6,170,517	31,277,947	577,316	666,845	1,950,600	18,684,278	17,103,737	41,856,223	8,029,160	130,408,566	8,027,110	19,660,830
\$30,000 under \$40,000	7,878,180	42,321,326	746,472	873,387	4,012,198	42,117,705	27,903,103	68,305,351	11,841,880	285,103,003	11,841,442	42,248,066
\$40,000 under \$50,000	4,339,629	24,964,938	482,628	564,627	4,682,074	51,661,168	23,586,042	57,760,229	9,008,243	269,128,233	9,006,344	44,007,441
\$50,000 under \$75,000	3,627,098	21,777,685	241,733	304,802	9,489,506	124,591,733	37,846,666	92,671,243	13,103,782	555,521,635	13,104,207	97,724,674
\$75,000 under \$100,000	652,282	3,766,816	157,723	201,656	4,163,824	70,518,828	14,151,430	34,635,095	4,773,681	300,328,743	4,774,018	61,885,053
\$100,000 under \$200,000	212,909	1,291,950	69,054	90,709	3,181,822	75,054,866	10,060,760	24,019,638	3,399,367	346,319,438	3,399,377	82,963,381
\$200,000 under \$500,000	48,858	288,253	13,870	17,481	841,423	36,315,004	2,660,244	1,684,918	889,150	218,024,338	889,164	65,591,154
\$500,000 under \$1,000,000	19,670	78,088	3,555	4,072	136,571	11,783,234	434,644	13	146,051	88,893,179	149,051	30,528,541
\$1,000,000 or more	5,108	30,217	951	1,130	64,814	20,458,925	192,935	2	69,793	161,523,291	69,795	57,268,317
Taxable returns, total	56,504,625	264,208,948	7,865,508	9,946,104	31,063,451	460,677,945	176,027,964	423,906,633	87,550,032	2,563,209,426	87,607,102	539,340,181
No adjusted gross income							17,900	43,822			6,108	1,636
\$1 under \$5,000	3,805,711	8,358,427	118,124	*17,941	13,360	40,469	19,556	47,913	3,816,176	2,136,257	3,823,680	359,593
\$5,000 under \$10,000	6,571,144	24,546,541	926,240	889,258	136,264	623,480	4,661,284	12,136,482	6,709,191	14,603,960	6,711,737	2,293,495
\$10,000 under \$15,000	7,913,983	33,093,327	1,759,676	1,860,771	405,584	2,587,127	9,631,887	23,584,192	8,320,628	43,533,284	8,320,628	6,572,236
\$15,000 under \$20,000	7,530,143	34,217,730	1,525,708	1,811,624	848,050	6,301,689	11,734,237	28,689,282	6,377,354	75,847,657	6,377,465	11,457,920
\$20,000 under \$25,000	7,769,025	38,785,567	1,083,500	1,275,669	1,262,015	10,386,023	16,892,236	40,653,336	9,064,293	112,261,042	9,064,293	16,906,698
\$25,000 under \$30,000	6,148,463	31,141,945	577,317	666,844	1,851,757	16,585,295	16,574,184	40,580,542	7,998,868	130,240,943	7,998,868	19,655,662
\$30,000 under \$40,000	7,876,142	42,512,436	746,429	873,323	4,015,349	38,268,221	27,645,005	67,674,053	11,931,148	284,960,383	11,931,033	42,233,150
\$40,000 under \$50,000	4,332,637	24,926,893	482,628	564,627	4,655,965	50,499,678	23,489,516	57,538,445	8,991,387	268,855,976	8,991,387	43,966,522
\$50,000 under \$75,000	3,626,448	21,775,034	521,733	640,802	9,477,029	122,904,071	37,806,850	92,573,875	13,102,111	555,484,637	13,102,998	97,716,018
\$75,000 under \$100,000	819,867	3,764,758	157,723	201,656	4,154,960	69,402,602	14,123,067	34,965,612	4,772,179	300,263,096	4,772,214	61,870,381
\$100,000 under \$200,000	212,583	1,286,862	69,053	90,708	3,187,142	74,309,646	10,038,330	23,965,623	3,398,969	346,269,202	3,398,918	82,952,578
\$200,000 under \$500,000	48,830	288,099	13,868	17,479	840,960	36,994,915	2,657,984	1,683,440	888,982	218,000,993	888,988	65,584,421
\$500,000 under \$1,000,000	13,966	78,069	3,555	4,072	135,404	11,641,484	434,213	4	149,023	88,883,916	149,023	30,525,024
\$1,000,000 or more	5,104	30,210	951	1,130	64,741	20,132,225	192,755	2	69,785	161,509,030	69,788	57,263,068
Nontaxable returns, total.	25,442,556	120,818,154	2,755,474	3,133,183	1,954,283	37,976,223	56,686,431	138,652,400	5,203,207	14,770,640	5,094,654	2,231,154

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

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

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	0.06	0.17	0.19	0.27	0.42	1.19	1.80	2.28	0.79	1.46	0.96	1.15	
No adjusted gross income	2.58	1.14	4.52	5.03	3.17	2.84	10.95	8.85	5.05	5.09	9.31	7.43	
\$1 under \$5,000	1.42	1.67	1.65	2.07	2.56	4.88	11.91	19.16	4.00	6.35	14.13	22.80	
\$5,000 under \$10,000	1.42	1.45	1.70	1.81	2.37	4.51	10.91	24.69	3.89	6.11	9.77	14.74	
\$10,000 under \$15,000	1.44	1.45	1.69	1.80	2.24	4.54	8.95	20.62	3.83	6.41	8.05	10.81	
\$15,000 under \$20,000	1.60	1.60	1.81	1.92	2.32	5.00	9.31	22.98	3.85	7.36	8.45	8.45	
\$20,000 under \$25,000	1.75	1.78	1.92	2.02	2.44	5.76	9.87	22.02	4.04	7.58	5.95	7.40	
\$25,000 under \$30,000	1.91	1.91	2.04	2.14	2.51	6.47	8.65	15.77	4.22	8.65	5.09	6.42	
\$30,000 under \$40,000	1.19	1.19	1.27	1.35	1.62	5.34	7.00	13.21	2.92	7.20	3.29	4.45	
\$40,000 under \$50,000	1.48	1.48	1.57	1.66	1.78	5.92	6.71	11.48	3.02	7.86	3.05	4.17	
\$50,000 under \$75,000	1.10	1.07	1.17	1.21	1.23	4.41	4.59	8.22	2.05	5.09	1.99	2.81	
\$75,000 under \$100,000	1.73	1.74	1.84	1.99	1.82	6.17	5.67	7.92	2.84	7.36	2.86	3.98	
\$100,000 under \$200,000	1.48	1.30	1.64	1.66	1.53	3.52	3.31	4.74	1.88	4.03	2.43	3.36	
\$200,000 under \$500,000	1.43	1.21	1.65	1.77	1.44	3.05	2.31	3.95	1.96	3.81	2.27	3.30	
\$500,000 under \$1,000,000	1.29	1.36	1.28	1.63	1.27	2.78	2.08	2.90	1.43	3.75	2.21	3.60	
\$1,000,000 or more	0.58	0.42	0.63	0.76	0.59	0.74	0.84	1.17	0.63	1.21	0.87	1.09	
Taxable returns, total	0.28	0.19	0.34	0.30	0.46	1.28	1.88	2.32	0.84	1.52	0.99	1.18	
No adjusted gross income	55.15	2.21	24.79	11.67	18.62	4.21	20.23	20.41	21.91	10.13	41.10	9.87	
\$1 under \$5,000	3.16	3.69	3.81	4.38	3.75	6.69	18.54	22.37	5.55	8.35	47.83	60.33	
\$5,000 under \$10,000	2.32	2.34	2.64	2.77	3.57	6.72	16.79	46.93	5.69	8.74	18.85	29.92	
\$10,000 under \$15,000	1.99	2.00	2.35	2.50	2.79	5.32	10.61	26.17	4.58	7.94	11.38	15.23	
\$15,000 under \$20,000	1.95	1.96	2.25	2.40	2.84	5.43	9.94	20.55	4.20	7.83	8.05	10.26	
\$20,000 under \$25,000	1.83	1.83	2.01	2.11	2.53	5.93	10.24	23.49	4.19	7.91	6.43	8.03	
\$25,000 under \$30,000	1.93	1.93	2.06	2.16	2.55	6.64	10.06	17.02	4.28	8.94	5.24	6.75	
\$30,000 under \$40,000	1.19	1.20	1.27	1.36	1.63	5.40	7.07	13.74	2.95	7.20	3.33	4.47	
\$40,000 under \$50,000	1.48	1.49	1.57	1.66	1.76	5.89	6.77	11.78	3.04	7.92	3.07	4.20	
\$50,000 under \$75,000	1.10	1.07	1.17	1.22	1.23	4.41	4.62	8.41	2.05	4.99	2.00	2.91	
\$75,000 under \$100,000	1.74	1.74	1.84	1.99	1.83	6.24	5.71	8.09	2.65	7.43	2.86	3.97	
\$100,000 under \$200,000	1.48	1.30	1.64	1.66	1.53	3.64	3.32	4.80	1.88	4.04	2.43	3.38	
\$200,000 under \$500,000	1.43	1.21	1.65	1.77	1.44	3.09	2.31	3.96	1.59	3.83	2.28	3.30	
\$500,000 under \$1,000,000	1.29	1.36	1.28	1.63	1.27	2.63	2.09	2.91	1.43	3.78	2.21	3.63	
\$1,000,000 or more	0.58	0.42	0.63	0.76	0.59	0.75	0.84	1.18	0.63	1.21	0.87	1.10	
Nontaxable returns, total	0.85	1.42	1.02	1.25	1.62	2.95	6.79	10.28	2.74	5.36	4.70	5.47	

Footnotes at end of table

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

Size of adjusted gross income	Alimony received			Business or profession			Capital gain distributions reported on Form 1040			Sales of capital assets reported on Schedule D		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	5 99	7 74	0 59	1 10	1 85	2 28	2 46	6 38	1 26	1 12	1 71	1 84
No. adjusted gross income	43 90	41 23	7 28	7 37	4 06	4 46	22 95	32 72	6 79	2 59	5 77	6 01
\$1 under \$5 000	44 67	66 69	3 62	5 11	9 51	15 19	8 92	12 98	6 51	13 73	7 72	8 35
\$5 000 under \$10 000	18 14	19 99	3 25	4 08	8 66	11 90	10 68	18 07	6 25	9 42	7 02	7 37
\$10 000 under \$15 000	15 42	17 08	3 34	4 24	8 13	10 55	10 88	16 88	5 61	7 34	7 50	8 04
\$15 000 under \$20 000	15 95	18 65	3 78	5 18	6 55	10 75	11 10	27 64	5 72	7 49	7 66	8 32
\$20 000 under \$25 000	18 92	21 07	4 28	6 42	11 59	17 59	10 26	22 20	5 90	8 13	8 26	9 37
\$25 000 under \$30 000	19 57	21 81	4 39	6 41	8 77	11 42	10 88	34 39	6 62	8 88	7 85	8 63
\$30 000 under \$40 000	16 06	18 55	3 13	4 73	6 64	9 25	7 57	19 65	4 85	6 47	6 05	6 96
\$40 000 under \$50 000	20 58	22 48	3 65	5 27	6 84	9 28	8 14	19 54	4 80	6 68	6 77	7 62
\$50 000 under \$75 000	20 27	22 68	2 73	4 03	5 31	7 48	5 48	17 49	3 35	5 81	5 22	5 82
\$75 000 under \$100 000	36 13	37 53	3 99	4 59	8 24	10 47	7 10	20 35	4 26	5 83	5 85	6 65
\$100 000 under \$200 000	25 79	36 23	2 65	2 99	5 95	7 89	7 25	14 69	3 61	3 73	3 73	4 14
\$200 000 under \$500 000	34 09	48 40	2 83	3 05	6 31	7 62	8 50	17 77	2 11	3 39	3 17	3 34
\$500 000 under \$1 000 000	46 84	58 20	3 01	4 60	5 90	8 50	9 15	46 32	2 00	6 19	2 71	2 88
\$1 000 000 or more	22 98	19 60	1 64	2 37	3 70	3 68	7 65	33 47	0 66	1 15	1 48	1 53
Taxable returns, total	6 54	8 25	0 88	1 23	2 22	2 89	2 56	6 66	1 33	1 17	1 92	2 11
No. adjusted gross income	95 81	84 30	24 61	9 54	36 82	20 61	41 19	43 89	19 91	3 05	24 81	22 09
\$1 under \$5 000	99 00	99 00	20 24	30 48	53 73	53 95	10 06	14 23	8 89	22 79	19 01	22 57
\$5 000 under \$10 000	23 48	27 43	6 88	8 93	17 45	19 50	13 68	23 44	9 26	11 08	12 54	13 74
\$10 000 under \$15 000	18 25	19 96	5 15	6 57	11 45	15 83	12 42	18 74	6 69	8 83	9 66	10 81
\$15 000 under \$20 000	17 68	21 27	5 01	7 19	10 69	13 90	12 15	26 85	6 40	8 42	8 62	9 65
\$20 000 under \$25 000	19 59	21 54	4 63	7 11	9 45	12 66	10 63	23 15	6 21	8 71	8 73	9 91
\$25 000 under \$30 000	19 57	21 81	4 52	6 70	8 92	11 72	10 92	34 43	6 60	9 21	8 09	9 02
\$30 000 under \$40 000	16 06	18 55	3 17	4 82	6 71	9 50	7 59	19 96	4 89	6 64	6 17	7 11
\$40 000 under \$50 000	20 58	22 48	3 68	5 30	6 66	9 41	8 15	19 57	4 83	6 79	6 83	7 71
\$50 000 under \$75 000	20 27	22 68	2 73	4 05	5 32	7 54	5 48	17 49	3 36	4 51	4 83	5 25
\$75 000 under \$100 000	36 13	37 53	3 99	4 60	8 24	10 51	7 12	20 74	4 27	5 89	5 86	6 67
\$100 000 under \$200 000	25 79	36 23	2 65	2 99	5 96	8 05	7 25	14 69	3 64	3 74	3 64	4 14
\$200 000 under \$500 000	34 11	48 42	2 84	3 08	6 32	7 73	8 50	17 77	2 11	3 41	3 17	3 35
\$500 000 under \$1 000 000	46 84	58 20	3 02	4 61	5 93	8 75	9 15	46 32	2 00	6 23	2 71	2 88
\$1 000 000 or more	22 98	19 60	1 65	2 37	3 71	3 69	7 65	33 47	0 66	1 16	1 48	1 53
Nontaxable returns, total	15 08	16 31	1 73	2 59	3 43	3 79	9 21	15 97	4 04	3 15	3 79	3 85

Footnotes at end of table

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued											
	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms		Short-term loss from other forms		Long-term capital gain	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	2 00	2 11	1 80	1 74	4 07	3 00	9 86	12 16	11 32	1 11	1 01	
No adjusted gross income	10 31	7 54	7 49	4 32	10 71	5 82	23 24	39 04	37 09	5 51	2 22	
\$1 under \$5 000	10 53	25 40	9 54	13 98	20 20	10 21	48 59	69 72	98 95	5 74	11 86	
\$5 000 under \$10 000	11 06	21 13	9 21	12 72	18 06	17 46	61 65	69 13	70 29	5 55	8 16	
\$10 000 under \$15 000	10 90	22 80	9 60	13 23	19 10	20 01	50 89	79 91	64 98	5 16	6 98	
\$15 000 under \$20 000	10 84	18 00	9 12	12 44	18 90	18 33	37 73	54 90	53 82	5 22	7 13	
\$20 000 under \$25 000	10 32	15 53	9 71	13 64	20 96	18 40	40 45	64 81	73 58	5 39	6 95	
\$25 000 under \$30 000	11 84	17 53	9 02	12 98	18 17	19 17	45 28	68 84	63 67	5 88	8 18	
\$30 000 under \$40 000	7 89	12 62	7 28	11 80	18 34	20 20	37 11	49 12	65 67	4 28	6 08	
\$40 000 under \$50 000	8 09	15 33	7 73	9 65	19 86	14 53	27 11	49 89	58 68	4 51	6 12	
\$50 000 under \$75 000	5 27	7 68	4 68	6 40	11 42	9 73	34 26	32 88	62 16	3 05	4 10	
\$75 000 under \$100 000	6 67	9 94	6 07	8 29	15 98	13 60	52 36	28 76	29 38	3 85	5 34	
\$100 000 under \$200 000	3 71	6 05	3 48	4 86	9 02	8 33	31 18	18 91	29 20	2 26	3 30	
\$200 000 under \$500 000	2 70	5 68	2 52	3 96	6 50	7 62	12 42	15 08	17 99	3 00	3 00	
\$500 000 under \$1 000 000	2 03	5 17	1 83	3 40	5 04	7 04	21 87	10 12	17 06	1 60	5 63	
\$1 000 000 or more	0 97	1 43	0 81	1 17	2 52	2 96	5 33	3 26	3 04	0 69	1 09	
Taxable returns, total	2 11	2 22	1 94	1 96	4 77	3 68	10 31	13 15	12 37	1 19	1 07	
No adjusted gross income	29 57	8 39	17 53	5 39	28 18	9 94	16 25	36 49	27 35	13 08	2 58	
\$1 under \$5 000	15 24	24 59	17 61	36 52	64 52	72 73	99 66	99 66	99 66	8 52	22 00	
\$5 000 under \$10 000	15 92	24 19	15 05	22 00	51 31	35 39	69 66	82 22	81 44	8 52	11 21	
\$10 000 under \$15 000	13 26	29 91	12 50	19 80	27 92	31 06	57 12	80 22	71 55	6 41	8 80	
\$15 000 under \$20 000	12 91	22 11	10 23	15 37	23 63	23 96	48 75	83 12	79 16	5 77	8 14	
\$20 000 under \$25 000	10 84	17 27	10 43	15 33	23 49	20 78	44 66	69 31	89 63	5 70	8 46	
\$25 000 under \$30 000	12 28	18 34	9 29	14 25	19 71	21 70	40 96	64 84	63 67	6 03	8 62	
\$30 000 under \$40 000	7 96	13 08	7 43	12 68	18 92	21 51	25 67	37 38	68 60	4 34	6 32	
\$40 000 under \$50 000	8 15	15 91	7 81	10 05	20 23	15 35	28 18	51 43	70 77	4 54	6 23	
\$50 000 under \$75 000	5 29	7 79	5 00	6 64	11 50	10 18	34 83	33 08	63 02	3 07	4 18	
\$75 000 under \$100 000	6 60	10 13	6 09	8 51	15 63	13 93	36 18	52 44	31 27	3 87	5 39	
\$100 000 under \$200 000	3 71	6 11	3 45	4 93	9 05	8 48	31 20	18 93	29 53	2 26	3 33	
\$200 000 under \$500 000	2 70	5 72	2 52	4 01	6 51	7 71	12 45	16 09	15 54	1 80	3 02	
\$500 000 under \$1 000 000	2 03	5 21	1 84	3 46	5 08	7 28	21 92	10 15	17 62	1 60	5 68	
\$1 000 000 or more	0 97	1 43	0 81	1 19	2 53	2 97	5 36	3 27	3 05	0 69	1 39	
Nontaxable returns, total	6 43	6 93	5 01	4 01	7 71	5 28	20 53	31 23	27 96	3 39	2 67	

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued										Schedule D gain subject to 28 percent tax rate	
	Long-term capital losses		Long-term loss carryover		Long-term gain from other forms		Long-term loss from other forms		Amount		Number of returns	
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)		
All returns, total	1 49	1 35	2 91	2 09	2 04	2 30	12 12	14 19	1 89	1 51		
No adjusted gross income	5 89	3 22	8 26	4 12	7 77	3 23	34 79	35 71	98 00	99 00		
\$1 under \$5,000	7 33	9 26	15 04	13 23	14 85	26 11	77 70	69 43	98 00	99 00		
\$5,000 under \$10,000	6 83	8 57	10 63	11 19	10 10	13 89	49 87	89 40	99 00	99 00		
\$10,000 under \$15,000	8 95	8 63	13 13	11 89	8 91	11 26	43 88	60 50	99 00	99 00		
\$15,000 under \$20,000	7 08	8 62	13 12	12 31	8 83	11 61	53 07	55 22	99 00	99 00		
\$20,000 under \$25,000	7 51	9 74	14 93	13 55	8 85	13 38	76 63	72 02	99 00	99 00		
\$25,000 under \$30,000	7 49	9 10	13 20	12 23	9 43	12 56	50 83	59 88	99 00	99 00		
\$30,000 under \$40,000	5 87	7 40	10 85	10 70	7 20	9 69	61 04	39 69	99 00	99 00		
\$40,000 under \$50,000	6 20	7 74	11 95	11 13	7 91	10 27	85 00	56 22	99 00	99 00		
\$50,000 under \$75,000	4 11	4 68	8 25	7 08	5 67	6 66	35 33	32 81	13 39	16 29		
\$75,000 under \$100,000	5 09	6 55	10 73	10 16	7 16	9 23	29 61	29 66	12 02	15 60		
\$100,000 under \$200,000	3 01	6 13	6 07	6 21	4 10	6 21	24 65	26 52	2 63	4 42		
\$200,000 under \$500,000	2 28	3 36	4 80	5 76	3 16	5 46	17 40	16 19	2 13	9 67		
\$500,000 under \$1,000,000	2 11	2 88	4 04	5 22	3 31	4 32	10 53	17 71	2 04	7 13		
\$1,000,000 or more	0 87	1 12	2 07	2 63	1 28	3 69	3 48	3 14	0 89	1 27		
Taxable returns, total	1 63	1 63	3 36	2 86	2 20	2 51	13 32	8 01	1 89	1 51		
No adjusted gross income	16 60	5 30	30 61	7 45	17 72	3 88	40 22	29 58	98 00	99 00		
\$1 under \$5,000	14 09	24 12	65 44	80 42	42 60	65 73	99 96	99 96	98 00	98 00		
\$5,000 under \$10,000	11 65	16 42	22 68	24 45	18 49	24 87	63 71	85 12	98 00	99 00		
\$10,000 under \$15,000	8 59	12 29	18 40	18 96	12 39	15 36	80 21	82 19	98 00	99 00		
\$15,000 under \$20,000	8 01	10 91	15 68	15 88	9 96	13 47	56 84	62 07	99 00	98 00		
\$20,000 under \$25,000	8 01	10 62	16 06	14 95	9 55	14 36	69 31	86 62	98 00	98 00		
\$25,000 under \$30,000	7 77	9 83	13 84	13 28	9 73	13 68	50 63	59 87	99 00	99 00		
\$30,000 under \$40,000	5 74	7 84	11 22	11 62	7 34	9 94	62 34	51 61	99 00	99 00		
\$40,000 under \$50,000	6 23	7 96	12 10	11 70	7 96	10 51	65 55	58 85	98 00	98 00		
\$50,000 under \$75,000	4 14	5 00	8 29	7 30	5 70	6 98	35 63	33 82	13 39	16 29		
\$75,000 under \$100,000	5 10	6 68	10 74	10 34	7 20	9 32	31 11	31 58	12 02	15 60		
\$100,000 under \$200,000	3 01	4 00	6 15	6 15	4 11	6 27	24 68	29 44	2 63	4 42		
\$200,000 under \$500,000	2 28	3 41	4 81	5 87	3 19	5 50	16 83	17 48	2 13	3 67		
\$500,000 under \$1,000,000	2 11	2 94	4 05	5 47	3 32	4 40	10 57	18 34	2 04	7 14		
\$1,000,000 or more	0 87	1 13	2 07	2 66	1 28	3 70	3 48	3 14	0 89	1 27		
Nontaxable returns, total	3 86	2 84	5 94	3 66	5 51	3 68	28 83	46 51	5 02	2 68		

Footnotes at end of table.

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

Size of adjusted gross income	Sales of property other than capital assets			Net losses			Total taxable IRA distributions			Total			Pensions and annuities		
	Net gain			Net losses			IRA distributions			Total			Pensions and annuities		
	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)	
All returns, total,	3,42	4.12	3,49	3.98	2.06	3.29	0.95	1.65	0.99	1.44					
No adjusted gross income	10.02	8.60	8.69	6.31	13.90	15.63	9.88	10.97	8.93	10.25					
\$1 under \$5,000	23.73	33.46	22.24	32.67	14.71	20.43	6.29	16.54	6.50	7.89					
\$5,000 under \$10,000	18.02	28.06	15.96	26.00	7.74	10.50	3.49	5.05	3.53	4.38					
\$10,000 under \$15,000	13.07	17.56	16.79	18.73	6.58	9.57	3.10	4.25	3.13	3.92					
\$15,000 under \$20,000	14.72	20.11	15.45	34.07	6.49	9.35	3.32	4.32	3.36	4.20					
\$20,000 under \$25,000	15.22	23.81	15.94	25.14	7.44	11.13	3.69	5.06	3.75	4.90					
\$25,000 under \$30,000	15.34	20.09	17.17	29.81	8.12	11.43	4.12	5.55	4.17	5.83					
\$30,000 under \$40,000	13.15	21.88	16.19	22.55	6.14	10.49	3.09	4.57	3.18	4.50					
\$40,000 under \$50,000	13.29	18.45	15.29	23.20	6.85	10.62	3.47	6.51	3.57	5.30					
\$50,000 under \$75,000	9.13	12.71	11.14	15.77	5.32	8.90	2.62	5.02	2.73	4.03					
\$75,000 under \$100,000	14.20	18.05	12.84	17.92	7.51	12.89	3.96	5.88	4.19	5.90					
\$100,000 under \$200,000	6.86	11.73	7.34	11.53	6.13	10.53	3.23	5.27	3.53	4.93					
\$200,000 under \$500,000	5.72	12.05	4.71	8.92	6.05	11.81	3.33	6.03	3.68	6.53					
\$500,000 under \$1,000,000	4.98	14.16	5.41	7.14	11.87	15.02	4.28	8.13	5.03	8.60					
\$1,000,000 or more	2.20	4.31	1.62	2.67	3.84	9.74	1.67	3.59	1.87	5.27					
Taxable returns, total,	3,84	4.67	4,07	4.74	2.22	3.51	1.05	1.74	1.09	1.53					
No adjusted gross income	27.42	8.39	24.63	8.66	44.84	36.81	41.46	29.39	45.43	28.75					
\$1 under \$5,000	62.89	70.85	66.96	100.00	77.55	74.10	31.90	51.85	34.84	38.58					
\$5,000 under \$10,000	35.65	41.43	31.31	46.07	12.66	16.46	5.77	7.85	5.79	7.07					
\$10,000 under \$15,000	21.04	27.57	33.02	41.92	8.31	12.37	3.71	5.07	3.75	4.64					
\$15,000 under \$20,000	18.16	25.42	19.25	39.47	6.81	9.83	3.54	4.83	3.58	4.43					
\$20,000 under \$25,000	18.21	27.81	17.70	31.21	7.61	11.45	3.77	5.14	3.83	4.66					
\$25,000 under \$30,000	16.12	20.79	16.37	29.75	8.19	11.69	4.15	5.60	4.21	5.87					
\$30,000 under \$40,000	13.25	22.19	16.75	25.99	6.18	10.58	3.10	4.59	3.19	4.51					
\$40,000 under \$50,000	13.34	18.62	16.17	28.73	6.90	10.72	3.48	6.54	3.58	5.32					
\$50,000 under \$75,000	9.18	12.96	11.17	18.41	5.32	8.91	2.62	5.03	2.74	4.03					
\$75,000 under \$100,000	14.36	18.44	12.88	18.39	7.51	12.90	3.66	5.89	4.20	5.91					
\$100,000 under \$200,000	6.86	11.77	7.35	11.74	6.13	10.53	3.23	5.27	3.53	4.93					
\$200,000 under \$500,000	5.73	12.13	4.72	6.05	11.83	15.04	3.34	6.03	3.69	6.54					
\$500,000 under \$1,000,000	4.99	14.22	5.41	7.23	11.88	15.04	4.28	8.14	5.04	8.62					
\$1,000,000 or more	2.20	4.33	1.63	2.70	3.64	9.75	1.67	3.59	1.87	5.28					
Non taxable returns, total,	7.75	7.84	6.73	6.10	5.73	7.86	2.73	4.34	2.79	3.72					

Footnotes at end of table

Table 1.4C--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	Rent			Royalty			Farm rental					
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss			
	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)
All returns, total..	1 61	1 73	1 62	1 64	3 65	4 92	15 75	23 18	5 41	6 92	11 30	14 25
No adjusted gross income	8 21	5 66	6 34	3 61	13 64	16 31	38 16	56 31	23 05	23 05	35 02	36 06
\$1 under \$5 000	9 44	13 37	8 89	11 16	20 24	28 78	99 89	99 89	26 53	30 97	37 76	44 39
\$5 000 under \$10 000	5 95	7 90	7 98	10 59	17 04	21 67	72 08	92 75	21 32	21 32	30 09	43 96
\$10 000 under \$15 000	5 66	7 23	6 74	8 49	13 78	22 40	49 89	88 40	16 97	18 65	34 35	41 74
\$15 000 under \$25 000	6 47	8 83	7 45	8 66	14 19	25 68	50 93	85 17	15 98	18 08	27 70	37 73
\$20 000 under \$25 000	6 80	9 18	6 89	8 15	16 35	28 79	79 65	76 17	20 17	24 95	31 60	50 23
\$25 000 under \$30 000	7 16	9 76	7 07	7 83	17 40	33 58	44 09	81 50	20 05	24 67	56 35	80 33
\$30 000 under \$40 000	5 75	7 71	5 09	6 08	12 48	23 50	62 91	71 35	17 23	21 95	30 00	48 12
\$40 000 under \$50 000	5 83	8 51	5 82	6 71	13 84	23 83	53 78	79 54	18 72	26 66	48 02	57 24
\$50 000 under \$75 000	4 85	6 16	4 22	4 69	10 27	20 68	40 03	84 23	16 90	19 99	37 88	45 70
\$75 000 under \$100 000	6 28	7 67	5 72	6 10	12 68	24 09	36 73	58 27	25 58	35 47	57 22	49 19
\$100 000 under \$200 000	3 77	4 43	3 64	4 37	7 70	14 91	29 31	42 98	15 11	17 60	31 01	43 18
\$200 000 under \$500 000	3 09	4 45	3 60	5 13	5 44	15 20	19 74	30 77	14 07	33 29	19 58	27 11
\$500 000 under \$1 000 000	2 93	4 34	3 38	5 21	4 44	12 70	16 40	30 47	17 21	36 58	21 84	28 65
\$1 000 000 or more	1 39	1 88	1 84	3 06	2 34	4 16	7 13	12 19	7 54	26 82	11 87	27 66
Taxable returns, total..	1 80	1 86	1 80	1 93	3 96	5 23	16 52	28 36	6 03	7 52	13 34	18 21
No adjusted gross income	32 04	8 48	25 24	5 83	9 61	25 12	43 02	34 94	41 72	52 91	99 00	99 00
\$1 under \$5 000	50 04	57 51	56 18	72 64	57 71	58 13	99 00	99 00	57 82	58 61	99 00	99 00
\$5 000 under \$10 000	10 93	13 84	15 55	21 01	28 72	32 72	99 86	99 86	44 52	51 37	99 86	99 86
\$10 000 under \$15 000	7 42	9 78	9 28	12 30	17 05	30 36	57 83	65 79	20 55	22 83	50 30	57 07
\$15 000 under \$20 000	7 48	10 31	9 00	10 62	15 51	27 65	50 08	95 17	16 44	19 73	72 71	79 92
\$20 000 under \$25 000	7 24	9 54	7 57	8 89	16 92	28 92	88 33	84 15	21 25	26 42	31 60	50 23
\$25 000 under \$30 000	7 31	10 03	7 40	8 17	17 97	35 96	44 09	81 50	21 10	25 23	56 35	80 33
\$30 000 under \$40 000	5 82	7 83	5 18	6 24	12 56	23 61	63 02	71 44	17 31	22 00	30 00	46 12
\$40 000 under \$50 000	5 65	8 59	5 66	6 80	13 90	24 71	53 80	79 61	18 72	26 66	46 02	57 24
\$50 000 under \$75 000	4 87	6 20	4 24	4 74	10 35	20 82	40 04	94 29	16 84	19 99	37 89	45 73
\$75 000 under \$100 000	6 30	7 70	5 73	6 13	12 70	24 12	58 37	25 99	35 47	35 47	57 57	49 23
\$100 000 under \$200 000	3 77	4 44	3 65	4 39	7 71	14 84	29 35	43 23	15 11	17 60	31 01	43 18
\$200 000 under \$500 000	3 09	4 46	3 61	5 16	5 45	15 27	19 79	31 11	14 08	33 29	19 59	27 12
\$500 000 under \$1 000 000	2 84	4 35	3 38	5 25	4 45	12 73	16 46	30 61	17 23	36 58	21 91	28 84
\$1 000 000 or more	1 40	1 88	1 84	3 10	2 34	4 16	7 14	12 26	7 54	26 82	11 87	27 66
Non taxable returns, total..	3 84	4 40	3 72	3 14	9 52	13 34	50 28	39 63	12 30	15 17	20 90	22 24

Footnotes at end of table

Table 1.4CJ—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	Total rental and royalty			Partnership and S corporation			Estate and trust					
	Net income		Net loss	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(68)	(70)	(72)	(71)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
All returns, total	1 48	1 63	1 77	1 67	1 76	1 09	2 61	1 65	5 46	5 02	16 29	7 52
No adjusted gross income	7 52	5 97	4 57	6 23	11 25	5 40	6 39	2 58	27 12	17 63	46 27	16 13
\$1 under \$5,000	8 51	11 08	10 90	8 80	12 16	18 38	16 01	18 48	28 40	34 95	2 00	
\$5,000 under \$10,000	5 49	7 04	10 44	8 07	11 03	15 68	13 16	20 90	21 82	25 15	98 91	58 48
\$10,000 under \$15,000	5 22	6 66	8 61	6 73	9 17	12 46	12 40	16 98	20 73	27 85	60 11	82 35
\$15,000 under \$20,000	5 76	7 90	8 43	7 42	9 23	12 38	14 73	17 65	29 59	36 76	70 89	75 89
\$20,000 under \$25,000	6 35	8 60	8 29	7 03	9 89	13 48	14 54	17 98	21 57	29 48	87 02	87 33
\$25,000 under \$30,000	6 70	8 99	9 31	7 07	10 01	13 24	13 21	17 65	25 79	34 20	64 20	55 13
\$30,000 under \$40,000	5 21	7 13	6 06	5 14	6 65	9 04	10 11	13 69	22 53	26 68	87 91	76 80
\$40,000 under \$50,000	5 54	7 86	6 73	5 65	7 40	9 83	10 42	13 37	33 39	33 39	57 88	69 90
\$50,000 under \$75,000	4 29	5 81	4 65	4 22	5 35	6 82	7 09	9 00	15 40	24 75	53 70	59 49
\$75,000 under \$100,000	5 77	7 40	6 19	5 74	6 10	7 66	8 91	9 96	20 49	32 67	53 05	45 41
\$100,000 under \$200,000	3 47	4 28	4 74	4 04	3 19	3 67	5 17	6 39	10 45	16 13	22 74	35 26
\$200,000 under \$500,000	2 85	4 52	4 53	4 05	2 21	2 91	3 87	4 07	8 21	15 58	17 48	34 84
\$500,000 under \$1,000,000	2 63	4 26	7 04	2 62	2 10	2 82	3 16	3 65	12 31	14 22	15 09	27 19
\$1,000,000 or more	1 31	1 79	2 88	2 13	0 90	0 89	1 57	1 02	2 76	3 39	5 41	3 83
Taxable returns, total	1 65	1 75	2 05	1 87	1 85	1 10	2 39	2 15	5 77	5 18	17 81	7 69
No adjusted gross income	30 14	8 25	6 63	24 29	21 05	6 30	23 06	4 14	48 26	23 33	23 63	8 12
\$1 under \$5,000	33 33	40 43	56 21	67 89	23 94	30 26	56 23	90 72	36 62	43 08	99 00	99 00
\$5,000 under \$10,000	10 38	12 89	15 83	15 83	19 57	23 00	24 40	53 56	26 59	28 76	99 96	99 95
\$10,000 under \$15,000	6 74	8 70	12 43	9 26	12 50	16 55	19 04	26 04	23 63	30 37	99 81	99 81
\$15,000 under \$20,000	6 52	8 90	10 51	8 66	11 16	15 44	19 80	30 59	37 80	53 86	70 82	76 07
\$20,000 under \$25,000	6 63	8 90	9 20	7 81	10 94	15 63	15 78	21 21	22 66	30 44	89 00	99 00
\$25,000 under \$30,000	6 84	9 25	8 99	7 39	10 29	13 55	14 72	19 47	26 11	41 13	85 94	76 43
\$30,000 under \$40,000	5 27	7 24	6 23	5 22	6 95	9 20	10 39	14 90	23 05	29 70	99 54	96 66
\$40,000 under \$50,000	5 55	7 95	6 82	5 69	7 48	9 99	10 83	14 67	20 08	35 42	60 76	71 05
\$50,000 under \$75,000	4 30	5 85	4 69	4 24	5 38	6 66	7 17	9 46	15 44	24 78	53 74	59 51
\$75,000 under \$100,000	5 79	7 42	6 22	5 75	6 13	7 70	8 99	10 33	20 83	33 17	53 11	48 36
\$100,000 under \$200,000	3 47	4 29	4 77	4 04	3 19	3 67	5 16	6 49	10 52	16 46	23 16	35 53
\$200,000 under \$500,000	2 86	4 53	4 54	4 04	2 21	2 91	3 88	4 22	8 22	15 63	17 51	36 32
\$500,000 under \$1,000,000	2 63	4 27	7 10	2 62	2 11	2 82	3 19	3 67	12 33	14 26	15 23	30 65
\$1,000,000 or more	1 32	1 80	2 83	2 14	0 90	0 89	1 58	1 05	2 76	3 39	5 43	3 84
Non taxable returns, total	3 58	4 18	3 63	3 70	5 82	6 89	5 17	2 59	16 87	14 54	32 62	17 20

Footnotes at end of table

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

Size of adjusted gross income	Farm			Unemployment compensation			Social security benefits			Foreign earned income exclusion		
	Net income		Net loss		Unemployment compensation		Total		In adjusted gross income		Foreign earned income exclusion	
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	3.65	4.67	2.29	2.99	1.71	2.30	1.33	1.48	1.64	1.93	5.55	5.19
No adjusted gross income	16.65	18.25	5.27	5.35	18.11	21.91	13.50	13.80	60.80	26.19	11.75	13.61
\$1 under \$5,000	25.44	35.57	15.45	18.19	8.72	10.20	6.06	6.92	44.80	57.63	12.32	13.90
\$5,000 under \$10,000	13.84	19.42	11.88	14.63	5.32	7.04	4.75	5.15	34.66	48.72	30.73	32.68
\$10,000 under \$15,000	13.20	19.98	9.21	13.81	4.84	6.30	4.53	5.08	25.22	33.54	23.70	26.98
\$15,000 under \$20,000	14.28	20.05	11.49	13.44	5.27	7.30	4.93	5.43	15.33	28.14	27.06	26.58
\$20,000 under \$25,000	16.17	26.61	12.07	14.66	5.78	7.77	5.27	5.88	7.16	13.69	30.78	32.46
\$25,000 under \$30,000	14.67	17.62	13.09	18.94	6.21	8.06	5.14	5.92	5.52	7.13	32.32	30.74
\$30,000 under \$40,000	11.87	17.53	9.31	14.47	4.96	6.54	3.67	4.49	3.89	4.89	30.01	29.28
\$40,000 under \$50,000	13.99	16.71	10.18	12.14	5.73	7.16	4.57	5.23	4.71	5.26	35.60	27.57
\$50,000 under \$75,000	11.45	15.18	9.23	10.99	5.10	6.60	3.55	4.02	3.55	3.96	27.99	18.26
\$75,000 under \$100,000	21.74	18.30	15.89	18.44	9.85	12.67	5.27	5.95	5.27	5.97	21.33	20.91
\$100,000 under \$200,000	14.50	12.67	10.00	10.28	10.77	12.55	4.01	4.36	4.01	4.37	15.67	14.53
\$200,000 under \$500,000	12.85	15.21	8.35	9.12	18.69	23.27	3.90	4.37	3.90	4.37	15.37	14.14
\$500,000 under \$1,000,000	13.28	14.59	7.04	7.42	21.77	25.06	5.65	5.41	5.65	5.42	16.41	17.96
\$1,000,000 or more	6.75	6.22	3.35	3.58	15.52	17.40	1.97	2.23	1.97	2.23	10.27	9.84
Taxable returns, total	4.36	5.38	3.00	3.93	2.02	2.66	1.46	1.62	1.85	1.94	9.92	7.32
No adjusted gross income	70.25	68.65	40.88	15.79	76.29	75.07	45.58	37.72	59.07	41.70	89.00	99.00
\$1 under \$5,000	99.95	99.95	52.39	89.16	36.20	40.69	26.33	31.32	99.00	99.00	99.85	99.85
\$5,000 under \$10,000	27.94	38.30	29.09	31.02	9.67	7.66	7.66	8.18	50.07	53.32	49.57	56.14
\$10,000 under \$15,000	20.49	31.26	14.34	18.05	6.91	8.93	5.52	6.13	26.90	34.65	57.45	57.64
\$15,000 under \$20,000	17.22	23.55	14.63	18.02	6.66	8.92	5.23	5.71	16.88	31.81	31.69	31.18
\$20,000 under \$25,000	17.55	29.12	12.62	15.76	6.25	8.40	5.39	6.03	7.33	14.18	40.01	41.84
\$25,000 under \$30,000	15.08	18.22	13.41	19.13	6.29	8.20	5.21	6.01	5.61	7.22	35.61	33.69
\$30,000 under \$40,000	11.91	17.65	9.36	14.64	4.89	6.59	3.90	4.53	3.92	4.93	35.61	34.37
\$40,000 under \$50,000	14.03	16.79	10.21	12.31	5.74	7.19	4.59	5.26	4.59	5.28	36.28	28.37
\$50,000 under \$75,000	11.47	15.25	9.30	11.17	5.10	6.60	3.57	4.04	3.57	3.98	27.99	18.26
\$75,000 under \$100,000	21.76	18.42	15.90	18.57	9.85	12.67	5.29	5.99	5.29	5.99	22.39	21.68
\$100,000 under \$200,000	14.50	12.67	10.00	10.36	10.76	12.63	4.01	4.36	4.01	4.37	15.86	14.69
\$200,000 under \$500,000	12.86	15.22	8.37	9.18	18.89	23.28	3.91	4.38	3.91	4.38	15.43	14.19
\$500,000 under \$1,000,000	13.29	14.60	7.09	7.47	21.83	25.16	5.66	5.42	5.66	5.43	16.45	18.01
\$1,000,000 or more	6.77	6.22	3.36	3.60	15.52	17.40	1.98	2.23	1.98	2.23	10.29	9.84
Nontaxable returns, total	8.48	12.97	4.73	4.66	3.51	4.66	3.42	3.89	12.89	17.65	6.86	8.03

Footnotes at end of table

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

Size of adjusted gross income	Statutory adjustments--continued														Other adjustments	
	Mortgage expense adjustment		Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		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	Number of returns	Amount		
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)		
All returns, total	5 57	7 95	0 71	1 09	2 85	2 32	6 23	10 78	5 47	4 86	2 53	2 75	12 86	15 11		
No adjusted gross income	38 13	57 58	6 25	7 19	62 77	32 22	34 70	43 33	32 30	18 70	16 42	16 93	89 84	64 70		
\$1 under \$5,000	37 89	52 03	4 09	5 55	58 19	85 08	26 67	34 69	35 33	43 81	18 33	23 28	89 29	81 03		
\$5,000 under \$10,000	35 50	47 66	3 29	4 00	48 49	50 48	20 50	30 52	31 08	33 25	14 50	17 61	40 83	71 16		
\$10,000 under \$15,000	25 82	33 10	3 31	4 06	30 34	30 02	17 65	30 11	26 98	32 13	10 06	12 11	70 67	96 90		
\$15,000 under \$20,000	27 55	28 53	3 73	5 10	25 87	28 42	20 47	34 78	26 54	31 71	11 25	12 79	42 64	54 67		
\$20,000 under \$25,000	20 29	28 85	4 13	6 01	28 53	33 25	28 16	35 03	26 27	25 92	13 48	15 51	52 51	81 46		
\$25,000 under \$30,000	22 72	28 02	3 70	5 87	22 41	28 38	20 10	35 48	24 79	29 85	12 25	12 57	78 41	79 12		
\$30,000 under \$40,000	15 17	27 25	3 10	4 38	14 36	16 79	20 68	36 41	16 75	18 53	8 57	9 75	32 95	55 24		
\$40,000 under \$50,000	18 05	24 38	3 62	4 92	13 93	16 27	21 88	42 70	19 64	23 17	9 75	11 36	38 05	42 80		
\$50,000 under \$75,000	11 58	16 73	2 78	3 78	7 71	9 26	16 74	30 13	12 43	13 43	7 42	6 00	29 26	30 85		
\$75,000 under \$100,000	16 23	27 19	3 68	4 28	7 47	9 89	23 94	56 54	17 78	19 64	9 26	10 47	37 19	45 03		
\$100,000 under \$200,000	13 54	20 40	2 38	2 70	4 08	4 30	16 37	32 35	9 69	10 95	4 20	5 56	34 40	36 38		
\$200,000 under \$500,000	16 30	17 88	2 34	2 69	3 53	3 72	17 22	47 08	8 51	6 68	3 60	6 05	82 25	30 08		
\$500,000 under \$1,000,000	19 63	32 28	2 65	3 57	4 11	4 92	18 48	21 61	7 08	9 00	3 57	4 19	31 09	38 66		
\$1,000,000 or more	12 12	17 22	1 07	1 79	2 58	3 72	8 46	17 00	3 29	4 30	1 70	1 98	13 55	16 66		
Taxable returns, total	5 92	8 38	0 94	1 23	2 88	2 34	6 95	11 99	5 73	5 04	2 71	2 95	13 80	15 90		
No adjusted gross income	61 59	28 12	24 57	26 57	35 31	58 85	26 81	31 99	20 68	19 34	39 23	21 43	82 26	82 31		
\$1 under \$5,000	99 00	99 00	20 92	27 94	99 66	99 83	47 61	61 62	99 00	99 00	98 81	98 81	99 00	99 00		
\$5,000 under \$10,000	58 23	78 66	6 79	8 33	66 68	99 87	36 35	47 14	64 47	58 85	28 00	28 92	70 81	99 19		
\$10,000 under \$15,000	30 90	43 32	5 17	6 39	34 52	42 50	16 71	33 89	30 94	38 36	14 39	18 91	89 00	99 00		
\$15,000 under \$20,000	31 36	33 44	5 00	6 80	30 36	42 88	23 32	38 94	27 61	33 64	14 18	16 23	56 50	67 01		
\$20,000 under \$25,000	21 18	28 02	4 51	6 69	32 89	37 55	27 34	35 27	28 54	27 23	14 83	17 48	58 16	82 27		
\$25,000 under \$30,000	23 49	31 81	4 42	6 11	22 97	26 79	20 75	36 02	24 99	30 38	12 91	13 45	78 41	79 12		
\$30,000 under \$40,000	15 18	27 39	3 13	4 39	14 51	17 06	21 65	36 63	16 95	18 70	8 78	10 05	33 20	58 48		
\$40,000 under \$50,000	18 24	24 98	3 63	4 94	13 98	16 36	21 88	42 71	19 95	23 22	6 85	11 51	38 05	42 60		
\$50,000 under \$75,000	11 58	16 73	2 78	3 80	7 75	9 31	16 75	30 14	12 44	13 53	7 45	9 08	29 43	30 86		
\$75,000 under \$100,000	16 23	27 19	3 89	4 29	7 50	7 93	23 94	56 60	17 78	20 00	9 27	10 49	37 20	47 61		
\$100,000 under \$200,000	13 94	20 40	2 37	2 70	4 08	4 30	18 37	32 36	9 69	10 95	4 20	5 56	34 42	36 38		
\$200,000 under \$500,000	16 30	17 88	2 35	2 69	3 53	3 72	17 27	47 23	8 53	8 70	3 60	6 05	22 27	30 10		
\$500,000 under \$1,000,000	19 64	32 30	2 65	3 57	4 12	4 92	18 49	21 61	7 10	9 03	3 58	4 19	31 09	38 66		
\$1,000,000 or more	12 12	17 22	1 07	1 79	2 58	3 72	8 47	17 62	3 29	4 31	1 70	1 98	13 55	16 66		
Nontaxable returns, total	18 87	22 09	1 80	2 66	20 88	22 70	14 07	21 64	18 06	18 17	7 22	7 95	31 77	46 97		

Footnotes at end of table.

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

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)
All returns, total.	0.25	0.32	1.40	1.47	0.58	0.56	0.29	0.29	0.25	0.22	0.25	0.25
No adjusted gross income	96.00	99.00	99.00	99.00	99.00	99.00	2.94	2.94	99.00	99.00	81.49	54.41
\$1 under \$5,000	1.44	1.60	5.15	5.25	9.26	10.29	2.30	2.30	3.13	4.47	3.16	5.13
\$5,000 under \$10,000	1.47	1.47	3.37	3.44	6.16	7.25	1.69	1.69	2.22	2.70	2.22	2.91
\$10,000 under \$15,000	1.51	1.50	3.25	3.39	4.91	6.10	1.61	1.61	1.74	2.14	1.74	2.14
\$15,000 under \$20,000	1.74	1.72	3.68	4.17	4.21	4.77	1.78	1.78	1.68	1.98	1.68	2.05
\$20,000 under \$25,000	1.97	1.95	4.88	5.13	4.00	4.30	1.94	1.94	1.78	1.99	1.78	2.00
\$25,000 under \$30,000	2.29	2.26	6.34	6.68	3.58	3.76	2.14	2.14	1.93	2.11	1.93	2.11
\$30,000 under \$40,000	1.63	1.67	5.42	5.74	2.35	2.84	1.48	1.48	1.19	1.28	1.19	1.31
\$40,000 under \$50,000	2.36	2.40	6.64	7.05	2.22	2.40	1.75	1.75	1.48	1.53	1.48	1.59
\$50,000 under \$75,000	2.51	2.54	6.00	6.31	1.37	1.50	1.28	1.28	1.10	1.09	1.10	1.12
\$75,000 under \$100,000	5.49	5.54	10.06	10.62	1.92	2.19	1.66	1.66	1.74	1.77	1.74	1.80
\$100,000 under \$200,000	6.50	6.63	10.62	10.96	1.55	1.63	1.71	1.71	1.48	1.30	1.48	1.27
\$200,000 under \$500,000	6.31	6.46	12.19	12.73	1.49	1.63	1.70	1.70	1.43	1.20	1.43	1.17
\$500,000 under \$1,000,000	8.22	6.66	27.10	23.24	1.20	1.71	1.39	1.39	1.26	1.44	1.26	1.34
\$1,000,000 or more	3.14	3.18	7.32	7.66	0.63	0.59	0.70	0.70	0.59	0.46	0.59	0.42
Taxable returns, total	0.51	0.54	1.68	1.75	0.59	0.54	0.37	0.38	0.28	0.22	0.28	0.25
No adjusted gross income	99.00	99.00	99.00	99.00	99.00	99.00	33.00	33.03	99.00	99.00	83.25	54.89
\$1 under \$5,000	3.17	3.67	42.05	41.19	45.64	47.36	43.61	43.61	3.17	4.48	3.17	5.14
\$5,000 under \$10,000	2.95	2.73	5.44	5.48	13.46	13.91	2.32	2.73	2.73	2.75	2.32	2.97
\$10,000 under \$15,000	2.08	2.06	3.62	3.67	7.33	7.41	2.09	2.09	1.99	2.27	1.99	2.30
\$15,000 under \$20,000	2.10	2.09	4.04	4.22	5.20	5.40	1.95	2.04	1.95	2.16	1.95	2.24
\$20,000 under \$25,000	2.03	2.01	4.89	5.14	4.41	4.55	1.99	1.99	1.83	2.02	1.83	2.03
\$25,000 under \$30,000	2.30	2.27	6.34	6.69	3.70	3.90	2.15	2.15	1.93	2.11	1.93	2.12
\$30,000 under \$40,000	1.63	1.67	5.42	5.74	2.38	2.54	1.48	1.48	1.19	1.28	1.19	1.31
\$40,000 under \$50,000	2.36	2.40	6.64	7.05	2.23	2.37	1.76	1.76	1.48	1.53	1.48	1.59
\$50,000 under \$75,000	2.51	2.54	6.00	6.31	1.37	1.49	1.28	1.28	1.10	1.09	1.10	1.12
\$75,000 under \$100,000	5.49	5.55	10.06	10.62	1.92	2.13	1.67	1.67	1.74	1.77	1.74	1.81
\$100,000 under \$200,000	6.51	6.63	10.62	10.96	1.55	1.65	1.71	1.71	1.48	1.30	1.48	1.27
\$200,000 under \$500,000	6.32	6.49	12.19	12.73	1.50	1.64	1.70	1.70	1.43	1.20	1.43	1.17
\$500,000 under \$1,000,000	8.22	6.66	27.10	23.24	1.20	1.73	1.39	1.39	1.26	1.44	1.26	1.34
\$1,000,000 or more	3.14	3.18	7.32	7.66	0.63	0.60	0.70	0.70	0.59	0.46	0.59	0.42
Non-taxable returns, total	0.83	0.92	2.88	2.98	3.11	4.03	0.99	0.99	0.28	0.98	0.28	0.99

** CV's 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)

Size of adjusted gross income	All returns																
	Number of returns	Adjusted gross income	Salaries and wages			Taxable interest			Standard deduction			Exemptions			Taxable income		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
All returns, total.....	6,304,577	266,507,702	20,451,947	266,109,932	5,993,483	397,769	20,507,576	16,156,940	77,664,107	39,565,615	15,076,682	190,381,027					
Under \$5,000	6,304,469	16,095,912	16,092,778	15,992,778	1,830,055	103,136	6,304,498	2,122,268	17,114,369	5,194,489	17,114,369	539,619					
\$5,000 under \$10,000	4,199,610	30,840,852	4,189,610	30,576,311	963,122	64,521	4,193,670	1,676,117	18,726,117	7,988,804	3,988,029	7,418,768					
\$10,000 under \$15,000	2,147,750	34,946,302	2,817,750	34,869,515	702,937	38,687	2,911,750	1,071,738	27,715,666	6,649,941	2,796,577	17,387,287					
\$15,000 under \$20,000	2,343,112	40,685,309	2,343,112	40,642,891	42,418	2,424,112	9,172,104	2,429,083	35,948,976	5,948,976	2,343,112	25,564,239					
\$20,000 under \$25,000	1,682,319	37,581,913	1,682,319	37,552,771	556,281	31,142	1,682,319	6,748,049	1,817,165	4,450,032	1,682,319	26,383,331					
\$25,000 under \$30,000	1,346,855	36,929,289	1,346,855	36,886,644	522,548	42,655	1,346,855	5,303,908	1,463,511	3,658,891	1,346,855	27,767,302					
\$30,000 under \$40,000	1,230,987	42,133,961	1,230,987	42,091,837	373,725	33,065	1,230,987	3,726,302	1,521,837	3,726,302	1,230,987	32,960,428					
\$40,000 or more	594,438	27,492,253	594,438	27,459,168	373,725	33,065	594,438	3,000,647	2,189,069	594,438	22,322,537						
Taxable returns, total.....	14,823,827	249,624,973	14,823,827	249,270,214	5,938,176	354,759	14,823,827	17,930,948	57,659,707	31,667,499	14,823,827	160,297,767					
Under \$5,000	1,843,558	5,419,742	1,843,558	5,348,151	1,158,077	73,591	1,843,558	4,683,311	10,643,511	1,643,558	536,432	3,155,123					
\$5,000 under \$10,000	3,185,973	24,599,312	3,185,973	24,561,262	778,793	51,056	3,185,973	12,116,793	2,685,973	5,139,531	3,185,973	7,335,723					
\$10,000 under \$15,000	2,796,577	34,760,177	2,796,577	34,751,460	702,937	48,617	2,796,577	10,917,394	2,685,977	2,796,577	2,796,577	17,564,228					
\$15,000 under \$20,000	2,343,112	40,685,309	2,343,112	40,642,891	670,889	42,418	2,343,112	2,429,083	5,948,976	2,343,112	2,343,112	25,564,239					
\$20,000 under \$25,000	1,682,319	37,581,913	1,682,319	37,552,771	556,281	31,142	1,682,319	6,748,049	1,817,165	1,682,319	1,682,319	26,383,331					
\$25,000 under \$30,000	1,346,855	36,929,289	1,346,855	36,886,644	522,548	42,655	1,346,855	5,303,908	1,463,511	1,346,855	1,346,855	27,767,302					
\$30,000 under \$40,000	1,230,987	42,133,961	1,230,987	42,091,837	373,725	33,065	1,230,987	3,726,302	1,521,837	1,230,987	1,230,987	32,960,428					
\$40,000 or more	594,438	27,492,253	594,438	27,459,168	373,725	33,065	594,438	3,000,647	2,189,069	594,438	22,322,537						
Nontaxable returns, total.....	5,683,749	16,882,729	5,628,120	16,839,719	655,306	43,010	5,683,748	17,004,399	7,898,117	7,898,117	252,855	83,260					

Size of adjusted gross income	All returns--continued																
	Number of returns	Total tax liability	EIC to offset income tax before credits			EIC refundable portion			Income tax withheld			Overpayment refunded			Tax due at time of filing		
			(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)			
All returns, total.....	15,000,826	25,355,711	627,080	41,716	1,284,510	257,620	19,993,446	31,681,419	17,964,241	7,244,664	2,261,802	619,619					
Under \$5,000	1,843,558	80,691				799,972	162,198	6,905,541	990,449	8,005,541	1,077,539	232,627	5,583				
\$5,000 under \$10,000	3,185,973	1,113,063	627,080	41,716	489,539	95,422	4,137,982	2,478,563	3,834,568	1,558,029	353,967	55,426					
\$10,000 under \$15,000	2,796,577	2,609,728					2,806,682	3,463,615	2,422,467	938,620	375,282	84,742					
\$15,000 under \$20,000	2,343,112	3,834,706					2,343,112	4,585,862	2,029,572	833,789	313,540	100,807					
\$20,000 under \$25,000	1,682,319	3,957,457					1,682,319	4,553,919	1,370,474	697,268	311,845	100,807					
\$25,000 under \$30,000	1,346,855	4,175,527					1,346,855	4,909,829	1,095,895	823,145	251,160	88,743					
\$30,000 under \$40,000	1,230,987	5,552,087					1,230,987	6,245,156	950,303	833,933	277,313	140,865					
\$40,000 or more	594,438	4,032,451					594,438	4,453,927	463,634	482,292	142,038	60,816					
Taxable returns, total.....	14,823,827	25,343,230	450,082	29,235	1,284,510	257,620	19,993,446	31,681,419	17,964,241	7,244,664	2,261,802	619,619					
Under \$5,000	1,843,558	80,691					1,843,558	3,318,887	1,405,675	256,779	232,627	5,583					
\$5,000 under \$10,000	3,185,973	1,100,582	450,082	29,235	489,539	95,422	3,152,630	2,028,408	2,831,976	1,012,487	353,967	55,426					
\$10,000 under \$15,000	2,796,577	2,609,728					2,796,577	3,463,615	2,422,467	938,620	375,282	84,742					
\$15,000 under \$20,000	2,343,112	3,834,706					2,343,112	4,585,862	2,029,572	833,789	313,540	100,807					
\$20,000 under \$25,000	1,682,319	3,957,457					1,682,319	4,553,919	1,370,474	697,268	311,845	100,807					
\$25,000 under \$30,000	1,346,855	4,175,527					1,346,855	4,909,829	1,095,895	823,145	251,160	88,743					
\$30,000 under \$40,000	1,230,987	5,552,087					1,230,987	6,245,156	950,303	833,933	277,313	140,865					
\$40,000 or more	594,438	4,032,451					594,438	4,453,927	463,634	482,292	142,038	60,816					
Non-taxable returns, total.....	176,938	12,481	176,938	12,481	1,284,510	257,620	5,326,388	1,116,591	5,417,418	1,374,212	-	-					

Footnotes at end of table

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons												Taxable income		
	Number of returns	Adjusted gross income		Salaries and wages		Taxable interest		Standard deduction		Exemptions		Amount		Number of exemptions	Amount
		(25)	(26)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of exemptions	Amount		
All returns, total,	19,317,281	231,188,380	19,256,632	230,831,670	5,451,344	356,710	19,317,260	67,074,361	13,781,480	33,746,416	14,016,214	137,825,640	(36)	137,825,640	
Under \$5,000	6,255,623	15,957,317	6,199,694	15,857,864	1,616,579	99,422	6,255,622	17,471,952	2,024,516	4,955,008	1,714,358	538,619		538,619	
\$5,000 under \$10,000	3,039,068	11,117,753	2,977,353	10,977,353	931,779	61,715	3,035,534	10,644,429	3,035,534	7,434,277	3,362,971	7,412,136		7,412,136	
\$10,000 under \$15,000	2,729,721	33,759,175	2,720,721	33,754,746	682,708	38,429	2,720,721	10,335,705	2,533,608	6,203,800	2,270,721	17,553,670		17,553,670	
\$15,000 under \$20,000	2,236,913	38,769,523	2,236,913	38,755,758	630,442	40,755	2,236,913	8,497,740	2,168,884	5,438,601	2,036,913	24,870,182		24,870,182	
\$20,000 under \$25,000	1,542,415	34,407,755	1,542,415	34,377,268	525,933	30,468	1,542,415	5,859,662	1,537,558	3,764,505	1,542,415	24,783,588		24,783,588	
\$25,000 under \$30,000	1,195,142	32,737,868	1,195,142	32,701,600	441,634	36,268	1,195,142	4,509,529	1,100,085	2,914,687	1,195,142	25,282,643		25,282,643	
\$30,000 under \$40,000	940,157	31,869,137	940,157	31,856,928	439,842	32,709	940,157	3,170,608	940,157	2,301,863	940,157	26,016,368		26,016,368	
\$40,000 or more	303,537	13,567,538	303,537	13,550,084	182,620	17,444	303,537	1,153,439	303,537	743,685	303,537	11,670,434		11,670,434	
Taxable returns, total,	13,765,359	215,165,204	13,765,359	214,945,063	4,839,856	320,220	13,765,359	50,926,243	10,820,126	26,498,681	13,765,359	137,742,380		137,742,380	
Under \$5,000	1,643,558	5,419,742	1,643,558	5,346,151	1,158,077	73,991	1,643,558	4,883,311	2,098,666	1,158,077	5,346,151		5,346,151		
\$5,000 under \$10,000	3,180,916	24,553,545	3,180,916	24,502,489	778,793	51,056	3,180,916	12,084,952	2,533,608	6,203,800	2,720,721	24,670,182		24,670,182	
\$10,000 under \$15,000	2,720,721	33,759,175	2,720,721	33,754,746	682,708	38,429	2,720,721	10,335,705	2,168,884	5,438,601	2,270,721	17,553,670		17,553,670	
\$15,000 under \$20,000	2,236,913	38,769,523	2,236,913	38,755,758	630,442	40,755	2,236,913	8,497,740	1,537,558	3,764,505	1,542,415	24,783,588		24,783,588	
\$20,000 under \$25,000	1,542,415	34,407,755	1,542,415	34,377,268	525,933	30,469	1,542,415	4,509,529	1,100,085	2,914,687	1,195,142	25,282,643		25,282,643	
\$25,000 under \$30,000	1,195,142	32,737,868	1,195,142	32,701,600	441,634	36,268	1,195,142	3,170,608	940,157	2,301,863	940,157	26,016,368		26,016,368	
\$30,000 under \$40,000	940,157	31,869,137	940,157	31,856,928	439,842	32,709	940,157	1,153,439	303,537	743,685	303,537	11,670,434		11,670,434	
\$40,000 or more	303,537	13,567,538	303,537	13,550,084	182,620	17,444	303,537	1,153,439	303,537	743,685	303,537	11,670,434		11,670,434	
Non-taxable returns, total,	5,549,902	16,020,097	5,493,273	15,986,607	1,617,428	36,490	5,549,902	16,148,118	2,961,354	7,248,735	252,855	83,260		83,260	
Under \$5,000	1,643,558	5,419,742	1,643,558	5,346,151	1,158,077	73,991	1,643,558	4,883,311	2,098,666	1,158,077	5,346,151		5,346,151		
\$5,000 under \$10,000	3,180,916	24,553,545	3,180,916	24,502,489	778,793	51,056	3,180,916	12,084,952	2,533,608	6,203,800	2,720,721	24,670,182		24,670,182	
\$10,000 under \$15,000	2,720,721	33,759,175	2,720,721	33,754,746	682,708	38,429	2,720,721	10,335,705	2,168,884	5,438,601	2,270,721	17,553,670		17,553,670	
\$15,000 under \$20,000	2,236,913	38,769,523	2,236,913	38,755,758	630,442	40,755	2,236,913	8,497,740	1,537,558	3,764,505	1,542,415	24,783,588		24,783,588	
\$20,000 under \$25,000	1,542,415	34,407,755	1,542,415	34,377,268	525,933	30,469	1,542,415	4,509,529	1,100,085	2,914,687	1,195,142	25,282,643		25,282,643	
\$25,000 under \$30,000	1,195,142	32,737,868	1,195,142	32,701,600	441,634	36,268	1,195,142	3,170,608	940,157	2,301,863	940,157	26,016,368		26,016,368	
\$30,000 under \$40,000	940,157	31,869,137	940,157	31,856,928	439,842	32,709	940,157	1,153,439	303,537	743,685	303,537	11,670,434		11,670,434	
\$40,000 or more	303,537	13,567,538	303,537	13,550,084	182,620	17,444	303,537	1,153,439	303,537	743,685	303,537	11,670,434		11,670,434	

Size of adjusted gross income	Returns of single persons--continued												Taxable income		
	Number of returns	Total tax liability		EIC to offset income tax before credits		EIC refundable portion		Income tax withheld		Overpayment refunded		Tax due at time of filing		Number of returns	Amount
		(37)	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total,	13,940,358	21,909,950	627,080	41,716	1,235,939	249,155	18,826,778	27,598,680	17,083,401	6,458,832	1,978,165	519,230	(48)	519,230	
Under \$5,000	1,643,558	60,691	66,686	1,107,016	157,581	5,830,824	967,678	5,770,141	232,827	232,827	5,533		5,533		
\$5,000 under \$10,000	3,357,914	1,112,066	627,080	41,716	465,253	91,584	4,067,182	2,442,152	3,758,699	1,518,792	353,997	55,426		55,426	
\$10,000 under \$15,000	2,720,721	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144		2,588,144	
\$15,000 under \$20,000	2,236,913	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571		3,730,571	
\$20,000 under \$25,000	1,542,415	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429		3,717,429	
\$25,000 under \$30,000	1,195,142	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839		3,602,839	
\$30,000 under \$40,000	940,157	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899		4,505,899	
\$40,000 or more	303,537	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311		2,372,311	
Taxable returns, total,	13,765,359	21,897,469	450,082	29,235	1,235,939	249,155	18,826,778	27,598,680	17,083,401	6,458,832	1,978,165	519,230		519,230	
Under \$5,000	1,643,558	60,691	66,686	1,107,016	157,581	5,830,824	967,678	5,770,141	232,827	232,827	5,533		5,533		
\$5,000 under \$10,000	3,180,916	1,099,585	450,082	29,235	465,253	91,584	4,067,182	2,442,152	3,758,699	1,518,792	353,997	55,426		55,426	
\$10,000 under \$15,000	2,720,721	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144	2,588,144		2,588,144	
\$15,000 under \$20,000	2,236,913	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571	3,730,571		3,730,571	
\$20,000 under \$25,000	1,542,415	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429	3,717,429		3,717,429	
\$25,000 under \$30,000	1,195,142	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839	3,602,839		3,602,839	
\$30,000 under \$40,000	940,157	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899	4,505,899		4,505,899	
\$40,000 or more	303,537	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311	2,372,311		2,372,311	
Non-taxable returns, total,	176,998	12,481	176,998	12,481	1,235,939	249,155	5,220,188	1,071,684	5,296,047	1,320,849	-	-		-	

Footnotes at end of table

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

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

Size of adjusted gross income	Joint returns of married persons													
	Number of returns		Adjusted gross income		Salaries and wages		Taxable interest		Standard deduction		Exemptions		Taxable income	
	(48)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)		
All returns, total	1,195,315	35,319,321	1,195,315	35,278,262	542,139	41,059	1,195,315	7,869,746	2,375,460	5,819,200	1,060,468	22,555,387		
Under \$5,000	48,676	138,956	48,676	134,892	113,476	3,714	48,676	310,361	97,751	239,491	-	-		
\$5,000 under \$10,000	75,856	601,785	75,856	598,978	280,343	2,807	75,856	487,689	136,542	334,527	4,587	6,660		
\$10,000 under \$15,000	91,029	1,155,027	91,029	1,154,769	292,228	2,258	91,029	576,033	182,058	446,041	18,617	183,617		
\$15,000 under \$20,000	106,189	1,888,786	106,189	1,887,123	40,457	1,684	106,189	674,364	212,398	520,376	106,189	684,047		
\$20,000 under \$25,000	139,903	3,174,158	139,903	3,173,863	30,343	673	139,903	685,327	279,807	685,527	139,903	1,600,244		
\$25,000 under \$30,000	151,713	4,191,431	151,713	4,185,044	80,914	6,387	151,713	663,378	303,426	743,394	151,713	2,484,659		
\$30,000 under \$40,000	290,840	10,244,924	290,840	10,234,908	135,274	9,916	290,840	1,846,326	581,680	1,424,439	290,840	6,974,058		
\$40,000 or more	290,869	13,924,715	290,869	13,908,073	191,105	15,642	290,869	1,847,208	581,798	1,425,404	290,869	10,652,103		
Taxable returns, total	1,060,468	34,459,689	1,060,468	34,425,150	498,320	34,539	1,060,468	6,735,465	2,110,822	5,170,837	1,060,468	22,555,387		
\$5,000 under \$10,000	5,057	38,773	5,057	38,773	-	-	5,057	32,113	-	-	5,057	6,660		
\$10,000 under \$15,000	75,856	997,002	75,856	996,744	22,228	2,258	75,856	487,689	151,713	371,667	75,856	143,617		
\$15,000 under \$20,000	106,189	1,888,786	106,189	1,887,123	40,457	1,684	106,189	674,364	212,398	520,376	106,189	684,047		
\$20,000 under \$25,000	139,903	3,174,158	139,903	3,173,863	30,343	673	139,903	685,327	279,807	685,527	139,903	2,484,659		
\$25,000 under \$30,000	151,713	4,191,431	151,713	4,185,044	80,914	6,387	151,713	663,378	303,426	743,394	151,713	2,484,659		
\$30,000 under \$40,000	290,840	10,244,924	290,840	10,234,908	135,274	9,916	290,840	1,846,326	581,680	1,424,439	290,840	6,974,058		
\$40,000 or more	290,869	13,924,715	290,869	13,908,073	191,105	15,642	290,869	1,847,208	581,798	1,425,404	290,869	10,652,103		
Nontaxable returns, total	134,847	859,632	134,847	853,112	43,819	6,520	134,847	895,281	264,638	648,362	10,687	6,697		
Joint returns of married persons—continued														
Size of adjusted gross income	Total tax liability		EIC to offset income tax before credits		EIC refundable portion		Income tax withheld		Overpayment refunded		Tax due at time of filing			
	Number of returns		Amount		Number of returns		Amount		Number of returns		Amount			
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)		
All returns, total	1,060,468	3,445,761	-	-	50,571	8,466	1,166,688	4,082,739	894,841	745,832	283,817	100,389		
Under \$5,000	-	-	-	-	25,285	4,607	25,285	2,771	35,400	400	-	-		
\$5,000 under \$10,000	5,057	996	-	-	25,285	3,859	75,856	36,411	38,273	273	-	-		
\$10,000 under \$15,000	75,856	21,584	-	-	61,029	74,911	80,915	54,071	80,915	54,071	110,114	743		
\$15,000 under \$20,000	106,189	104,136	-	-	106,189	157,119	101,142	54,556	101,142	54,556	5,057	11,573		
\$20,000 under \$25,000	139,903	240,029	-	-	139,903	282,247	91,028	59,972	91,028	59,972	48,876	17,754		
\$25,000 under \$30,000	151,713	372,688	-	-	151,713	400,720	70,799	50,429	70,799	50,429	89,914	22,368		
\$30,000 under \$40,000	290,840	1,046,189	-	-	290,840	1,183,824	213,057	178,824	213,057	178,824	74,401	29,520		
\$40,000 or more	290,869	1,660,140	-	-	290,869	1,935,067	226,644	303,328	226,644	303,328	64,255	28,401		
Taxable returns, total	1,060,468	3,445,761	-	-	1,060,468	4,082,739	894,841	745,832	894,841	745,832	283,817	100,389		
\$5,000 under \$10,000	5,057	996	-	-	5,057	2,159	5,057	1,163	5,057	1,163	5,057	1,163		
\$10,000 under \$15,000	75,856	21,584	-	-	75,856	67,037	65,742	46,197	65,742	46,197	110,114	743		
\$15,000 under \$20,000	106,189	104,136	-	-	106,189	157,119	101,142	54,559	101,142	54,559	5,057	11,573		
\$20,000 under \$25,000	139,903	240,029	-	-	139,903	282,247	91,028	59,972	91,028	59,972	48,876	17,754		
\$25,000 under \$30,000	151,713	372,688	-	-	151,713	400,720	70,799	50,429	70,799	50,429	89,914	22,368		
\$30,000 under \$40,000	290,840	1,046,189	-	-	290,840	1,183,824	213,057	178,824	213,057	178,824	74,401	29,520		
\$40,000 or more	290,869	1,660,140	-	-	290,869	1,935,067	226,644	303,328	226,644	303,328	64,255	28,401		
Nontaxable returns, total	-	-	-	-	50,571	8,466	106,200	44,897	121,371	53,363	121,371	53,363		

* 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.)

Size of adjusted gross income	Salaries and wages			Taxable interest			Tax-exempt interest			Dividends		
	Number of returns	Adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	26,091,305	478,339,540	23,891,344	431,856,801	8,718,528	7,582,974	112,679	132,003	1,925,019	1,362,335		
Under \$5,000	3,296,355	8,762,993	2,857,298	7,485,171	863,238	550,016	11,358	*9,014	240,683	134,756		
\$5,000 under \$10,000	4,528,214	34,631,965	3,941,219	28,986,342	1,083,633	1,381,746	*1,845	*5,670	225,680	190,475		
\$10,000 under \$15,000	4,908,848	61,359,330	4,380,503	51,634,960	1,324,219	1,478,847	*24,806	*34,342	252,342	225,857		
\$15,000 under \$20,000	3,787,180	65,577,822	3,493,035	57,466,284	1,156,022	1,207,967	*16,829	*23,142	253,009	307,699		
\$20,000 under \$25,000	3,001,609	67,169,844	2,806,707	60,650,991	1,036,578	783,232	*8,840	*18,765	231,563	129,835		
\$25,000 under \$30,000	2,015,691	55,103,791	1,951,616	51,269,144	790,076	613,669	*1,096	*93	175,595	148,637		
\$30,000 under \$40,000	2,508,956	86,467,955	2,464,836	81,327,138	1,176,347	525,641	*7,862	*7,268	250,681	164,448		
\$40,000 or more	2,034,152	99,246,990	1,994,129	93,926,780	1,286,215	1,024,007	*23,940	*35,710	285,515	110,827		
Taxable returns, total	15,008,631	373,877,782	13,507,714	334,926,387	6,931,360	6,586,313	66,599	116,140	1,660,915	1,204,416		
Under \$5,000	568,026	1,411,333	506,574	1,017,181	465,612	293,959	*6,724	*4,229	153,577	78,026		
\$5,000 under \$10,000	1,163,175	9,476,599	868,828	8,645,745	509,608	911,924	*9,847	*3,604	129,755	153,565		
\$10,000 under \$15,000	1,920,938	24,252,989	1,493,385	18,893,651	865,111	1,279,475	*14,720	*13,202	210,359	165,392		
\$15,000 under \$20,000	2,029,305	35,793,568	1,743,156	28,372,239	855,517	1,169,810	*11,467	*17,071	227,880	305,708		
\$20,000 under \$25,000	2,781,736	62,468,027	2,598,634	59,306,334	999,598	777,130	*8,940	*16,785	228,201	129,812		
\$25,000 under \$30,000	2,002,244	54,720,981	1,936,169	50,669,334	783,352	604,369	*1,096	*93	176,565	146,637		
\$30,000 under \$40,000	2,508,956	86,467,955	2,464,836	81,327,138	1,176,347	525,641	*7,862	*7,268	250,681	116,448		
\$40,000 or more	2,034,152	99,246,990	1,994,129	93,926,780	1,286,215	1,024,007	*23,940	*35,710	285,515	110,827		
Nontaxable returns, total	11,042,774	104,511,758	10,383,630	96,930,414	1,787,168	976,661	26,080	15,863	261,104	157,919		
IRA distributions												
Size of adjusted gross income	Total			In AGI			Total			In AGI		
	Number of returns	Amount	(12)	Number of returns	Amount	(14)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	665,626	3,725,680	610,484	2,345,998	3,177,877	307,098,091	3,055,287	27,015,086	1,606,851	15,566,724		
Under \$5,000	25,720	59,640	18,966	21,902	1,058,336	141,595	245,542	3,461,908	190,778	1,553,639		
\$5,000 under \$10,000	68,670	366,378	97,330	286,972	668,824	3,149,764	659,554	3,461,908	369,329	3,432,891		
\$10,000 under \$15,000	131,076	575,180	126,343	357,962	741,692	6,520,724	729,902	6,183,285	350,862	3,604,410		
\$15,000 under \$20,000	146,161	624,797	138,144	484,004	507,637	5,522,422	498,841	5,147,539	204,658	2,141,375		
\$20,000 under \$25,000	87,451	400,116	87,651	400,116	393,443	4,684,695	370,450	4,487,267	168,415	1,794,603		
\$25,000 under \$30,000	43,522	242,423	30,046	129,012	207,368	2,451,972	198,155	2,325,111	100,525	914,854		
\$30,000 under \$40,000	52,499	537,949	43,509	305,989	244,427	3,619,479	228,420	3,167,962	114,844	1,072,004		
\$40,000 or more	78,625	698,978	69,695	359,233	244,869	3,101,899	231,372	2,786,451	1,055,138	1,055,138		
Taxable returns, total	541,849	3,312,633	496,003	2,068,744	2,408,773	26,028,437	2,323,255	24,071,134	1,118,989	10,747,791		
Under \$5,000	*3,362	*4,695	*3,362	*4,935	*6,724	*12,418	*6,724	*12,418	*16,450	*79,379		
\$5,000 under \$10,000	116,844	40,897	40,897	115,025	296,286	1,637,031	262,925	1,433,707	161,100	1,383,169		
\$10,000 under \$15,000	98,633	503,338	92,900	287,695	575,608	5,220,647	595,925	4,912,489	262,008	2,454,139		
\$15,000 under \$20,000	141,528	812,709	133,509	472,618	475,927	5,322,014	471,292	4,965,163	169,108	2,008,894		
\$20,000 under \$25,000	82,818	393,457	82,818	393,457	364,547	4,693,177	364,547	4,477,852	178,317	1,780,093		
\$25,000 under \$30,000	43,522	242,423	30,046	129,012	207,368	2,451,972	188,155	2,325,111	100,525	914,854		
\$30,000 under \$40,000	52,469	537,949	43,509	305,989	244,427	3,619,479	228,420	3,167,962	114,844	1,072,004		
\$40,000 or more	78,625	698,978	69,695	359,623	244,869	3,101,699	231,372	2,786,451	1,055,138	1,055,138		
Nontaxable returns, total	121,777	413,027	113,781	276,655	765,105	4,690,654	732,032	3,743,952	487,861	4,820,933		

Footnotes at end of table

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

Size of adjusted gross income	Social security benefits--cont			Unemployment compensation			Total income			Statutory adjustments			Total			Primary IRA payments					
	In AGI			Amount			Number of returns			Amount			Number of returns			Amount			Number of returns		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
All returns, total	392,846	1,227,593	3,587,851	7,122,224	26,025,198	479,292,611	653,987	953,071	620,917	815,551											
Under \$5,000	1,273	2,957	259,773	350,936	3,240,248	8,801,281	13,447	16,288	11,447	18,288											
\$5,000 under \$10,000	1,274	4,568	711,549	1,281,760	4,528,214	34,692,810	40,920	61,936	40,920	61,936											
\$10,000 under \$15,000	1,362	7,431	1,561,354	4,908,948	8,479,154	61,459,154	56,640	96,634	51,811	80,166											
\$15,000 under \$20,000	5,754	5,421	565,446	1,115,811	3,787,160	85,739,425	103,454	157,603	101,063	148,468											
\$20,000 under \$25,000	79,956	62,683	411,269	628,959	3,001,609	61,353,075	133,514	163,231	127,956	166,922											
\$25,000 under \$30,000	389,811	107,378	589,811	649,120	2,015,581	55,240,271	105,852	136,979	104,510	124,325											
\$30,000 under \$40,000	114,044	314,750	388,391	888,793	2,508,558	88,846,720	115,558	179,215	101,107	127,011											
\$40,000 or more	107,649	706,569	214,161	840,000	2,034,152	86,362,884	84,552	115,984	80,072	84,346											
Taxable returns, total	390,299	1,220,037	2,142,209	4,651,049	15,008,531	374,726,080	609,103	900,298	578,952	769,671											
Under \$5,000	2,171	5,056	220,171	1,141,939	568,028	14,419,939	3,382	4,707	3,382	4,707											
\$5,000 under \$10,000	22,885	43,310	277,885	463,716	1,163,175	9,532,682	33,317	56,094	33,317	56,094											
\$10,000 under \$15,000	3,362	20,269	341,370	778,468	2,437,689	45,555	84,700	45,555	84,700	84,738											
\$15,000 under \$20,000	5,734	31,488	317,488	654,070	2,029,305	35,939,279	50,997	141,690	39,729	69,721											
\$20,000 under \$25,000	79,956	62,683	389,811	759,742	2,781,708	62,638,976	128,879	180,949	123,321	164,639											
\$25,000 under \$30,000	389,811	107,378	289,811	649,120	2,002,244	54,857,950	105,852	136,979	104,510	124,325											
\$30,000 under \$40,000	114,044	314,750	388,391	888,793	2,508,558	86,846,720	115,558	179,215	101,107	127,011											
\$40,000 or more	107,649	709,566	214,161	845,950	2,034,152	86,362,884	84,552	115,984	80,072	84,346											
Nontaxable returns, total	2,547	7,556	1,425,622	2,471,175	11,016,667	104,564,531	44,865	52,773	41,865	45,880											
All returns, total	127,288	137,520	26,016,759	134,509,912	2,662,800	2,945,841	59,984,173	146,898,695	18,293,671	228,849,802											
Under \$5,000	1,273	2,957	259,773	350,936	3,240,248	8,801,281	13,447	16,288	11,447	18,288											
\$5,000 under \$10,000	1,274	4,568	711,549	1,281,760	4,528,214	34,692,810	40,920	61,936	40,920	61,936											
\$10,000 under \$15,000	1,362	7,431	1,561,354	4,908,948	8,479,154	61,459,154	56,640	96,634	51,811	80,166											
\$15,000 under \$20,000	5,754	5,421	565,446	1,115,811	3,787,160	85,739,425	103,454	157,603	101,063	148,468											
\$20,000 under \$25,000	79,956	62,683	411,269	628,959	3,001,609	61,353,075	133,514	163,231	127,956	166,922											
\$25,000 under \$30,000	389,811	107,378	589,811	649,120	2,015,581	55,240,271	105,852	136,979	104,510	124,325											
\$30,000 under \$40,000	114,044	314,750	388,391	888,793	2,508,558	88,846,720	115,558	179,215	101,107	127,011											
\$40,000 or more	107,649	709,566	214,161	845,950	2,034,152	86,362,884	84,552	115,984	80,072	84,346											
Taxable returns, total	122,828	130,627	15,000,092	75,251,087	1,835,355	1,984,940	31,654,862	77,530,469	15,008,531	218,051,285											
Under \$5,000	1,273	2,957	259,773	350,936	3,240,248	8,801,281	13,447	16,288	11,447	18,288											
\$5,000 under \$10,000	1,274	4,568	711,549	1,281,760	4,528,214	34,692,810	40,920	61,936	40,920	61,936											
\$10,000 under \$15,000	1,362	7,431	1,561,354	4,908,948	8,479,154	61,459,154	56,640	96,634	51,811	80,166											
\$15,000 under \$20,000	5,754	5,421	565,446	1,115,811	3,787,160	85,739,425	103,454	157,603	101,063	148,468											
\$20,000 under \$25,000	79,956	62,683	411,269	628,959	3,001,609	61,353,075	133,514	163,231	127,956	166,922											
\$25,000 under \$30,000	389,811	107,378	589,811	649,120	2,015,581	55,240,271	105,852	136,979	104,510	124,325											
\$30,000 under \$40,000	114,044	314,750	388,391	888,793	2,508,558	88,846,720	115,558	179,215	101,107	127,011											
\$40,000 or more	107,649	709,566	214,161	845,950	2,034,152	86,362,884	84,552	115,984	80,072	84,346											
Nontaxable returns, total	4,460	6,893	11,016,667	59,258,824	849,445	940,901	28,329,211	69,368,426	3,865,140	9,796,516											

Footnotes at end of table

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

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

Size of adjusted gross income	Child care credit			Earned income credit used to offset income tax before credits			Income tax after credits		
	Number of returns	Amount	(41)	Number of returns	Amount	(44)	Number of returns	Amount	(46)
	(41)	(42)	(43)	(44)	(45)	(46)			
All returns, total	1,778,566	785,690	4,458,688	1,819,280	15,008,531	33,000,064			
Under \$5,000	5	2,266	223,515	16,960	568,026	52,344			
\$5,000 under \$10,000	251,319	78,055	1,273,468	367,547	1,163,175	361,668			
\$10,000 under \$15,000	382,652	169,559	1,751,784	967,220	1,920,938	1,361,664			
\$15,000 under \$20,000	317,739	165,310	1,193,112	440,042	2,028,305	2,328,478			
\$20,000 under \$25,000	270,469	121,203	1,168,009	511	2,781,736	4,353,011			
\$25,000 under \$30,000	281,705	120,113	1,168,009	511	2,002,244	4,536,469			
\$30,000 under \$40,000	269,394	129,385	1,168,009	511	2,508,956	8,493,263			
\$40,000 or more	1,112,866	491,362	1,537,953	654,278	2,034,152	11,511,715			
Taxable returns, total	665,700	294,529	2,620,735	1,165,002	15,008,531	33,000,064			
Under \$5,000	6	1,135	133,635	9,743	568,026	52,344			
\$5,000 under \$10,000	674	4,135	352,659	264,281	1,163,175	361,668			
\$10,000 under \$15,000	83,461	22,369	1,034,650	379,743	1,920,938	1,361,664			
\$15,000 under \$20,000	277,867	99,119	1,168,009	511	2,028,305	2,328,478			
\$20,000 under \$25,000	263,778	116,211	1,168,009	511	2,781,736	4,353,011			
\$25,000 under \$30,000	281,705	120,113	1,168,009	511	2,002,244	4,536,469			
\$30,000 under \$40,000	269,394	129,385	1,168,009	511	2,508,956	8,493,263			
\$40,000 or more	665,700	294,529	2,620,735	1,165,002	2,034,152	11,511,715			
Non-taxable returns, total	1,112,866	491,362	1,537,953	654,278	15,008,531	33,000,064			
Under \$5,000	665,700	491,362	1,537,953	654,278	15,008,531	33,000,064			
\$5,000 under \$10,000	665,700	491,362	1,537,953	654,278	15,008,531	33,000,064			
\$10,000 under \$15,000	665,700	491,362	1,537,953	654,278	15,008,531	33,000,064			
\$15,000 under \$20,000	665,700	491,362	1,537,953	654,278	15,008,531	33,000,064			
\$20,000 under \$25,000	665,700	491,362	1,537,953	654,278	15,008,531	33,000,064			
\$25,000 under \$30,000	665,700	491,362	1,537,953	654,278	15,008,531	33,000,064			
\$30,000 under \$40,000	665,700	491,362	1,537,953	654,278	15,008,531	33,000,064			
\$40,000 or more	665,700	491,362	1,537,953	654,278	15,008,531	33,000,064			

Size of adjusted gross income	Income tax withheld			EIC refundable portion			Overpayment refunded			Tax due at time of filing					
	Number of returns	Amount	(47)	Number of returns	Amount	(50)	Number of returns	Amount	(51)	Number of returns	Amount	(52)	Number of returns	Amount	(54)
	(47)	(48)	(49)	(50)	(51)	(52)									
All returns, total	24,033,205	46,447,596	6,986,066	12,106,652	22,162,341	27,481,132	3,356,657	1,545,564							
Under \$5,000	2,440,002	365,740	1,713,237	1,135,630	2,721,253	1,482,398	295,988	29,918							
\$5,000 under \$10,000	3,666,859	1,708,911	2,648,820	4,813,017	6,030,813	7,278,520	59,525	59,525							
\$10,000 under \$15,000	4,545,626	3,846,484	2,692,795	4,622,708	4,456,895	7,512,045	404,109	121,667							
\$15,000 under \$20,000	3,675,128	5,286,532	1,714,565	1,458,953	3,348,693	4,651,045	407,122	155,648							
\$20,000 under \$25,000	2,872,443	6,452,669	216,711	80,345	2,548,962	2,391,678	442,143	171,011							
\$25,000 under \$30,000	2,007,649	5,716,284	6,452,669	1,609,705	1,430,488	396,195	219,966	219,966							
\$30,000 under \$40,000	2,497,712	10,066,881	1,714,565	1,914,374	1,945,618	594,200	353,667	353,667							
\$40,000 or more	2,027,368	13,006,084	1,714,565	1,483,149	2,036,847	434,535	434,535	434,535							
Taxable returns, total	14,302,665	40,814,772	6,986,066	12,106,652	22,162,341	27,481,132	3,356,657	1,545,564							
Under \$5,000	365,987	66,053	1,713,237	1,135,630	2,687,002	43,314	295,988	29,918							
\$5,000 under \$10,000	974,787	807,314	2,648,820	4,813,017	316,306	278,520	59,525	59,525							
\$10,000 under \$15,000	1,726,188	1,881,538	2,692,795	4,622,708	1,502,902	725,618	404,109	121,667							
\$15,000 under \$20,000	1,658,471	3,274,769	1,714,565	1,458,953	1,179,640	407,122	155,648	155,648							
\$20,000 under \$25,000	2,760,397	6,212,312	216,711	80,345	2,068,817	442,143	171,011	171,011							
\$25,000 under \$30,000	1,697,764	5,699,781	6,452,669	1,609,705	1,569,619	396,195	219,966	219,966							
\$30,000 under \$40,000	2,497,712	10,066,891	1,714,565	1,914,374	1,945,618	594,200	353,667	353,667							
\$40,000 or more	2,027,368	13,006,084	1,714,565	1,483,149	2,036,847	434,535	434,535	434,535							
Non-taxable returns, total	9,730,540	5,632,824	6,986,066	12,106,652	10,596,002	17,748,086									

* 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 1.7—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)

Size of adjusted gross income	Number of returns			Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
	(1)	(2)	(3)	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
All returns, total.....	11,902,577	279,880,679	11,846,035	287,024,120	1,512,304	65,722	791,430	319,176	791,430	732,555			
Under \$5,000.....	911,328	2,629,663	875,689	2,554,460	1,512,304	1,197	31,259	51,645	31,259	11,325			
\$5,000 under \$10,000.....	2,148,794	18,403,572	2,090,723	15,517,610	1,988,718	84,795	247,972	84,795	247,972	16,101			
\$10,000 under \$15,000.....	2,276,008	27,678,003	2,157,003	26,276,003	1,291,170	260,203	375,695	1,128	375,695	18,101			
\$15,000 under \$20,000.....	1,918,033	27,950,402	1,897,378	26,895,643	264,084	98,449	42,821	2,144	42,821	11,326			
\$20,000 under \$25,000.....	1,184,812	28,146,711	1,143,167	24,672,839	316,397	149,631	62,770	1,068	62,770	36,302			
\$25,000 under \$30,000.....	739,384	20,559,728	718,481	19,861,234	178,870	78,970	44,943	1,605	44,943	26,531			
\$30,000 under \$35,000.....	680,316	22,060,152	675,813	21,459,915	268,501	53,853	60,526	1,068	60,526	35,063			
\$35,000 under \$40,000.....	408,197	17,096,061	405,813	16,802,913	215,342	41,123	48,763	1,068	48,763	35,063			
\$40,000 under \$45,000.....	408,197	17,299,263	395,757	16,467,499	221,679	84,020	47,856	5,608	47,856	51,275			
\$45,000 under \$50,000.....	391,571	15,695,324	381,571	15,358,615	213,719	53,833	43,866		43,866	8,878			
\$50,000 under \$55,000.....	275,663	12,569,331	269,631	11,969,607	189,403	38,259	30,533	15,754	30,533	19,783			
\$55,000 under \$60,000.....	206,995	9,468,463	203,995	9,126,963	139,231	28,614	22,822	10,662	22,822	29,180			
\$60,000 under \$75,000.....	460,995	30,085,953	450,340	28,723,566	330,485	134,876	111,881	4,661	111,881	3,245			
\$75,000 under \$100,000.....	218,012	18,556,780	212,684	17,687,768	191,782	135,018	85,919	8,581	84,060	93,197			
\$100,000 under \$200,000.....	82,333	10,302,806	79,756	9,200,150	78,632	80,810	37,253	4,966	37,253	54,567			
\$200,000 under \$500,000.....	7,841	2,013,610	7,272	1,458,032	7,484	63,590	5,355	24,284	24,284	54,257			
\$500,000 under \$1,000,000.....	328	362,281	503	196,584	528	17,330	448	241	11,908	448			
\$1,000,000 or more.....	139	389,891	133	166,256	136	7,797	122	104	7,809	122			
Taxable returns, total.....	7,279,802	232,389,564	7,107,412	220,976,463	2,682,108	1,387,186	719,517	62,524	62,524	315,674	708,063		
Nontaxable returns, total.....	4,622,775	47,491,015	4,538,623	46,047,656	373,943	145,119	71,913	1,198	1,198	3,502	24,502		
Size of adjusted gross income	State income tax refunds		Net income		Business or profession		Net loss		Net gain in AGI		Net loss in AGI		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total.....	1,296,307	625,339	493,052	2,376,822	316,200	1,311,432	357,488	1,132,317	220,674	332,927			
Under \$5,000.....	5,030	2,307	38,916	91,470	10,984	104,325	6,689	20,029	8,771	20,662			
\$5,000 under \$10,000.....	14,366	9,810	65,049	284,027	22,252	102,986	5,618	9,071	11,140	22,240			
\$10,000 under \$15,000.....	23,798	7,647	87,465	382,171	44,661	220,359	24,313	18,062	15,556	11,266			
\$15,000 under \$20,000.....	48,433	13,926	31,733	143,344	21,804	134,387	21,542	42,849	5,619	4,619			
\$20,000 under \$25,000.....	41,880	17,795	30,476	65,062	32,121	100,797	36,685	76,689	12,595	24,528			
\$25,000 under \$30,000.....	103,924	45,756	32,681	103,924	21,058	101,924	18,029	30,138	18,139	21,985			
\$30,000 under \$35,000.....	104,078	30,027	41,875	212,179	34,979	95,935	35,626	30,138	16,817	19,462			
\$35,000 under \$40,000.....	101,728	52,884	27,182	78,407	31,493	64,191	26,568	35,468	16,564	11,162			
\$40,000 under \$45,000.....	104,746	51,761	21,098	57,479	32,624	92,212	14,768	55,979	22,901	20,413			
\$45,000 under \$50,000.....	127,427	57,515	20,955	82,398	19,804	34,591	29,870	39,104	13,528	11,627			
\$50,000 under \$55,000.....	105,041	46,500	12,075	55,663	7,555	25,387	25,387	30,819	11,814	9,754			
\$55,000 under \$60,000.....	94,296	36,415	11,044	45,161	7,950	41,200	19,169	38,845	8,603	4,227			
\$60,000 under \$75,000.....	252,175	127,094	54,058	321,607	16,339	37,368	39,799	51,717	27,630	19,462			
\$75,000 under \$100,000.....	107,689	76,773	14,156	118,847	16,796	154,260	36,711	89,249	26,968	33,862			
\$100,000 under \$200,000.....	46,374	43,745	3,621	26,528	3,542	26,528	2,684	216,438	16,390	38,388			
\$200,000 under \$500,000.....	4,920	13,480	1,033	10,612	1,304	1,016	1,304	157,020	4,329	4,329			
\$500,000 under \$1,000,000.....	91	1,736	116	6,457	311	56,078	129	4,274	129	277			
\$1,000,000 or more.....	30	1,138	17	12,613	8	19	96	84,460	32	88			
Taxable returns, total.....	1,209,179	601,553	315,660	1,635,138	269,867	892,865	329,885	1,092,617	195,072	277,953			
Nontaxable returns, total.....	78,128	27,786	177,393	418,548	54,333	418,548	27,503	49,700	25,602	45,975			

Footnotes at end of table

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

Size of adjusted gross income	Taxable IRA distributions		Pensions and annuities in AGI		Rent and royalty net income less loss		Firm rental income less loss		Partnership and S Corporation net income less loss	
	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)
All returns, total	114,111	563,821	930,615	6,062,168	333,987	-608,915	3,743	*18,794	81,008	388,878
Under \$5,000	*501	*2,964	14,518	69,141	11,197	-59,086	-	-	1,094	-136,603
\$5,000 under \$10,000	*8,455	*27,101	102,490	295,752	16,040	-31,852	-	-	*4,635	*3,289
\$10,000 under \$15,000	*11,695	*60,739	114,687	693,827	24,978	-37,953	-	-	*5,692	*18,325
\$15,000 under \$20,000	*12,281	*22,404	109,184	653,416	25,623	-38,719	-	-	*1,275	*5,616
\$20,000 under \$25,000	*14,720	*48,911	102,705	703,375	20,887	-55,241	*1,273	*3,740	*8,734	*41,044
\$25,000 under \$30,000	*7,357	*25,411	66,174	488,054	24,525	-4,323	*327	*3,659	*2,196	*4,880
\$30,000 under \$35,000	*10,059	*29,894	59,225	281,196	25,997	-67,857	-	-	*3,236	*23,485
\$35,000 under \$40,000	*5,578	*29,454	73,185	320,228	21,007	-60,757	-	-	*5,479	*14,479
\$40,000 under \$45,000	*7,956	*13,422	54,826	302,303	20,098	-26,282	-	-	*6,784	*17,004
\$45,000 under \$50,000	*4,480	*12,480	31,302	182,858	18,287	-62,411	*917	*7,688	*5,116	*18,219
\$50,000 under \$55,000	*7,598	*13,629	32,014	188,162	32,861	-43,552	-	-	*3,981	*7,434
\$55,000 under \$60,000	*6,705	*14,749	52,171	418,961	17,927	-27,226	-	-	*6,134	*11,043
\$60,000 under \$75,000	*4,545	*51,357	70,816	539,596	45,856	-59,439	*5,551	*1,674	15,690	28,541
\$75,000 under \$100,000	*8,819	*77,289	32,164	484,342	13,891	-5,765	*2,419	-302	*1,105	*9,482
\$100,000 under \$200,000	*12,233	*12,705	14,233	219,802	11,957	-2,574	-	-	11,897	220,651
\$200,000 under \$500,000	*530	*48,877	*836	*11,022	1,689	11,699	-	-	1,873	92,528
\$500,000 under \$1,000,000	*8	*280	*8	*37	*71	*451	-	-	358	78,487
\$1,000,000 or more	*4	*174	*31	*495	*56	*2,702	-	-	95	17,176
Taxable returns, total	108,660	509,587	763,478	5,499,843	281,617	-461,369	*9,743	*18,794	71,597	474,042
Non-taxable returns, total	5,451	54,234	167,137	562,725	52,340	-147,605	-	-	9,411	-105,164
Size of adjusted gross income	Estate and trust net income less loss		Firm net income less loss		Unemployment compensation		Social security benefits in AGI		Other income less loss	
	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)
All returns, total	5,486	42,674	71,060	-412,958	1,040,708	1,902,766	124,844	657,397	242,112	557,241
Under \$5,000	..	..	*1,269	*55,774	32,182	42,282	*1,274	*2,974	*4,954	*4,300
\$5,000 under \$10,000	..	..	*2,178	*1,548	207,685	314,680	..	..	18,182	21,651
\$10,000 under \$15,000	..	..	*9,996	*52,906	214,807	391,831	..	..	19,623	36,200
\$15,000 under \$20,000	..	..	*5,092	*37,401	149,105	234,631	..	..	*16,268	*21,927
\$20,000 under \$25,000	..	..	*12,062	*72,649	101,784	184,288	..	..	*10,913	47,782
\$25,000 under \$30,000	..	..	*3,969	*9,905	69,491	121,513	..	..	22,429	47,782
\$30,000 under \$35,000	..	..	*2,102	*32,773	70,758	162,847	..	..	*15,696	20,523
\$35,000 under \$40,000	..	..	*3,163	*18,357	35,768	85,363	..	..	22,608	31,801
\$40,000 under \$45,000	..	..	*10,818	*56,261	34,869	75,873	..	..	*10,445	*7,948
\$45,000 under \$50,000	*918	*8,116	*6,279	*32,189	36,066	57,020	..	..	*21,206	*51,032
\$50,000 under \$55,000	..	..	*2,716	*11,920	33,969	74,589	..	..	*4,166	*29,593
\$55,000 under \$60,000	*909	*14,666	*921	*14,403	43,706	*53,706	..	..	*17,913	*19,359
\$60,000 under \$75,000	*2,551	*15,740	*1,896	*5,055	32,834	*9,918	..	..	24,475	*97,347
\$75,000 under \$100,000	..	..	*7,727	*43,674	*6,024	*9,015	..	..	108,012	33,158
\$100,000 under \$200,000	*723	*1,304	*1,423	*7,439	*865	*4,832	..	..	5,256	49,509
\$200,000 under \$500,000	*346	*2,596	*3	*1,716	*689	*1,717	..	..	*689	86,396
\$500,000 under \$1,000,000	*39	*1,861	*42	*49	*39	*59	..	..	*96	*1,296
\$1,000,000 or more	*3	*2,861	*3	*1,804	*3	*120	..	..	*5	13,338
Taxable returns, total	..	..	60,154	-300,528	556,630	1,136,032	122,472	652,664	203,803	396,190
Non-taxable returns, total	..	..	10,906	-112,428	484,078	767,734	*2,372	*4,533	38,310	-105,051

Footnotes at end of table

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 estimates based on samples; money amounts are in thousands of dollars.)

Size of adjusted gross income	Statutory adjustments																			
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Moving expenses adjustment		Payments to a Keogh plan									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)								
All returns, total.....	651,772	825,449	100,053	141,351	32,843	44,745	410,292	167,632	83,105	147,656	6,892	35,294								
Under \$5,000	37,336	17,305	1,761	3,403	1,761	903	32,123	3,123	4,835	5,410	.	.								
\$5,000 under \$10,000	68,238	22,345	1,196	1,784	487	1,903	60,712	20,245								
\$10,000 under \$15,000	102,783	54,994	7,185	9,643	1,128	733	82,832	30,043								
\$15,000 under \$20,000	33,149	18,322	2,194	3,117	1,275	2,549	27,134	9,850	5,911	8,016	.	.								
\$20,000 under \$25,000	47,029	35,388	14,007	16,032	1,273	2,546	24,918	4,554	5,556	6,787	.	.								
\$25,000 under \$30,000	50,722	99,180	16,010	25,899	2,551	3,814	23,551	3,763	3,362	4,454	34	66								
\$30,000 under \$35,000	48,314	63,236	18,985	31,281	6,766	11,411	24,879	16,665	6,583	2,207	1,128	1,692								
\$35,000 under \$40,000	37,435	87,563	2,553	4,880	2,049	3,862	12,648	5,198	15,745	28,994	1,128	1,795								
\$40,000 under \$45,000	43,843	40,585	8,813	10,293	4,325	9,936	13,164	4,033	6,063	8,045	1,128	2,522								
\$45,000 under \$50,000	29,939	18,532	8,008	11,012	3,709	2,716	15,931	5,776	4,808	13,079	.	.								
\$50,000 under \$55,000	30,964	72,356	5,933	11,866	3,964	5,932	12,543	3,662	6,406	13,079	.	.								
\$55,000 under \$60,000	15,673	19,433	2,419	4,837	2,419	4,837	7,112	5,967	6,142	5,669	.	.								
\$60,000 under \$75,000	62,311	80,507	2,878	2,878	2,552	2,552	47,720	22,248	11,911	20,169	327	2,309								
\$75,000 under \$100,000	27,170	68,572	4,861	6,920	3,944	7,085	17,167	8,032	4,970	4,078	1,044	3,507								
\$100,000 under \$200,000	16,231	109,878	1,721	2,478	1,718	2,212	6,050	14,532	6,468	40,727	1,207	12,907								
\$200,000 under \$500,000	4,510	34,932	1,520	3,040	1,193	2,368	1,739	5,613	710	1,818	859	9,543								
\$500,000 under \$1,000,000	50	1,017	8	16	8	16	44	378	40	113	27	575								
Non-taxable returns, total.....	482,459	737,708	91,540	131,685	31,229	43,109	242,787	113,192	73,634	136,286	6,892	35,294								
Taxable returns, total.....	189,334	87,742	8,513	9,666	1,615	1,636	167,506	54,440	9,472	11,370	.	.								
	Remeasured deductions																			
Size of adjusted gross income	Total				Medical and dental expenses deduction				Taxes paid deduction				Interest paid deduction				Contributions deduction			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)		
All returns, total.....	2,138,988	26,456,908	241,238	671,094	2,104,357	8,109,232	1,902,964	12,031,193	1,868,592	2,679,634	1,868,592	2,679,634	1,868,592	2,679,634	1,868,592	2,679,634	1,868,592	2,679,634		
Under \$5,000	11,802	17,045	1,801	9,537	11,802	12,420	7,114	1,969	11,802	11,802	11,802	11,802	11,802	11,802	11,802	11,802	11,802	11,802		
\$5,000 under \$10,000	26,026	218,841	7,921	18,859	26,026	39,679	23,557	126,126	15,741	20,878	15,741	20,878	15,741	20,878	15,741	20,878	15,741	20,878		
\$10,000 under \$15,000	29,829	267,672	18,168	40,381	29,829	56,758	24,879	122,831	21,931	31,993	21,931	31,993	21,931	31,993	21,931	31,993	21,931	31,993		
\$15,000 under \$20,000	70,956	701,788	26,931	86,840	66,321	110,023	86,840	341,102	56,964	65,690	56,964	65,690	56,964	65,690	56,964	65,690	56,964	65,690		
\$20,000 under \$25,000	102,540	876,059	32,784	85,742	96,178	163,468	81,981	439,262	89,909	92,549	89,909	92,549	89,909	92,549	89,909	92,549	89,909	92,549		
\$25,000 under \$30,000	167,728	1,761,944	42,872	79,063	167,728	347,615	142,768	785,213	133,949	133,226	133,949	133,226	133,949	133,226	133,949	133,226	133,949	133,226		
\$30,000 under \$35,000	216,476	1,882,283	40,341	96,779	205,330	417,678	179,400	923,182	179,400	211,407	179,400	211,407	179,400	211,407	179,400	211,407	179,400	211,407		
\$35,000 under \$40,000	179,515	1,791,515	22,517	62,330	179,515	510,303	154,743	878,301	179,515	159,187	179,515	159,187	179,515	159,187	179,515	159,187	179,515	159,187		
\$40,000 under \$45,000	174,182	1,899,373	9,669	25,187	174,182	70,760	158,544	843,503	141,523	229,759	141,523	229,759	141,523	229,759	141,523	229,759	141,523	229,759		
\$45,000 under \$50,000	198,078	2,144,698	11,409	30,188	198,078	194,588	181,070	1,093,014	176,861	171,327	176,861	171,327	176,861	171,327	176,861	171,327	176,861	171,327		
\$50,000 under \$55,000	184,265	2,337,011	9,107	25,423	184,265	709,415	169,868	1,035,441	156,683	160,816	156,683	160,816	156,683	160,816	156,683	160,816	156,683	160,816		
\$55,000 under \$60,000	138,721	1,693,817	3,937	20,267	138,721	525,399	127,583	731,500	131,957	268,620	131,957	268,620	131,957	268,620	131,957	268,620	131,957	268,620		
\$60,000 under \$75,000	380,514	5,036,755	17,265	29,839	380,514	1,239,404	341,871	2,289,910	331,530	468,617	331,530	468,617	331,530	468,617	331,530	468,617	331,530	468,617		
\$75,000 under \$100,000	196,987	3,423,449	2,867	51,419	196,987	1,223,303	173,700	1,447,865	186,914	432,576	186,914	432,576	186,914	432,576	186,914	432,576	186,914	432,576		
\$100,000 under \$200,000	81,314	1,967,323	1,012	8,291	81,314	810,048	81,314	860,661	77,568	169,337	77,568	169,337	77,568	169,337	77,568	169,337	77,568	169,337		
\$200,000 under \$500,000	7,480	261,876	449	7,479	7,480	169,087	5,967	86,551	6,839	81,828	6,839	81,828	6,839	81,828	6,839	81,828	6,839	81,828		
\$500,000 under \$1,000,000	136	36,367	136	449	136	26,059	962	11,124	448	418	448	418	448	418	448	418	448	418		
Non-taxable returns, total.....	104,559	1,684,912	54,752	163,054	104,559	223,860	84,874	852,938	50,902	1,778,060	50,902	1,778,060	50,902	1,778,060	50,902	1,778,060	50,902	1,778,060		
Taxable returns, total.....	2,034,429	24,771,996	186,487	508,040	2,005,532	7,885,342	1,918,089	11,379,256	1,817,690	2,516,320	1,817,690	2,516,320	1,817,690	2,516,320	1,817,690	2,516,320	1,817,690	2,516,320		
	Footnotes at end of table																			

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

Size of adjusted gross income	Itemized deductions--continued							Total miscellaneous deductions			Basic standard deduction			Additional standard deduction						
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions			Basic standard deduction			Additional standard deduction									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	
All returns, total.....	9,931	1197,732			709,466	2,655,350	9,749,984	49,775,041	289,189	288,484										
Under \$5,000					1,090	2,567	866,921	3,908,114	22,284	23,211										
\$5,000 under \$10,000					7,419	12,301	2,120,788	10,255,703	59,529	51,637										
\$10,000 under \$15,000					7,484	26,326	2,189,744	11,342,786	80,061	82,446										
\$15,000 under \$20,000	3,362	25,622			34,064	102,311	1,546,953	8,000,312	40,411	48,508										
\$20,000 under \$25,000					29,803	97,038	1,062,272	5,845,918	22,710	29,342										
\$25,000 under \$30,000	3,362	15,195			73,988	401,632	585,250	2,997,705	116,870	118,928										
\$30,000 under \$35,000					64,783	273,244	2,484,451	2,484,451	5,491	5,768										
\$35,000 under \$40,000					66,478	180,660	276,289	1,968,229	4,389	4,314										
\$40,000 under \$45,000					59,891	289,529	289,529	1,300,868	11,938	14,502										
\$45,000 under \$50,000					52,662	175,864	132,493	787,381	11,088	10,624										
\$50,000 under \$55,000					73,085	385,916	91,996	546,916	11,895	11,560										
\$55,000 under \$60,000					40,811	128,031	40,126	252,285	6,518	6,502										
\$60,000 under \$75,000	2,651	128,762			101,003	372,032	90,481	558,617	2,933	2,200										
\$75,000 under \$100,000	327	209			78,420	288,017	18,015	109,539	7,271	7,262										
\$100,000 under \$200,000	**	**			22,058	128,704	11,019	4,771	**	**										
\$200,000 under \$500,000	**	**			1,181	5,898	**	**	**	**										
\$500,000 under \$1,000,000	**	**			161	**	**	**	**	**										
\$1,000,000 or more	**	**			16	**	**	**	**	**										
Taxable returns, total.....	654	27,138			666,718	2,544,194	5,244,265	25,365,507	198,927	212,993										
Nontaxable returns, total.....	9,277	1,170,594			427,449	311,156	4,509,719	24,393,533	72,272	76,490										
Size of adjusted gross income	Taxable income		Total		Child care credit		Tax credits		Credit for the elderly or disabled		Foreign tax credit									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)										
All returns, total.....	8,851,872	147,902,903	2,925,662	1,247,975	1,012,972	426,578	9,274	11,849	20,614	3,316										
Under \$5,000	113,381	46,718	1,273	398																
\$5,000 under \$10,000	763,620	1,513,531	1,047	16,848	5,057	2,766	1,273	398												
\$10,000 under \$15,000	1,509,955	5,539,620	738,556	213,857	145,630	40,860	3,362	1,011												
\$15,000 under \$20,000	1,485,157	10,054,024	848,538	507,927	185,268	82,782	3,365	825												
\$20,000 under \$25,000	1,159,076	12,746,958	560,581	262,892	129,991	68,259														
\$25,000 under \$30,000	736,206	11,652,522	106,953	41,493	93,712	93,712														
\$30,000 under \$35,000	679,218	13,252,567	67,170	28,468	65,160	28,152														
\$35,000 under \$40,000	455,813	10,513,434	58,160	20,961	58,160	20,961														
\$40,000 under \$45,000	408,197	11,381,728	78,483	29,760	75,101	26,652														
\$45,000 under \$50,000	330,473	10,485,273	54,795	30,821	54,795	30,821														
\$50,000 under \$55,000	274,537	9,917,413	38,666	14,379	35,798	14,360														
\$55,000 under \$60,000	178,847	6,994,658	35,116	15,168	31,343	15,072														
\$60,000 under \$75,000	448,444	20,863,779	70,706	31,795	29,869	68,453														
\$75,000 under \$100,000	218,012	13,241,128	48,709	24,089	44,843	24,952														
\$100,000 under \$200,000	82,333	7,700,768	13,481	6,220	11,025	13,774														
\$200,000 under \$500,000	7,939	1,729,174	1,043	219	2,184	2,184														
\$500,000 under \$1,000,000	528	326,118	202	**	**	**														
\$1,000,000 or more	138	353,484	22	**	**	**														
Taxable returns, total.....	7,279,665	143,576,090	1,363,785	586,778	677,862	290,542	8,001	11,451	20,614	3,316										
Nontaxable returns, total.....	1,571,877	4,326,813	1,561,877	649,197	336,110	136,036	1,273	398	49	21										

Footnotes at end of table

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

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

Size of adjusted gross income	Income tax after credits		Alternative minimum tax		Total earned income credit		EIC refundable portion		Total income tax		Tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns, total	7,379,695	23,908,274	7,536	10,194	4,896,205	6,831,722	4,114,382	5,887,196	7,279,802	23,918,488	7,324,411	24,289,477
Under \$5,000	112,108	6,661	1,017	1,495	550,115	401,056	542,919	392,398	117,216	8,157	128,673	13,221
\$5,000 under \$10,000	678,100	210,418	-	-	1,428,781	2,327,307	1,308,523	2,263,517	678,100	210,418	685,741	215,733
\$10,000 under \$15,000	776,035	617,960	-	-	1,417,042	2,757,632	7,417,042	2,567,768	617,960	617,960	645,995	645,995
\$15,000 under \$20,000	807,178	1,000,219	-	-	952,409	1,126,595	779,623	679,759	807,178	1,000,219	817,053	1,010,324
\$20,000 under \$25,000	1,092,634	1,649,125	-	-	534,918	218,650	66,275	23,764	1,092,634	1,649,125	1,096,165	1,672,269
\$25,000 under \$30,000	732,844	1,709,546	-	-	112,942	482	-	-	732,844	1,709,546	736,169	1,725,012
\$30,000 under \$35,000	679,218	2,037,276	-	-	-	-	-	-	679,218	2,037,276	679,218	2,078,562
\$35,000 under \$40,000	455,813	1,624,524	-	-	-	-	-	-	455,813	1,624,524	455,813	1,649,558
\$40,000 under \$45,000	404,815	1,823,989	1,098	290	-	-	-	-	404,815	1,824,269	404,815	1,842,353
\$45,000 under \$50,000	330,473	1,687,060	-	-	-	-	-	-	330,473	1,667,060	330,473	1,684,114
\$50,000 under \$55,000	274,537	1,547,640	2,195	148	-	-	-	-	274,537	1,547,788	274,537	1,595,586
\$55,000 under \$60,000	178,847	1,149,929	-	-	-	-	-	-	178,847	1,149,929	178,847	1,189,073
\$60,000 under \$75,000	448,444	3,681,513	1,835	1,529	-	-	-	-	448,444	3,681,513	448,444	3,759,584
\$75,000 under \$100,000	218,012	2,952,489	1,835	1,529	-	-	-	-	218,012	2,952,489	218,012	2,983,999
\$100,000 under \$200,000	82,333	1,771,557	2,008	2,905	-	-	-	-	82,333	1,774,462	82,333	1,808,881
\$200,000 under \$500,000	7,638	509,845	201	3,488	-	-	-	-	7,638	513,333	7,638	524,962
\$500,000 under \$1,000,000	528	111,846	91	**	-	-	-	-	528	112,185	528	112,946
\$1,000,000 or more	139	126,694	**	**	-	-	-	-	139	126,704	139	127,872
Taxable returns, total	7,279,695	23,908,274	7,536	10,194	751,456	296,425	4,114,382	5,887,196	7,279,802	23,918,488	7,279,802	24,259,598
Non-taxable returns, total					4,144,751	6,535,287			44,809			19,779

Size of adjusted gross income	Total		Tax payments		Estimated tax payments		Overpayment refunded		Tax due	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	11,618,118	36,233,492	11,553,300	35,465,745	172,183	744,380	11,599,357	16,257,954	264,641	449,053
Under \$5,000	801,353	193,178	794,101	182,243	7,144	10,222	7,144	575,198	23,558	4,095
\$5,000 under \$10,000	2,029,011	1,129,237	2,019,872	1,124,069	11,959	5,169	2,126,486	3,183,939	16,947	6,893
\$10,000 under \$15,000	2,180,962	1,172,111	2,151,462	1,123,644	34,778	48,467	2,196,753	4,064,730	21,589	21,589
\$15,000 under \$20,000	1,811,549	2,757,592	1,806,333	2,734,429	14,075	19,307	1,803,770	2,429,670	8,560	8,018
\$20,000 under \$25,000	1,162,266	2,976,601	1,156,646	2,953,646	19,134	24,965	1,190,513	1,343,745	34,299	17,905
\$25,000 under \$30,000	749,775	2,487,075	745,085	2,467,057	9,344	12,914	736,210	880,783	9,485	11,470
\$30,000 under \$35,000	676,913	2,957,224	676,912	2,938,010	11,189	19,214	660,149	903,220	17,841	29,669
\$35,000 under \$40,000	455,813	2,349,389	455,487	2,338,702	4,959	8,634	444,300	702,745	11,166	15,418
\$40,000 under \$45,000	408,197	2,554,066	408,197	2,523,556	7,892	13,143	395,055	726,210	11,092	15,418
\$45,000 under \$50,000	331,571	2,234,749	331,571	2,230,616	653	1,133	319,172	599,892	12,389	19,019
\$50,000 under \$55,000	274,540	2,097,693	274,395	2,083,899	7,748	13,189	263,777	548,516	16,984	24,803
\$55,000 under \$60,000	178,847	1,547,135	177,841	1,490,213	6,094	9,970	166,226	382,172	17,841	21,403
\$60,000 under \$75,000	450,668	4,700,501	450,340	4,614,156	15,709	24,333	407,709	987,753	38,565	50,665
\$75,000 under \$100,000	218,012	3,152,514	216,284	3,152,514	10,057	13,440	199,977	595,401	18,035	35,292
\$100,000 under \$200,000	81,816	2,031,542	80,426	1,988,748	8,656	15,457	69,948	298,965	12,387	80,027
\$200,000 under \$500,000	7,641	508,767	7,269	465,901	2,538	4,787	30,199	115,984	2,688	50,275
\$500,000 under \$1,000,000	528	111,742	501	95,989	240	46,455	4,767	115,194	2,688	17,978
\$1,000,000 or more	136	87,407	133	87,154	71	35,832	**	**	122	42,468
Taxable returns, total	7,245,769	33,070,142	7,197,431	32,305,815	153,230	725,331	7,012,366	9,204,579	249,957	445,079
Non-taxable returns, total					4,356,869	3,159,931		4,866,991	14,684	

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

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total.	2,993,313	105,712,427	2,495,779	85,038,117	1,999,036	2,681,510	116,508	493,992	802,371	1,933,651		
Under \$5,000	261,693	161,475	186,657	545,045	99,510	61,669	4,621	4,621	29,756	16,057		
\$5,000 under \$10,000	285,397	2,172,397	200,787	1,378,922	127,400	118,106	8,419	11,037	49,311	82,241		
\$10,000 under \$15,000	291,161	3,623,710	172,103	1,865,079	182,575	397,363	4,677	5,877	68,817	156,454		
\$15,000 under \$20,000	306,477	5,081,785	245,799	3,703,504	181,489	172,864	5,873	18,645	116,547	162,489		
\$20,000 under \$25,000	228,649	5,694,396	189,969	3,731,458	141,919	260,026	10,281	64,547	145,707	182,489		
\$25,000 under \$30,000	229,931	6,381,060	204,476	5,124,629	144,683	189,732	4,289	59,473	159,415	206,211		
\$30,000 under \$35,000	206,164	6,711,785	177,893	5,197,424	157,772	87,569	1,100	206	51,534	85,211		
\$35,000 under \$40,000	176,679	6,853,022	162,484	5,936,908	102,630	103,122	10,640	70,221	124,337	100,392		
\$40,000 under \$45,000	162,249	6,902,262	150,963	5,995,921	116,657	110,112	9,074	50,982	100,392	100,392		
\$45,000 under \$50,000	142,387	6,726,984	134,307	5,633,776	102,919	138,665	9,926	36,870	35,702	211,967		
\$50,000 under \$55,000	128,812	6,590,000	116,263	5,300,000	106,024	153,927	8,345	28,466	54,458	175,649		
\$55,000 under \$60,000	116,693	6,451,000	103,005	4,968,472	96,347	131,310	7,170	24,666	32,114	133,918		
\$60,000 under \$65,000	209,931	4,465,536	206,695	4,288,079	178,682	429,276	4,768	113,076	68,713	59,940		
\$65,000 under \$70,000	166,634	4,435,030	157,456	4,193,028	153,381	171,624	14,317	59,737	66,534	234,234		
\$70,000 under \$75,000	85,844	4,100,000	81,295	3,917,792	79,047	361,973	15,280	102,659	289,387	289,387		
\$75,000 under \$80,000	11,097	2,991,487	9,891	1,962,910	10,762	18,899	2,469	18,899	6,854	166,831		
\$80,000 under \$1,000,000	672	363,169	742	336,474	18	18	103	4,484	748	5,462		
\$1,000,000 or more	159	334,959	158	121,777	159	10,168	103	4,087	103	2,416		
Taxable returns, total	2,501,987	102,452,901	2,153,324	82,616,696	1,795,813	2,501,562	114,939	491,949	741,617	1,874,318		
Nontaxable returns, total	491,326	3,259,926	342,454	2,421,421	202,223	179,948	1,569	2,043	60,753	59,332		
Size of adjusted gross income	State income tax returns		Net income		Business or profession		Net loss		Net gain in AGI		Net loss in AGI	
	(1)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	572,054	292,673	428,381	4,261,568	149,087	632,979	470,092	2,761,794	166,096	285,023		
Under \$5,000	3,081	1,925	30,536	96,511	16,557	33,089	18,353	33,089	5,043	12,816		
\$5,000 under \$10,000	9,821	5,044	41,266	203,829	18,925	176,594	28,184	56,478	10,229	22,406		
\$10,000 under \$15,000	18,562	2,996	49,651	334,962	12,290	331,991	29,429	81,891	9,592	25,353		
\$15,000 under \$20,000	16,374	6,286	37,803	281,633	8,276	236,653	16,579	51,941	15,748	32,427		
\$20,000 under \$25,000	19,072	3,603	19,647	166,359	7,328	119,345	33,011	61,679	11,113	8,252		
\$25,000 under \$30,000	49,708	11,662	41,231	355,451	16,139	63,811	42,736	111,839	12,469	6,740		
\$30,000 under \$35,000	54,571	24,840	24,842	298,376	10,906	51,775	35,850	55,816	9,583	7,020		
\$35,000 under \$40,000	34,748	13,055	17,339	151,368	9,210	20,870	48,108	114,466	6,869	16,911		
\$40,000 under \$45,000	56,999	20,839	24,678	186,938	7,114	53,844	18,003	37,966	12,898	30,838		
\$45,000 under \$50,000	48,936	26,850	20,052	217,428	4,867	43,416	22,826	89,804	7,032	5,302		
\$50,000 under \$55,000	43,936	25,760	25,059	183,059	2,675	23,111	22,237	24,356	15,868	22,261		
\$55,000 under \$60,000	39,662	18,292	23,960	286,910	13,817	22,818	22,577	105,573	11,428	13,396		
\$60,000 under \$65,000	85,965	35,651	19,262	390,000	11,252	48,504	43,650	173,277	8,056	17,410		
\$65,000 under \$70,000	64,628	35,988	19,501	458,083	11,600	101,667	44,069	481,585	16,353	18,410		
\$70,000 under \$75,000	44,481	15,480	15,480	573,479	7,068	35,658	33,704	505,755	14,975	24,093		
\$75,000 under \$80,000	5,984	3,200,000	2,759	278,674	1,044	13,438	7,965	402,793	4,668	7,785		
\$80,000 under \$85,000	2,965	1,562	2,965	34,000	119	606	606	155,217	117	338		
\$85,000 under \$1,000,000	91	807	116	2,983	119	166	75	139,307	40	118		
Taxable returns, total	549,708	275,604	326,103	3,698,130	123,178	425,495	438,442	2,652,670	150,570	228,298		
Nontaxable returns, total	22,346	7,269	102,279	672,438	25,910	207,484	31,650	109,123	15,526	36,735		

Footnotes at end of table

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 estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable IRA distributions		Pensions and annuities in AGI		Rent and royalty net income less loss		Farm rental income less loss		Partnership and S Corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	135,928	1,027,347	869,123	6,850,387	338,238	-57,443	19,052	31,414	122,213	759,454
Under \$5,000	1,187	11,763	16,833	60,488	15,187	6,981	2,548	3,141	12,213	41,176
\$5,000 under \$10,000	11,921	77,401	73,951	372,348	17,687	5,422	10,273	-3,798	4,752	8,900
\$10,000 under \$15,000	12,858	32,449	92,027	711,114	26,238	41,041	14,646	-7,385	8,756	17,566
\$15,000 under \$20,000	15,520	103,170	86,959	852,898	32,805	24,803	-427	-1,253	-7,476	15,517
\$20,000 under \$25,000	15,547	119,058	50,437	543,573	21,173	9,883	-	-	-	16,081
\$25,000 under \$30,000	13,153	111,473	53,309	548,350	19,661	-109,588	1,121	-3,672	-4,508	16,081
\$30,000 under \$35,000	12,841	142,834	53,734	735,879	22,903	-39,508	1,048	-2,183	-11,011	19,807
\$35,000 under \$40,000	13,621	40,128	43,423	523,480	31,747	-42,082	1,295	2,183	13,676	35,467
\$40,000 under \$45,000	9,122	66,005	37,559	346,889	20,960	2,679	1,048	-2,253	-4,954	16,852
\$45,000 under \$50,000	9,211	11,802	28,040	277,958	12,264	11,010	1,106	-969	-4,145	40,535
\$50,000 under \$55,000	5,521	-36,274	29,609	342,339	11,605	-5,093	3,382	-16,909	-8,971	34,732
\$55,000 under \$60,000	2,166	45,127	21,559	420,824	21,235	2,644	3,322	-13,329	-3,322	10,076
\$60,000 under \$75,000	5,523	-24,602	28,008	353,584	24,169	-30,683	9,101	-13,329	-3,681	41,478
\$75,000 under \$100,000	12,481	314,208	34,450	447,209	34,132	-73,485	16,505	-11,878	12,729	263,759
\$100,000 under \$200,000	2,823	62,287	18,264	258,672	23,468	64,304	3,336	-4,804	12,036	186,005
\$200,000 under \$500,000	779	77,855	1,673	40,156	2,409	52,395	164	42	2,954	81,423
\$500,000 under \$1,000,000	159	1,569	303	7,268	303	9,328	-	-	424	20,512
\$1,000,000 or more	4	74	78	6,327	78	6,327	-	-	115	49,428
Taxable returns, total	117,989	988,970	579,272	6,315,774	292,512	-10,450	15,238	27,819	106,133	786,361
Non taxable returns, total	17,940	32,377	89,851	534,613	45,726	-6,893	-3,824	-3,595	16,080	-26,907
Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Social security benefits in AGI		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	22,511	40,859	84,613	-224,561	289,181	732,528	203,286	1,156,897	193,147	352,487
Under \$5,000	9,484	-75,414	17,937	-15,180	15,180	39,731	-	-	13,225	5,713
\$5,000 under \$10,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	6,772	16,772
\$10,000 under \$15,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	13,239	11,987
\$15,000 under \$20,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$20,000 under \$25,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$25,000 under \$30,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$30,000 under \$35,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$35,000 under \$40,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$40,000 under \$45,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$45,000 under \$50,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$50,000 under \$55,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$55,000 under \$60,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$60,000 under \$75,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$75,000 under \$100,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$100,000 under \$200,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$200,000 under \$500,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$500,000 under \$1,000,000	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
\$1,000,000 or more	3,362	8,681	28,305	69,458	28,305	69,458	-	-	17,369	30,753
Taxable returns, total	22,511	40,858	59,789	-93,664	242,560	645,578	203,174	1,156,542	181,735	354,179
Non taxable returns, total	-	-	25,024	-130,896	45,601	86,950	112	-355	17,413	8,308

Footnotes at end of table

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

Size of adjusted gross income	Stairway adjustments											
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Moving expenses adjustment		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	801,742	873,155	128,410	159,348	48,199	63,558	471,504	300,670	37,452	85,243	31,899	160,900
Under \$5,000	39,574	16,257	13,511	14,450	1,450	8,228	31,561	15,298	1,269	1,269	.	174
\$5,000 under \$10,000	45,644	27,177	13,311	10,639	11,128	11,269	35,236	15,269	47,148	4,919	149	174
\$10,000 under \$15,000	56,855	40,365	12,549	7,931	7,038	7,522	47,148	23,635	12,003	12,003	1,128	2,256
\$15,000 under \$20,000	56,602	60,637	7,038	7,522	1,424	1,573	36,147	22,453	16,332	16,332	1,128	2,256
\$20,000 under \$25,000	39,539	43,614	7,994	11,849	3,555	3,709	22,725	16,324	1,275	4,368	327	489
\$25,000 under \$30,000	55,327	60,471	20,005	33,166	4,708	6,709	42,578	29,938	3,564	3,608	5,354	16,351
\$30,000 under \$35,000	42,903	55,823	14,932	10,570	8,008	10,488	27,066	22,254	3,854	4,923	9,201	5,529
\$35,000 under \$40,000	41,894	51,295	12,303	19,265	8,765	11,338	15,098	32,730	9,011	12,863	4,303	9,978
\$40,000 under \$45,000	41,777	52,817	13,797	11,438	5,128	4,484	12,733	12,733	9,011	12,863	1,156	3,430
\$45,000 under \$50,000	35,933	62,617	12,223	13,437	5,842	5,529	21,029	17,241	4,303	23,002	1,778	1,933
\$50,000 under \$55,000	31,918	27,619	13,144	16,287	2,809	5,428	19,347	10,949	5,609	4,572	2,049	1,464
\$55,000 under \$60,000	24,673	40,089	9,953	11,958	4,41	4,14	22,678	21,069	14,466	4,572	3,667	14,466
\$60,000 under \$65,000	40,485	48,776	9,137	18,384	6,669	8,583	32,247	16,312	921	1,423	2,734	5,579
\$65,000 under \$70,000	25,995	92,167	11,435	11,869	1,189	1,189	19,683	32,730	921	1,423	2,909	33,617
\$70,000 under \$75,000	26,683	113,768	3,775	6,740	3,452	5,507	18,172	32,232	3,564	17,138	3,909	44,505
\$75,000 under \$80,000	4,433	46,950	516	824	360	312	3,064	8,004	581	973	1,782	20,169
\$80,000 under \$85,000	1,457	11,142	117	1,142	117	117	1,684	1,684	39	304	24	181
\$85,000 under \$90,000	74	470	33	33	19	17	49	164	181	479	24	181
\$90,000 under \$95,000	500,833	797,495	121,427	149,559	46,744	61,636	326,876	249,156	36,217	80,451	30,085	157,971
Non-taxable returns, total	100,909	75,681	5,984	9,749	1,455	1,922	94,828	51,454	1,235	4,792	1,604	2,929

Size of adjusted gross income	Itemized deductions									
	Total		Medical and dental expenses deduction		Taxes paid deduction		Interest paid deduction		Contributions deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total	1,177,404	14,914,019	164,686	802,140	1,171,525	4,902,672	1,013,297	6,901,405	1,051,652	1,732,183
Under \$5,000	5,021	43,748	3,746	10,525	5,021	2,897	11,478	11,478	2,897	11,478
\$5,000 under \$10,000	15,401	127,471	14,125	56,964	14,678	21,706	110,656	32,227	49,328	17,948
\$10,000 under \$15,000	31,932	224,210	14,350	44,005	31,925	50,059	25,085	110,847	24,750	8,960
\$15,000 under \$20,000	89,554	547,118	29,713	151,103	67,328	101,321	39,284	162,220	57,274	56,727
\$20,000 under \$25,000	43,393	298,491	8,847	38,765	43,375	80,863	39,731	129,668	34,257	35,624
\$25,000 under \$30,000	85,719	835,338	10,359	87,719	85,719	237,860	68,832	415,003	70,114	80,866
\$30,000 under \$35,000	96,797	950,331	22,048	61,177	95,988	235,896	83,581	497,344	84,832	89,654
\$35,000 under \$40,000	73,301	738,080	4,836	23,549	72,203	206,847	54,388	299,505	66,510	123,248
\$40,000 under \$45,000	93,722	1,020,484	16,355	34,345	93,722	301,505	88,984	588,381	83,964	79,589
\$45,000 under \$50,000	89,892	1,074,917	9,796	39,688	89,892	260,138	72,870	535,592	76,221	135,527
\$50,000 under \$55,000	96,372	1,048,263	8,703	13,074	96,372	363,472	99,211	525,625	92,960	104,828
\$55,000 under \$60,000	69,276	841,323	3,849	40,417	69,276	278,703	64,684	461,707	61,428	123,660
\$60,000 under \$65,000	173,789	2,444,879	9,039	13,027	173,789	847,261	187,911	1,197,948	188,883	313,892
\$65,000 under \$70,000	139,439	2,382,167	4,801	48,501	139,439	481,170	120,182	864,107	159,025	298,816
\$70,000 under \$75,000	82,758	1,809,136	962	11,902	82,758	795,708	70,655	771,227	70,655	216,847
\$75,000 under \$80,000	10,405	363,223	156	5,087	10,405	10,397	9,711	153,157	9,760	47,504
\$80,000 under \$85,000	1,398	23,289	138	1,516	1,398	27,362	417	8,019	708	12,864
\$85,000 under \$90,000	74	470	33	33	74	16,970	85	2,759	127	1,751
Non-taxable returns, total	11,333	14,235,969	134,816	405,032	1,130,412	4,808,568	979,405	6,837,587	1,017,166	1,684,415
Total	1,188,737	29,150,088	300,502	1,207,172	2,301,937	9,717,240	2,012,702	13,739,094	2,068,818	3,416,600

Footnotes at end of table

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

Size of adjusted gross income	Itemized deductions--continued											Basic standard deduction		Additional standard deduction						
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions		Total miscellaneous deductions		Basic standard deduction		Additional standard deduction									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	
All returns, total	11,983	82,499	6,772	13,803	310,832	801,318	1,790,933	6,861,823	395,023	440,468										
Under \$5,000	1,275	9,800	-	-	3,748	5,199	231,597	814,570	34,038	34,380										
\$5,000 under \$10,000	-	-	-	-	4,635	6,625	270,388	1,213,020	76,489	76,737										
\$10,000 under \$15,000	-	-	-	-	5,382	10,369	238,228	1,247,744	101,113	109,676										
\$15,000 under \$20,000	-	-	-	-	21,959	75,747	236,923	1,128,303	55,142	65,964										
\$20,000 under \$25,000	-	-	-	-	9,433	13,249	185,266	953,634	31,039	36,440										
\$25,000 under \$30,000	-	-	-	-	25,089	73,383	147,212	727,517	13,190	15,275										
\$30,000 under \$35,000	-	-	-	-	19,949	66,060	108,357	583,396	21,248	25,053										
\$35,000 under \$40,000	2,229	13,459	107	1,177	28,197	70,356	103,277	674,475	16,759	17,655										
\$40,000 under \$45,000	-	-	-	-	10,129	16,695	66,527	384,508	10,991	14,811										
\$45,000 under \$50,000	-	-	3,403	7,964	26,224	74,712	52,895	307,864	9,140	13,373										
\$50,000 under \$55,000	3,382	1,251	-	-	24,383	40,013	32,200	194,588	5,416	6,293										
\$55,000 under \$60,000	-	-	-	-	18,038	38,836	27,574	175,096	3,470	4,810										
\$60,000 under \$65,000	-	-	-	-	16,107	74,221	35,242	169,150	1,674	2,162										
\$65,000 under \$70,000	4,870	57,174	-	-	48,784	139,621	27,195	155,906	8,732	12,764										
\$75,000 under \$100,000	-	-	3,261	4,661	15,726	73,910	3,086	19,897	1,029	1,544										
\$100,000 under \$200,000	-	-	-	-	1,108	14,184	681	3,491	475	533										
\$200,000 under \$500,000	-	-	-	-	39	639	857	857	-	-										
\$500,000 under \$1,000,000	-	-	-	-	8	8	19	101	8	8										
\$1,000,000 or more	-	-	8	8	19	101	19	101	8	8										
Taxable returns, total	10,989	72,699	6,664	12,625	294,189	736,949	1,368,554	6,602,091	291,081	331,397										
Nonexempt returns, total	1,275	9,800	1,107	1,177	16,443	64,369	422,280	2,059,731	103,942	109,071										

Size of adjusted gross income	Taxable income		Total		Child care credit		Tax credits		Credit for the elderly or disabled		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	2,579,858	68,722,238	273,491	105,146	126,270	44,570	13,928	1,704	28,224	1,699		
Under \$5,000	59,593	34,255	-	-	-	-	-	-	-	-		
\$5,000 under \$10,000	158,775	252,750	36,713	3,289	12,846	867	4,835	239	2,229	76		
\$10,000 under \$15,000	234,956	1,014,194	17,060	4,395	10,389	3,610	5,831	984	1,481	1,013		
\$15,000 under \$20,000	292,376	2,469,541	38,309	23,847	10,399	3,440	3,363	-	-	1,999		
\$20,000 under \$25,000	228,923	2,715,637	44,875	14,650	10,254	4,229	-	-	-	1,013		
\$25,000 under \$30,000	226,133	3,103,446	14,264	6,005	11,546	4,229	-	-	-	1,013		
\$30,000 under \$35,000	200,575	3,103,228	4,277	1,017	4,276	1,017	-	-	-	1,013		
\$35,000 under \$40,000	176,471	4,409,126	11,771	3,835	5,645	1,226	-	-	-	1,013		
\$40,000 under \$45,000	192,248	4,464,728	9,009	2,968	4,464	1,226	-	-	-	1,013		
\$45,000 under \$50,000	142,586	4,464,079	18,925	3,268	7,827	2,774	-	-	-	1,013		
\$50,000 under \$55,000	128,565	4,531,436	10,869	4,563	7,892	3,925	-	-	-	1,013		
\$55,000 under \$60,000	96,850	3,359,469	9,201	3,359	9,201	3,359	-	-	-	1,013		
\$60,000 under \$75,000	209,031	34,912,065	19,781	30,616	12,510	6,045	-	-	-	1,013		
\$75,000 under \$100,000	166,834	10,569,337	17,881	17,352	10,569	6,045	-	-	-	1,013		
\$100,000 under \$200,000	85,689	8,961,295	9,452	4,066	5,429	1,212	-	-	-	1,013		
\$200,000 under \$500,000	11,096	2,566,271	2,960	1,093	1,174	410	-	-	-	1,013		
\$500,000 under \$1,000,000	871	542,769	137	71	137	38	-	-	-	1,013		
\$1,000,000 or more	155	321,563	37	30	9	2	-	-	-	1,013		
Taxable returns, total	2,500,450	68,519,716	198,720	74,798	112,342	39,400	5,831	459	28,224	1,699		
Nonexempt returns, total	79,407	202,522	74,771	30,348	13,928	5,150	7,998	1,246	103,942	109,071		

¹Footnotes at end of table

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

Size of adjusted gross income	Income tax after credits		Alternative minimum tax		Total earned income credit		EIC refundable portion		Total income tax		Tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns, total	2,500,450	12,861,606	6,562	13,253	289,800	254,678	205,912	175,258	2,501,987	12,874,859	2,570,582	13,056,912
Under \$5,000	57,308	5,129	79,258	36,672	97,058	90,072	68,412	31,225	57,308	5,129	80,669	16,502
\$5,000 under \$10,000	131,538	34,647	97,857	90,072	97,857	90,072	74,962	78,059	131,538	56,519	151,816	56,519
\$10,000 under \$15,000	222,827	148,572	148,572	34,148	66,092	31,892	31,892	45,897	222,827	148,572	226,004	177,888
\$15,000 under \$20,000	283,289	419,763	283,289	41,552	43,957	44,552	25,806	18,836	283,289	41,552	275,848	469,688
\$20,000 under \$25,000	220,535	392,736	220,535	43,464	43,464	14,275	5,010	1,401	220,535	392,736	223,312	429,544
\$25,000 under \$30,000	225,310	551,294	1,275	1,589	1,275	1,589	1,275	1,401	225,310	551,294	229,607	616,576
\$30,000 under \$35,000	199,447	640,396	1,128	1,128	1,128	1,128	1,128	1,128	199,447	640,396	202,771	689,528
\$35,000 under \$40,000	176,471	711,345	1,098	1,158	1,098	1,158	1,098	1,098	176,471	711,503	176,579	738,487
\$40,000 under \$45,000	162,248	717,037	1,107	1,107	1,107	1,107	1,107	1,107	162,248	717,037	162,248	744,441
\$45,000 under \$50,000	142,586	735,470	1,425	1,425	1,425	1,425	1,425	1,425	142,586	735,470	142,586	771,201
\$50,000 under \$55,000	128,505	749,543	7	11	7	11	7	7	128,505	749,543	128,571	778,889
\$55,000 under \$60,000	98,860	621,106	1,106	1,106	1,106	1,106	1,106	1,106	98,860	621,106	98,860	670,443
\$60,000 under \$75,000	208,031	1,775,630	8	113	8	113	8	8	208,031	1,775,643	209,031	1,812,953
\$75,000 under \$100,000	168,634	1,668,634	2,169,042	2,169,042	2,169,042	2,169,042	2,169,042	2,169,042	168,634	1,668,634	166,634	2,241,719
\$100,000 under \$200,000	86,689	2,152,736	832	5,087	832	5,087	832	832	86,689	2,152,736	85,844	2,230,778
\$200,000 under \$500,000	11,085	756,893	1,018	4,275	1,018	4,275	1,018	1,018	11,085	756,893	11,085	778,332
\$500,000 under \$1,000,000	871	180,325	1,158	1,841	1,158	1,841	1,158	1,158	871	180,325	871	182,557
\$1,000,000 or more	155	108,870	11	38	11	38	11	11	155	108,908	155	109,237
Taxable returns, total	2,500,450	12,861,606	6,562	13,253	55,698	15,125	205,912	175,258	2,501,987	12,874,859	2,501,987	13,443,403
Nontaxable returns, total					243,902	239,553					68,695	62,409

Size of adjusted gross income	Total		Tax payments		Tax withheld		Estimated tax payments		Overpayment refunded		Tax due	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)		
All returns, total	2,774,422	14,076,709	2,617,790	12,509,937	320,979	1,479,346	1,698,740	2,091,880	669,887	1,438,636		
Under \$5,000	172,728	43,923	167,092	38,405	6,014	4,571	171,673	69,784	50,674	12,863		
\$5,000 under \$10,000	221,615	118,311	206,330	97,337	17,335	26,194	206,088	180,926	52,891	23,657		
\$10,000 under \$15,000	252,542	299,570	209,750	182,897	51,194	59,474	188,885	144,082	80,844	39,750		
\$15,000 under \$20,000	294,877	551,595	273,328	502,278	38,894	48,192	201,645	166,078	94,151	65,395		
\$20,000 under \$25,000	224,997	511,815	201,571	423,108	44,963	82,444	163,252	115,475	62,844	36,872		
\$25,000 under \$30,000	228,044	676,889	211,638	603,335	24,491	65,181	147,283	135,318	81,146	81,146		
\$30,000 under \$35,000	202,042	744,885	202,042	718,242	11,346	22,884	118,038	137,276	88,115	83,115		
\$35,000 under \$40,000	176,979	769,058	171,510	709,391	11,219	59,169	104,422	102,833	72,153	79,258		
\$40,000 under \$45,000	162,249	812,745	159,093	762,429	17,802	48,878	107,869	118,139	49,570	54,609		
\$45,000 under \$50,000	144,587	820,969	138,781	720,310	19,770	100,584	100,584	101,993	53,513	55,766		
\$50,000 under \$55,000	128,571	886,207	125,831	851,019	13,563	34,871	90,389	90,389	37,179	34,250		
\$55,000 under \$60,000	95,657	719,956	93,569	649,783	12,811	70,139	54,185	54,185	41,703	65,627		
\$60,000 under \$75,000	208,113	1,859,096	207,388	1,845,731	8,612	22,904	120,528	219,586	87,581	179,884		
\$75,000 under \$100,000	166,588	2,241,408	158,355	1,978,761	19,447	40,019	96,789	181,783	68,825	201,027		
\$100,000 under \$200,000	85,072	2,129,166	81,641	1,790,663	18,887	320,584	40,689	147,104	41,965	273,869		
\$200,000 under \$500,000	11,078	703,634	9,860	487,864	4,266	184,840	3,963	25,776	6,117	106,000		
\$500,000 under \$1,000,000	872	164,443	895	113,885	384	45,391	299	4,009	486	23,585		
\$1,000,000 or more	147	108,870	135	40,583	82	32,021	112	1,584	138	28,485		
Taxable returns, total	2,419,989	13,873,600	2,286,554	12,345,925	293,217	1,443,118	1,536,114	1,741,305	916,294	1,397,432		
Nontaxable returns, total	354,433	203,109	331,236	164,112	27,762	36,228	362,625	360,575	53,592	42,203		

¹ 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.

³ 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).

⁴ 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--Continued

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

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	2,844,640	30,718,063	3,336,364	21,730,419	199,132	1,255,311	3,712,409	114,841,554	309,006	4,635,814	644,376	-3,303,945
Under \$5,000	19,650	1,051,199	43,921	358,817	110	748	30,445	-351,605	189	455	5,702	-129,267
\$5,000 under \$10,000	61,059	2,317,357	56,886	408,378	4,126	11,458	48,740	-440,126	14,728	14,728	10,201	-59,514
\$10,000 under \$15,000	93,389	3,981,366	92,475	652,751	3,078	13,078	81,892	-123,085	12,523	27,358	34,988	-223,639
\$15,000 under \$20,000	125,509	5,951,931	110,673	686,320	7,238	51,217	93,562	-130,184	17,697	17,697	27,734	-81,381
\$20,000 under \$25,000	115,250	6,421,480	128,369	818,667	9,744	41,872	112,265	299,150	8,658	19,458	34,258	-56,628
\$25,000 under \$30,000	123,907	6,858,053	140,857	832,353	46,395	142,322	128,029	10,132	47,561	47,561	46,081	-4,081
\$30,000 under \$35,000	138,924	7,072,251	162,517	883,836	61,559	19,385	140,251	391,875	11,325	44,322	30,400	-26,059
\$35,000 under \$40,000	152,592	6,666,329	159,123	952,596	126,626	47,843	126,839	580,884	10,789	58,605	41,368	-25,108
\$40,000 under \$45,000	141,130	6,046,676	200,195	990,449	28,681	12,317	138,788	481,205	48,697	48,697	47,845	-237,724
\$45,000 under \$50,000	159,161	6,911,938	175,873	1,005,772	9,710	41,920	148,489	510,153	13,782	52,845	67,688	-97,963
\$50,000 under \$55,000	134,145	6,629,925	200,268	1,005,057	15,845	103,744	182,693	452,168	13,820	83,550	48,216	-114,888
\$55,000 under \$60,000	172,991	7,487,935	190,121	1,009,135	7,913	57,795	177,203	428,815	23,321	29,588	41,367	-161,774
\$60,000 under \$75,000	379,160	2,609,062	481,984	2,813,564	20,186	112,033	364,839	2,411,989	35,239	84,489	89,288	-42,913
\$75,000 under \$100,000	347,636	2,720,516	518,221	3,113,698	25,304	162,706	493,089	4,828,875	34,174	286,236	66,869	-26,923
\$100,000 under \$200,000	468,199	6,609,959	477,880	3,769,284	42,524	378,208	18,560,997	61,488	756,209	84,795	260,589	-28,659
\$200,000 under \$500,000	218,135	5,765,933	149,712	1,760,810	10,147	111,658	453,197	28,750,940	34,008	962,811	25,850	328,338
\$500,000 under \$1,000,000	46,889	2,465,768	30,608	584,200	1,369	10,473	99,512	15,926,816	8,140	517,708	5,916	126,703
\$1,000,000 or more	26,913	3,431,051	16,521	548,442	962	2,935	93,844	42,351,700	6,047	1,573,528	3,407	276,703
Taxable returns, total	2,726,761	29,375,656	3,071,159	19,269,132	189,677	1,173,164	3,457,811	116,593,526	286,281	4,563,273	593,815	-2,873,947
Non-taxable returns, total	217,879	1,342,407	285,205	2,462,287	9,455	827,448	254,598	-1,751,972	22,725	72,540	60,562	-429,998
Size of adjusted gross income	Unemployment compensation		Social security benefits in adjusted gross income		Foreign earned income exclusion		Other income less loss		Total statutory adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)		
All returns, total	2,440,525	6,982,616	2,758,548	22,152,323	49,384	2,523,709	2,738,956	15,981,143	8,028,585	26,569,038		
Under \$5,000	9,745	93,984	11,116	756	756	40,982	10,710	8,216	10,710	8,216		
\$5,000 under \$10,000	29,772	92,674	35,903	35,903	35,903	45,479	45,479	93,665	43,588	118,000		
\$10,000 under \$15,000	72,962	180,951	7,516	39,283	2,817	130,718	69,546	48,669	221,909	289,256		
\$15,000 under \$20,000	138,312	409,940	36,113	145,247	1,911	87,785	71,429	199,876	394,461	674,078		
\$20,000 under \$25,000	134,461	487,560	221,405	1,120	1,230	102,885	97,723	385,626	389,447	749,171		
\$25,000 under \$30,000	191,048	583,511	201,933	469,263	4,270	264,660	120,414	234,165	455,361	742,884		
\$30,000 under \$35,000	184,801	520,791	177,769	577,227	6,885	460,248	320,041	320,041	478,009	879,858		
\$35,000 under \$40,000	183,462	584,660	238,211	1,177,111	3,103	105,445	167,381	311,335	514,840	1,071,703		
\$40,000 under \$45,000	224,617	584,254	216,717	1,302,650	3,080	156,448	171,834	361,299	852,159	1,076,826		
\$45,000 under \$50,000	247,706	193,668	193,668	744,481	3,993	125,839	157,395	448,285	474,000	809,912		
\$50,000 under \$55,000	191,787	469,794	1,427,689	1,427,689	16,731	66,646	167,231	441,060	961,621	1,047,723		
\$55,000 under \$60,000	169,075	1,015,969	204,649	1,917,222	1,875	67,910	138,539	383,093	427,874	1,047,723		
\$60,000 under \$75,000	359,097	1,015,393	367,614	3,527,814	16,869	111,112	363,212	1,160,040	935,755	2,333,263		
\$75,000 under \$100,000	193,549	479,701	347,079	4,039,913	4,178	220,343	404,654	1,656,933	3,285,741	986,108		
\$100,000 under \$200,000	100,065	317,616	341,269	4,098,866	8,736	577,002	431,949	3,435,986	1,075,862	6,584,368		
\$200,000 under \$500,000	9,238	34,493	98,985	1,422,826	4,260	251,992	151,205	2,828,412	415,378	4,596,389		
\$500,000 under \$1,000,000	735	2,469	17,488	256,313	531	35,462	33,858	1,439,608	72,158	960,721		
\$1,000,000 or more	180	650	9,056	138,073	445	32,338	21,115	2,221,225	37,756	580,155		
Taxable returns, total	2,235,129	6,340,070	2,663,893	21,678,661	41,349	2,072,991	2,576,359	15,345,415	7,377,492	26,577,987		
Non-taxable returns, total	205,396	642,547	94,655	473,662	8,035	450,718	152,597	635,728	651,073	991,451		

Footnotes at end of table

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

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

Size of adjusted gross income	Total itemized deductions										Taxes paid deduction	
	Total in taxable income		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Total		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
											(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	481,654,068	3,378,041	13,356,396	5,229,251	40,169,468	5,229,251	40,169,468	13,769,112	176,847,651			
Under \$5,000	2,016,653	-	738,372	126,668	738,372	126,668	738,372	228,458	10,655			343,110
\$5,000 under \$10,000	5,182,203	-	1,356,233	358,132	1,356,233	358,132	1,356,233	328,458	10,655			4,823,304
\$10,000 under \$15,000	6,855,376	-	1,831,893	492,949	1,831,893	492,949	1,831,893	427,413	10,655			6,437,284
\$15,000 under \$20,000	12,856,431	-	3,484,454	853,245	3,484,454	853,245	3,484,454	859,544	10,655			12,006,177
\$20,000 under \$25,000	19,803,816	-	5,092,905	1,248,665	5,092,905	1,248,665	5,092,905	1,248,665	10,655			18,555,151
\$25,000 under \$30,000	28,684,276	-	7,244,053	1,801,561	7,244,053	1,801,561	7,244,053	1,801,561	10,655			27,882,721
\$30,000 under \$35,000	39,591,520	-	10,000,000	2,426,985	10,000,000	2,426,985	10,000,000	2,426,985	10,655			37,164,535
\$35,000 under \$40,000	52,420,115	-	13,340,622	3,372,497	13,340,622	3,372,497	13,340,622	3,372,497	10,655			50,047,618
\$40,000 under \$45,000	68,257,707	-	17,573,818	4,489,431	17,573,818	4,489,431	17,573,818	4,489,431	10,655			66,768,276
\$45,000 under \$50,000	90,400,000	-	23,000,000	5,800,000	90,400,000	23,000,000	5,800,000	23,000,000	10,655			88,600,000
\$50,000 under \$55,000	118,000,000	-	30,000,000	7,500,000	118,000,000	30,000,000	7,500,000	30,000,000	10,655			110,500,000
\$55,000 under \$60,000	155,000,000	-	39,000,000	9,800,000	155,000,000	39,000,000	9,800,000	39,000,000	10,655			144,200,000
\$60,000 under \$65,000	200,000,000	-	51,000,000	12,800,000	200,000,000	51,000,000	12,800,000	51,000,000	10,655			189,200,000
\$65,000 under \$70,000	260,000,000	-	67,000,000	17,200,000	260,000,000	67,000,000	17,200,000	67,000,000	10,655			249,300,000
\$70,000 under \$100,000	705,818,826	36,038	178,557	46,858	705,818,826	36,038	178,557	46,858	10,655			669,160,826
\$100,000 under \$200,000	2,284,896	2,248,687	2,094,763	1,181,188	2,284,896	2,248,687	2,094,763	1,181,188	10,655			2,173,713
\$200,000 under \$500,000	841,913	841,913	4,444,867	15,581	841,913	841,913	4,444,867	15,581	10,655			826,262
\$500,000 under \$1,000,000	36,315,004	135,962	2,764,257	566	36,315,004	135,962	2,764,257	566	10,655			35,958,787
\$1,000,000 or more	20,458,525	4,678	4,489,431	183	20,458,525	4,678	4,489,431	183	10,655			20,251,172
Total taxable returns	460,677,945	3,372,497	13,340,622	4,032,140	15,603,738	4,032,140	15,603,738	12,458,136	171,009,102			
Total nontaxable returns	5,544	5,544	15,773	1,197,112	10,774,618	1,197,112	10,098,594	1,197,112	1,756,092			4,838,529

Size of adjusted gross income	Total itemized deductions--continued										Taxes paid deduction--continued	
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
											(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	27,815,271	105,403,074	29,293,876	63,122,077	15,044,541	5,673,968	4,102,490	1,649,111	27,872,840	197,240,013	27,518,380	186,709,262
Under \$5,000	64,199	63,790	136,696	269,129	64,016	12,671	17,351	10,521	129,657	762,636	125,604	740,974
\$5,000 under \$10,000	286,408	177,372	378,232	659,426	192,262	40,739	44,076	6,478	318,695	1,616,097	315,678	1,571,484
\$10,000 under \$15,000	501,988	255,614	663,558	1,101,587	311,234	61,537	74,516	13,364	537,433	2,661,995	515,451	2,569,992
\$15,000 under \$20,000	839,183	557,659	1,001,341	1,681,672	503,256	100,708	100,708	36,489	863,329	4,406,704	868,132	4,287,543
\$20,000 under \$25,000	1,166,839	1,091,065	1,212,047	1,872,126	560,814	141,345	31,563	11,470,800	1,147,080	6,660,250	1,126,760	5,517,131
\$25,000 under \$30,000	1,616,174	1,653,267	1,628,358	2,469,027	830,900	222,241	188,201	59,684	1,560,068	9,000,320	1,544,196	7,853,912
\$30,000 under \$35,000	1,858,069	2,298,836	1,665,131	2,334,716	938,333	281,395	218,589	71,340	1,673,011	6,684,861	1,663,866	8,576,776
\$35,000 under \$40,000	2,828,387	3,041,524	1,644,918	2,767,639	1,004,854	317,965	253,932	60,584	1,622,609	9,450,704	1,810,317	9,249,875
\$40,000 under \$45,000	2,001,652	3,688,399	2,074,677	3,868,324	312,492	242,493	242,493	51,445	2,004,781	11,236,637	2,001,165	11,075,891
\$45,000 under \$50,000	2,059,376	4,332,549	2,080,701	3,445,313	1,070,397	334,939	304,600	104,747	2,010,420	11,542,952	2,002,692	11,341,333
\$50,000 under \$55,000	2,084,535	4,692,991	2,076,932	3,444,283	1,041,485	330,464	265,328	74,853	2,026,501	12,146,077	2,009,242	11,639,289
\$55,000 under \$60,000	2,095,277	5,051,312	1,997,207	3,666,003	1,110,035	408,938	285,121	74,515	1,936,756	11,616,033	1,922,519	11,423,726
\$60,000 under \$70,000	4,367,221	12,595,584	4,630,965	9,125,447	2,440,394	929,414	646,111	246,618	4,528,848	30,444,669	4,468,535	29,786,564
\$70,000 under \$100,000	3,655,021	15,573,068	3,898,441	9,868,641	1,984,859	819,109	608,681	308,671	3,659,127	28,799,771	3,620,684	28,001,300
\$100,000 under \$200,000	2,797,801	19,739,105	2,893,462	10,331,429	1,479,020	796,862	534,103	301,985	2,773,385	29,163,710	2,710,429	27,453,286
\$200,000 under \$500,000	745,260	13,387,072	798,216	4,230,295	369,827	283,701	142,570	117,868	701,345	12,958,412	656,413	10,689,971
\$500,000 under \$1,000,000	5,625,862	128,372	1,239,450	57,802	86,001	29,502	46,995	108,991	3,397,195	6,961,132	2,245,749	6,961,132
\$1,000,000 or more	59,301	10,174,685	61,332	950,567	26,507	110,445	110,445	51,524	4,636,679	40,104	1,177,285	4,636,679
Taxable returns, total	26,723,923	104,224,908	27,775,622	59,955,557	14,330,161	5,397,379	3,933,686	1,591,187	26,476,917	186,058,914	26,152,943	175,541,290
Nontaxable returns, total	1,091,348	1,176,098	5,544	15,773	10,774,618	1,197,112	10,098,594	1,197,112	1,756,092	11,163,099	1,355,943	10,167,972

Footnotes at end of table

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

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

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	33,017,754	2,342,834,158	22,683,715	1,856,458,378	918,524	47,359,370
Salaries and wages	29,258,636	1,735,627,968	20,868,854	1,395,354,389	829,640	33,497,962
Taxable interest	27,740,088	68,912,123	19,802,158	46,737,905	629,145	1,943,704
Tax-exempt interest	3,044,232	37,921,146	2,051,789	24,442,952	56,163	1,091,943
Dividends	12,877,739	56,779,314	9,307,090	36,990,743	253,302	1,453,695
State income tax refunds	16,042,023	11,106,436	11,526,806	8,491,597	432,106	226,963
Alimony received	190,641	2,854,574	22,553	84,422	**	'66,038
Business or profession						
Net income	5,322,864	126,313,014	4,371,826	106,049,376	87,660	2,010,604
Net loss	1,833,501	10,177,882	1,475,504	8,457,722	29,867	149,028
Sales of capital assets						
Net gain in AGI	6,915,939	115,941,180	5,000,928	87,927,522	128,269	4,085,309
Net loss in AGI	3,228,284	6,283,169	2,272,786	4,444,031	53,877	58,627
Sales of property other than capital assets	962,591	-1,206,059	745,207	-1,028,073	9,383	24,292
Taxable IRA distributions	1,718,795	17,553,171	1,237,046	13,664,227	35,936	303,003
Pensions and annuities in AGI	5,950,817	85,714,264	4,113,911	62,198,054	85,019	1,024,915
Rent and royalty						
Net income	2,944,640	30,718,063	2,231,412	24,398,748	41,213	533,362
Net loss	3,336,364	21,730,419	2,528,133	16,863,590	36,953	288,235
Farm rental income less loss	199,132	1,255,311	148,050	860,395	2,287	14,531
Partnership and S Corporation net income less loss	3,712,408	114,841,554	2,911,891	95,787,506	75,734	2,592,287
Estate and trust net income less loss	309,006	4,635,814	191,484	2,259,110	11,776	244,852
Farm net income less loss	644,376	-3,303,945	536,333	-2,803,149	12,990	-84,268
Unemployment compensation	2,440,525	6,982,618	1,907,284	5,477,314	33,570	83,120
Social security benefits in AGI	2,758,548	22,152,323	1,869,299	16,215,316	40,635	365,400
Other income less loss	2,728,956	15,981,143	2,087,626	12,150,773	34,471	401,741
Total statutory adjustments	8,028,565	26,569,038	6,201,822	20,569,944	167,203	658,141
Primary IRA payments	1,725,600	2,727,132	1,142,739	1,817,541	20,768	28,804
Secondary IRA payments	957,319	1,370,391	957,319	1,370,391	-	-
Payments to a Keogh plan	806,944	7,382,831	680,882	6,296,354	9,011	81,521
Deduction for self-employment tax	5,657,970	8,286,022	4,657,086	6,955,438	98,310	124,790
Moving expenses adjustment	446,574	982,815	330,666	760,210	'6,814	'14,301
Total itemized deductions	33,017,754	493,654,068	22,683,715	372,933,392	918,524	9,142,682
Itemized deductions limitation	3,378,041	13,356,396	2,873,556	11,318,749	155,400	397,159
Medical and dental expenses deduction	5,229,251	26,378,356	3,225,030	12,972,860	145,819	375,540
Taxes paid deduction	32,599,312	175,847,631	22,540,927	137,079,199	896,458	3,517,979
Interest paid deduction	27,872,840	197,240,013	20,405,789	154,847,766	679,151	3,540,404
Contributions deduction	29,848,727	70,544,542	21,139,450	55,247,193	738,036	1,284,342
Casualty or theft loss deduction	225,085	3,484,045	139,877	2,329,449	**	**
Moving expenses deduction	132,453	447,892	91,875	329,955	**	**
Total miscellaneous deductions	8,475,787	33,067,984	5,441,195	21,445,719	206,803	783,725
Taxable income	31,341,641	1,656,475,262	21,762,933	1,317,144,897	889,442	35,271,246
Total tax credits	4,504,124	3,916,218	3,605,085	2,996,502	35,757	150,366
Child care credit	2,910,455	1,232,007	2,562,303	1,075,399	'15,775	'4,478
Credit for the elderly or disabled	'10,843	'1,174	'36	'7	-	-
Foreign tax credit	999,986	1,472,989	718,866	1,028,291	17,832	119,331
Earned income credit used to offset income tax before credits	398,010	118,423	167,504	45,731	-	-
Minimum tax credit	85,060	356,522	51,881	278,541	**	**
General business credit	217,189	577,777	170,178	452,099	**	**
Income tax after credits	31,072,137	376,158,468	21,634,799	300,296,980	887,588	8,709,087
Alternative minimum tax	325,165	2,049,596	224,496	1,557,515	26,451	104,284
Total income tax	31,083,491	378,208,064	21,640,405	301,854,496	889,601	8,813,372
Total tax liability	31,547,691	395,524,123	21,961,232	316,378,349	899,550	9,078,010
Total tax payments	32,016,852	412,169,172	22,195,805	325,214,114	886,707	8,868,191
Income tax withheld	29,774,230	289,612,691	21,035,867	237,879,886	840,468	5,807,927
Estimated tax payments	5,542,904	94,113,368	3,771,771	72,906,146	105,959	2,369,233
Overpayment refunded	21,197,126	43,834,796	13,945,457	30,816,930	523,918	711,172
Tax due at time of filing	9,860,677	39,561,378	7,522,104	31,510,330	359,652	1,269,317

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

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2 049 436	91 849,023	28,109	1,302 186	7,337 970	345,865,202
Salaries and wages	1 921,247	77 404 801	21,567	905 519	5,617,328	228,465,297
Taxable interest	1,371,278	1 484,610	19 350	87 378	5,918 157	18,658,626
Tax-exempt interest	79 774	852 669	*2,909	*6 214	853 596	11 527 369
Dividends	472 813	1,148 216	16,969	78 142	2,827 566	17 108,519
State income tax refunds	972 116	577 451	12 429	6,238	3 098 567	1 804 187
Alimony received	67,175	1,153 598	-	-	95 040	1 550,515
Business or profession						
Net income	149,993	2 987,726	*2,068	*10,075	711,316	15,255,232
Net loss	75 490	350,962	*41	*3 941	252 598	1 216,229
Sales of capital assets						
Net gain in AGI	250,430	2 236,745	10,351	47,802	1 525,960	21 643,802
Net loss in AGI	106 200	188,537	2,976	8 392	792 445	1 583,581
Sales of property other than capital assets	28,079	-44,801	*1,333	*6,237	178,588	-151,240
Taxable IRA distributions	67,306	492 002	*1 274	*2 675	377 233	3 091,264
Pensions and annuities in AGI	259 755	2,372,277	*6,951	*65,362	1,485,181	20,053,656
Rent and royalty						
Net income	82,982	597,730	3 599	45 407	585,435	5,142,816
Net loss	160,665	914,367	5,390	32,158	605 223	3,632,050
Farm rental income less loss	*2 397	*4 732	-	-	46 398	375,653
Partnership and S Corporation net income less loss	93 607	2,692,999	3 298	82,269	627 878	13,686,493
Estate and trust net income less loss	7 550	244 461	*2 276	*15,347	95 921	1 872 045
Farm net income less loss	20 322	19,370	*382	*3,496	74 349	-439,394
Unemployment compensation	111,800	330,980	-	-	387 872	1 061,203
Social security benefits in AGI	35 695	186,585	*1,367	*1 959	811,551	5,383,425
Other income less loss	108 908	663,142	*1,125	*15 656	496,826	2,749,832
Total statutory adjustments	285 486	1 037 317	8,263	13 529	1 365 791	4 290 107
Primary IRA payments	71 402	113,379	*4 733	*5,297	485 957	762,112
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	13 411	164,984	*39	*884	103 801	839,088
Deduction for self-employment tax	160,235	210,339	2,645	1 754	739,694	993,701
Moving expenses adjustment	25,222	67,126	-	-	83,872	141,178
Total itemized deductions	2,049 436	24 692,256	28,109	385,861	7,337 970	86 499,877
Itemized deductions limitation	62 590	211,386	1,177	3,834	285,319	1 425,268
Medical and dental expenses deduction	412,239	1 249,680	*1,359	*4,486	1 444 804	11 775,790
Taxes paid deduction	2,023,175	7 624 214	28 109	162 382	7 080,642	27 463,857
Interest paid deduction	1 748 339	10 870,975	26 439	159 457	5,013,121	27,821,412
Contributions deduction	1 868 563	2 521,802	23,530	49,097	6,078 129	11 442,108
Casualty or theft loss deduction	36 588	271,887	**	**	43 932	854,114
Moving expenses deduction	*10,127	*42,631	**	**	25 348	63,915
Total miscellaneous deductions	663,372	2,322,454	7 828	12,137	2 156,589	8,503,949
Taxable income	1,926 395	56,382,005	22 275	828 680	6,740,595	246 848,434
Total tax credits	527 349	280 274	*2,589	*2,444	333 344	486 632
Child care credit	318,102	146,632	*1 293	*695	12,962	4 803
Credit for the elderly or disabled	*3,362	*807	-	-	7,446	*360
Foreign tax credit	25,050	40,999	*52	*10	238 185	284 359
Earned income credit used to offset income tax before credits	209 640	70 994	*1 128	*462	19 739	1,236
Minimum tax credit	1 401	7 568	**	**	10 909	62,724
General business credit	4 664	13 001	**	**	40 483	94 349
Income tax after credits	1,802 715	10,892,488	22 274	166,838	6,724 761	56,093,074
Alternative minimum tax	19 324	44,495	*45	*576	54 849	342,726
Total income tax	1,802 754	10,936,983	22,274	167 414	6,728 457	56 435 800
Total tax liability	1 830 444	11 361 313	25,638	171,236	6 830 827	58 535,214
Total tax payments	1,966 999	14 260,270	26 601	184 418	6,920 740	63 642 178
Income tax withheld	1 913,725	12 110 892	24,937	134,990	5,959,232	43 678,995
Estimated tax payments	142 382	1 787 512	3,951	43,112	1 518,840	17 007,366
Overpayment refunded	1 724 838	3 631,446	21,196	32 300	4 981 716	8 642,907
Tax due at time of filing	269 954	820,230	4 282	22,475	1 704 684	5 939 026

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

** Data deleted to prevent disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

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

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

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total			Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total	115,943,131	232,716,395	154,817,923	43,083,308	77,898,472	1,865,298,368	29,395,936	237,997,037
Under \$5,000	15,585,269	13,274,640	9,559,835	2,253,369	3,714,805	-12,386,609	4,750	60,135
\$5,000 under \$10,000	14,235,099	20,300,007	14,407,348	3,759,957	5,892,659	28,927,721	30,539	7,236
\$10,000 under \$15,000	13,464,909	24,041,459	16,438,308	4,617,730	7,603,151	57,750,978	422,268	165,812
\$15,000 under \$20,000	11,410,869	21,850,025	14,827,573	3,697,289	7,022,452	67,636,337	1,096,557	641,445
\$20,000 under \$25,000	9,663,350	19,307,683	13,104,067	3,479,618	6,203,618	77,990,179	2,935,279	3,211,852
\$25,000 under \$30,000	8,121,017	17,103,737	11,356,048	3,103,514	5,747,890	85,051,591	3,010,919	5,339,976
\$30,000 under \$35,000	6,383,625	14,413,464	9,498,602	2,855,062	4,914,863	86,339,235	2,628,952	6,355,637
\$35,000 under \$40,000	5,629,935	13,489,639	8,945,863	2,515,002	4,543,775	94,410,497	2,490,308	7,787,001
\$40,000 under \$45,000	4,798,204	12,186,112	7,959,427	2,218,576	4,228,685	94,199,330	2,210,144	8,181,350
\$45,000 under \$50,000	4,225,885	11,403,930	7,282,176	2,182,104	4,121,754	102,496,721	2,157,613	9,378,059
\$50,000 under \$55,000	3,627,090	10,085,884	6,407,047	1,909,910	3,658,837	99,948,834	1,909,060	9,554,350
\$55,000 under \$60,000	3,121,140	8,959,212	5,882,743	1,736,258	3,276,470	99,616,255	1,734,502	10,107,758
\$60,000 under \$75,000	6,378,373	18,820,550	11,832,332	3,583,052	6,988,228	238,262,781	3,581,294	27,293,323
\$75,000 under \$100,000	4,783,915	14,151,430	9,023,186	2,760,024	5,128,244	235,785,254	2,756,083	32,574,379
\$100,000 under \$200,000	3,404,731	10,080,790	6,424,603	1,864,229	3,636,186	244,434,936	1,860,284	42,783,954
\$200,000 under \$500,000	890,280	2,660,244	1,684,876	484,000	995,368	138,878,886	483,662	35,150,475
\$500,000 under \$1,000,000	149,283	434,644	276,933	73,026	158,351	49,034,295	72,958	14,929,006
\$1,000,000 or more	69,935	192,935	127,595	30,788	65,341	76,898,149	30,765	24,475,290
Taxable returns, total	87,619,446	176,027,964	122,525,155	29,395,936	53,502,809	1,729,319,208	29,395,936	237,997,037
Nontaxable returns, total	28,323,684	56,688,431	32,292,768	13,687,372	24,395,663	135,979,160	-	0

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for children at home			Exemptions for children away from home						
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	40,314,758	71,667,909	1,779,938,023	27,419,748	228,206,919	628,386	1,159,813	43,469,540	754,022	6,450,078
Under \$5,000	2,169,186	3,520,762	-11,817,921	4,720	59,481	16,187	31,692	-416,343	13	59
\$5,000 under \$10,000	3,425,008	5,370,481	26,295,524	22,688	6,066	28,123	37,785	211,052	1,128	171
\$10,000 under \$15,000	4,106,891	6,643,031	51,386,009	187,400	87,646	66,509	87,824	843,870	52,508	21,887
\$15,000 under \$20,000	3,569,929	6,273,751	61,825,362	861,020	432,721	47,832	84,445	816,828	37,102	34,530
\$20,000 under \$25,000	3,175,351	5,545,677	71,212,595	2,632,158	2,754,618	56,543	79,730	1,257,323	52,681	87,176
\$25,000 under \$30,000	2,859,046	5,081,149	78,381,895	2,767,554	4,833,386	55,833	74,896	1,512,439	54,732	121,721
\$30,000 under \$35,000	2,479,263	4,505,362	80,613,267	2,454,039	5,845,624	62,787	92,635	2,037,315	62,226	203,795
\$35,000 under \$40,000	2,346,327	4,191,617	88,084,827	2,321,635	7,120,508	78,671	115,816	2,915,942	76,671	308,700
\$40,000 under \$45,000	2,098,913	3,903,017	89,129,964	2,090,490	7,632,712	73,254	92,686	3,065,976	73,254	339,462
\$45,000 under \$50,000	2,064,436	3,895,896	97,903,586	2,059,948	8,882,331	45,420	56,274	2,133,154	44,497	220,983
\$50,000 under \$55,000	1,829,721	3,467,449	95,790,847	1,828,873	9,079,973	40,252	54,929	2,083,094	40,252	224,598
\$55,000 under \$60,000	1,685,848	3,116,866	95,725,312	1,684,107	9,748,866	25,703	33,828	1,483,168	25,703	183,247
\$60,000 under \$75,000	3,452,116	6,661,310	230,922,833	3,450,361	26,304,909	90,230	117,057	6,109,019	90,229	767,038
\$75,000 under \$100,000	2,680,916	4,881,783	229,118,142	2,677,065	31,580,168	68,853	97,318	5,808,665	68,853	842,394
\$100,000 under \$200,000	1,811,920	3,480,623	237,631,913	1,808,208	41,529,208	56,768	78,911	7,306,516	56,763	1,332,941
\$200,000 under \$500,000	469,111	952,849	134,760,652	468,795	34,122,265	12,976	20,228	3,341,389	12,965	839,984
\$500,000 under \$1,000,000	70,877	153,058	47,665,048	70,911	14,525,542	1,656	2,893	1,186,408	1,654	361,415
\$1,000,000 or more	29,798	63,210	74,278,171	29,777	23,680,665	593	868	1,773,726	592	549,977
Taxable returns, total	27,419,748	49,274,164	1,651,234,255	27,419,748	228,206,919	754,022	1,046,759	43,127,841	754,022	6,450,078
Nontaxable returns, total	12,895,010	22,313,745	128,703,768	-	-	74,355	113,054	341,699	-	0

Footnotes at end of table

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

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

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total.....	1,766,236	2,056,457	67,443,910	1,336,195	7,236,254	2,201,286	2,994,293	56,350,971	1,214,029	4,435,937
Under \$5,000	28,438	29,862	-532,923	19	566	101,695	132,489	108,061	9	135
\$5,000 under \$10,000	108,811	115,534	899,227	3,362	474	307,398	368,859	2,359,156	3,362	524
\$10,000 under \$15,000	268,726	315,791	3,359,625	107,146	30,246	419,186	556,505	5,285,624	88,269	27,303
\$15,000 under \$20,000	190,951	230,487	3,329,625	110,304	97,805	314,769	433,768	5,411,865	115,282	88,443
\$20,000 under \$25,000	220,082	244,893	4,898,181	178,540	231,623	250,210	333,316	5,578,667	213,123	277,368
\$25,000 under \$30,000	159,318	208,570	4,378,960	155,069	238,640	227,076	383,075	6,181,387	214,710	366,911
\$30,000 under \$35,000	141,847	156,479	4,622,542	141,522	324,909	108,623	160,387	3,560,378	108,623	246,796
\$35,000 under \$40,000	96,475	97,901	3,650,963	96,365	316,764	108,272	138,442	4,080,361	108,272	363,527
\$40,000 under \$45,000	90,992	102,671	3,876,442	87,018	286,004	80,955	128,312	3,415,694	80,946	301,744
\$45,000 under \$50,000	68,671	85,556	3,224,887	68,669	295,805	59,346	84,028	2,809,852	58,424	258,709
\$50,000 under \$55,000	74,420	81,126	3,874,562	74,420	366,498	44,118	55,334	2,309,043	44,115	237,701
\$55,000 under \$60,000	57,549	70,400	3,277,140	57,534	300,001	44,943	55,356	2,572,412	44,942	245,405
\$60,000 under \$75,000	104,319	121,731	7,062,484	104,308	750,484	76,941	88,130	5,042,537	76,941	611,153
\$75,000 under \$100,000	85,685	109,707	7,156,148	84,890	855,727	31,260	39,435	2,559,809	30,544	311,285
\$100,000 under \$200,000	52,778	66,023	6,883,884	49,875	1,105,008	21,511	30,629	2,808,858	21,498	469,691
\$200,000 under \$500,000	14,714	17,000	4,159,956	14,695	1,004,525	4,144	5,291	1,185,133	4,134	296,767
\$500,000 under \$1,000,000	1,627	1,798	1,102,646	1,626	337,804	552	603	380,151	551	118,432
\$1,000,000 or more	835	929	2,219,561	833	693,371	286	334	701,984	285	214,041
Taxable returns, total.....	1,336,195	1,549,446	62,043,323	1,336,195	7,236,254	1,214,029	1,632,439	45,061,882	1,214,029	4,435,937
Nontaxable returns, total.....	430,042	507,011	5,400,587	-	-	987,257	1,361,854	11,289,090	-	-

* 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)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total			Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total	115,943,131	232,716,395	154,817,923	43,083,308	77,898,472	1,865,268,368	29,395,936	237,997,037
Joint returns of married persons	48,389,135	149,720,382	96,760,550	26,977,525	52,959,832	1,537,435,021	22,326,595	211,944,084
Separate returns of married persons, total	2,480,600	3,593,259	2,528,099	694,365	1,065,160	21,082,590	610,928	3,085,606
Spouse filing	2,422,988	3,442,580	2,412,874	672,629	1,029,706	20,399,779	593,057	2,989,313
Spouse not filing	57,612	150,679	115,225	21,736	35,454	682,811	17,871	96,294
Returns of heads of household	15,108,446	37,013,596	15,108,446	13,989,925	21,905,150	274,069,203	5,639,864	18,911,780
Returns of surviving spouses	90,869	242,121	90,869	90,869	151,252	2,285,483	51,783	217,023
Returns of single persons	49,874,080	42,147,037	40,329,959	1,330,625	1,817,078	30,426,071	766,786	3,838,544

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
All returns, total	40,314,758	71,687,909	1,779,938,023	27,419,748	228,206,919	828,386	1,159,813	43,469,540	754,022	6,450,078
Joint returns of married persons	26,383,571	50,786,197	1,504,918,939	21,831,841	207,393,129	357,321	499,762	26,342,907	333,129	3,914,022
Separate returns of married persons, total	633,044	954,822	18,953,840	550,126	2,769,889	45,677	72,923	1,813,155	45,361	291,491
Spouse filing	612,237	920,299	18,330,437	533,185	2,693,264	45,669	72,915	1,801,937	45,353	288,502
Spouse not filing	20,806	34,523	623,403	*16,942	*86,625	*8	*8	11,218	*8	*2,989
Returns of heads of household	12,513,587	18,919,982	242,288,910	4,747,277	16,515,386	59,469	81,190	2,340,973	46,480	308,129
Returns of surviving spouses	90,869	146,972	2,285,483	51,783	217,023	-	-	-	-	-
Returns of single persons	693,687	899,936	11,490,851	238,741	1,311,492	365,919	505,938	12,972,505	329,052	1,936,436

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
All returns, total	1,786,236	2,056,457	67,443,910	1,336,195	7,236,254	2,201,286	2,994,293	56,350,971	1,214,029	4,435,936
Joint returns of married persons	810,134	974,068	44,255,728	684,682	5,298,965	512,373	719,805	22,604,349	403,411	2,316,205
Separate returns of married persons, total	13,509	13,509	494,589	13,271	70,536	19,447	23,907	416,578	16,081	39,426
Spouse filing	12,586	12,586	446,090	12,350	63,857	**19,447	**23,907	416,270	16,091	39,426
Spouse not filing	*922	*922	*48,499	*921	*6,679	**	**	308	-	-
Returns of heads of household	854,624	964,092	20,569,251	583,878	1,627,944	1,432,575	1,939,885	28,408,721	635,486	1,657,302
Returns of surviving spouses	*4,280	*4,280	*127,497	*4,279	*8,285	-	-	-	-	-
Returns of single persons	83,689	100,507	1,996,845	70,084	230,524	236,892	310,696	4,921,323	159,051	423,004

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

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

NOTE: Detail may not add to totals because of rounding

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned 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)	(9)	(10)	
Total	19,017,357	206,441,998	17,580,776	187,411,397	1,162,736	1,403,602	3,545,919	14,887,765	19,017,353	203,732,023
No adjusted gross income	102,243	-4,239,069	57,290	376,311	3,761	12,075	79,188	102,239		561,870
\$1 under \$1,000	409,040	243,676	352,708	295,319	*11,781	*50,542	74,521	2,571	408,040	349,289
\$1,000 under \$2,000	646,046	972,132	590,171	900,275	*7,997	*11,798	87,440	120,385	646,046	1,032,458
\$2,000 under \$3,000	847,229	2,137,430	765,951	1,874,058	*6,724	*498	145,809	215,461	847,229	2,093,696
\$3,000 under \$4,000	858,114	3,053,105	763,640	2,536,295	*3,397	*1,927	173,397	389,903	858,114	2,928,124
\$4,000 under \$5,000	968,013	4,356,225	856,120	3,651,878	*5,353	*588	192,602	491,143	968,013	4,143,609
\$5,000 under \$6,000	1,106,145	6,106,912	967,244	4,993,364	*9,420	*7,958	249,954	759,275	1,106,145	5,760,597
\$6,000 under \$7,000	1,116,062	7,265,881	1,005,051	6,016,024	30,717	47,882	223,394	796,472	1,116,062	6,860,378
\$7,000 under \$8,000	1,261,893	9,493,418	1,122,924	7,794,249	30,323	4,113	271,881	1,164,247	1,261,893	8,968,145
\$8,000 under \$9,000	1,353,888	11,509,059	1,236,053	9,678,728	*16,916	*17,765	250,057	1,105,267	1,353,888	10,799,761
\$9,000 under \$10,000	745,095	7,071,452	679,614	5,979,316	28,775	35,913	120,013	754,029	745,095	6,769,258
\$10,000 under \$11,000	789,162	8,303,590	716,760	7,048,916	26,896	89,362	148,414	948,976	789,162	8,087,254
\$11,000 under \$12,000	773,846	8,893,319	741,148	8,087,797	110,833	126,785	110,933	408,285	773,846	8,621,967
\$12,000 under \$13,000	798,477	9,975,936	734,408	8,768,027	81,421	105,530	152,720	856,725	798,477	9,750,385
\$13,000 under \$14,000	809,345	10,925,993	767,266	9,789,534	83,973	76,816	136,840	789,894	809,345	10,656,244
\$14,000 under \$15,000	803,721	11,628,117	776,079	10,662,868	57,356	75,214	126,386	603,595	803,721	11,341,678
\$15,000 under \$16,000	780,185	12,083,069	750,463	10,843,860	64,954	132,027	121,606	709,599	780,185	11,684,947
\$16,000 under \$17,000	688,873	11,367,144	684,168	10,029,590	80,112	92,663	119,571	884,166	688,873	11,006,420
\$17,000 under \$18,000	667,740	12,030,703	689,777	10,952,760	67,556	97,802	117,954	601,692	667,740	11,652,254
\$18,000 under \$19,000	574,326	10,622,892	560,257	9,880,491	79,139	107,926	103,287	411,989	574,326	10,400,406
\$19,000 under \$20,000	561,751	10,945,272	542,788	9,835,033	84,904	86,935	127,037	695,428	561,751	10,617,396
\$20,000 under \$25,000	2,291,984	50,585,995	2,237,359	46,431,917	307,211	219,251	392,799	1,942,997	2,291,984	48,594,165
\$25,000 and over	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total	19,017,357	21,105,158	7,756,112	2,785,594	3,265,323	1,899,590	2,790,584	1,721,964	14,653,664	16,597,800
No adjusted gross income	102,243	76,536	*54	*8	-	-	68,346	28,809	71,006	47,719
\$1 under \$1,000	409,040	56,274	-	-	-	-	31,569	3,382	389,908	52,892
\$1,000 under \$2,000	646,046	178,407	-	-	-	-	86,090	13,324	599,716	165,083
\$2,000 under \$3,000	847,229	362,807	-	-	-	-	113,233	22,923	766,041	339,884
\$3,000 under \$4,000	858,114	510,685	-	-	-	-	132,484	41,215	785,252	469,470
\$4,000 under \$5,000	968,013	741,207	*1,273	*1,729	*1,273	*276	172,302	55,296	869,136	684,183
\$5,000 under \$6,000	1,106,145	973,100	*1,273	*66	*1,273	*17,090	216,829	81,684	985,179	891,350
\$6,000 under \$7,000	1,116,062	1,098,784	314,468	18,197	*4,951	*123	213,221	92,608	1,025,481	997,979
\$7,000 under \$8,000	1,261,893	1,437,357	450,506	48,274	384,469	37,463	189,027	130,447	837,105	1,258,636
\$8,000 under \$9,000	1,353,888	1,672,992	485,886	18,006	473,253	139,282	158,645	130,947	859,162	1,524,040
\$9,000 under \$10,000	745,095	1,581,901	41,999	7,558	-	-	124,137	125,490	740,325	1,458,853
\$10,000 under \$11,000	789,162	1,733,157	138,919	10,388	-	-	145,049	161,687	784,195	1,561,083
\$11,000 under \$12,000	773,846	1,610,309	284,222	46,037	-	-	129,074	106,069	765,041	1,458,203
\$12,000 under \$13,000	798,477	1,542,539	268,646	80,123	-	-	155,439	152,356	769,729	1,310,061
\$13,000 under \$14,000	809,345	1,449,113	467,513	147,489	-	-	139,000	139,685	768,198	1,161,929
\$14,000 under \$15,000	803,721	1,295,666	530,090	205,356	*1,274	*136	121,992	91,823	767,761	998,488
\$15,000 under \$16,000	780,185	1,126,983	539,847	267,558	*5,763	*922	114,470	86,446	723,109	772,978
\$16,000 under \$17,000	688,873	909,327	507,650	246,544	*14,720	*3,006	121,331	94,681	605,133	568,102
\$17,000 under \$18,000	667,740	783,803	564,902	336,186	116,760	18,831	89,963	51,749	519,462	395,867
\$18,000 under \$19,000	574,326	554,615	503,870	296,639	165,297	59,975	93,376	42,816	369,951	215,161
\$19,000 under \$20,000	561,751	451,355	498,407	294,716	270,872	121,163	52,336	26,526	244,352	128,113
\$20,000 under \$25,000	2,291,984	946,837	2,117,673	759,315	1,782,505	1,555,870	122,770	40,000	407,151	147,521
\$25,000 and over	44,190	1,402	42,914	1,397	42,914	45,911	*3	*0	*1,273	*5

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with no dependents									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
Total.....	4,081,168	19,058,992	3,510,869	16,857,182	31,212	29,783	1,014,716	2,517,070	4,081,164	19,404,034
No adjusted gross income	49,654	-1,700,352	29,079	92,238	*7	*1	34,477	64,101	49,650	156,340
\$1 under \$1,000	196,637	113,933	153,808	151,882	*5,057	*25,614	55,818	5,086	196,637	182,583
\$1,000 under \$2,000	312,089	467,175	274,114	397,052	*1,273	*327	66,911	79,933	312,089	477,312
\$2,000 under \$3,000	432,625	1,097,154	362,572	888,605	*3,362	*138	115,500	170,462	432,625	1,059,205
\$3,000 under \$4,000	433,450	1,553,260	371,730	1,221,151	-	-	113,187	228,734	433,450	1,448,885
\$4,000 under \$5,000	454,761	2,024,083	361,336	1,501,178	*1,275	*97	131,483	394,840	454,761	1,896,115
\$5,000 under \$6,000	537,464	2,962,998	441,430	2,198,238	*1,275	*315	153,294	507,084	537,464	2,705,637
\$6,000 under \$7,000	525,201	3,415,600	470,251	2,782,809	*7,998	*2,369	120,648	373,155	525,201	3,158,333
\$7,000 under \$8,000	562,404	4,228,092	507,377	3,469,654	*10,966	*921	115,235	382,226	562,404	3,852,801
\$8,000 under \$9,000	576,883	4,897,048	539,173	4,154,375	-	-	108,161	311,449	576,883	4,465,824
\$9,000 under \$10,000	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Size of adjusted gross income	Returns with no dependents--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Total.....	4,081,168	685,819	1,242,862	84,180	863,944	193,897	677,435	124,540	2,622,265	477,100
No adjusted gross income	49,654	7,530	-	-	-	-	29,176	4,796	23,050	2,734
\$1 under \$1,000	196,637	11,119	-	-	-	-	24,189	1,768	177,505	9,350
\$1,000 under \$2,000	312,089	35,253	-	-	-	-	48,878	5,720	267,033	29,532
\$2,000 under \$3,000	432,625	78,681	-	-	-	-	87,561	15,988	351,437	62,693
\$3,000 under \$4,000	433,450	106,677	-	-	-	-	83,058	18,774	360,588	87,904
\$4,000 under \$5,000	454,761	130,361	-	-	-	-	114,171	29,105	358,432	101,257
\$5,000 under \$6,000	537,464	135,825	*1,273	*66	*1,273	*17,030	135,290	30,560	419,469	105,199
\$6,000 under \$7,000	525,201	96,075	314,468	18,197	*4,948	*122	95,798	13,482	439,951	64,395
\$7,000 under \$8,000	562,404	62,094	450,506	48,274	384,469	37,463	38,149	3,581	141,061	10,239
\$8,000 under \$9,000	576,883	22,204	476,615	17,642	473,253	139,282	21,165	765	83,740	3,797
\$9,000 under \$10,000	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$16,000	-	-	-	-	-	-	-	-	-	-
\$16,000 under \$17,000	-	-	-	-	-	-	-	-	-	-
\$17,000 under \$18,000	-	-	-	-	-	-	-	-	-	-
\$18,000 under \$19,000	-	-	-	-	-	-	-	-	-	-
\$19,000 under \$20,000	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-	-
\$25,000 and over	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with one dependent									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total.....	6,995,745	91,594,959	6,516,536	82,444,540	546,794	626,804	1,425,404	7,399,821	6,995,745	90,500,422
No adjusted gross income	29,392	-1,772,428	17,288	141,631	*704	*766	25,653	75,401	29,392	217,799
\$1 under \$1,000	121,357	72,745	116,488	85,794	.	.	*9,613	*7,790	121,357	78,862
\$1,000 under \$2,000	157,355	233,555	146,810	247,435	*3,362	*5,843	17,840	25,352	157,355	278,630
\$2,000 under \$3,000	167,072	418,129	160,445	386,729	.	.	14,382	26,735	167,072	417,144
\$3,000 under \$4,000	157,799	557,121	145,700	482,124	.	.	27,532	67,777	157,799	549,901
\$4,000 under \$5,000	253,970	1,155,432	254,027	1,061,693	*2,805	*428	32,191	55,401	253,970	1,117,521
\$5,000 under \$6,000	234,020	1,295,626	212,463	1,153,690	*3,362	*6,028	42,334	117,938	234,020	1,277,855
\$6,000 under \$7,000	242,514	1,583,089	214,265	1,282,866	*4,636	*2,355	56,243	229,943	242,514	1,515,165
\$7,000 under \$8,000	275,616	2,073,649	236,234	1,702,109	*3,362	*434	69,348	345,712	275,616	2,053,791
\$8,000 under \$9,000	345,778	2,944,260	298,700	2,309,706	*4,283	*884	88,168	478,693	345,778	2,789,283
\$9,000 under \$10,000	310,225	2,944,736	263,339	2,283,539	*10,693	*6,315	76,431	469,905	310,225	2,789,759
\$10,000 under \$11,000	368,496	3,878,718	338,669	3,316,391	*13,948	*37,092	67,917	423,229	368,496	3,776,712
\$11,000 under \$12,000	325,969	3,757,200	306,323	3,351,657	21,725	47,482	59,704	178,623	325,969	3,577,061
\$12,000 under \$13,000	350,854	4,380,776	309,707	3,632,258	32,768	38,401	94,594	584,636	350,854	4,275,579
\$13,000 under \$14,000	344,701	4,647,969	315,891	4,017,213	33,902	15,545	78,676	477,957	344,701	4,510,714
\$14,000 under \$15,000	320,387	4,640,488	309,260	4,160,095	31,351	51,469	59,306	338,332	320,387	4,549,896
\$15,000 under \$16,000	343,282	5,315,238	331,228	4,735,946	28,479	66,290	56,247	347,467	343,282	5,149,703
\$16,000 under \$17,000	370,226	6,117,620	347,311	5,301,976	40,585	33,016	72,715	574,617	370,226	5,909,609
\$17,000 under \$18,000	341,956	5,989,176	328,635	5,282,543	40,201	68,472	63,521	410,360	341,956	5,759,375
\$18,000 under \$19,000	289,284	5,355,820	280,350	4,907,044	44,752	64,062	69,003	251,602	289,284	5,222,707
\$19,000 under \$20,000	285,874	5,565,369	269,318	4,900,227	42,979	47,992	76,779	476,184	285,874	5,424,403
\$20,000 under \$25,000	1,315,428	29,330,922	1,279,522	26,715,088	178,262	133,698	254,892	1,358,626	1,315,428	28,207,412
\$25,000 and over	44,190	1,109,748	43,555	986,788	*4,635	*2,234	10,115	62,721	44,190	1,051,742

Size of adjusted gross income	Returns with one dependent--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total.....	6,995,745	10,171,500	2,567,767	982,082	978,385	583,647	1,208,650	968,667	5,708,703	8,220,750
No adjusted gross income	29,392	41,129	*50	*8	.	.	23,930	13,454	27,378	27,868
\$1 under \$1,000	121,357	23,000	.	.	.	.	*2,926	*811	121,357	22,189
\$1,000 under \$2,000	157,355	70,388	.	.	.	.	22,289	5,039	156,081	65,349
\$2,000 under \$3,000	167,072	122,243	.	.	.	.	15,655	3,978	167,072	118,265
\$3,000 under \$4,000	157,799	162,546	.	.	.	.	22,892	10,230	157,799	152,316
\$4,000 under \$5,000	253,970	316,492	*1,273	*1,729	*1,273	*276	25,818	11,146	251,422	303,617
\$5,000 under \$6,000	234,020	370,832	.	.	.	.	40,610	26,561	231,050	344,271
\$6,000 under \$7,000	242,514	435,477	.	.	*3	*2	57,932	43,206	238,456	392,271
\$7,000 under \$8,000	275,616	580,168	.	.	.	.	63,256	58,840	273,806	521,327
\$8,000 under \$9,000	345,778	798,416	*3,362	*71	.	.	83,453	79,505	345,322	718,840
\$9,000 under \$10,000	310,225	737,161	*7,959	*1,844	.	.	82,472	84,913	305,571	650,044
\$10,000 under \$11,000	368,496	905,200	*7,997	*2,355	.	.	67,735	75,371	364,804	827,475
\$11,000 under \$12,000	325,969	753,805	*12,633	*2,972	.	.	67,522	56,373	320,182	694,461
\$12,000 under \$13,000	350,854	756,611	18,033	4,573	.	.	89,131	98,847	336,344	653,191
\$13,000 under \$14,000	344,701	702,861	137,808	12,419	.	.	82,171	88,137	327,656	602,305
\$14,000 under \$15,000	320,387	587,972	129,716	32,954	*1,273	*136	61,458	50,769	306,330	504,249
\$15,000 under \$16,000	343,282	566,416	137,187	55,354	*3,362	*249	49,295	48,087	319,146	462,975
\$16,000 under \$17,000	370,226	548,585	202,881	54,702	*3,362	*535	76,707	72,467	329,221	421,415
\$17,000 under \$18,000	341,956	442,572	238,082	98,953	*18,043	*5,613	51,983	40,396	295,466	303,223
\$18,000 under \$19,000	289,284	325,867	232,241	108,582	*20,241	*8,253	67,719	37,400	245,242	179,885
\$19,000 under \$20,000	285,874	270,879	230,210	129,052	36,659	9,898	48,858	27,043	209,528	114,784
\$20,000 under \$25,000	1,315,428	651,478	1,165,423	475,119	851,256	513,376	104,836	36,095	378,395	140,264
\$25,000 and over	44,190	1,402	42,914	1,397	42,914	45,511	*3	*0	*1,273	*5

Footnotes at end of table

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued

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

Size of adjusted gross income	Returns with more than one dependent									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total.....	6,812,664	89,838,796	6,374,330	81,092,066	545,487	626,173	1,362,921	6,981,088	6,812,664	88,699,307
No adjusted gross income	29 168	-1 669 818	17 116	138 182	*671	*732	25 464	76 222	29 168	215 136
\$1 under \$1,000	113 359	68 668	108 490	82 576	-	-	*9,613	*7,790	113 359	74 786
\$1,000 under \$2,000	140 938	209 505	130,393	223,784	*3,362	*5,843	16,565	24,953	140 938	254 580
\$2,000 under \$3,000	159 074	395,606	153,721	367,866	-	-	14,382	26,735	159 074	394 621
\$3,000 under \$4,000	156 524	552,137	145 700	482 124	-	-	26,257	62,794	156 524	544 917
\$4,000 under \$5,000	231 396	1,051 512	223 581	957 245	*2,805	*428	29 788	56,011	231 396	1 013 684
\$5,000 under \$6,000	228 500	1 266 772	208 217	1 132 976	*3 362	*6 028	36 814	104 581	228 500	1 243 585
\$6,000 under \$7,000	228 682	1 450 688	209 630	1 252 193	*4 636	*2 355	47 047	169 040	228 682	1 423 588
\$7,000 under \$8,000	261 006	1 962 984	231 597	1 675 907	*3 362	*434	59 374	269 536	261 006	1 945 876
\$8,000 under \$9,000	338 595	2 882 700	295 338	2 281 480	*4 283	*884	84 347	445 212	338 595	2 727 937
\$9,000 under \$10,000	303 852	3 604 286	260 790	2 268 716	*10 693	*6 315	70 058	454 517	303 852	2 729 547
\$10,000 under \$11,000	368 170	3 875 322	338 669	3 316 391	*13 948	*37 092	67 590	419 853	368 170	3 773 337
\$11,000 under \$12,000	322 149	3 712 021	305,500	3 338 927	21 725	47 482	57 156	148 475	322 149	3 534 884
\$12,000 under \$13,000	344 504	4 301 487	306 383	3 610 648	32 768	38 401	91 569	548 828	344 504	4 197 877
\$13,000 under \$14,000	341 331	4 603 592	312 529	3 972 942	33 902	15 545	78 868	477 851	341 331	4 466 337
\$14,000 under \$15,000	311 007	4 504 434	300,802	4 070 870	31 351	51 469	54 561	303 910	311 007	4 426 249
\$15,000 under \$16,000	338 319	5 238 221	326 592	4 675 233	28 479	66 290	56 646	336 134	338 319	5 077 657
\$16,000 under \$17,000	362 008	5 982 914	339 420	5 197 925	40 585	33 016	71 260	554 734	362 008	5 785 676
\$17,000 under \$18,000	326 948	5 722 116	314 549	5 055 055	38 928	65 875	61 145	387 323	326 948	5 508 253
\$18,000 under \$19,000	282 271	5 225 605	273 670	4 780 255	44 752	64 062	65 352	244 269	282 271	5 088 586
\$19,000 under \$20,000	280 911	5 467 619	264 682	4 816 035	42 979	47 992	75 178	462 625	280 911	5 326 652
\$20,000 under \$25,000	1,299 761	29 000 674	1,263 855	26 407 569	178 262	133 698	253 770	1,352 533	1 299 761	27 893 800
\$25,000 and over	44 190	1 109 748	43 555	986 788	*4 635	*2 234	10 115	62 721	44 190	1 051 742

Size of adjusted gross income	Returns with more than one dependent--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total.....	6,812,664	10,013,970	2,500,988	952,162	931,753	550,319	1,149,983	915,257	5,587,556	8,146,552
No adjusted gross income	29 168	40 921	*50	*8	-	-	23 810	13 357	27 256	27 556
\$1 under \$1,000	113 359	22 280	-	-	-	-	*1 651	*681	113 359	21 599
\$1,000 under \$2,000	140 938	66 015	-	-	-	-	22 289	5 039	139 664	60 976
\$2,000 under \$3,000	159 074	117 172	-	-	-	-	14 380	3 419	159 074	113 753
\$3,000 under \$4,000	156 524	161 621	-	-	-	-	21 618	9 473	156 524	152 148
\$4,000 under \$5,000	231 396	296 459	*1 273	*1 729	*1 273	*276	21 328	10 412	228 849	284 318
\$5,000 under \$6,000	228 500	364 922	-	-	-	-	38 414	24 519	225 529	340 403
\$6,000 under \$7,000	228 682	416 428	-	-	-	*3	48 735	34 196	224 625	382 332
\$7,000 under \$8,000	261 006	558 472	-	-	-	-	52 007	46 540	258 996	511 933
\$8,000 under \$9,000	338 595	788 257	*3 362	*71	-	-	80 906	76 132	338 140	712 054
\$9,000 under \$10,000	303 852	727 823	*7 959	*1 844	-	-	76 099	78 258	301 748	647 722
\$10,000 under \$11,000	368 170	904 732	*7 997	*2 355	-	-	67 408	74 902	364 804	827 475
\$11,000 under \$12,000	322 149	748 474	*11 360	*2 650	-	-	63 702	51 364	320 182	694 461
\$12,000 under \$13,000	344 504	748 669	*16 284	*3 943	-	-	82 782	92 603	332 672	652 123
\$13,000 under \$14,000	341 331	698 463	134 446	10 893	-	-	82 163	88 126	324 294	599 444
\$14,000 under \$15,000	311 007	578 722	120 336	30 816	-	-	56 713	47 126	301 694	500 780
\$15,000 under \$16,000	338 319	561 070	132 550	51 725	-	-	47 694	46 767	317 871	462 578
\$16,000 under \$17,000	362 008	541 366	199 153	53 059	*3 362	*535	75 213	71 487	322 497	416 840
\$17,000 under \$18,000	326 948	432 536	223 074	88 925	*3 362	*128	51 983	40 396	295 420	303 217
\$18,000 under \$19,000	282 271	322 616	225 228	105 407	*13 554	*2 599	67 393	37 324	245 242	179 885
\$19,000 under \$20,000	280 911	268 849	225 247	127 021	*31 696	*4 705	48 858	27 043	209 528	114 734
\$20,000 under \$25,000	1,299 761	646 680	1,149 756	470 321	835 589	496 564	104 836	36 095	378 395	140 264
\$25,000 and over	44 190	1 402	42 914	1 397	42 914	45 511	*3	*0	*1 273	*5

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

NOTE: Detail may not add to totals because of rounding

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

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

Type of tax computation by size of adjusted gross income	Returns with regular tax computation only		Returns with Schedule D tax computation		Adjusted gross income	Modified taxable income	Income tax, before credits		Tax generated		Tax differences due to alternative computations		Tax items from special computation		Income tax before credits	
	(1)	(2)	(3)	(4)			(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Total	90,883,000	3,380,106,221	2,221,410,430	90,883,000	427,938,878	427,937,144	63,487	577,210	90,883,000	428,514,354	1,551,502	23,640	11,313	8,917	90,883,000	428,514,354
Under \$5,000	9,631,554	10,069,903	1,824,628	9,631,554	374,130	374,093	-	-	9,631,554	374,093	-	-	-	9,631,554	374,093	
\$5,000 under \$10,000	7,178,853	58,481,373	15,068,566	7,178,853	2,569,305	2,569,307	-	-	7,178,853	2,569,307	-	-	-	7,178,853	2,569,307	
\$10,000 under \$15,000	10,245,844	129,617,573	47,398,857	10,245,844	7,108,784	7,108,782	-	-	10,245,844	7,108,782	-	-	-	10,245,844	7,108,782	
\$15,000 under \$20,000	10,570,684	184,374,019	83,940,600	10,570,684	12,591,310	12,591,304	-	-	10,570,684	12,591,304	-	-	-	10,570,684	12,591,304	
\$20,000 under \$25,000	9,482,383	210,113,209	113,415,766	9,482,383	17,070,788	17,070,754	-	-	9,482,383	17,070,754	-	-	-	9,482,383	17,115,368	
\$25,000 under \$30,000	8,027,110	219,923,565	130,415,768	8,027,110	19,630,443	19,630,440	-	-	8,027,110	19,630,440	-	-	-	8,027,110	19,626,830	
\$30,000 under \$40,000	11,939,777	415,593,774	265,092,898	11,939,777	42,129,427	42,129,427	-	-	11,939,777	42,129,427	-	-	-	11,939,777	42,228,010	
\$40,000 under \$50,000	9,068,243	403,006,901	289,152,560	9,068,243	43,891,111	43,891,108	-	-	9,068,243	43,891,108	-	-	-	9,068,243	44,007,441	
\$50,000 under \$75,000	13,003,666	786,373,296	549,634,891	13,003,666	96,274,959	96,274,952	-	-	13,003,666	96,274,952	-	-	-	13,003,666	96,333,507	
\$75,000 under \$100,000	4,685,057	398,667,441	292,516,444	4,685,057	59,838,127	59,838,120	-	-	4,685,057	59,838,120	-	-	-	4,685,057	59,970,024	
\$100,000 under \$200,000	2,607,598	330,962,769	251,781,757	2,607,598	59,423,147	59,423,147	-	-	2,607,598	59,423,147	-	-	-	2,607,598	59,485,537	
\$200,000 under \$500,000	484,797	131,726,158	111,346,221	484,797	33,891,098	33,891,098	-	-	484,797	33,891,098	-	-	-	484,797	33,961,352	
\$500,000 under \$1,000,000	15,112	38,346,916	36,946,112	15,112	18,848,114	18,848,114	-	-	15,112	18,848,114	-	-	-	15,112	18,918,582	
\$1,000,000 or more	25,711	58,197,009	51,619,276	25,711	19,658,442	19,658,443	-	-	25,711	19,658,443	-	-	-	25,711	19,869,877	
Total	248,804	1,638,284	1,428,018	248,804	328,743	435,378	106,636	435,378	248,804	435,378	248,804	23,640	11,313	248,804	435,378	
Under \$5,000	200,569	443,198	321,736	200,569	47,586	47,586	-	-	200,569	47,586	-	-	-	200,569	47,704	
\$5,000 under \$10,000	25,027	176,584	157,633	25,027	23,636	23,636	-	-	25,027	23,636	-	-	-	25,027	23,636	
\$10,000 under \$15,000	8,911	110,559	94,454	8,911	14,173	14,173	-	-	8,911	14,173	-	-	-	8,911	14,173	
\$15,000 under \$20,000	4,775	85,475	76,662	4,775	11,487	11,487	-	-	4,775	11,487	-	-	-	4,775	11,487	
\$20,000 under \$30,000	4,742	107,666	110,841	4,742	15,797	15,797	-	-	4,742	15,797	-	-	-	4,742	15,797	
\$30,000 under \$40,000	2,103	172,616	159,888	2,103	110,498	110,498	-	-	2,103	110,498	-	-	-	2,103	110,498	
\$40,000 under \$50,000	917	50,458	49,571	917	11,165	11,165	-	-	917	11,165	-	-	-	917	11,165	
\$50,000 under \$75,000	327	26,181	25,600	327	7,787	7,787	-	-	327	7,787	-	-	-	327	7,787	
\$75,000 under \$100,000	467	112,829	108,900	467	23,707	23,707	-	-	467	23,707	-	-	-	467	23,707	
\$100,000 under \$200,000	236	140,977	134,249	236	44,474	44,474	-	-	236	44,474	-	-	-	236	44,474	
\$200,000 under \$500,000	79	189,897	180,897	79	59,112	59,112	-	-	79	59,112	-	-	-	79	59,112	
\$500,000 under \$1,000,000	79	152,284	145,381	79	56,050	56,050	-	-	79	56,050	-	-	-	79	56,050	
\$1,000,000 or more	79	152,284	145,381	79	56,050	56,050	-	-	79	56,050	-	-	-	79	56,050	
Total	1,551,502	436,624,397	375,309,691	1,551,502	120,639,639	112,564,953	-8,074,686	112,564,953	1,551,502	112,564,953	1,551,502	23,640	11,313	1,551,502	112,588,599	
Under \$5,000	99,197	6,912,268	5,904,526	99,197	1,985,049	1,974,785	-	-	99,197	1,974,785	-	-	-	99,197	1,974,785	
\$5,000 under \$10,000	108,596	8,415,025	7,831,357	108,596	1,928,120	1,928,120	-	-	108,596	1,928,120	-	-	-	108,596	1,928,120	
\$10,000 under \$15,000	423,866	124,009,901	106,532,674	423,866	23,811,318	23,811,318	-	-	423,866	23,811,318	-	-	-	423,866	23,811,318	
\$15,000 under \$20,000	84,703	57,521,489	50,842,824	84,703	18,184,218	18,184,218	-	-	84,703	18,184,218	-	-	-	84,703	18,184,218	
\$20,000 under \$25,000	44,003	123,007,031	109,722,031	44,003	42,440,979	42,440,979	-	-	44,003	42,440,979	-	-	-	44,003	42,440,979	
\$25,000 under \$30,000	99,197	6,912,268	5,904,526	99,197	1,985,049	1,974,785	-	-	99,197	1,974,785	-	-	-	99,197	1,974,785	
\$30,000 under \$40,000	108,596	8,415,025	7,831,357	108,596	1,928,120	1,928,120	-	-	108,596	1,928,120	-	-	-	108,596	1,928,120	
\$40,000 under \$50,000	423,866	124,009,901	106,532,674	423,866	23,811,318	23,811,318	-	-	423,866	23,811,318	-	-	-	423,866	23,811,318	
\$50,000 under \$75,000	84,703	57,521,489	50,842,824	84,703	18,184,218	18,184,218	-	-	84,703	18,184,218	-	-	-	84,703	18,184,218	
\$75,000 under \$100,000	44,003	123,007,031	109,722,031	44,003	42,440,979	42,440,979	-	-	44,003	42,440,979	-	-	-	44,003	42,440,979	
\$100,000 under \$200,000	99,197	6,912,268	5,904,526	99,197	1,985,049	1,974,785	-	-	99,197	1,974,785	-	-	-	99,197	1,974,785	
\$200,000 under \$500,000	108,596	8,415,025	7,831,357	108,596	1,928,120	1,928,120	-	-	108,596	1,928,120	-	-	-	108,596	1,928,120	
\$500,000 under \$1,000,000	44,003	123,007,031	109,722,031	44,003	42,440,979	42,440,979	-	-	44,003	42,440,979	-	-	-	44,003	42,440,979	
\$1,000,000 or more	44,003	123,007,031	109,722,031	44,003	42,440,979	42,440,979	-	-	44,003	42,440,979	-	-	-	44,003	42,440,979	

Footnotes at end of table

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

Type of tax computation by size of adjusted gross income	Total tax credits			Income tax, after credits			Alternative minimum tax			Total income tax		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of		Average income tax (dollars)	
									Modified taxable income	Adjusted gross income		
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
Returns with regular tax computation only												
Total	14,588,083	7,397,298	85,784,407	421,117,056	233,382	818,451	85,788,812	421,935,507	19.0	12.5	4,643	
Under \$5,000	50,210	2,406	3,615,608	271,686	3,819	283	3,615,608	271,969	14.9	2.7	75	
\$5,000 under \$10,000	1,403,297	109,452	6,684,164	2,171,673	12,731	516	6,684,164	2,171,889	14.4	3.6	303	
\$10,000 under \$15,000	2,044,553	610,568	8,311,717	6,524,181	48,512	1,812	8,311,717	6,524,893	13.8	5.0	637	
\$15,000 under \$20,000	2,902,451	1,697,577	8,372,579	10,962,925	63,712	308	8,372,579	10,963,133	13.1	5.9	1,037	
\$20,000 under \$25,000	2,429,375	1,066,454	16,048,914	16,048,914	2,702	7,219	9,059,551	16,066,133	14.1	7.6	1,697	
\$25,000 under \$30,000	1,600,287	712,984	17,998,968	17,998,968	1,789	1,850	17,998,968	19,899,096	14.9	8.8	2,415	
\$30,000 under \$35,000	1,100,000	483,511	11,899,551	11,899,551	1,100	1,100	11,899,551	13,000,000	15.2	10.1	1,804	
\$35,000 under \$40,000	932,510	411,142	4,956,292	4,956,292	4,383	13,315	4,956,292	49,639,814	16.2	10.1	2,804	
\$40,000 under \$50,000	1,788,200	915,874	12,898,631	95,417,633	38,428	35,720	13,001,997	95,453,953	17.4	11.2	7,340	
\$50,000 under \$100,000	774,073	447,483	4,663,207	59,522,541	48,233	106,842	4,663,256	59,629,183	20.4	15.0	12,782	
\$100,000 under \$200,000	428,657	411,096	2,606,637	59,054,441	93,122	284,407	2,607,166	59,338,849	23.6	17.9	22,756	
\$200,000 under \$500,000	110,267	385,296	484,021	33,596,087	30,110	228,874	484,676	33,824,960	30.4	25.7	72,774	
\$500,000 under \$1,000,000	21,744	212,172	63,952	13,319,835	2,583	60,922	64,082	13,380,758	35.3	31.2	208,709	
\$1,000,000 or more	11,068	448,885	25,689	19,420,892	680	64,969	25,707	19,485,861	37.7	33.5	757,884	
Returns with Form 8615 tax computation												
Total	40,256	3,380	248,804	431,999	15,329	7,396	248,804	430,395	30.8	26.8	1,766	
Under \$5,000	30,714	423	200,569	72,281	12,571	1,847	200,569	74,128	23.0	16.7	370	
\$5,000 under \$10,000	5,573	395	25,027	41,614	1,273	1,193	25,027	42,807	27.2	24.2	1,710	
\$10,000 under \$15,000			6,911	27,057		2,243	6,911	27,057	28.6	25.4	3,036	
\$15,000 under \$20,000	2,229	214	4,775	22,685	1,115	1,243	4,775	24,908	32.5	39.1	5,216	
\$20,000 under \$25,000			4,742	32,899		1,742	4,742	32,899	31.4	30.6	6,938	
\$25,000 under \$30,000			36	21,041				21,041	35.3	29.0	11,005	
\$30,000 under \$40,000	1,005	36	2,103	16,080			2,103	16,080	32.4	31.9	11,535	
\$40,000 under \$50,000			917	7,226		1,056	917	7,226	30.9	28.7	2,327	
\$50,000 under \$100,000		4,075	20,675	108,595	3,327	1,864	20,675	108,595	37.5	37.5	28,372	
\$100,000 under \$200,000	323	45	289,070	37,749	650	3,749	289,070	37,749	39.5	35.5	58,075	
\$200,000 under \$500,000	1,156	1,187	349,266	42,208	4,667	4,208	349,266	42,208	31.3	29.9	90,381	
\$500,000 under \$1,000,000	1,197	781	253,241	59,321	3,391	1,002	253,241	59,321	37.5	35.5	255,668	
\$1,000,000 or more	59	1,299	51,858	51,858	3	55	51,858	51,858	35.7	34.1	857,139	
Returns with Schedule D tax computation												
Total	429,285	1,524,390	1,551,251	111,064,203	107,854	1,085,858	1,551,417	112,150,061	29.9	25.7	72,285	
Under \$5,000												
\$5,000 under \$10,000												
\$10,000 under \$15,000												
\$15,000 under \$20,000												
\$20,000 under \$25,000												
\$25,000 under \$30,000												
\$30,000 under \$40,000												
\$40,000 under \$50,000												
\$50,000 under \$100,000	15,955	4,075	96,197	1,370,710	3	785	96,197	1,370,716	23.2	19.8	13,818	
\$100,000 under \$200,000	19,761	20,675	108,595	1,184,686	11,262	785	108,595	1,185,711	24.1	20.0	17,985	
\$200,000 under \$500,000	183,775	289,070	791,089	23,190,480	22,497	85,881	791,089	23,276,371	24.6	20.3	29,422	
\$500,000 under \$1,000,000	148,607	349,266	61,213	31,218,109	61,213	393,119	61,213	31,611,228	29.7	25.5	74,575	
\$1,000,000 under \$1,000,000	37,807	253,241	84,654	16,683,190	15,729	242,819	84,654	16,925,802	33.3	29.4	198,825	
\$1,000,000 or more	23,381	628,062	43,965	36,716,718	71,500	383,455	43,969	37,080,173	33.8	30.1	842,674	

* 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 as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income									
	Total		Under 5 percent			5 under 7 percent			7 or more percent	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
All returns										
Total	87,619,446	3,736,645,359	534,856,339	14,998,004	210,488,581	6,117,582	10,054,302	218,061,031	13,384,803	
Under \$5,000	6,833,428	468,460	2,237,668	2,876,931	8,557,713	136,487	346,532	536,673	32,462	
\$5,000 under \$10,000	6,713,087	53,060,621	6,953,256	4,647,287	36,431,301	1,051,063	1,270,993	10,333,610	579,935	
\$10,000 under \$15,000	8,220,686	104,668,114	16,955,256	1,972,527	25,190,885	587,534	2,445,721	27,859,607	1,744,456	
\$15,000 under \$20,000	8,378,236	148,845,205	10,988,733	2,081,031	36,368,882	1,105,482	1,765,887	17,300,285	1,005,558	
\$20,000 under \$25,000	9,084,421	209,589,785	16,069,581	1,673,816	37,206,082	1,073,283	3,320,981	39,330,981	2,437,620	
\$25,000 under \$30,000	8,000,219	219,178,471	19,391,351	789,979	21,481,269	1,180,484	32,657,748	32,657,748	1,997,953	
\$30,000 under \$40,000	11,931,474	415,284,906	41,860,026	536,177	18,171,168	1,139,568	38,910,139	38,910,139	2,403,711	
\$40,000 under \$50,000	8,981,615	402,378,127	43,614,441	176,616	7,925,390	265,286	513,995	22,754,125	1,425,679	
\$50,000 under \$75,000	13,103,677	769,340,327	86,849,251	187,764	11,074,729	344,301	377,058	22,168,876	1,374,938	
\$75,000 under \$100,000	4,774,526	408,170,846	61,544,453	30,154	2,582,620	85,604	50,868	4,223,612	281,385	
\$100,000 under \$200,000	3,389,725	445,976,817	82,664,505	16,306	2,143,229	57,513	9,607	1,211,457	73,967	
\$200,000 or more	1,108,362	538,080,364	152,596,684	5,892	3,332,204	92,218	1,764	776,715	47,552	
Joint returns										
Total	40,894,440	2,574,006,771	384,363,326	5,016,429	118,811,470	3,205,521	4,480,889	141,647,380	8,711,719	
Under \$5,000	4,847	3,069,538	89,649							
\$5,000 under \$10,000	6,369	46,762	5,917	5,064	38,810	998				
\$10,000 under \$15,000	1,139,402	15,420,341	253,786	1,138,024	15,400,078	250,716	11,273	118,948	11,073	
\$15,000 under \$20,000	2,008,379	36,374,320	1,516,860	1,422,028	24,422,092	824,804	580,550	10,892,503	620,008	
\$20,000 under \$25,000	3,030,176	68,505,664	3,761,510	1,048,117	23,567,988	660,360	1,158,304	25,756,800	1,602,484	
\$25,000 under \$30,000	3,145,451	86,541,218	5,832,601	627,574	17,082,787	587,379	880,830	24,536,486	1,498,418	
\$30,000 under \$40,000	6,367,393	223,736,485	16,934,503	426,766	14,449,691	482,026	965,384	33,136,634	2,041,728	
\$40,000 under \$50,000	6,201,318	278,997,574	25,989,381	153,952	6,812,128	227,480	474,317	21,008,273	1,315,982	
\$50,000 under \$75,000	10,787,439	698,509,164	74,888,838	159,086	9,373,045	302,020	395,760	20,938,300	1,300,578	
\$75,000 under \$100,000	4,229,444	361,783,876	52,972,045	21,035	1,802,095	55,594	43,963	3,852,184	227,589	
\$100,000 under \$200,000	3,014,898	395,128,858	71,687,425	10,516	1,416,435	38,840	8,518	1,047,330	63,954	
\$200,000 or more	961,229	455,664,017	128,712,813	4,669	2,425,569	67,204	1,000	659,934	40,589	
Single returns										
Total	37,976,035	871,881,824	116,310,212	8,163,343	58,711,568	1,646,707	4,312,085	2,892,352	47,442,564	
Under \$5,000	9,815,463	9,956,177	3,965,290	2,872,001	8,531,057	135,482	8,342,002	510,801	30,368	
\$5,000 under \$10,000	6,443,295	50,922,377	2,148,293	4,463,065	35,037,728	1,018,254	1,205,653	9,750,740	545,383	
\$10,000 under \$15,000	8,561,147	81,842,380	5,915,040	518,537	5,880,507	214,662	2,307,684	26,073,084	1,634,656	
\$15,000 under \$20,000	5,284,178	92,043,098	8,452,546	127,003	2,189,085	96,849	206,247	3,546,673	127,176	
\$20,000 under \$25,000	4,064,818	91,106,378	9,465,685	48,592	1,098,105	36,078	91,475	3,031,796	120,001	
\$25,000 under \$30,000	3,473,310	95,012,324	10,418,551	48,461	1,345,885	48,225	76,978	2,089,495	127,302	
\$30,000 under \$40,000	3,940,332	135,466,030	17,842,041	38,761	1,350,638	43,025	53,180	1,868,696	113,007	
\$40,000 under \$50,000	1,969,710	86,798,150	13,198,575	17,272	774,271	24,107	13,782	610,800	37,377	
\$50,000 under \$75,000	1,640,934	97,176,414	16,347,200	21,523	1,297,699	35,360	9,918	538,627	32,670	
\$75,000 under \$100,000	386,770	32,942,568	6,324,719	6,084	539,541	19,119	3,403	1,278,965	115,792	
\$100,000 under \$200,000	282,059	8,169,869	1,689,869	1,343	171,101	3,543	752	1,111	112,148	
\$200,000 or more	113,979	61,859,894	17,865,402	701	497,392	13,973	112	70,628	4,096	

Footnotes at end of table

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued									
	7 under 10 percent		10 under 12 percent		12 under 15 percent		15 under 18 percent		18 or more percent	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
All returns										
Total	24,911,676	758,441,062	65,807,469	16,658,397	623,590,620	68,045,906	9,664,677	563,665,550	76,045,631	
Under \$5,000	224,894	411,470	34,332	148,447	348,406	38,100	130,603	424,856	54,290	
\$5,000 under \$10,000	672,841	5,459,746	441,792	33,558	221,817	24,036	59,635	418,186	56,031	
\$10,000 under \$15,000	3,669,607	49,068,787	3,939,536	166,139	2,150,335	228,155	28,266	345,695	47,865	
\$15,000 under \$20,000	4,172,913	70,673,522	6,483,591	1,137,915	21,819,179	2,231,158	28,382	542,484	67,210	
\$20,000 under \$25,000	2,045,412	46,715,339	3,825,390	79,471,462	77,324,566	8,752,398	29,410	652,667	85,070	
\$25,000 under \$30,000	2,813,663	77,226,893	6,535,377	2,843,896	77,324,566	8,789,702	358,250	10,367,143	1,291,512	
\$30,000 under \$40,000	4,814,674	167,187,381	14,577,334	2,171,223	77,981,962	8,264,121	2,487,688	83,895,777	11,323,968	
\$40,000 under \$50,000	3,262,610	146,065,511	12,789,028	9,976,643	133,845,133	14,545,649	651,900	29,199,169	9,399,753	
\$50,000 under \$75,000	2,930,120	170,063,956	14,962,409	9,154,326	186,579,720	20,472,730	4,107,200	25,027,210	34,081,408	
\$75,000 under \$100,000	295,547	19,547,076	1,723,912	417,676	34,610,076	3,845,847	1,580,677	133,078,857	18,228,423	
\$100,000 under \$200,000	37,059	4,651,649	400,168	64,476	7,642,708	866,744	379,693	44,489,219	6,149,666	
\$200,000 or more	3,007	1,490,533	132,659	3,405	1,595,456	177,276	13,122	5,245,346	720,699	
Joint returns										
Total	12,298,503	517,528,951	44,669,670	7,232,263	380,250,301	41,377,276	5,593,213	402,948,746	54,347,866	
Under \$5,000	3	18	2	8	111	11	3	12	15	
\$5,000 under \$10,000	234	1,404	950	155	2,800	336	111	79	114	
\$10,000 under \$15,000	822,423	19,131,767	1,451,700	112,775	49,137,226	4,279,429	41	111,114	1,154	
\$15,000 under \$20,000	1,623,438	43,819,887	3,711,478	1,182,775	117,619,413	12,769,198	1,088	48,681	5,424	
\$20,000 under \$25,000	3,807,941	132,849,246	11,521,979	2,604,292	177,273,555	19,438,605	7,748	136,231	4,825	
\$25,000 under \$30,000	2,967,857	133,066,827	11,671,835	2,984,056	177,273,555	19,438,605	3,637,236	228,175,543	30,373,735	
\$30,000 under \$40,000	2,815,371	163,623,645	14,401,572	2,984,056	177,273,555	19,438,605	1,516,907	127,798,993	17,488,837	
\$40,000 under \$50,000	225,860	18,125,486	1,651,218	406,368	33,674,445	3,444,727	366,277	42,928,432	5,928,439	
\$50,000 under \$75,000	32,804	4,093,921	354,050	61,646	7,253,754	812,230	10,903	42,928,432	5,928,439	
\$75,000 under \$100,000	2,542	1,184,103	105,689	2,963	1,288,984	142,740	10,903	3,967,731	545,541	
\$100,000 under \$200,000	2,542	1,184,103	105,689	2,963	1,288,984	142,740	10,903	3,967,731	545,541	
Single returns										
Total	9,747,995	160,417,411	14,002,375	8,114,175	198,199,949	21,778,455	3,603,941	127,620,704	17,226,616	
Under \$5,000	224,894	411,470	34,332	148,447	348,406	38,100	130,603	424,856	54,290	
\$5,000 under \$10,000	660,427	5,384,148	432,727	26,835	163,748	18,076	59,635	416,186	56,031	
\$10,000 under \$15,000	3,532,538	46,895,101	3,734,318	185,203	2,137,672	226,797	28,266	345,695	47,865	
\$15,000 under \$20,000	3,930,348	66,427,834	6,125,972	1,001,417	19,396,933	1,971,273	23,889	458,469	56,369	
\$20,000 under \$25,000	540,258	40,262,896	1,089,305	3,360,055	75,412,363	8,121,354	117,902	138,437	169,337	
\$25,000 under \$30,000	396,677	10,729,593	663,147	2,669,627	73,378,881	8,367,004	252,230	7,448,742	905,645	
\$30,000 under \$40,000	325,564	11,022,792	979,965	506,529	17,032,995	1,675,917	2,347,386	78,703,640	10,627,419	
\$40,000 under \$50,000	84,886	3,678,753	3,078,865	3,086,973	6,056,913	675,354	440,749	19,516,028	2,663,544	
\$50,000 under \$75,000	44,212	2,984,681	226,617	62,246	3,556,440	389,256	33,253	14,940,371	2,066,625	
\$75,000 under \$100,000	7,769	658,874	56,644	2,569	*207,247	*22,061	56,559	2,796,434	387,052	
\$100,000 under \$200,000	3,007	395,482	32,275	2,140	301,413	34,460	9,842	1,221,207	173,032	
\$200,000 or more	384	235,678	20,788	387	264,359	29,803	2,077	1,027,654	141,167	

Footnotes at end of table

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
 --Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	15 under 17 percent		17 under 25 percent		25 under 30 percent				
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns									
Total	4,720,635	334,767,270	53,469,122	5,557,093	614,497,449	123,009,870	554,567	206,991,183	56,795,659
Under \$5,000	25,720	51,751	8,368	32,585	156,893	32,469	6,048	119,485	15,226
\$5,000 under \$10,000	-	-	-	8,594	57,116	12,918	11,864	83,610	22,179
\$10,000 under \$15,000	-	-	-	2,561	33,098	7,341	2,546	31,993	8,404
\$15,000 under \$20,000	-	-	-	1,264	19,251	4,288	1,273	16,648	6,648
\$20,000 under \$25,000	-	-	-	18	1,822	37	3,686	16,471	24,377
\$25,000 under \$30,000	4	50,412	7,816	110	1,922	47	3,401	16,439	25,999
\$30,000 under \$40,000	748,959	28,222,966	4,421,567	22,110	808,238	148,821	44	1,508	3,989
\$40,000 under \$50,000	33,012,996	5,950,716	642,897	20,558,988	2,260,552	5,260,552	82	3,708	11,039
\$50,000 under \$75,000	1,284,261	84,693,866	13,428,294	1,047,972	63,504,103	12,891,337	929	54,781	115,899
\$75,000 under \$100,000	1,234,869	108,428,943	17,011,674	1,214,781	106,828,910	20,932,279	4,064	373,426	86,731
\$100,000 under \$200,000	638,083	78,758,992	12,341,877	2,174,964	295,777,415	59,176,513	74,260	1,219,023	3,245,466
\$200,000 or more	15,224	5,577,642	895,791	389,748	117,753,395	26,292,248	448,589	163,996,977	53,333,512
Joint returns									
Total	2,593,288	234,327,789	37,394,649	3,127,945	442,919,700	88,896,263	400,929	166,691,247	45,731,304
Under \$5,000	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000	**	**	**	**	**	**	**	**	**
\$30,000 under \$40,000	**43	**1,516	**232	**941	**37,303	**9,014	**41	**1,401	**362
\$40,000 under \$50,000	**42	**1,767	**267	**225	**1,171	**215	**62	**3,708	**1,039
\$50,000 under \$75,000	802,956	56,491,497	8,745,428	19,447	1,425,043	246,166	928	54,727	115,974
\$75,000 under \$100,000	1,158,952	99,983,782	15,997,688	849,871	75,554,518	13,609,569	1,953	179,469	21,022
\$100,000 under \$200,000	617,840	74,284,933	11,944,401	1,897,124	260,540,538	51,555,448	17,088	3,156,473	815,616
\$200,000 or more	13,456	4,584,295	739,633	360,526	105,360,638	23,653,773	378,397	163,286,129	44,851,172
Single returns									
Total	1,783,786	81,094,786	12,980,995	2,051,865	140,910,882	27,990,486	124,064	31,445,225	8,604,449
Under \$5,000	25,720	51,751	8,368	52,585	156,890	32,469	6,048	119,485	15,226
\$5,000 under \$10,000	-	-	-	8,594	57,116	12,918	11,864	83,610	22,179
\$10,000 under \$15,000	-	-	-	2,561	33,098	7,341	2,546	31,993	8,404
\$15,000 under \$20,000	-	-	-	1,264	19,251	4,288	1,273	16,648	6,648
\$20,000 under \$25,000	-	-	-	18	1,822	37	3,686	16,471	24,377
\$25,000 under \$30,000	1,273	31,015	4,710	1,115	16,799	3,840	1,273	24,873	6,646
\$30,000 under \$35,000	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000	686,571	25,379,047	3,862,023	4,336	153,376	29,665	-	-	-
\$50,000 under \$75,000	4,689,478	30,001,716	4,689,478	567,719	26,148,291	4,617,131	-	-	-
\$75,000 under \$100,000	342,036	20,150,168	3,249,208	901,521	54,046,528	10,321,646	-	-	-
\$100,000 under \$200,000	41,978	3,533,328	574,265	291,300	24,951,530	5,237,260	1,335	33,834	8,449
\$200,000 or more	9,605	1,218,645	195,425	211,911	26,553,699	5,764,222	43,273	7,041,686	1,877,550
	1,189	729,116	117,520	20,792	6,793,170	1,933,738	55,276	24,126,274	6,651,937

Footnotes at end of table

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued									
	30 under \$0 percent		50 under 100 percent		100 percent or more		100 percent or more		100 percent or more	
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(36)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns
All returns										
Total	255,911	209,547,387	71,145,808	10,276	712,866	425,635	23,019	4,135,740	518,656	
Under \$5,000	3,362	16,170	5,110	1,703	5,285	2,860	13,003	4,374,603	117,066	
\$5,000 under \$10,000	9,722	24,864	8,649	3,362	24,487	21,421	14,440	7,884	19,574	
\$10,000 under \$15,000	2,546	27,745	9,542	48	562	437	1,420	18,377	29,985	
\$15,000 under \$20,000	3,381	43,854	14,441	48	868	746	3,383	51,966	70,614	
\$20,000 under \$25,000	2,224	46,376	16,798	48	1,112	1,441	1,275	27,813	46,832	
\$25,000 under \$30,000	11	307	112	327	9,530	4,911	2,189	4,407	9,408	
\$30,000 under \$40,000	1,016	39,038	12,750	15	539	402	2,189	79,123	104,636	
\$40,000 under \$50,000	1578	27,292	10,775	1107	45,348	29,350	13	586	2,604	
\$50,000 under \$75,000	3,467	203,664	74,470	25	11,510	11,076	22	1,333	2,312	
\$75,000 under \$100,000	2,970	297,092	86,926	2,562	226,821	118,729	40	3,115	3,941	
\$100,000 under \$200,000	5,695	689,506	299,158	597	90,210	59,150	16	2,708	4,686	
\$200,000 or more	228,931	207,974,880	70,607,075	4,822	307,766	186,543	188	41,521	107,196	
Joint returns										
Total	195,321	173,201,391	58,677,253	4,927	556,024	326,810	10,933	-2,866,230	434,695	
Under \$5,000	1,176	7,053	2,929	1,380	5,242	2,824	3,587	3,074,780	86,825	
\$5,000 under \$10,000										
\$10,000 under \$15,000										
\$15,000 under \$20,000										
\$20,000 under \$25,000										
\$25,000 under \$30,000										
\$30,000 under \$40,000										
\$40,000 under \$50,000										
\$50,000 under \$75,000										
\$75,000 under \$100,000										
\$100,000 under \$200,000										
\$200,000 or more										
Single returns										
Total	48,923	26,417,716	9,047,058	4,225	106,802	65,268	11,708	-485,892	73,450	
Under \$5,000	3,362	16,170	5,110	1,323	53	36	9,078	514,431	22,468	
\$5,000 under \$10,000	2,546	27,745	9,542	3,362	24,487	21,421	1,314	7,003	17,596	
\$10,000 under \$15,000	2,546	27,745	9,542	3,362	24,487	21,421	1,314	7,003	17,596	
\$15,000 under \$20,000	2,388	45,863	14,421				1,273	17,736	28,437	
\$20,000 under \$25,000	2,220	46,287	16,766							
\$25,000 under \$30,000										
\$30,000 under \$40,000	1,005	35,656	12,801							
\$40,000 under \$50,000	1,195	19,218	3,691							
\$50,000 under \$75,000										
\$75,000 under \$100,000										
\$100,000 under \$200,000	876	103,778	38,941	151	24,894	13,311				
\$200,000 or more	30,066	26,066,225	8,923,883	61	47,878	25,552	3	754	1,033	

* 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
 † Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals
 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	Total tax liability			Tax credits										Minimum tax credit
	All returns	Number of returns	Amount	Total		Child care credit		Credit for the elderly or disabled		Earned income credit, used to offset income tax before credit		Amount	Number of returns	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
All returns, total.....	115,943,131	89,616,686	551,042,115	15,042,052	8,927,088	6,011,648	2,525,652	48,601	7,755,112	2,765,584	77,133	376,556		
No adjusted gross income	953,210	129,332	289,828	142	2,47	-	-	-	154	18	48	25		
\$1 under \$5,000	14,632,059	4,571,367	632,720	82,159	4,351	-	-	5,908	11,273	1,728	7,397	596		
\$5,000 under \$10,000	14,235,059	7,246,387	2,906,051	1,410,143	109,913	17,606	2,557	73,963	1,294,132	92,101	-	-		
\$10,000 under \$15,000	13,484,909	8,609,508	7,466,161	2,045,826	610,664	303,775	93,804	80,105	1,685,391	489,402	1,280	11		
\$15,000 under \$20,000	11,410,889	8,666,327	12,250,139	2,904,681	1,687,791	527,736	219,639	50,032	2,614,875	1,441,643	1,790	330		
\$20,000 under \$25,000	9,663,950	9,100,668	17,468,852	2,429,377	1,066,455	578,954	276,550	112,351	2,117,673	759,915	1,728	537		
\$25,000 under \$30,000	8,121,917	8,032,820	20,830,362	2,660,287	272,584	558,459	228,680	-	42,914	1,397	959	1685		
\$30,000 under \$40,000	12,073,781	11,956,749	44,562,705	1,032,394	406,344	860,643	343,464	-	-	-	356	227		
\$40,000 under \$50,000	9,024,081	8,995,411	46,012,102	932,572	411,142	787,950	311,268	-	-	-	1,142	1,565		
\$50,000 under \$75,000	13,126,033	13,110,010	101,621,738	1,784,938	920,020	1,460,834	641,334	-	-	-	8,658	19,333		
\$75,000 under \$100,000	4,775,625	4,775,625	64,344,827	769,834	468,158	581,849	259,377	-	-	-	5,792	10,652		
\$100,000 under \$200,000	3,404,731	3,403,659	86,946,665	612,763	680,227	269,317	121,387	-	-	-	21,501	37,163		
\$200,000 under \$500,000	890,280	888,675	67,779,182	259,038	734,750	48,219	25,928	-	-	-	19,554	83,516		
\$500,000 under \$1,000,000	149,383	149,162	30,865,010	59,748	466,194	4,952	2,658	-	-	-	5,652	66,574		
\$1,000,000 or more	69,953	69,889	57,026,955	34,509	1,078,246	1,314	798	-	-	-	3,279	153,354		
Taxable returns, total	87,619,446	87,619,446	558,132,548	9,947,398	6,695,934	5,087,715	2,125,509	121,848	3,265,320	1,118,460	74,573	365,255		
No adjusted gross income	9,270	9,270	113,824	110	33	-	-	-	-	-	3	23		
\$1 under \$5,000	3,824,158	3,824,158	376,660	76,251	3,798	-	-	-	1,273	11,729	7,997	596		
\$5,000 under \$10,000	6,713,097	6,713,097	2,537,892	915,654	63,052	-	-	15,984	869,944	56,047	-	-		
\$10,000 under \$15,000	6,320,686	6,320,686	7,201,517	1,102,626	20,998	6,724	4,135	54,838	14,269	1,748	1,800	35		
\$15,000 under \$20,000	8,378,236	8,378,236	11,827,964	706,995	472,417	81,948	27,324	38,671	573,411	426,144	-	-		
\$20,000 under \$25,000	9,064,402	9,064,402	17,239,629	2,026,544	935,086	430,648	175,766	112,344	1,780,505	630,396	-	-		
\$25,000 under \$30,000	8,000,719	8,000,719	20,749,181	632,045	247,436	540,125	216,513	-	42,914	1,397	763	559		
\$30,000 under \$40,000	11,931,474	11,931,474	44,517,384	1,021,660	389,438	875,618	340,276	-	-	-	1,195	239		
\$40,000 under \$50,000	8,991,615	8,991,615	49,997,220	917,655	370,223	785,856	310,318	-	-	-	993	1,284		
\$50,000 under \$75,000	13,103,677	13,103,677	101,582,811	1,782,970	914,362	1,460,834	641,334	-	-	-	8,454	16,861		
\$75,000 under \$100,000	4,774,526	4,774,526	64,336,582	792,032	455,466	581,849	259,377	-	-	-	4,768	8,009		
\$100,000 under \$200,000	3,399,725	3,399,725	86,944,128	612,304	689,424	268,993	121,060	-	-	-	21,438	36,451		
\$200,000 under \$500,000	889,390	889,390	67,777,667	268,863	738,688	48,215	25,924	-	-	-	19,487	80,954		
\$500,000 under \$1,000,000	149,112	149,112	30,864,702	59,720	463,178	4,952	2,658	-	-	-	5,633	66,821		
\$1,000,000 or more	69,860	69,860	57,025,477	34,500	1,072,998	1,314	796	-	-	-	3,274	151,525		
Nontaxable returns, total.....	28,323,684	2,197,139	1,909,568	5,094,654	2,231,154	923,933	400,143	100,511	4,480,792	1,667,134	2,560	11,302		

Footnotes at end of table

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

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

Size of adjusted gross income	Tax credits--continued						Income tax after credits			Total income tax		
	Foreign tax credit		General business credit		Nonconventional source fuel credit		Other tax credits		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
All returns, total...	1,545,661	2,306,946	301,244	690,036	20,411	34,964	77,753	87,601,531	532,644,247	87,619,446	534,656,339	
No adjusted gross income	3	(2)	38	14	-	-	-	6,108	1,603	9,270	101,653	
\$1 under \$5,000	66,981	1,052	-	-	-	-	-	3,623,680	354,857	3,824,158	364,637	
\$5,000 under \$10,000	31,338	1,344	*2,962	*429	-	-	*202	6,711,737	2,230,413	6,713,097	2,237,008	
\$10,000 under \$15,000	48,173	2,111	11,568	4,769	-	-	*1,175	8,320,628	6,551,239	8,320,866	6,553,256	
\$15,000 under \$20,000	69,339	9,346	15,619	13,045	-	-	*1,086	8,377,466	10,985,503	8,378,236	10,989,733	
\$20,000 under \$25,000	63,250	10,662	10,662	9,935	*2,231	*176	*2,213	9,664,293	16,081,812	9,664,402	16,089,561	
\$25,000 under \$30,000	44,409	3,678	13,954	16,480	-	-	*2,209	7,968,688	19,386,246	8,000,219	19,391,351	
\$30,000 under \$40,000	121,948	19,727	22,139	25,919	*1,098	*4,113	*1,287	11,931,085	41,842,752	11,931,424	41,860,006	
\$40,000 under \$50,000	111,460	52,014	15,872	25,864	*6,735	*4,189	*607	8,991,064	43,566,299	8,991,615	43,614,441	
\$50,000 under \$75,000	266,016	127,081	57,462	101,661	1,604	1,866	13,842	13,689,232	96,804,654	13,103,677	96,849,251	
\$75,000 under \$100,000	177,652	110,226	56,754	82,887	1,140	933	*3,131	4,772,165	61,414,865	4,774,526	61,544,453	
\$100,000 under \$200,000	293,564	391,432	48,622	116,709	4,088	4,413	8,146	3,368,385	82,293,154	3,369,725	82,664,508	
\$200,000 under \$500,000	180,709	514,102	31,252	95,217	2,477	4,681	11,220	868,245	64,656,404	889,360	65,582,405	
\$500,000 under \$1,000,000	45,578	317,736	9,476	59,249	1,182	3,750	2,442	148,842	30,662,346	149,112	30,375,616	
\$1,000,000 or more	27,712	741,437	6,361	138,667	865	10,812	1,622	69,733	56,190,071	69,860	56,637,463	
Taxable returns, total...	1,516,665	2,242,663	260,220	638,056	20,394	34,786	71,940	87,601,531	532,644,247	87,619,446	534,656,339	
No adjusted gross income	3	(2)	3	*10	-	-	-	6,108	1,603	9,270	101,653	
\$1 under \$5,000	66,981	1,052	-	-	-	-	-	3,623,680	354,857	3,824,158	364,637	
\$5,000 under \$10,000	32,233	1,339	**1,274	*51	-	-	*1,115	6,711,737	2,230,413	6,713,097	2,237,008	
\$10,000 under \$15,000	45,244	1,726	**	**	-	-	*1,273	8,320,628	6,551,239	8,320,666	6,553,256	
\$15,000 under \$20,000	58,393	4,698	*6,152	*4,442	-	-	*1,088	8,377,466	10,985,503	8,378,236	10,989,733	
\$20,000 under \$25,000	58,241	11,111	*4,753	*4,682	*2,231	*176	*2,213	9,664,293	16,081,812	9,664,402	16,089,561	
\$25,000 under \$30,000	43,927	2,930	8,678	8,371	-	-	*1,121	7,968,688	19,386,246	8,000,219	19,391,351	
\$30,000 under \$40,000	119,170	16,574	19,766	19,706	*1,068	*9	(2)	11,931,085	41,842,752	11,931,424	41,860,006	
\$40,000 under \$50,000	104,923	27,802	11,755	14,022	*5,725	*4,189	*45	8,991,064	43,566,299	8,991,615	43,614,441	
\$50,000 under \$75,000	265,975	126,807	56,034	96,078	*1,601	*1,878	13,842	13,689,232	96,804,654	13,103,677	96,849,251	
\$75,000 under \$100,000	175,987	100,144	56,740	82,853	*1,135	*910	*3,131	4,772,165	61,414,865	4,774,526	61,544,453	
\$100,000 under \$200,000	293,223	382,793	34,085	115,603	4,085	4,413	7,566	3,368,385	82,293,154	3,369,725	82,664,508	
\$200,000 under \$500,000	160,652	510,711	31,191	94,961	2,473	4,533	4,868	868,245	64,656,404	889,360	65,582,405	
\$500,000 under \$1,000,000	45,684	316,516	9,470	59,211	1,182	3,750	2,441	138,973	30,662,346	149,112	30,375,616	
\$1,000,000 or more	27,769	738,018	6,361	138,667	864	10,812	1,621	69,733	56,190,071	69,860	56,637,463	
Non taxable returns, total...	27,006	66,285	41,025	51,990	16	178	5,812	2,527	5,812	2,527	5,812	

Footnotes at end of table

Table 3.--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	Alternative minimum tax		Total					All other taxes			Self-employment tax		Social security taxes on tip income	
	Number of returns	Amount	Number of returns	Amount	Tax from recomputing prior-year investment credit		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income			
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	388,964	2,212,084	15,701,763	27,843,504	7,280	34,596	2,632,705	1,501,809	12,748,809	26,227,746	347,712	33,599		
No adjusted gross income	3,166	100,250	158,470	226,783	26	187	18,889	19,723	143,202	206,232	114	1180		
\$1 under \$5,000	9,780	1,015,836	4,014,887	4,014,887	-	-	41,054	9,987	910,622	390,176	67,890	1,308		
\$5,000 under \$10,000	3,866	7,196	1,214,353	1,214,353	-	-	131,792	36,679	1,363,843	1,173,450	54,335	5,150		
\$10,000 under \$15,000	1,229	2,017	1,509,416	1,529,566	*41	*17	155,192	42,255	1,286,424	1,480,710	58,840	6,389		
\$15,000 under \$20,000	2,522	4,230	1,285,155	1,563,397	-	-	182,391	56,005	1,024,505	1,487,740	59,168	9,019		
\$20,000 under \$25,000	2,210	7,749	1,117,249	1,419,045	**227	**179	233,303	66,358	873,207	1,347,144	29,564	5,251		
\$25,000 under \$30,000	3,140	3,105	1,057,102	1,438,911	**	**	224,511	64,204	827,714	1,372,235	26,304	2,362		
\$30,000 under \$40,000	8,248	17,254	1,825,385	2,327,699	-	-	440,953	163,572	1,397,953	2,562,317	*10,170	*812		
\$40,000 under \$50,000	4,591	18,142	1,453,889	2,397,651	**	**	414,206	173,872	1,065,435	2,220,462	*15,802	*624		
\$50,000 under \$75,000	39,513	44,597	2,312,052	4,772,487	-	-	618,310	398,043	1,744,163	4,370,294	*18,353	*912		
\$75,000 under \$100,000	50,159	129,957	977,145	2,800,375	*1,252	*2,259	199,962	172,751	802,812	2,616,799	*2,920	*125		
\$100,000 under \$200,000	116,434	381,353	1,018,180	4,262,179	*1,708	*1,538	147,813	238,332	882,423	4,040,313	*4,243	*1,478		
\$200,000 under \$500,000	91,724	726,002	353,029	2,196,777	1,230	2,128	21,184	39,939	337,463	2,153,454	-	-		
\$500,000 under \$1,000,000	18,451	313,470	61,613	489,184	397	1,391	2,195	11,955	59,622	472,238	-	-		
\$1,000,000 or more	7,908	447,392	30,398	368,592	369	26,898	950	9,119	29,420	334,181	-	-		
Taxable returns, total	388,963	2,212,083	11,983,078	24,276,209	6,088	33,924	2,552,954	1,397,892	9,397,406	22,776,589	225,394	20,148		
No adjusted gross income	3,166	100,250	1,299	11,970	*8	*1	64	2,402	1,246	9,566	-	-		
\$1 under \$5,000	16,868	9,780	62,185	12,023	-	-	45,741	-	45,741	11,722	*16,444	*301		
\$5,000 under \$10,000	3,906	7,196	433,011	300,285	-	-	43,227	13,030	355,545	284,812	*32,469	*2,399		
\$10,000 under \$15,000	423	2,017	715,343	648,261	-	-	83,168	22,139	623,593	823,593	39,378	2,391		
\$15,000 under \$20,000	2,522	4,230	763,630	836,231	-	-	123,557	37,736	598,474	795,079	34,249	5,260		
\$20,000 under \$25,000	2,210	7,749	971,817	1,180,068	**1,059	**178	214,856	60,109	743,944	1,116,146	26,191	3,519		
\$25,000 under \$30,000	3,140	3,105	1,024,502	1,327,830	-	-	222,909	63,213	795,114	1,294,171	*25,176	*3,328		
\$30,000 under \$40,000	8,248	17,254	1,800,110	2,657,387	-	-	336,313	158,617	1,376,229	2,491,766	*10,170	*812		
\$40,000 under \$50,000	4,591	18,142	1,450,093	2,382,779	**	**	418,116	174,260	1,062,773	2,208,192	*15,802	*624		
\$50,000 under \$75,000	39,513	44,597	2,305,179	4,743,560	-	-	618,116	397,639	1,737,831	4,341,773	*16,353	*912		
\$75,000 under \$100,000	50,159	129,957	975,846	2,792,129	*1,252	*2,259	199,864	172,329	801,622	2,608,996	*2,920	*125		
\$100,000 under \$200,000	116,434	381,353	1,014,846	4,279,622	*1,708	*1,538	147,800	238,315	879,101	4,037,773	*4,243	*1,478		
\$200,000 under \$500,000	91,724	726,002	353,029	2,195,162	1,227	2,037	21,186	39,860	337,192	2,152,066	-	-		
\$500,000 under \$1,000,000	18,451	313,470	61,563	488,886	396	1,317	2,195	11,936	59,575	472,037	-	-		
\$1,000,000 or more	7,908	447,392	30,369	368,015	398	26,596	950	9,119	29,392	333,906	-	-		
Non taxable returns, total	-	-	3,788,685	3,567,295	1,192	671	306,751	103,916	3,351,402	3,446,157	122,318	15,451		

Footnotes at end of table

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

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

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Total		Income tax withheld		Estimated tax payments	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2,790,584	1,721,964	26,126,545	106,540,364	597,577,222	100,436,504	460,687,479	12,083,939	115,965,588
No adjusted gross income	68,346	28,809	823,879	356,469	1,138,326	232,475	530,008	108,312	464,977
\$1 under \$5,000	535,677	136,140	10,060,482	10,891,424	2,207,426	10,857,122	1,895,750	349,203	254,977
\$5,000 under \$10,000	901,859	581,178	6,868,512	11,759,109	6,670,851	11,402,809	5,852,113	803,708	760,775
\$10,000 under \$15,000	860,454	651,619	4,865,403	12,439,751	11,156,771	10,869,227	1,475,729	1,247,365	1,475,729
\$15,000 under \$20,000	471,477	304,219	2,724,562	10,838,760	17,710,430	10,066,508	15,756,927	1,147,345	1,853,374
\$20,000 under \$25,000	122,770	40,001	472,683	9,442,388	22,019,507	8,877,221	19,687,052	1,016,659	2,147,121
\$25,000 under \$30,000	*3	(2)	88,197	7,962,181	24,858,197	7,919,402	22,656,931	770,496	2,344,750
\$30,000 under \$40,000	-	-	57,012	11,865,032	50,818,848	11,313,931	46,083,559	1,267,218	4,456,616
\$40,000 under \$50,000	-	-	28,678	8,937,942	51,427,227	8,552,582	46,806,763	1,031,791	4,307,487
\$50,000 under \$75,000	-	-	16,592	13,036,800	109,461,366	12,512,001	98,300,377	1,741,467	10,396,232
\$75,000 under \$100,000	-	-	8,050	4,763,334	66,604,566	4,506,638	55,830,905	924,866	8,959,294
\$100,000 under \$200,000	-	-	1,672	3,376,032	85,163,514	3,064,134	65,084,784	1,069,216	19,528,156
\$200,000 under \$500,000	-	-	605	885,031	65,158,480	757,713	39,722,682	446,854	22,033,960
\$500,000 under \$1,000,000	-	-	121	148,733	29,254,487	123,236	15,538,393	92,685	11,319,865
\$1,000,000 or more	-	-	46	69,714	53,644,247	59,180	18,032,818	51,949	25,691,365
Taxable returns, total	*3	*1	-	84,304,523	583,854,880	79,308,241	449,457,048	10,889,056	113,742,430
No adjusted gross income	-	-	-	8,337	145,517	7,428	32,636	1,441	45,624
\$1 under \$5,000	-	-	-	2,635,102	615,367	2,515,027	550,240	123,322	65,701
\$5,000 under \$10,000	*3	*1	-	6,050,115	5,677,403	5,677,403	3,645,081	433,878	355,867
\$10,000 under \$15,000	-	-	-	7,791,387	9,121,744	6,978,248	7,934,248	1,012,292	1,148,678
\$15,000 under \$20,000	-	-	-	8,045,144	14,289,782	7,410,020	12,750,216	981,771	1,482,566
\$20,000 under \$25,000	-	-	-	8,911,034	21,292,264	8,934,335	19,099,588	987,014	2,023,182
\$25,000 under \$30,000	-	-	-	7,867,167	24,573,466	7,536,285	22,479,150	746,846	1,955,034
\$30,000 under \$40,000	-	-	-	11,787,041	50,575,901	11,260,618	45,922,735	1,271,225	4,367,384
\$40,000 under \$50,000	-	-	-	8,917,254	51,301,032	8,935,837	46,738,614	1,025,604	4,253,093
\$50,000 under \$75,000	-	-	-	13,019,987	109,298,656	12,503,588	98,227,675	1,732,950	10,306,899
\$75,000 under \$100,000	-	-	-	4,756,645	65,518,643	4,501,843	55,780,554	922,725	8,923,010
\$100,000 under \$200,000	-	-	-	3,372,739	85,003,193	3,660,095	63,036,831	1,067,618	19,503,877
\$200,000 under \$500,000	-	-	-	684,317	65,127,552	752,244	39,772,488	486,465	22,014,410
\$500,000 under \$1,000,000	-	-	-	148,601	29,237,170	123,143	15,533,379	92,611	11,306,308
\$1,000,000 or more	-	-	-	69,653	53,619,294	59,147	18,030,813	51,903	25,958,799
Nontaxable returns, total	2,790,581	1,721,963	26,126,545	22,235,841	13,722,362	21,126,663	11,230,432	1,184,783	2,241,138

Footnotes at end of table

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

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

Size of adjusted gross income	Tax payments--continued										Earned income credit refundable portion		Overpayment			
	Payments with extension for deferral of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns		Amount		Number of returns		Amount	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)		
All returns, total	1,249,234	19,752,634	930,953	935,083	975,317	157,098	30,165	44,384	14,653,664	16,597,600	85,089,436	112,924,413				
No adjusted gross income	22,225	1,35,507	2,167	3,736	40,544	13,913	72	186	71,006	47,719	355,202	1,013,529				
\$1 under \$5,000	54,431	48,987	*36	*58	28,662	6,840	*1,115	*3	3,410,053	1,711,512	11,095,214	3,645,927				
\$5,000 under \$10,000	55,022	47,609	*921	*868	45,038	9,335	*1,089	*32	4,447,252	6,120,858	11,462,818	10,831,987				
\$10,000 under \$15,000	48,029	48,962	*327	*1,236	17,788	15,132	*615	*284	3,854,922	6,489,764	10,661,304	12,662,213				
\$15,000 under \$20,000	64,369	69,529	*2,391	*2,068	58,066	14,240	*1,128	*291	2,482,007	2,080,221	9,046,963	9,162,854				
\$20,000 under \$25,000	64,729	174,047	*455	*82	48,444	11,140	*1,428	*95	407,151	147,521	7,489,566	6,402,359				
\$25,000 under \$30,000	59,680	141,041	*852	*640	42,217	11,869	*2,024	*2,845	*1,273	*5	6,057,212	5,918,847				
\$30,000 under \$40,000	90,481	248,710	*2,987	*739	65,751	17,733	*1,143	*1,480			8,500,324	10,032,017				
\$40,000 under \$50,000	90,845	292,784	10,328	2,267	65,841	17,862	*2,420	*284			6,332,229	9,085,791				
\$50,000 under \$75,000	211,268	692,159	193,576	67,324	81,899	14,299	6,138	975			8,655,478	16,294,819				
\$75,000 under \$100,000	124,927	616,265	274,661	188,761	29,812	11,034	*332	*117			2,809,142	7,163,386				
\$100,000 under \$200,000	201,545	2,131,434	325,660	409,889	12,848	8,301	7,956	3,451			1,857,202	6,168,718				
\$200,000 under \$500,000	129,900	3,205,001	90,207	180,901	4,520	3,044	2,734	11,866			456,720	5,472,867				
\$500,000 under \$1,000,000	31,782	2,344,284	17,840	48,732	1,041	1,132	648	2,160			79,534	2,284,199				
\$1,000,000 or more	21,821	9,561,324	9,645	33,712	846	1,584	704	19,503			38,729	4,864,860				
Taxable returns, total...	1,145,215	19,556,111	925,624	928,507	398,435	108,099	28,649	43,690			61,339,918	83,511,270				
No adjusted gross income	693	66,633	**124	**260	45	45	*6	*120			7,624	57,944				
\$1 under \$5,000	39,766	19,430	**	**	*42	*15	*1,115	*3			2,204,723	428,395				
\$5,000 under \$10,000	32,917	33,265	**	**	*11,817	*1,005					5,093,564	2,024,186				
\$10,000 under \$15,000	39,224	32,514			29,633	6,270	*1,089	*34			6,181,130	2,894,467				
\$15,000 under \$20,000	43,407	49,180	*1,230	*559	37,979	6,959	*1,128	*291			6,277,734	3,802,772				
\$20,000 under \$25,000	57,695	160,577	*455	*82	38,409	8,773	*1,428	*85			6,879,134	5,620,238				
\$25,000 under \$30,000	48,167	124,968	*324	*504	39,297	10,908	*2,020	*2,944			5,972,662	5,686,055				
\$30,000 under \$40,000	89,439	265,204	*2,096	*739	65,017	17,340	*1,143	*1,490			6,312,110	8,971,420				
\$40,000 under \$50,000	90,452	289,343	*10,327	*2,262	65,305	17,457	*2,419	*284			8,638,275	16,147,962				
\$50,000 under \$75,000	211,227	694,625	193,247	67,219	81,848	14,264	*6,137	*975			2,802,933	7,103,082				
\$75,000 under \$100,000	124,713	619,235	274,549	188,693	29,812	11,034	*332	*117			1,852,338	6,100,818				
\$100,000 under \$200,000	201,506	2,130,979	325,643	406,971	12,838	8,267	7,953	3,448			1,459,043	5,445,216				
\$200,000 under \$500,000	120,830	3,203,931	90,163	180,798	4,515	3,040	2,731	11,878			73,402	2,267,152				
\$500,000 under \$1,000,000	31,769	2,343,560	17,834	48,723	1,036	1,110	645	2,160			36,668	4,840,503				
\$1,000,000 or more	21,811	9,560,661	9,640	33,696	843	1,592	703	19,503			23,755,517	29,413,143				
Nontaxable returns, total...	104,019	194,523	5,329	6,576	176,882	48,999	1,317	693			14,653,664	16,597,600				

Footnotes at end of table

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

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

Size of adjusted gross income	Overpayment--continued					Tax due at time of filing		Preadjusted estimated tax penalty		
	Refunded		Applied to 1993 federal payment		Credited to 1995 estimated tax		Amount		Number of returns	
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	82,136,645	98,539,553	71,170	463,491	4,347,767	14,384,861	27,639,693	60,507,961	4,707,696	705,246
No adjusted gross income	310,982	802,031	611	5,489	59,237	211,497	179,409	129,409	18,649	2,093
\$1 under \$5,000	11,007,947	3,559,694	-	-	167,263	86,323	2,175,440	362,460	86,657	2,770
\$5,000 under \$10,000	11,312,219	10,465,959	-	-	304,161	146,038	1,963,942	755,440	214,688	9,081
\$10,000 under \$15,000	10,535,011	12,402,646	**1,278	**3,226	457,841	259,567	3,326,068	1,216,642	310,851	16,045
\$15,000 under \$20,000	8,757,378	8,387,303	-	**	407,916	275,551	2,266,601	1,650,066	382,606	23,985
\$20,000 under \$25,000	7,250,260	6,112,624	**1,115	**1,689	360,080	298,735	2,146,586	1,734,270	328,855	26,847
\$25,000 under \$30,000	5,668,702	5,619,856	**1,518	**3,337	283,233	301,991	2,034,427	1,821,139	362,734	26,238
\$30,000 under \$40,000	8,199,888	9,543,912	-	**	434,805	488,105	3,493,961	3,855,033	624,957	49,959
\$40,000 under \$50,000	6,067,934	6,067,934	*3	*63	368,522	468,549	2,666,351	3,716,353	441,773	49,567
\$50,000 under \$75,000	8,316,446	15,147,264	**710	**1,536	524,594	1,153,555	4,447,252	8,547,399	845,754	92,185
\$75,000 under \$100,000	2,693,183	6,404,581	778	2,767	297,329	778,815	1,684,538	5,995,323	442,800	71,687
\$100,000 under \$200,000	1,550,965	6,051,126	14,115	20,927	403,233	2,116,593	1,541,408	10,094,004	443,136	143,515
\$200,000 under \$500,000	310,652	2,879,658	38,187	135,543	206,241	2,593,211	429,769	8,201,164	159,155	107,595
\$500,000 under \$1,000,000	36,842	861,470	9,658	114,796	46,033	1,392,729	74,166	3,934,699	28,929	40,177
\$1,000,000 or more	15,193	1,144,279	4,360	164,098	27,610	3,620,601	32,639	8,393,209	12,790	46,521
Taxable returns, total	58,629,764	69,828,173	68,524	452,043	3,863,005	13,683,097	26,170,026	59,481,119	4,381,473	684,530
No adjusted gross income	7,210	32,206	**	**	781	25,738	1,842	26,529	702	279
\$1 under \$5,000	2,157,432	407,079	-	-	84,824	21,317	1,596,267	190,818	42,061	1,159
\$5,000 under \$10,000	5,017,406	1,960,087	-	-	155,069	64,089	1,617,132	552,519	136,364	5,639
\$10,000 under \$15,000	5,802,819	2,893,285	-	-	373,620	161,202	2,129,765	1,077,086	259,194	12,845
\$15,000 under \$20,000	6,013,397	3,717,387	-	-	348,919	166,385	2,089,951	1,452,715	304,310	16,926
\$20,000 under \$25,000	6,747,575	5,356,221	**1273	**5038	338,380	264,071	2,062,538	1,626,665	301,265	24,524
\$25,000 under \$30,000	5,791,472	5,425,788	**	**	271,417	262,256	2,020,077	1,862,203	351,571	27,170
\$30,000 under \$40,000	8,146,337	9,356,759	**	**	430,860	474,200	3,478,028	3,871,048	613,987	48,506
\$40,000 under \$50,000	6,050,321	8,514,138	*3	*63	366,600	457,282	2,445,603	3,713,083	441,366	45,445
\$50,000 under \$75,000	8,305,578	15,043,656	-	**	517,989	1,104,106	4,664,431	8,533,658	644,444	91,719
\$75,000 under \$100,000	2,698,174	6,341,683	**759	**2,230	296,591	761,399	1,963,854	5,992,547	442,175	71,526
\$100,000 under \$200,000	1,546,631	6,002,229	14,109	20,650	369,981	2,096,590	1,541,382	10,094,265	443,103	142,511
\$200,000 under \$500,000	310,183	2,857,660	9,851	125,419	205,979	2,585,556	428,710	8,200,815	159,105	107,583
\$500,000 under \$1,000,000	36,741	860,075	9,871	114,705	46,976	1,387,078	74,179	3,934,861	28,923	40,176
\$1,000,000 or more	15,150	1,129,720	4,358	163,938	27,576	3,610,794	32,636	8,393,207	12,790	46,521
Non-taxable returns, total	23,506,881	28,711,379	2,646	11,448	484,762	701,764	1,469,667	1,026,842	326,223	20,716

(2) Less than \$500

* 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

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns									
All tax rates	52,689,014	3,817,221,298	2,598,151,782	1,423,929,837	540,933,400	312,761,206	532,613,680	14.0	20.5
15 percent (Form 8814)	5,708	-147,605	3,642	3,642	546	546	423	(X)	11.6
15 percent	66,873,608	1,579,124,799	839,477,558	839,455,837	125,923,508	125,918,376	121,400,295	7.7	14.5
28 percent	21,709,595	1,350,488,132	1,003,808,285	308,713,464	190,704,089	86,439,770	189,726,984	14.0	18.9
28 percent (capital gains)	324,827	64,077,162	52,970,947	35,217,472	13,468,623	9,860,892	13,370,925	20.9	25.2
31 percent	2,158,066	271,168,394	217,827,369	38,904,771	53,134,075	12,060,479	52,732,356	19.4	24.2
36 percent	867,671	192,330,745	162,135,617	35,349,763	45,552,675	12,725,915	45,066,318	23.4	27.8
39.6 percent	500,734	358,541,387	320,500,344	165,007,607	111,713,814	65,343,012	109,894,380	30.7	34.3
Form 8615	248,804	1,638,284	1,428,018	1,277,281	436,070	412,216	431,999	26.4	30.3
Joint returns and returns of surviving spouses									
All tax rates	42,228,108	2,602,380,553	1,800,054,965	929,345,698	387,413,176	214,993,967	382,883,065	14.7	21.3
15 percent (Form 8814)	1,876	-170,116	1,086	1,086	163	163	136	(X)	12.5
15 percent	26,692,109	929,242,217	493,502,435	493,483,495	74,026,053	74,022,524	72,397,693	7.8	14.7
28 percent	12,883,030	970,980,767	709,712,462	220,134,540	135,074,356	61,637,671	134,230,802	13.8	18.9
28 percent (capital gains)	202,807	46,445,365	38,380,768	25,280,832	9,745,107	7,078,633	9,671,084	20.8	25.0
31 percent	1,328,542	193,812,484	153,709,260	24,860,811	37,220,662	7,706,851	36,928,159	19.1	24.2
36 percent	693,771	159,338,555	133,921,552	28,430,784	37,346,588	10,235,082	36,975,872	23.2	27.6
39.6 percent	425,973	302,711,280	270,827,402	137,154,149	94,000,247	54,313,043	92,679,318	30.6	34.2
Form 8615								(X)	(X)
Separate returns of married persons									
All tax rates	2,189,551	73,081,911	52,739,548	28,175,666	11,966,764	7,100,766	11,753,141	16.1	22.3
15 percent (Form 8814)									
15 percent	**1,326,667	**27,464,288	**12,375,845	**12,375,845	**1,856,394	**1,856,376	**1,833,763	**8.2	**14.8
28 percent	718,751	27,180,077	20,606,235	6,949,961	3,994,414	1,945,989	3,987,368	14.7	19.4
28 percent (capital gains)	9,456	1,703,465	1,313,041	1,034,544	344,326	289,672	342,433	20.1	26.1
31 percent	81,279	6,004,791	4,743,201	690,397	1,148,054	214,023	1,140,973	19.0	24.1
36 percent	35,028	4,502,246	3,841,866	743,407	1,073,978	267,627	1,057,010	23.5	27.5
39.6 percent	18,370	11,227,044	9,859,360	6,381,512	3,549,598	2,527,079	3,391,594	30.2	34.4
Form 8615								(X)	(X)
Returns of heads of households									
All tax rates	9,720,613	264,562,692	142,251,576	104,134,964	24,854,084	16,169,026	22,046,575	8.3	15.5
15 percent (Form 8814)	*3,822	*27,575	*2,548	*2,548	*382	*382	*287	1.0	11.3
15 percent	8,682,299	192,974,648	87,522,821	87,520,157	13,128,708	13,128,024	10,459,783	5.4	12.0
28 percent	955,452	54,999,965	40,712,120	11,567,726	7,610,600	3,238,963	7,564,850	13.8	18.6
28 percent (capital gains)	5,757	1,155,529	971,606	730,147	249,316	204,441	247,843	21.4	25.5
31 percent	46,905	5,944,190	4,771,542	972,000	1,179,213	301,320	1,170,004	19.7	24.5
36 percent	18,625	3,943,980	3,291,589	769,138	936,566	276,890	901,259	22.9	27.4
39.6 percent	7,753	5,516,805	4,979,351	2,573,248	1,019,006	1,019,006	1,704,550	30.9	34.2
Form 8615								(X)	(X)
Returns of single persons									
All tax rates	38,550,742	877,196,142	603,105,692	362,273,510	116,699,376	72,497,444	115,928,898	13.2	19.2
15 percent (Form 8814)									
15 percent	**30,172,545	**434,438,581	**246,076,468	**246,076,348	**36,912,354	**36,911,452	**36,709,056	**8.4	**14.9
28 percent	7,152,362	297,327,323	232,777,469	70,061,237	44,024,719	19,617,146	43,943,964	14.8	18.9
28 percent (capital gains)	106,807	14,772,803	12,305,533	8,171,948	3,129,874	2,288,145	3,109,566	21.0	25.3
31 percent	701,340	65,406,929	54,603,366	12,381,563	13,586,146	3,838,285	13,483,220	20.6	24.7
36 percent	120,247	24,525,964	21,080,609	5,406,434	6,195,542	1,946,316	6,132,178	25.0	29.1
39.6 percent	48,637	39,086,258	34,834,232	18,898,698	12,414,671	7,483,884	12,118,917	31.0	34.8
Form 8615	248,804	1,638,284	1,428,018	1,277,281	436,070	412,216	431,999	26.4	30.3

(X) Percentage not computed

* Data combined to prevent disclosure of information for specific taxpayers

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

NOTE: Detail may not add to totals because of rounding

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

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

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					15 percent (from Form 8514)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total.....	92,689,014	2,597,979,784	2,598,151,782	540,933,400	134,416	71,096	10,671	92,675,830	1,662,789,240	249,418,386
Under \$2,000	1,443,241	476,065	476,682	78,056	1,056	599	90	1,442,223	432,172	64,626
\$2,000 under \$4,000	1,340,639	709,375	710,696	118,457	*1,273	*1,273	*191	1,339,366	615,016	92,252
\$4,000 under \$6,000	1,692,238	2,149,573	2,154,139	334,445	-	-	-	1,692,238	2,069,376	310,406
\$6,000 under \$8,000	3,141,418	4,540,019	4,539,832	688,093	-	-	-	3,141,418	4,484,625	672,724
\$8,000 under \$10,000	3,411,830	9,482,945	9,483,681	1,429,563	*1,273	*636	*95	3,409,284	9,420,357	1,413,054
\$10,000 under \$12,000	3,544,161	13,840,763	13,841,868	2,085,661	*1,273	*636	*95	3,539,070	13,781,968	2,067,295
\$12,000 under \$14,000	4,435,448	21,156,772	21,157,157	3,173,674	*234	*117	*18	4,435,448	21,157,040	3,173,556
\$14,000 under \$16,000	4,570,567	27,601,726	27,602,083	4,144,034	*112	*85	*13	4,570,456	27,558,115	4,133,717
\$16,000 under \$18,000	4,214,376	31,239,881	31,240,980	4,689,799	*1,005	*1,002	*151	4,214,376	31,222,936	4,683,440
\$18,000 under \$20,000	4,066,855	37,637,775	37,639,217	5,653,787	*1,273	*636	*95	4,066,855	37,592,524	5,638,879
\$20,000 under \$25,000	9,467,126	113,900,469	113,901,054	17,104,150	*1,129	*564	*85	9,467,125	113,787,008	17,068,051
\$25,000 under \$30,000	8,027,110	130,408,561	130,415,788	19,629,680	*3,463	*1,730	*259	8,027,110	129,897,469	19,484,620
\$30,000 under \$40,000	11,942,139	265,103,003	265,142,629	42,148,816	*12,051	*7,392	*1,110	11,940,782	246,883,612	37,032,572
\$40,000 under \$50,000	9,006,244	269,128,233	269,152,560	43,979,960	17,567	6,908	1,040	9,006,243	241,401,173	36,210,176
\$50,000 under \$75,000	13,104,266	555,521,635	555,589,456	97,666,010	15,977	8,508	1,275	13,103,780	445,688,030	66,853,204
\$75,000 under \$100,000	4,773,981	300,328,743	300,374,601	61,750,977	33,945	15,978	2,398	4,773,654	173,275,056	25,991,258
\$100,000 under \$200,000	3,399,369	346,313,436	346,353,708	82,913,171	23,932	13,154	1,975	3,398,716	123,589,968	16,539,995
\$200,000 under \$500,000	869,160	218,024,338	218,013,647	65,577,434	14,318	8,658	1,299	888,995	5,321,564	4,818,235
\$500,000 under \$1,000,000	149,051	88,893,179	88,875,305	30,524,036	3,275	2,322	348	148,993	5,332,310	799,846
\$1,000,000 or more	69,794	161,523,291	161,488,700	57,243,697	1,271	887	133	69,758	2,468,525	370,279

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	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)	
Total.....	25,482,063	483,126,484	135,275,416	1,551,502	89,634,330	25,097,616	3,526,472	105,509,510	32,707,848
Under \$2,000	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	*16,346	*11,486	*3,216	-	-	-	-	-	-
\$25,000 under \$30,000	517,452	516,590	144,645	-	-	-	-	-	-
\$30,000 under \$40,000	3,782,730	18,191,958	5,093,748	-	-	-	-	-	-
\$40,000 under \$50,000	2,476,592	27,744,480	7,768,454	-	-	-	-	-	-
\$50,000 under \$75,000	9,564,257	107,614,117	30,131,953	99,197	925,493	259,140	261,036	1,304,290	404,330
\$75,000 under \$100,000	4,697,129	120,207,212	33,658,019	108,596	1,262,898	353,615	348,964	5,454,394	1,690,862
\$100,000 under \$200,000	3,349,320	154,193,525	43,174,187	791,118	13,464,402	3,770,025	1,864,114	48,289,728	14,969,816
\$200,000 under \$500,000	867,327	44,029,977	12,328,394	423,886	17,485,397	4,895,915	845,270	40,440,145	12,536,445
\$500,000 under \$1,000,000	144,483	7,286,820	2,043,110	84,703	11,836,654	3,314,284	141,744	6,847,309	2,122,866
\$1,000,000 or more	66,426	3,320,318	929,689	44,003	44,659,486	12,504,656	65,344	3,173,645	983,830

Footnotes at end of table

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

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

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form #615		
	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
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Total	1,368,406	90,733,102	32,663,917	500,735	165,010,749	65,344,257	248,804	1,277,281	412,216
Under \$2,000	-	-	-	-	-	-	119,011	43,910	12,863
\$2,000 under \$4,000	-	-	-	-	-	-	63,695	94,407	25,946
\$4,000 under \$6,000	-	-	-	-	-	-	23,613	84,764	23,945
\$6,000 under \$8,000	-	-	-	-	-	-	*10,982	*55,007	*15,271
\$8,000 under \$10,000	-	-	-	-	-	-	*8,295	*62,688	*16,291
\$10,000 under \$12,000	-	-	-	-	-	-	*6,365	*59,264	*18,171
\$12,000 under \$14,000	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000	-	-	-	-	-	-	*3,661	*43,882	*10,181
\$16,000 under \$18,000	-	-	-	-	-	-	*1,115	*17,042	*6,113
\$18,000 under \$20,000	-	-	-	-	-	-	*2,546	*46,056	*14,725
\$20,000 under \$25,000	-	-	-	-	-	-	*4,742	*101,995	*32,462
\$25,000 under \$30,000	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000	-	-	-	-	-	-	*2,103	*59,467	*21,045
\$40,000 under \$50,000	-	-	-	-	-	-	-	-	-
\$50,000 under \$75,000	-	-	-	-	-	-	*917	*49,021	*15,996
\$75,000 under \$100,000	15,292	132,262	47,614	-	-	-	*327	*26,800	*7,226
\$100,000 under \$200,000	352,020	6,475,566	2,331,204	7,050	221,696	67,792	*650	*95,669	*37,794
\$200,000 under \$500,000	798,340	61,876,003	22,275,361	298,630	21,917,323	8,679,260	*467	*134,579	*42,370
\$500,000 under \$1,000,000	138,225	15,177,094	5,463,721	132,836	42,222,131	16,719,964	*236	*160,755	*60,090
\$1,000,000 or more	64,529	7,072,266	2,546,016	62,219	100,649,599	39,857,241	79	141,974	51,830

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

NOTE: Detail may not add to totals because of rounding

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

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

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates	92,689,014	2,598,151,782	540,930,423	42,228,108	1,800,054,965	387,412,120
15 percent (Form 8814)	134,416	71,086	10,671	116,522	62,353	9,362
15 percent	92,675,830	1,662,789,240	249,418,386	42,226,232	1,083,779,839	162,566,976
28 percent	25,482,063	483,126,484	135,275,415	15,488,715	357,368,050	100,063,054
28 percent (capital gains)	1,551,502	89,634,330	25,097,612	1,123,448	67,626,204	18,935,337
31 percent	3,526,472	105,509,510	32,707,948	2,448,286	78,776,505	24,420,717
36 percent	1,368,406	90,733,102	32,663,917	1,119,744	75,287,864	27,103,631
39.6 percent	500,735	165,010,749	65,344,256	425,973	137,154,149	54,313,043
Form 8815	248,804	1,277,281	412,216	-	-	-

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	2,189,551	52,739,548	11,966,726	9,720,613	142,251,576	24,853,801	38,550,742	603,105,692	116,697,775
15 percent (Form 8814)	14	16	2	17,629	8,586	1,287	252	130	20
15 percent	2,189,549	28,770,629	4,315,594	9,716,791	119,071,609	17,860,741	38,543,258	431,167,164	64,675,075
28 percent	858,182	10,675,026	2,989,007	1,031,907	15,166,440	4,246,603	8,103,260	99,916,967	27,976,751
28 percent (capital gains)	35,770	3,162,623	891,134	26,130	1,453,533	406,989	366,153	17,371,970	4,864,151
31 percent	134,678	1,975,966	612,549	73,284	2,259,266	700,373	870,225	22,497,774	6,974,310
36 percent	53,398	1,753,777	631,360	26,378	1,718,894	618,802	168,855	11,972,567	4,310,124
39.6 percent	18,370	6,381,512	2,527,079	7,753	2,573,248	1,019,006	48,638	18,901,840	7,485,129
Form 8815	-	-	-	-	-	-	248,804	1,277,281	412,216

NOTE: Detail may not add to totals because of rounding

Section 4

Explanation of Terms

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

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 1994 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1994 Forms and Instructions.

Additional Standard Deduction

(included in line 34, Form 1040)

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 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business 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 and railroad retirement (Tier 1) 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 1994. 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 (only reported if there was also a taxable amount);
- 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 23 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;
- Moving expenses;
- 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 21, Form 1040, that was repaid to employers.

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 22).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of 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.

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 included the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as 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 treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax, foreign tax credit, and regular income tax before credits (line 38, Form 1040 plus any tax from Form 4970 included on line 39; Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 34, Form 1040)

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 nonfarm 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 made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income 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 21, 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 Gain Distributions Reported on Form 1040

(line 13, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual

taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 13 of Form 1040 if they had no other gain or loss to report on Schedule D.

Capital Gains and Losses

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

Casualty or Theft Loss Deduction, Nonbusiness

(line 19, 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 with one qualifying child or dependent, was the smaller of earned income or \$2,400; with more than one dependent the credit was based on the smaller of earned income or \$4,800. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income 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 Δ

(lines 15-18, 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. Cash contributions were generally limited to one-half of the taxpayer's AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). Beginning in 1994, for all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

Credit for Federal Tax on Gasoline and Special Fuels

(line 59b, 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, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit 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 or Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or 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 (\$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 (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 1995 Estimated Tax

(line 63, Form 1040)

This amount was the part of the overpayment of 1994 tax which taxpayers specifically requested to be credited to their estimated tax for 1995. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 25, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. 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 amounts paid 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 Δ

(line 56, Form 1040)

The earned income credit for 1994 consisted of the basic credit with a maximum of \$2,038 for one qualifying child and \$2,528 for two or more qualifying children. In 1994, the credit was modified to include not only workers who had a qualifying child living with them for more than half the year and whose earned income and adjusted gross income were each less than \$23,755 (\$25,296 if more than one qualifying child) but also to include certain

taxpayers without dependent children. For taxpayers without children, the credit had a maximum of \$306. The taxpayer must have earned income and adjusted gross income less than \$9,000 and they (or their spouse) must be at least 25 years of age and less than 65 years old to claim the credit. The credit was generally 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. Also for 1994, the health insurance credit and the extra credit for a child born during the year were eliminated.

For this report, the earned income credit is 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, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts in-

cluded amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. 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 1994 using Form 1040-ES, and any overpayment from the taxpayer's 1993 return that was applied to the 1994 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 1994, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1994, or (b) 100% of the tax shown on Form 1040 for 1993.

Excess Social Security Taxes Withheld Δ

(line 58, Form 1040)

If a taxpayer earned more than \$60,600 (\$57,600 for 1993) in total wages from two or more employers

in 1994, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. For 1994, there was no wage base limitation for Medicare tax, therefore all covered wages were subject to Medicare tax. Filers claimed credit for such overpayment on their tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. 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 \$2,450 deduction (\$2,350 for 1993) was allowed for each exemption claimed if adjusted gross income was less than \$83,850. 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 1994:

- 1) The individual received more than half of his or her support for 1994 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 \$2,450. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been

reduced or eliminated. For single taxpayers, the phaseout began at \$111,800 and was completed at \$234,300; for married persons filing jointly and surviving spouses, the phaseout began at \$167,700 and was completed at \$290,200; for heads of household, the phaseout began at \$139,750 and was completed at \$262,250; and for married persons filing separately, the phaseout began at \$83,850 and was completed at \$145,100.

Farm Net Income or Loss

(line 18, 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 were 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 or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(included in line 21, 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.

Qualifying 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.

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 together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1994.

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 take 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 1994 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, 1040EZ, and 1040PC

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, 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 all 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 was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics. All returns generated on a personal computer were classified as 1040PC regardless what standard forms they would have been classified under.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain other tax credits. (For a complete description of each form see Section 5, 1994 Forms and Instructions.)

Gambling Loss Deduction

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Total Itemized Deductions.")

General Business Credit

(line 44a, 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, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation 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 10+11, Schedule A)

See "Interest Paid Deduction."

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 45) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, 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 after subtraction of all credits and the earned income credit 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, Schedule D Tax worksheet, 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; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 23a and 23b, Form 1040)

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

lowed 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) the 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 had to be made no later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 15b, 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. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout represented previously taxed non-deductible IRA contributions.

Interest Paid Deduction

(line 14, Schedule A)

The rules for deducting home mortgage interest for 1994 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 (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) 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. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. 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 13, Schedule A)

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

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These

included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 17, Schedule D)

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

Long-Term Gain or Loss from Other Forms

(line 12, Schedule D)

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

Long-Term Loss Carryover

(line 15, Schedule D)

See "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. Surviving spouse status could only be used by those whose spouse died in 1992, 1993, or 1994 and the taxpayer had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed 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 premium deduction 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 for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also 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 44c, Form 1040)

A minimum tax credit could be taken for 1994 by certain taxpayers who paid alternative minimum tax for 1993. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1994, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 20-26, 28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling

Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

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 1994 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Moving Expenses Adjustment Δ

(line 24, Form 1040)

Starting in 1994, current-year moving expenses were not an itemized deduction on Schedule A. Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the older. Deductible expenses included those incurred to move household and personal goods, and travel

including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Moving Expense Deduction

(line 27, Schedule A)

If a taxpayer incurred moving expenses in a year before 1994, but did not deduct them on the prior year return, they may be able to take the deduction.

Net Capital Gain in AGI less loss

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

Net Operating Loss

(included in line 21, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

Nondeductible Passive Losses

(calculated on Form 8582)

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

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was

provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1994) was entered as a negative amount 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 includes "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.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 61, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1995 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 62, Form 1040)

See "Overpayment" and "Refund."

Parents' 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, 1995;
- had income only from interest and dividends;
- had gross income for 1994 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1994;
- did not have any overpayment of tax shown on his or her 1993 return applied to the 1994 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

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

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

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

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

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses.

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 did 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. Contribu-

tions to the retirement plans 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 16a, 16b, 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 16a and 16b. 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 contribution 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 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction Δ

(line 7, Schedule A)

For 1994, personal property taxes deduction was on its own line, prior to 1994 it was included with

other taxes. Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(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 1994 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 Payments

(line 23a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

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 the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year

(line 63, Form 1040)

See "Credit to 1995 Estimated Tax."

Regular Tax Computation

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

Rent and Royalty Net Income or Loss

(lines 24-25, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. (See also "Passive Activity 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. (See also "Passive Activity Losses.")

Royalty Net Income or Loss

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

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

S Corporations

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

Salaries and Wages

(line 7, Form 1040)

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

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of 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" are 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 are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

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

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

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

Schedule D Gain Subject to 28 Percent Tax Rate

See "Tax Generated."

Secondary IRA Payments

(line 23b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

Self-Employed Health Insurance Deduction Δ

(line 26, Form 1040)

The provision that allowed self-employed persons, or owners of more than 2 percent of outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families expired on December 31, 1993. A bill was signed on April 11, 1995 restoring the provision retroactively to January 1, 1994. Taxpayers who had already filed their 1994 returns had to file an amended return if they wished to take advantage of the deduction. Amended returns, however, are not reflected in the statistics. (For more information on amended returns, see Section 2, Description of the Sample.)

Self-Employment Tax Δ

(line 47, Form 1040)

The ceiling on taxable self-employment income for 1994 was \$60,600 (\$57,600 for 1993). All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion (there was a \$135,000 limit in 1993). (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 8, Schedule D)

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

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

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

Short-Term Loss Carryover

(line 6, Schedule D)

See "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 Δ

(lines 20a, 20b, 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 up to 85% of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not supposed 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, 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 employee 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

(included in line 34, Form 1040)

For 1994, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$750 or \$950. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$3,800;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$6,350;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,175;

Each taxpayer 65 or over or blind was allowed an additional \$750 deduction each for age and blindness.

Head of Household

Basic deduction of \$5,600;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/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 1994 that was paid or deducted before 1994, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1994; had paid state and local income taxes directly during 1994 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1994, 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 one-half of 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 reforestation/amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are 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 included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its 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 Δ

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1994, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$22,750 for single filers; \$38,000 for joint filers or surviving spouses; \$19,000 for married persons filing separately; and \$30,500 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 \$55,100 for single filers; \$91,850 for joint filers or surviving spouses; \$45,925 for married persons filing separately; and \$78,700 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$115,000 for single filers; \$140,000 for joint filers or surviving spouses; \$70,000 for married persons filing separately; and \$127,500 for heads of households. The 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$250,000 for single filers, joint filers, or surviving spouses and heads of households and \$125,000 for married

persons filing separately. The 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 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 \$1,200, 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 (the remaining investment income was taxed at the child's rate) 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 is included on Form 1040, line 22. The remaining investment income in excess of the \$500 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is 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." (See also "Modified Taxable Income.")

Tax Payments Δ

(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 (including those from overpayment on 1993 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, 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

(line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 54, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest

(line 8b, Form 1040)

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

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is 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 tax, Railroad Retirement Tax Act (RRTA), social

security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, or golden parachute payments. 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 is treated first as an amount 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 deposits, 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 associa-

tions, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. 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)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits (received)

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, 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 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 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 46 + line 48 - line 56, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) 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 Δ

(included in 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 were 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 \$111,800 (\$55,900 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 \$111,800 (\$55,900). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus line 39, Schedule E)

This income concept consisted 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 excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

Total Statutory Adjustments

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23a-29).

Total Tax Credits

(lines 45, 56, Form 1040)

For this report, total tax credits consists 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 is tabulated as "earned income credit used to offset income tax

before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is 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 or used to offset any other taxes.

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 and Medicare 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 does not include any advance earned income credit payments.

Type of Tax Computation

(line 38, Form 1040)

Tabulations in Table 3.1 include three 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");

- (2) Form 8615, used to compute the tax on investment income of children under 14; and

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

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Fifty percent of meal and entertainment expenses were deductible, and were 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. Travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

1994 Forms and Instructions

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1040 U.S. Individual Income Tax Return 1994

Label

Form 1040 label area with fields for name, address, SSN, and spouse's SSN.

Section 1: Filing Status. Options include Single, Married filing jointly, Married filing separately, Head of household, and Qualifying widow.

Section 2: Exemptions. Fields for dependent, other, and total number of exemptions.

Section 3: Income. Fields for wages, taxable interest, tax-exempt interest, dividends, taxable dividends, taxable IRA distributions, and other income.

Section 4: Adjustments to Income. Fields for IRA deduction, moving expenses, self-employment tax, and other adjustments.

Section 5: Adjusted Gross Income. Field for the final adjusted gross income.

Section 6: Tax Computation. Fields for tax on income, tax credits, and total tax.

Section 7: Other Taxes. Fields for alternative minimum tax, recapture of AMT, and other taxes.

Section 8: Payments. Fields for federal income tax withheld, state and local income tax withheld, and other payments.

Tax Computation

Section 10: Refund or Amount You Owe. Fields for refundable credits, overpayment, and amount due.

Section 11: Sign. Field for the preparer's signature.

Section 12: Paid Preparer's Use Only. Fields for preparer's name, address, and signature.

Section 13: Amount from line 15. Fields for tax-exempt interest, tax-exempt dividends, and other amounts.

Section 14: Itemized deductions. Fields for state and local taxes, mortgage interest, and other deductions.

Section 15: Credits. Fields for child tax credit, dependent care credit, and other credits.

Section 16: Other Taxes. Fields for self-employment tax, alternative minimum tax, and other taxes.

Section 17: Payments. Fields for federal income tax withheld, state and local income tax withheld, and other payments.

Section 18: Refund or Amount You Owe. Fields for refundable credits, overpayment, and amount due.

Section 19: Sign. Field for the preparer's signature.

Section 20: Paid Preparer's Use Only. Fields for preparer's name, address, and signature.

Section 21: Tax Computation. Fields for tax on income, tax credits, and total tax.

Section 22: Other Taxes. Fields for alternative minimum tax, recapture of AMT, and other taxes.

1040A U.S. Individual Income Tax Return 1994

Label **Use the IRS Form 1040-A**

1 Enter the amount from line 1b

17 Enter the amount from line 1b

18a Check **Spouse was 65 or older** **Spouse was 65 or older** **Blind** **Blind** **Enter number of boxes checked** **18a**

b If your parent (or someone else) can claim you as a dependent, check here **18b**

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 38 and check here **18c**

19 Enter the **standard deduction** shown below for your filing status. But if you checked any box on line 18a or b, go to page 38 to find your standard deduction. If you checked box 18c, enter 0

• Single—\$3,800 • Married filing jointly or Qualifying widow(er)—\$6,350

• Head of household—\$5,600 • Married filing separately—\$3,175

20 Subtract line 19 from line 17. If line 19 is more than line 17, enter 0

21 Subtract line 20 from line 8. If line 21 is more than line 20, enter 0

22 Subtract line 21 from line 8. If line 22 is more than line 20, enter 0

23 Enter your **taxable income** on line 22. Check if from Form 1099-INT, 1099-DIV, or 1099-ORD (see page 40) **23**

24a Credit for child and dependent care expenses **24a**

b Credit for the elderly or the disabled **24b**

c Add lines 24a and 24b. These are your **total credits**. Attach Schedule 3 **24c**

25 Subtract line 24c from line 23. If line 24c is more than line 23, enter 0 **25**

26 Advance earned income credit payments from Form W-2 **26**

27 Add lines 25 and 26. This is your **total tax** **27**

28a Total Federal income tax withheld. If any tax is from Form(s) 1099, check here **28a**

b 1994 estimated tax payments and amount applied from 1993 **28b**

c **Nonrefundable credit**, if required, attach Schedule EIC (see page 44) **28c**

d Add lines 28a, 28b, and 28c (don't include nonrefundable earned income credit) **28d**

29 If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you **overpaid**. **29**

30 Amount of line 29 you want **refunded to you** **30**

31 Amount of line 29 you want **refunded to you** **31**

32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the amount you **owe**. For details on how to pay, including what to write on your payment, see page 32 **32**

33 Estimated tax penalty (see page 32) **33**

Sign your year return

Prepare a copy of this return that has been prepared by a tax preparer and a copy of this return that has been prepared by you. Attach Form 1040-A to the copy prepared by you. Attach Form 1040-A to the copy prepared by you. Attach Form 1040-A to the copy prepared by you. Attach Form 1040-A to the copy prepared by you.

Your signature Date
 Spouse's signature Date
 Preparer's signature Date
 Preparer's social security no.
 Form 1040-A prepared by E.I. Press
 Form 1040-A prepared by E.I. Press

Printed on recycled paper

1994 Form 1040-A page 2

1040A U.S. Individual Income Tax Return 1994

1 Single **1**

2 Married filing jointly (even if only one had income) **2**

3 Married filing separately **3**

4 Head of household (with qualifying person) **4**

5 Qualifying widow(er) with dependent child **5**

6a **Spouse** **6a**

b **Spouse** **6b**

c **Dependents** **6c**

d If your child (and/or spouse) is claimed as your dependent under a pre-1985 agreement, check here

e Total number of exemptions claimed **6e**

7 Wages, salaries, tips, etc. that is claimed as your dependent (Form(s) Attach Form(s) W-2 **7**

8a Taxable interest income (see page 25) If over \$400, attach Schedule 1 **8a**

9 Dividends If over \$400, attach Schedule 1 **9**

10a Total IRA distributions **10a**

11a Total pensions **11a**

12 Unemployment compensation (see page 30) **12**

13a Social security benefits **13a**

14 Add lines 7 through 13b (far right column). This is your **total income**. **14**

15a Your IRA deduction (see page 34) **15a**

b Spouse's IRA deduction (see page 34) **15b**

c Add lines 15a and 15b. These are your **total adjusted gross income**. **15c**

16 Subtract line 15c from line 14. This is your **total adjusted gross income**. If less than \$25,296 and a child lives with you, you may be eligible for a child tax credit. See "Earned income credit" on page 44. **16**

Do not live with you. See "Earned income credit" on page 44.

CA No. 10322A

1994 Form 1040-A page 1

Figure your standard deduction, exemption, and amount, and taxable income

17 Enter the amount from line 1b

18a Check [] Spouse was 65 or older [] Spouse was 65 or older [] Blind [] Blind Enter number of boxes checked [] 18a

b If your parent (or someone else) can claim you as a dependent, check here [] 18b

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 38 and check here [] 18c

19 Enter the standard deduction shown below for your filing status. But if you checked any box on line 18a or b, go to page 38 to find your standard deduction. If you checked box 18c, enter 0

• Single—\$3,800 • Married filing jointly or Qualifying widow(er)—\$6,350

• Head of household—\$5,600 • Married filing separately—\$3,175

20 Subtract line 19 from line 17. If line 19 is more than line 17, enter 0

21 Subtract line 20 from line 8. If line 21 is more than line 20, enter 0

22 Subtract line 21 from line 8. If line 22 is more than line 20, enter 0

23 Enter your taxable income on line 22. Check if from Form 1099-INT, 1099-DIV, or 1099-ORD (see page 40) 23

24a Credit for child and dependent care expenses 24a

b Credit for the elderly or the disabled 24b

c Add lines 24a and 24b. These are your total credits. Attach Schedule 3 24c

25 Subtract line 24c from line 23. If line 24c is more than line 23, enter 0 25

26 Advance earned income credit payments from Form W-2 26

27 Add lines 25 and 26. This is your total tax 27

28a Total Federal income tax withheld. If any tax is from Form(s) 1099, check here [] 28a

b 1994 estimated tax payments and amount applied from 1993 28b

c Nonrefundable credit, if required, attach Schedule EIC (see page 44) 28c

d Add lines 28a, 28b, and 28c (don't include nonrefundable earned income credit) 28d

29 If line 28d is more than line 27, subtract line 27 from line 28d. This is the amount you overpaid. 29

30 Amount of line 29 you want refunded to you 30

31 Amount of line 29 you want refunded to you 31

32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the amount you owe. For details on how to pay, including what to write on your payment, see page 32 32

33 Estimated tax penalty (see page 32) 33

Sign your year return

Prepare a copy of this return that has been prepared by a tax preparer and a copy of this return that has been prepared by you. Attach Form 1040-A to the copy prepared by you. Attach Form 1040-A to the copy prepared by you. Attach Form 1040-A to the copy prepared by you. Attach Form 1040-A to the copy prepared by you.

Your signature Date

Spouse's signature Date

Preparer's signature Date

Preparer's social security no.

Form 1040-A prepared by E.I. Press

Form 1040-A prepared by E.I. Press

Printed on recycled paper

1994 Form 1040-A page 2

Schedule 1
Interest and Dividend Income
for Form 1040A Filers

Part I
Interest income

Note: If you received a Form 1099-INT from 1989, DID or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form.

Table with 3 columns: List name of payer, Amount, and line number (1-4). Includes instructions for 1099-INT, U.S. savings bonds, and dividends.

Part II
Dividend income

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the total dividends shown on that form.

Table with 3 columns: List name of payer, Amount, and line number (5-6). Includes instructions for 1099-DIV and dividends.

Schedule 2
Child and Dependent Care Expenses for Form 1040A Filers

Part I
Persons or organizations who provided the care

Table with 6 columns: Care provider's name, Address, Phone, Apt no, City, State, Zip, City, State, Zip, City, State, Zip, and EIN.

Did you receive dependent care benefits? NO YES

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons.

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons.

Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons.

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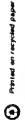
Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons.

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For Paperwork Reduction Act Notice, see Form 1040A instructions. Cat No 120154B 1994 Schedule 1 (Form 1040A) page 1

For Paperwork Reduction Act Notice, see Form 1040A instructions. Cat No 10144B 1994 Schedule 2 (Form 1040A) page 1

Schedule 3 (Form 1040A)

Credit for the Elderly or the Disabled for Form 1040A Filers

1994

OMB No. 1545-0047
Use of Social Security Number

You may be able to take this credit and reduce your tax if by the end of 1994:

- You were age 65 or older **OR** You were under age 65, you retired on permanent and total disability, and you received taxable disability income

But you must also meet other tests. See the separate instructions for Schedule 3.

Note: *It must be noted, the IRS can figure the credit for you. See page 40 of the Form 1040A instructions.*

Part I Check the box for your filing status and age

- And by the end of 1994:
- Single
 - Head of household or Qualifying widow(er) with dependent child
 - Married filing a joint return

- Check only one box:
- 1 You were 65 or older
 - 2 You were under 65 and you retired on permanent and total disability
 - 3 Both spouses were 65 or older
 - 4 Both spouses were under 65, but only one spouse retired on permanent and total disability
 - 5 Both spouses were under 65, and both retired on permanent and total disability
 - 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability
 - 7 One spouse was 65 or older and the other spouse was under 65 and **NOT** retired on permanent and total disability
 - 8 You were 65 or older and you lived apart from your spouse for all of 1994
 - 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1994

If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

Part II Statement of permanent and total disability

- If you filed a physician's statement for the disability for 1993 or an earlier year, or filed a statement for tax years after 1993 and your physician signed line B on the Statement **AND** met disabled conditions, you were unable to engage in any substantial gainful activity in 1994, check this box:
- If you checked this box, you do not have to file another statement for 1994
 - If you did not check this box, have your physician complete the statement below

Physician's statement (See instructions at bottom of page 2.)

I certify that:

Name of doctor/physician

was permanently and totally disabled on January 1, 1916, or January 1, 1917, **OR** was permanently and totally disabled on the date he or she retired. If retired, enter year number 11, 1916, either the date retired.

Physician: Sign your name on either line A or B below

A The disability has lasted or can be expected to last continuously for at least a year

B There is no reasonable probability that the disabled condition will ever improve

Physician's signature

Date

Physician's signature

Date

Physician's name

Physician's address

For Paperwork Reduction Act Notice, see Form 1040A instructions

Cal. No. 12044K

1994 Schedule 3 (Form 1040A) page 1

Part III

Dependent care benefits

Complete this part only if you paid for these benefits

- 11 Enter the total amount of dependent care benefits you received for 1994. This amount should be shown in box 10 of your W-2 form(s). Do NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2
- 12 Enter the amount included if any. See page 14
- 13 Subtract line 12 from line 11
- 14 Enter the total amount of qualified expenses incurred in 1994 for the care of the qualifying person(s)
- 15 Enter the smaller of line 13 or 14
- 16 Enter YOUR earned income. If married filing a joint return, enter YOUR SPOUSE'S earned income if student or disabled (see line 6 instructions), if married filing a separate return, see the instructions for the amount to enter. If **all others**, enter the amount from line 16
- 17 Excluded benefits. Enter here the smaller of the following:
 - \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17)
 - Taxable benefits. Subtract line 19 from line 13. Also include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB"
- 18 Enter the smallest of line 15, 16, or 17
- 19 Excluded benefits. Enter here the smaller of the following:
 - The amount from line 18, or
 - \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17)
- 20 Taxable benefits. Subtract line 19 from line 13. Also include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB"
 - To claim the child and dependent care credit, complete lines 21-25 below, and lines 4-10 on the front of this schedule.
- 21 Enter the amount of qualified expenses you incurred and paid in 1994. Do NOT include on this line any excluded benefits shown on line 19
- 22 Enter \$2,400 (\$4,800 if two or more qualifying persons)
- 23 Enter the amount from line 19
- 24 Subtract line 23 from line 22. If zero or less, STOP. You cannot take the credit. Exception: If you paid 1993 expenses in 1994, see the line 10 instructions
- 25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this schedule

1994 Schedule 2 (Form 1040A) page 2

1040EZ Income Tax Return for Single and Joint Filers With No Dependents **1994**

Use the IRS label See page 12. Attach Form 1040EZ to your return. **Your social security number** _____
Spouse's social security number _____

See instructions on back and in Form 1040EZ booklet.
 Note: To keep your tax return safe, use the instructions on the inside cover of this booklet.
 If a joint return does your spouse want \$3 to go in this fund? _____

- 1** Total wages, salaries, and tips. This amount should be shown in box 1 of your Form W-2 from your employer. W-2 forms.
- 2** Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ.
- 3** Add lines 1 and 2. This is your **adjusted gross income**. If less than \$9,000, see page 18 to find out if you can use Form 1040EZ.
- 4** Enter your earned income credit claim on your return's Form 1040EZ. **Yes**, do worksheet No. If **single**, enter 6,250.00; if **married**, enter 11,250.00. For an explanation of these amounts, see back of form.
- 5** Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your **taxable income**.

6 Enter your Federal income tax withheld from box 2 of your Form W-2 forms.

7 Enter the **refundable** tax credit (see page 15). Enter type and amount of nontaxable earned income below.

8 Add lines 6 and 7. Don't include nontaxable earned income. These are your **total payments**.

9 Tax. Use the amount on line 8 to find your tax in the taxable amount table on page 26 of the booklet. Then, enter the tax from the table on this line.

10 If line 8 is larger than line 9, subtract line 9 from line 8. This is your **refund**.

11 If line 9 is larger than line 8, subtract line 8 from line 9. This is the amount you owe. See page 20 for details on how to pay and what to write on your payment.

Sign your return
 I have read this return. Under penalty of perjury, I declare that the information furnished on this return is true and correct. I am aware that anyone who furnishes false or fraudulent information on this return is subject to criminal sanctions (including fines and imprisonment) and/or civil penalties. **Spouse's signature if joint return**
 Your signature _____ Date _____ Your occupation _____ Date _____ Spouse's occupation _____

1040EZ

Use the IRS label See page 12. Attach Form 1040EZ to your return. **Your social security number** _____
Spouse's social security number _____

See instructions on back and in Form 1040EZ booklet.
 Note: To keep your tax return safe, use the instructions on the inside cover of this booklet.
 If a joint return does your spouse want \$3 to go in this fund? _____

- 1** Total wages, salaries, and tips. This amount should be shown in box 1 of your Form W-2 from your employer. W-2 forms.
- 2** Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ.
- 3** Add lines 1 and 2. This is your **adjusted gross income**. If less than \$9,000, see page 18 to find out if you can use Form 1040EZ.
- 4** Enter your earned income credit claim on your return's Form 1040EZ. **Yes**, do worksheet No. If **single**, enter 6,250.00; if **married**, enter 11,250.00. For an explanation of these amounts, see back of form.
- 5** Subtract line 4 from line 3. If line 4 is larger than line 3, enter 0. This is your **taxable income**.

6 Enter your Federal income tax withheld from box 2 of your Form W-2 forms.

7 Enter the **refundable** tax credit (see page 15). Enter type and amount of nontaxable earned income below.

8 Add lines 6 and 7. Don't include nontaxable earned income. These are your **total payments**.

9 Tax. Use the amount on line 8 to find your tax in the taxable amount table on page 26 of the booklet. Then, enter the tax from the table on this line.

10 If line 8 is larger than line 9, subtract line 9 from line 8. This is your **refund**.

11 If line 9 is larger than line 8, subtract line 8 from line 9. This is the amount you owe. See page 20 for details on how to pay and what to write on your payment.

Sign your return
 I have read this return. Under penalty of perjury, I declare that the information furnished on this return is true and correct. I am aware that anyone who furnishes false or fraudulent information on this return is subject to criminal sanctions (including fines and imprisonment) and/or civil penalties. **Spouse's signature if joint return**
 Your signature _____ Date _____ Your occupation _____ Date _____ Spouse's occupation _____

Part III Figure your credit

10 If you checked (in Part I):
 Enter:
 Box 1, 4, 5, or 7 \$1,000
 Box 2, 4, 5, 6, or 7 \$1,000
 Box 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, or 21 10

Did you check box 2, 4, 5, 6, or 9 in Part I?
 Yes You must complete line 13.
 No Enter the amount from line 13 on line 12, and go to line 13.

11 If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total income. If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
 If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.
Tip: For more details on what to include on line 11, see the instructions.

12 If you completed line 11, enter the **smaller** of line 10 or line 11, **all others**, enter the amount from line 10.
13 Enter the following pensions, annuities, or disability income that you did not include on line 11, if you are the taxpayer or your spouse if filing a joint return received in 1994:
 a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits, treated as social security. See instructions. 13a
 b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions. 13b

c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter 0, on line 13c.
14 Enter the amount from Form 1040A, line 17. 14
15 If you checked (in Part I):
 Enter:
 Box 3, 4, 5, 6, or 7 \$2,500
 Box 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, or 21 \$10,000
 Box 8 or 9 \$5,000
 Box 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, or 21 15

16 Subtract line 15 from line 14. If zero or less, enter 0. 16

17 Divide line 16 above by 2. 17

18 Add lines 13c and 17. 18

19 Subtract line 18 from line 12. If zero or less, **stop**; you cannot take the credit. Otherwise, go to line 21. 19

20 Decimals amount used to figure the credit. 20

21 Multiply line 19 above by the total amount (15) on line 20. Enter the result here and on Form 1040A, line 24b. 21

Instructions for Physician's Statement
Taxpayer—If you retired after December 31, 1976, enter the date you retired in the space provided.
Physician—A person is permanently and totally disabled if both of the following apply:
 1 He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
 2 A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

SCHEDULES A&B (Form 1040) Schedule A—Itemized Deductions

See instructions for Schedules A and B (Form 1040)

1994

Form 1040-1041 07 Your social security number

Caution Do not include expenses reimbursed or paid by others

Table with columns for line numbers (1-29) and descriptions for Schedule A deductions: Medical and Dental Expenses, Taxes You Paid, Interest You Paid, Gifts to Charity, Casualty and Theft Losses, Job Expenses and Other Deductions, Miscellaneous Deductions, Total, and Deductions.

For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule A (Form 1040) 1994

Schedule B—Interest and Dividend Income

Note If you had over \$400 in taxable interest income, you must also complete Part III

Table with columns for line numbers (1-10) and descriptions for Schedule B interest and dividend income reporting.

Note If you had over \$400 of interest or dividends (OR had a foreign account or were a grantor of a trust), you must complete this part

Table with columns for line numbers (11a-12) and descriptions for Part III Foreign Accounts and Trusts.

For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule B (Form 1040) 1994

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)
Partnerships, joint ventures, etc. must file Form 1065

Attach to Form 1040 or Form 1041. See instructions for Schedule C (Form 1040)

1099-994
Social security number (SSN)

A Enter all business or professional expenses, including penalties, if any, you paid during the year.
B Enter principal business code and SIC code.
C Business number.
D Employer ID number (EIN), if any.

E Business address, including state or foreign country.
F Accounting method.
G Methods used to value inventory.
H Other information regarding partnership, joint venture, or other arrangement.

I Enter gross income or profit in the appropriate line on this page, showing 1041, if any.
Part I Income tax credits.
1-4 Expenses and adjustments.
5 Gross profit.
6 Other income.

Part II Expenses. Enter all expenses for business use of your home only on line 10.
8 Advertising.
9 Bad debts.
10 Car and truck expenses.
11 Charitable contributions.
12 Depreciation and depletion.
13 Disposition of business assets.
14 Employee benefit programs.
15 Insurance (other than life).
16 Interest.
17 Legal and professional services.
18 Other expenses.

19 Pension and profit-sharing plans.
20 Rent or lease (see page 4).
21 Repairs, factory, and equipment.
22 Supplies and materials.
23 Taxes and licenses.
24 Travel meals, and entertainment.
25 Utilities.
26 Other expenses from line 10.
27 Other expenses from line 10.

28 Total expenses.
29 Expenses for business use of your home.
30 Expenses for business use of your home.
31 Net profit or (loss).
32 If you have a loss, check the box that describes your investment in this activity.

Part III Cost of Goods Sold.
33 Inventory at beginning of year.
34 Inventory at end of year.
35 Cost of goods sold.

36 Materials, supplies, etc.
37 Freight.
38 Additions.
39 Inventory at end of year.

40 Cost of goods sold.
Part IV Information on Your Vehicle.
41 Allow did you use your vehicle for business purposes?
42 If line 41 is more than 1,000, enter the number of miles you used your vehicle.

43 Do you use your vehicle for another vehicle available for personal use?
44 What year vehicle is available for the limited-use deduction?
45a Do you have expenses to support your deduction?
45b If yes, enter expenses.

Part V Other Expenses.
46 Total other expenses.

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For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE C-EZ (Form 1040) Net Profit From Business (Sole Proprietorship)

Partnerships, joint ventures, etc. must file Form 1065. Attach to Form 1065 or Form 1041. See instructions on back.



Your social security number

Part I General Information

You May Use This Schedule Only If You: Had gross receipts from your business of \$25,000 or less; Used the cash method of accounting; Did not have a net loss from your business; Had only one business as a sole proprietor.

- A Principal business or profession including product or service; B Principal business code; C Do any business in multiple states; D Employer ID number (EIN), if any.

Part II Figure Your Net Profit

- 1 Gross receipts, if more than \$25,000, you must use Schedule C; 2 Total expenses, if more than \$2,000, you must use Schedule C; 3 Net profit, subtract line 2 from line 1.

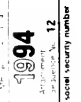
Part III Information on Your Vehicle

- 4 When did you place your vehicle in service for business purposes; 5 If the total number of miles you drove your vehicle during 1994 enter the number of miles you used your vehicle for business; 6-8 Do you (or your spouse) have another vehicle available for business use, commuting, or off-duty hours?

For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE D (Form 1040) Capital Gains and Losses

Attach to Form 1040. See instructions for Schedule D (Form 1040). Use lines 20 and 22 for more space to list transactions for lines 1 and 9.



Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Table with columns for Description, Date Acquired, Date Disposed, Short-term gain or loss, and Net short-term capital gain or loss.

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Table with columns for Description, Date Acquired, Date Disposed, Long-term gain or loss, and Net long-term capital gain or loss.

Part III Summary of Parts I and II

- 18 Combine lines 8 and 17 if a gain, enter the gain on Form 1040, line 13; 19 If line 18 is a loss, enter here and as a loss on Form 1040, line 13.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE E (Form 1040)

Supplemental Income and Loss

1994 1995 1996 1997 1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044 2045 2046 2047 2048 2049 2050 2051 2052 2053 2054 2055 2056 2057 2058 2059 2060 2061 2062 2063 2064 2065 2066 2067 2068 2069 2070 2071 2072 2073 2074 2075 2076 2077 2078 2079 2080 2081 2082 2083 2084 2085 2086 2087 2088 2089 2090 2091 2092 2093 2094 2095 2096 2097 2098 2099 2100 2101 2102 2103 2104 2105 2106 2107 2108 2109 2110 2111 2112 2113 2114 2115 2116 2117 2118 2119 2120 2121 2122 2123 2124 2125 2126 2127 2128 2129 2130 2131 2132 2133 2134 2135 2136 2137 2138 2139 2140 2141 2142 2143 2144 2145 2146 2147 2148 2149 2150 2151 2152 2153 2154 2155 2156 2157 2158 2159 2160 2161 2162 2163 2164 2165 2166 2167 2168 2169 2170 2171 2172 2173 2174 2175 2176 2177 2178 2179 2180 2181 2182 2183 2184 2185 2186 2187 2188 2189 2190 2191 2192 2193 2194 2195 2196 2197 2198 2199 2200 2201 2202 2203 2204 2205 2206 2207 2208 2209 2210 2211 2212 2213 2214 2215 2216 2217 2218 2219 2220 2221 2222 2223 2224 2225 2226 2227 2228 2229 2230 2231 2232 2233 2234 2235 2236 2237 2238 2239 2240 2241 2242 2243 2244 2245 2246 2247 2248 2249 2250 2251 2252 2253 2254 2255 2256 2257 2258 2259 2260 2261 2262 2263 2264 2265 2266 2267 2268 2269 2270 2271 2272 2273 2274 2275 2276 2277 2278 2279 2280 2281 2282 2283 2284 2285 2286 2287 2288 2289 2290 2291 2292 2293 2294 2295 2296 2297 2298 2299 2300 2301 2302 2303 2304 2305 2306 2307 2308 2309 2310 2311 2312 2313 2314 2315 2316 2317 2318 2319 2320 2321 2322 2323 2324 2325 2326 2327 2328 2329 2330 2331 2332 2333 2334 2335 2336 2337 2338 2339 2340 2341 2342 2343 2344 2345 2346 2347 2348 2349 2350 2351 2352 2353 2354 2355 2356 2357 2358 2359 2360 2361 2362 2363 2364 2365 2366 2367 2368 2369 2370 2371 2372 2373 2374 2375 2376 2377 2378 2379 2380 2381 2382 2383 2384 2385 2386 2387 2388 2389 2390 2391 2392 2393 2394 2395 2396 2397 2398 2399 2400 2401 2402 2403 2404 2405 2406 2407 2408 2409 2410 2411 2412 2413 2414 2415 2416 2417 2418 2419 2420 2421 2422 2423 2424 2425 2426 2427 2428 2429 2430 2431 2432 2433 2434 2435 2436 2437 2438 2439 2440 2441 2442 2443 2444 2445 2446 2447 2448 2449 2450 2451 2452 2453 2454 2455 2456 2457 2458 2459 2460 2461 2462 2463 2464 2465 2466 2467 2468 2469 2470 2471 2472 2473 2474 2475 2476 2477 2478 2479 2480 2481 2482 2483 2484 2485 2486 2487 2488 2489 2490 2491 2492 2493 2494 2495 2496 2497 2498 2499 2500

1. Show the kind and location of each rental real estate property. 2. For each rental real estate property listed on line 1, did you own the property for more than the personal purposes for more than the total days rented at fair rental value during the tax year? (See page E 1.)

Table with columns A, B, C, Totals, and a Yes/No column. Rows 1-18 for Income and 19-22 for Expenses.

Income: 1 Rents (to whom), 2 Supplies received, 3 Advertising, 4 Rent and fuel (see page L 4), 5 Cleaning and maintenance, 6 Repairs, 7 Insurance, 8 Legal and other professional fees, 9 Management fees, 10 Mortgage interest paid to banks, etc. (see page E 2), 11 Other interest, 12 Repairs, 13 Supplies, 14 Taxes, 15 Utilities, 16 Other (list)

Expenses: 19 Add lines 5 through 18, 20 Less: Depreciation (see page L 4), 21 Total expenses. Add lines 19 and 20, 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents). If you have a net loss, see page E 2 to find out if you must file Form 6198.

23 Deductible rental real estate loss. Caution: Your rental real estate loss deduction is limited to the amount on page E 3 to find out if you must file Form 6542. Real estate professionals must complete line 23 on page 2.

24 Income. Add positive amounts shown on line 22. Do not include any losses. 25 Total rental real estate losses from line 22 and rental real estate losses from line 23. Enter the total losses here. 26 Total net rental real estate income or (loss). Combine lines 24 and 25. Enter the result here. If parts II, III, IV, and line 39 on page 2 do not apply to you, also enter the amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2.

For Paperwork Reduction Act Notice, see Form 1040 instructions. C-91 No. 11344.

Part IV Short-term Capital Gains and Losses—Assets Held One Year or Less (Continuation of Part II)

Table for Part IV with columns for Description, Date Acquired, Date Disposed, and Gain/Loss.

21 Short-term totals. Add columns (d), (f), and (g) of line 20. Enter here and on line 2 of line 21.

Part V Long-term Capital Gains and Losses—Assets Held More Than One Year (Continuation of Part III)

Table for Part V with columns for Description, Date Acquired, Date Disposed, and Gain/Loss.

23 Long-term totals. Add columns (d), (f), and (g) of line 22. Enter here and on line 10 of line 23.

SCHEDULE EIC (Form 1040A or 1040) Earned Income Credit (Qualifying Child Information)

Attach to Form 1040A or 1040. See instructions on back.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report amounts from farming or fishing on Schedule E, you must enter your gross income from farming or fishing in the column (a) or (f) of the 27-60 table. Do not include your net profit or loss from farming or fishing in the column (a) or (f) of the 27-60 table.

Part III Income or Loss From Estates and Trusts

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICS)—Residual Holder

Part V Summary

Reconciliation of Farming and Fishing Income

Reconciliation for Real Estate Professionals

Part I Income or Loss From Partnerships and S Corporations (continued)

Part II Income or Loss From Estates and Trusts (continued)

Part III Income or Loss From Real Estate Mortgage Investment Conduits (REMICS)—Residual Holder (continued)

Part IV Summary (continued)

Reconciliation of Farming and Fishing Income (continued)

Reconciliation for Real Estate Professionals (continued)

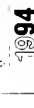
Part V Summary (continued)

Information About Your Qualifying Child or Children

Caution: If you don't fill in all the lines that apply, it will take us longer to process your return and issue your refund.

Information About Your Qualifying Child or Children (continued)

Caution: If you don't fill in all the lines that apply, it will take us longer to process your return and issue your refund.



Your social security number

Before You Begin

- Answer the questions on page 44 (1040A) or page 27 (1040) to see if you can take this credit.
If you can take the credit, fill in the worksheet on page 45 (1040A) or page 28 (1040) to figure your credit.
But if you want the IRS to figure it for you, see page 40 (1040A) or page 24 (1040).

Then, complete and attach Schedule EIC only if you have a qualifying child (see boxes on back).

Information About Your Qualifying Child or Children

If you have more than two qualifying children, you only have to list two to get the maximum credit.

Caution: If you don't fill in all the lines that apply, it will take us longer to process your return and issue your refund.

1 Child's name (first, initial, and last name)

2 Child's year of birth

3 If child was born before 1976 AND—

a Was a sibling under age 24 at the end of 1994, check the Yes box OR

b Was permanently and totally disabled (see back) check the Yes box

4 If child was born before 1994, enter the child's social security number

5 Child's relationship to you (for example, son, grandchild, etc.)

6 Number of months child lived with you in the U.S. in 1994

Do you want the earned income credit added to your take home pay in 1995? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-TAX-FORM (1-800-829-3676)

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions. Cat. No. 32233M Schedule EIC (Form 1040A or 1040) 1994

SCHEDULE F (Form 1040) Profit or Loss From Farming

1099A Attach to Form 1040, Form 1041, or Form 1045. See instructions for Schedule F (Form 1040).

Form 1099A fields: Social security number, Employer ID number, etc.

Part I Farm Income—Cash Method, Complete Parts I and II if you are a cash method taxpayer.

Form 1040-ES Part I: Sales of livestock and other items, Depreciation, etc.

Part II Farm Expenses—Cash and Accrual Method, Do not include personal or living expenses.

Form 1040-ES Part II: Car and truck expenses, Conservation expenses, Depreciation, etc.

Schedule F (Form 1040) 1994

Part III Farm Income—Accrual Method, Complete Parts I and II if you are an accrual method taxpayer.

Form 1040-ES Part III: Sales of livestock and other items, Depreciation, etc.

Part IV Principal Agricultural Activity Codes

Form 1040-ES Part IV: Codes for various agricultural activities like 185 Food crops grown under cover, 211 Beef cattle feedlots, etc.

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Schedule R
(Form 1040)

Credit for the Elderly or the Disabled

1099

Your social security number

16

You may be able to take this credit and reduce your tax if by the end of 1994:
 • You were age 65 or older **OR** • You were under age 65, you retired on permanent and total disability, and you are now on the disability income.
 Did you meet also meet other tests? See the separate instructions for Schedule R.
Note: If you cover, line (R-1), attach the sign for you. See Page 24 of the Form 1040 instructions.

Part II Check the box for Your Filing Status and Age

- By the end of 1994
- | | | | |
|--|----|--------------------------|--------------------|
| Single | 1 | <input type="checkbox"/> | Check only one box |
| Married filing jointly with dependent child | 2 | <input type="checkbox"/> | |
| Head of household or dependent child | 3 | <input type="checkbox"/> | |
| Both spouses were 65 or older | 4 | <input type="checkbox"/> | |
| Both spouses were under 65, but only one spouse retired on permanent and total disability | 5 | <input type="checkbox"/> | |
| Both spouses were under 65, and both retired on permanent and total disability | 6 | <input type="checkbox"/> | |
| One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | 7 | <input type="checkbox"/> | |
| One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability | 8 | <input type="checkbox"/> | |
| One spouse was 65 or older, and you lived apart from your spouse for all of 1994 | 9 | <input type="checkbox"/> | |
| You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1994 | 10 | <input type="checkbox"/> | |

Part III Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, 7, 8, or 9 above)

If you filed a physician's statement for this disability for 1993 or an earlier year, or you filed a statement for law years after 1993 and your physician signed line B on the statement, **AND**
 • If you filed a physician's statement for 1994, and you were unable to engage in any substantial gainful activity in 1994, or
 • If you did not check this box, have your physician complete the statement below.

Physician's Statement (See instructions at bottom of page 2.)

I certify that _____
 Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired. **▶**

Physician. Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year.

B There is no reasonable probability that the disabled condition will ever improve.

Physician's signature _____ Date _____
 Physician's address _____

Form 1040-1099-94
 See Form 1040 instructions
 Schedule R (Form 1040) 1994

Part III Your Credit

10 If you checked (in Part II)
 Box 1, 2, 4, or 9 Enter \$5,000
 Box 3, 5, 6, 7, 8, or 10 \$7,500
 Box 11, 12, or 13 \$7,750

Did you check box 2, 4, 5, 6, or 9 in Part II? Yes No **Must complete line 11**
 Enter the amount from line 10 on line 12, and go to line 11.

- 11** If you checked:
 • Box 1 or 2, add \$5,000 to the taxable disability in order of the spouse who was age 65. Enter the total.
 • Box 3, 5, 6, 7, 8, or 10, add the taxable disability income to your spouse's taxable disability income. Enter the total.
 • Box 11, 12, or 13, add the taxable disability income to your spouse's taxable disability income. Enter the total.

12 For more details on what to include on line 11, see the instructions. If you completed line 11, enter the smaller of line 10 or line 11, all others, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1994:
 a. Non-taxable part of social security benefits, and
 b. Non-taxable part of railroad retirement benefits treated as social security, see instructions.

13a Enter the amount from Form 1040, line 4c.

13b Enter the amount from Form 1040, line 4c.

13c Enter the amount from Form 1040, line 4c.

14 Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) Enter the total of nondisabled income listed on lines 13a, 13b, or 13c, enter -1, or line 14.

15 If you checked (in Part II)
 Box 1 or 2 \$7,500
 Box 3, 4, 5, 6, 7, 8, or 9 \$10,000
 Box 11 or 12 \$5,000
 Subtract line 15 from line 14. If zero or less, enter -1.

16 Enter the amount from Form 1040, line 4c.

17 Divide line 16 by 2.

18 Add lines 17 and 17.

19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 21.

20 The amount used to figure the credit.

21 Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 4. **Caution:** If you file Schedule C, E, F, or F (Form 1040), your credit may be limited. See the instructions for line 21 for the amount of credit you can claim.

Instructions for Physician's Statement

Taxpayer
 If you retired after December 31, 1976, a person is permanently and totally disabled if both of the following apply:
 • The person cannot engage in any substantial gainful activity because of a physical or mental condition, and
 • A physician determines that this disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Physician
 A person is permanently and totally disabled if both of the following apply:
 • The person cannot engage in any substantial gainful activity because of a physical or mental condition, and
 • A physician determines that this disability has lasted or can be expected to last continuously for at least a year or can lead to death.

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SCHEDULE SE (Form 1040) 1994

See instructions for Schedule SE (Form 1040)

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

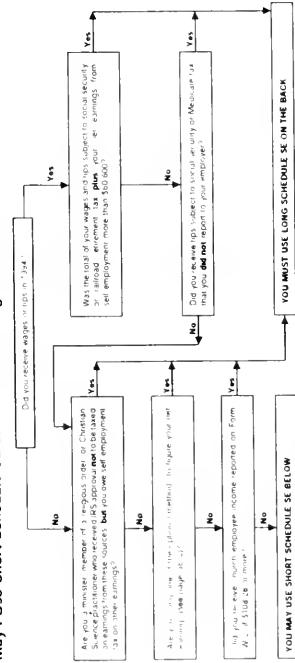
17

17

WHO MUST FILE SCHEDULE SE

- 1. You had net earnings from self-employment from other than church employee income line 4 of Short Schedule SE of line 4c of Form 1040.
2. You had net earnings from self-employment from other than church employee income line 4 of Short Schedule SE of line 4c of Form 1040.
3. You had net earnings from self-employment from other than church employee income line 4 of Short Schedule SE of line 4c of Form 1040.

MAY I USE SHORT SCHEDULE SE OR MUST I USE LONG SCHEDULE SE?



SECTION A—SHORT SCHEDULE SE. Caution: Read above to see if you can use Short Schedule SE

- 1. Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065) line 15a.
2. Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming).
3. Net earnings from self-employment, line 4 of Form 1040, line 47.
4. Net earnings from self-employment, line 4 of Form 1040, line 47.
5. Self-employment tax, if the amount on line 4 is:
a. Less than \$400, multiply line 4 by 15.1% (15.1%). Enter the result here and on Form 1040, line 47.
b. More than \$400, multiply line 4 by 2.9% (2.9%). Then add \$514.40 to the result. Enter the total here and on Form 1040, line 47.
6. Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 25.

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat No. 11394Z Schedule SE (Form 1040) 1994

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income

17

SECTION B—LONG SCHEDULE SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter 0 for line 15. If you are a minister, member of a religious order, or a minister or a member of a religious order who is not a full-time employee in any one of these categories, skip lines 1 through 4b. If you are a minister, member of a religious order, or a minister or a member of a religious order who is not a full-time employee in any one of these categories, skip lines 1 through 4b. If you are a minister, member of a religious order, or a minister or a member of a religious order who is not a full-time employee in any one of these categories, skip lines 1 through 4b.

- 1. Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065) line 15a.
2. Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming).
3. Net earnings from self-employment, line 4 of Form 1040, line 47.
4. Net earnings from self-employment, line 4 of Form 1040, line 47.
5. Self-employment tax, if the amount on line 4 is:
a. Less than \$400, multiply line 4 by 15.1% (15.1%). Enter the result here and on Form 1040, line 47.
b. More than \$400, multiply line 4 by 2.9% (2.9%). Then add \$514.40 to the result. Enter the total here and on Form 1040, line 47.
6. Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 25.

Part II Optional Methods To Figure Net Earnings (See page SE-2)

- 1. Farm Optional Method. You may use this method only if:
a. Your gross farm income was not more than \$1,600, or
b. Your gross farm income was more than \$1,600 and your net farm profits were less than \$1,733.
2. Maximum income for optional methods.
3. Enter the smaller of two thirds (2/3) of gross farm income (not less than zero) or \$1,600. Also include this amount on line 4b above.
4. Nonfarm Optional Method. You may use this method only if:
a. Your net nonfarm profits were less than \$1,733 and also less 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.
5. Caution: You may use this method no more than five times.
6. Subtract line 15 from line 14.
7. Enter the smaller of two thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 15. Also include this amount on line 4b above.
8. From Schedule K-1 (Form 1065), line 15b. From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a. From Schedule F, line 36 and Schedule K-1 (Form 1065), line 15a. From Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), line 15a.

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2106

Employee Business Expenses

See separate instructions

Attach to Form 1040

1994

See separate instructions

Attach to Form 1040

Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

- 1 Vehicle - expense from line 27 of line 29
- 2 Parking fees, tolls, and transportation including train, bus, etc. that did not include overnight travel
- 3 Travel expense while away from home overnight including lodging, airplane, or rental - etc. Do not include meals and entertainment
- 4 Business expenses not included in lines 1 through 3. Do not include meals and entertainment
- 5 Meals and entertainment expenses (see instructions)
- 6 Total expenses in Column A, add lines 1 through 4, and enter the result in Column B, enter the amount from line 5

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Enter Amounts Your Employer Gave You for Expenses Listed in Step 1

- 7 Enter amounts your employer gave you that were not reported to you in box 1 of Form W-2. Include any amount reported under code 1 in box 13 of your Form W-2 (see instructions)

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

- 8 Subtract line 7 from line 6

Note: If both columns of line 8 are zero, stop here. If Column A is less than zero, report the amount as income on Form 1040, line 7.

- 9 In Column A, enter the amount from line 8 (if zero or less, enter 0). In Column B, multiply the amount on line 8 by 50% (50)
- 10 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 20. (Qualified performing artists and individuals with disabilities see the instructions for Special rules on where to enter the total.)

For Paperwork Reduction Act Notice, see instructions.

Form 2106-1994

Part II Vehicle Expenses (Use instructions to find out which sections to complete.)

Section A - General Information

- 11 Enter the date the vehicle was placed in service
- 12 Total miles vehicle was driven during 1994
- 13 Business miles included on line 12
- 14 Percent of business use. Double line 13 by line 12
- 15 Average daily round-trip commuting distance
- 16 Commuting miles included on line 12
- 17 Other personal miles. Add lines 13 and 15, and subtract the total from line 12
- 18 Do you (or your spouse) have another vehicle available for personal purposes? Yes No
- 19 If your employer provided you with a vehicle is personal use during off-duty hours permitted? Yes No. If applicable
- 20 Do you have evidence to support your deduction? Yes No
- 21 If yes, is the evidence written? Yes No

Section B - Standard Mileage Rate (Use this section only if you own the vehicle.)

- 22 Multiple line 13 by .14, 1.29, 1.29, Enter the result here and on line 1. (Rural mail carriers see instructions.)

Section C - Actual Expenses

	(a) Vehicle 1	(b) Vehicle 2
23 Value of original trade-in vehicle	23	23
24a Trade-in vehicle	24a	24a
24b Other vehicle	24b	24b
24c Subtract line 24b from line 24a	24c	24c
25 Value of employee-provided vehicle applies only if 100% of value is included in Form W-2 (see instructions)	25	25
26 Add lines 23, 24a, and 25	26	26
27 Multiply line 26 by the percentage on line 14	27	27
28 Depreciation - Enter amount from line 38 below	28	28
29 Add lines 27 and 28. Enter total here and on line 1	29	29

Section D - Depreciation of Vehicles (Use this section only if you own the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis (see instructions)	30	30
31 Enter amount of section 179 deduction entered on line 1	31	31
32 Multiply line 30 by line 14 (see instructions if you elected the section 179 deduction)	32	32
33 Enter depreciation method and percentage (see instructions)	33	33
34 Multiply line 32 by the percentage in line 33 (see instructions)	34	34
35 Add lines 31 and 34	35	35
36 Enter the limitation amount from the table in line 36 (see instructions)	36	36
37 Multiply line 35 by the percentage in line 36	37	37
38 Enter the smaller of line 35 or line 37. Enter the result on line 28 above	38	38

Child and Dependent Care Expenses

2441

▶ Attach to Form 1040
▶ See separate instructions

1994
Your social security number

21

You need to understand the following terms to complete this form: **Qualifying Person(s)**, **Dependent Care Benefits**, **Qualified Expenses**, and **Earned Income**. See **Important Terms** on page 1 of the Form 2441 instructions.

Part I Persons or Organizations Who Provided the Care—You must complete this part if you need more space, use the bottom of page 2.

1 (a) Care provider's name (number, street, apt. no., city, state, and ZIP code) (b) Address (SSN or EIN) (c) Identifying number (SSN or EIN) (d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1

3 Enter the number of qualifying persons cared for in 1994

Did you receive dependent care benefits? **NO** → Complete only Part II below **YES** → Complete Part III on the back now

Part II Credit for Child and Dependent Care Expenses

4 Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25

5 Enter YOUR earned income if married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions), all others, enter the amount from line 5

6 Enter the smallest of line 4, 5, or 6

7	8	9	10
Enter the amount from Form 1040, line 32	Enter on line 9 the decimal amount shown below that applies to the amount on line 8	Enter the amount from Form 1040, line 32	Enter the amount of credit to enter on Form 1040, line 41
If line 8 is—	If line 8 is—	Over	Not over
Not over	Over	Over	Not over
0	0.0000–0.0000	0.0000	0.0000
10,000	0.0000–0.0000	0.0000	0.0000
10,000–12,000	0.0000–0.0000	0.0000	0.0000
12,000–14,000	0.0000–0.0000	0.0000	0.0000
14,000–16,000	0.0000–0.0000	0.0000	0.0000
16,000–18,000	0.0000–0.0000	0.0000	0.0000
18,000–20,000	0.0000–0.0000	0.0000	0.0000
20,000–22,000	0.0000–0.0000	0.0000	0.0000
22,000–24,000	0.0000–0.0000	0.0000	0.0000
24,000–26,000	0.0000–0.0000	0.0000	0.0000
26,000–28,000	0.0000–0.0000	0.0000	0.0000
28,000–No limit	0.0000–No limit	0.0000	0.0000
29	0.0000	0.0000	0.0000
27	0.0000	0.0000	0.0000
26	0.0000	0.0000	0.0000
25	0.0000	0.0000	0.0000

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41.

Caution: If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return on Form 941 for each quarter.

For Paperwork Reduction Act Notices, see separate instructions.

OMB No. 1545-0047

Form 2441 (1994)

Part III Dependent Care Benefits—Complete this part only if you received these benefits

11 Enter the total amount of dependent care benefits you received for 1994. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2

12 Enter the amount forfeited, if any. See the instructions

13 Subtract line 12 from line 11

14 Enter the total amount of qualified expenses incurred in 1994 for the care of the qualifying person(s)

15 Enter the smaller of lines 13 or 14

16 Enter YOUR earned income

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the instructions), if married filing a separate return, see the instructions for the amount to enter. All others, enter the amount from line 16

18 Enter the smallest of line 15, 16, or 17

19 Excluded benefits. Enter here the smaller of the following

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17)

20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the opposite line next to line 7, write "DCB"

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form

21 Enter the amount of qualified expenses you incurred and paid in 1994. DO NOT include on this line any excluded benefits shown on line 19

22 Enter \$2,400 (\$4,800 if two or more qualifying persons)

23 Enter the amount from line 19

24 Subtract line 23 from line 22. If zero or less, STOP. You cannot take the credit. Exception, if you paid 1993 expenses in 1994, see the line 10 instructions

25 Enter the smaller of line 21, or 24 here and on line 4 on the front of this form

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3800 General Business Credit

1994

Identifying number 22

Attach to your tax return See separate instructions

Part I Tentative Credit

- 1a Current year investment credit (Form 3468, Part I)
- 1b Current year jobbs credit (Form 5884, Part II)
- 1c Current year credit for alcohol used as fuel (Form 6478)
- 1d Current year credit for increasing research activities (Form 6765, Part III)
- 1e Current year low income housing credit (Form 1998, Part I)
- 1f Current year enhanced oil recovery credit (Form 8830, Part I)
- 1g Current year disabled access credit (Form 8833, Part I)
- 1h Current year Indian employment credit (Form 8845, Part II)
- 1i Current year credit for employee social security and Medicare taxes paid on certain employees (Form 8846, Part II)
- 1j Current year credit for contributions to selected community development corporations (Form 8847, Part I)
- 1k Current year general business credit. Add lines 1a through 1k
- 2 Passive activity credits included on lines 1a through 1k (see instructions)
- 3 Subtract line 2 from line 1k
- 4 Passive activity credits allowed for 1994 (see instructions)
- 5 Carryforward of general business, WIN, or ESOP credit to 1994 (see instructions for the schedule to attach)
- 6 Carryback of general business credit to 1994 (see instructions)
- 7 **General business credit limitation based on amount of tax**

Part II General Business Credit Limitation Based on Amount of Tax

- 8a Individuals. Enter amount from Form 1040, line 40
- 8b Other filers. Enter regular tax before credits from Form 1120-A, Part I, line 11
- 9 Credits that reduce regular tax before credits from your return (see instructions)
- 9a Credit for child and dependent care expenses (Form 2441, line 10)
- 9b Credit for the elderly or the disabled (Schedule R (Form 1040), line 21)
- 9c Mortgage interest credit (Form 8396, line 11)
- 9d Foreign tax credit (Form 1116, line 32 or Form 1118, Sch. B, line 12)
- 9e Passions tax credit (Form 5755)
- 9f Orphan drug credit (Form 6765, line 10)
- 9g Credit for fuel from a nonconventional source
- 9h Qualified electric vehicle credit (Form 8834, line 19)
- 9i Add lines 9a through 9h
- 10 Net regular tax. Subtract line 9i from line 8
- 11 Tentative minimum tax (see instructions), line 45
- 12 Enter amount from Form 4626, line 13
- 13 Estates and trusts. Enter amount from Form 1041, Schedule H, line 37
- 14 Net income tax
- 15 Individuals. Add line 10 above and line 28 of Form 6251
- 16 Corporations. Add line 10 above and line 15 of Form 4626
- 17 Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H
- 18 If line 10 is more than \$25,000, enter 25% (.25) of the excess (see instructions)
- 19 Subtract line 11 or line 13, whichever is greater, from line 12. If less than zero, enter 0
- 20 If line 10 is more than \$25,000, enter 25% (.25) of the excess (see instructions)
- 21 Estates and trusts. Add line 10 above and line 39 of Form 1041, Schedule H
- 22 If line 20 is more than \$25,000, enter 25% (.25) of the excess (see instructions)
- 23 General business credit allowed for current year. Enter the smaller of line 7 or line 14. Enter here and on Form 1040, line 44, Form 1120, Schedule J, line 4e, Form 1120-A, Part I, line 23, or the appropriate line of your tax return (individuals, estates, and trusts; see instructions) If the credit for increasing research activities (Form 6765) or the credit for increasing Indian employment credit (Form 8845) is claimed. See the instructions if the corporation has undergone a post-1986 ownership change.

For Paperwork Reduction Act Notice, see page 2 of this form. Form 3800 (1994) Cat. No. 12329F

Schedule A-Additional General Business Credit Allowed by Section 38(c)(2) (Before Repeat by the Revenue Reconciliation Act of 1990)-Only Applicable to C Corporations

- 16 Enter the portion of their net income on line 5, page 1, that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)
- 17 Tentative minimum tax (from line 11, page 1)
- 18 Multiply line 17 by .25% (.025)
- 19 Enter the amount from line 14, page 1
- 20 Enter the portion of the credit shown on line 7, page 1, that is NOT attributable to the regular investment credit shown on line 46 (before amendment by the Revenue Reconciliation Act of 1990)
- 21 Subtract line 20 from line 19 (if less than zero, enter 0)
- 22 Subtract line 21 from line 16 (if less than zero, enter 0)
- 23 For purposes of this line only refigure the amount on line 11, Form 4626 by using zero on line 6, Form 4626, and enter the result here
- 24 Multiply line 23 by 10 : (.10)
- 25 Net income tax (from line 12, page 1)
- 26 General business credit (from line 15, page 1)
- 27 Subtract line 26 from line 25
- 28 Subtract line 24 from line 27
- 29 Enter the smaller of line 18, line 22, or line 28
- 30 Subtract line 29 from line 17
- 31 Enter the greater of line 30 or line 13, page 1
- 32 Subtract line 31 from line 25
- 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 figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 15, page 1
- 34 If line 32 is greater than line 33, enter the excess here (see instructions)

Paperwork Reduction Act Notice

If you have comments concerning the accuracy or completeness of these instructions, please write to the Internal Revenue Service, P.O. Box 1318, Van Nuys, CA 91410-1318. The estimated average time to complete these instructions is 11 minutes. You can write to both the IRS and the Department of the Treasury and Budget at the address listed in this notice. If you are filing a tax return with which this form is filed, the time needed to complete and file this form will vary depending on the complexity of your business. The estimated average time to complete these instructions is 11 minutes. You are required to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

Recordkeeping Learning about the Law of the Form Preparing and sending the form to the IRS

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

If you have comments concerning the accuracy or completeness of these instructions, please write to the Internal Revenue Service, P.O. Box 1318, Van Nuys, CA 91410-1318. The estimated average time to complete these instructions is 11 minutes. You can write to both the IRS and the Department of the Treasury and Budget at the address listed in this notice. If you are filing a tax return with which this form is filed, the time needed to complete and file this form will vary depending on the complexity of your business. The estimated average time to complete these instructions is 11 minutes. You are required to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

6251

Alternative Minimum Tax—Individuals

See separate instructions
Attach to Form 1040 or Form 1040e

1994

Your social security number

Part I Adjustments and Preferences

- 1 If you deduct deductions on Schedule A (Form 1040) on line 2, if you did not itemize deductions, enter your standard deduction from Form 1040, line 14, and skip to line 6.
2 Marital and joint Enter the number of Schedule A, line 4, or 2, if from 1040, line 2.
3 Taxes Enter the amount from Schedule A, line 9.
4 Certain interest on a home mortgage not used to buy, build, or improve your home.
5 Miscellaneous itemized deductions. Enter the amount from Schedule A, line 26.
6 Refund of taxes Enter any tax refund from Form 1040, line 10 or 21.
7 Investment interest Enter difference between regular tax and AMT deductions.
8 Adjusted gain or loss Enter difference between AMT and regular tax gain or loss.
9 Personal stock options Enter excess of AMT income over regular tax income.
10 Excess of deductions of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 4.
11 Tax-exempt interest from private activity bonds. See instructions.
12 Tax-exempt interest from private activity bonds. See instructions.
13 Tax-exempt interest from private activity bonds. See instructions.
14 Enter the amount of any tax gap item that is not on Form 1040, line 14.
a Loss limitations
b Charitable expenditures
c Depreciation
d Depreciation (line 19B)
e Installment sales
f Intangible drilling costs
g Long term contracts
h Loss limitations
i Mining costs
j Patron's adjustment
k Pollution control facilities
l Research and experimental
m Tax shelter farm activities
n Related adjustments

Part II Alternative Minimum Taxable Income

- 16 Enter the amount from Form 1040, line 35. If less than zero enter as a loss.
17 Net operating loss deduction. If any from Form 1040, line 21. Enter as a positive amount.
18 If Form 1040, line 32, is over \$111,800 (over \$55,900 if married filing separately) and you received deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A, line 29.
19 Charitable losses through 16. See instructions.
20 Alternative Minimum Taxable Income. Subtract line 20 from line 16. If married filing separately, and line 21 is more than \$105,000, see instructions.
21

Part III Exemption Amount and Alternative Minimum Tax

- 22 Exemption Amount (if this form is for a child under age 14, see instructions).
If your filing status is:
Single or head of household 312,500
Married filing jointly or qualifying widow(er) 130,000
Married filing separately 75,000
And line 21 is not over:
Enter on line 22
312,500
225,000
22,500
If line 21 is over the amount shown above for your filing status, see instructions.
23 Subtract line 22 from line 21. If zero or less, enter 0. Here and on lines 26 and 28.
24 If line 23 is \$175,000 or less, \$87,500 or less, if married filing separately, multiply line 23 by 28% (1/4). Otherwise, multiply line 23 by 28% (1/4) and subtract \$3,500 (\$1,750 if married filing separately) from the result. See instructions.
25 Alternative minimum tax credit. See instructions.
26 Enter your tax from Form 1040, line 18 (plus any amount from Form 4910 included on Form 1040, line 39) minus any foreign tax credit from Form 1040, line 43.
27 Alternative Minimum Tax. (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter 0. Enter here and on Form 1040, line 46.
28 For Paperwork Reduction Act Notice, see separate instructions.
Enter on required paper 6251

8582

Passive Activity Loss Limitations

See separate instructions
Attach to Form 1040 or Form 1041

1994

Identifying number

Part I 1994 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on pages 7 and 8 before completing Part I.
Rental Real Estate Activities With Active Participation For the definition of active participation see Active Participation in a Rental Real Estate Activity.

- 1a Activities with net income from Worksheet 1, column (a)
1b Activities with net loss from Worksheet 1, column (b)
1c Prior year unallowed losses from Worksheet 1, column (c)
Combine lines 1a, 1b, and 1c.
All Other Passive Activities
2a Activities with net income from Worksheet 2, column (a)
2b Activities with net loss from Worksheet 2, column (b)
2c Prior year unallowed losses from Worksheet 2, column (c)
Combine lines 2a, 2b, and 2c.
3 Combine lines 1a and 2a. If the result is net income or zero, see the instructions for line 3. If the result is net loss, go to line 4. Otherwise, enter 0 on line 3 and go to line 10.
Special Allowance for Rental Real Estate With Active Participation
Note: Enter all numbers in Part II as positive amounts. See instructions on Page 8 (for examples).

Part II Total Losses Allowed

- 4 Enter the smaller of the loss on line 1a or the loss on line 3.
5 Enter \$3,500/600. If married filing separately, see the instructions.
6 Enter marriedly adjusted percentage. Full-time less than zero use negative figure.
Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8. Enter 0 on line 9 and then go to line 10. Otherwise, go to line 7.
7 Subtract line 6 from line 5.
8 Multiply line 7 by 50% (1/2). Do not enter more than \$25,000. If married filing separately, see instructions.
9 Enter the smaller of line 4 or line 8.
10 Add the amount, if any, on lines 1a and 2a and enter the total.
11 Total losses allowed from all passive activities for 1994. Add lines 9 and 10. See the instructions for how to report the losses on your tax return.
For Paperwork Reduction Act Notice, see separate instructions.
Enter on required paper 8582

Worksheet 1—For Form 9882, Lines 1a, 1b, and 1c (See instructions on page 7)

Name of activity	Current year		Prior year		Overall gain or loss
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	
Total. Enter on Form 9882, lines 1a, 1b, and 1c					

Worksheet 2—For Form 9882, Lines 2a, 2b, and 2c (See instructions on page 8)

Name of activity	Current year		Prior year		Overall gain or loss
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	
Total. Enter on Form 9882, lines 2a, 2b, and 2c					

Worksheet 3—Use this worksheet if an amount is shown on Form 9882, line 9 (See instructions on page 8)

Name of activity	Form or schedule to be reported on		Form or schedule to be reported on		Overall gain or loss
	(a) Loss (See instructions)	(b) Ratio (See instructions)	(c) Special allocations (See instructions)	(d) Special allocations (See instructions)	
Total					1.00

Worksheet 4—Allocation of Unallowed Losses (See instructions on page 9)

Name of activity	Form or schedule to be reported on		Form or schedule to be reported on		Overall gain or loss
	(a) Loss (See instructions)	(b) Ratio (See instructions)	(c) Special allocations (See instructions)	(d) Special allocations (See instructions)	
Total					1.00

Worksheet 5—Allowed Losses (See instructions on page 9)

Name of activity	Form or schedule to be reported on		Form or schedule to be reported on		Overall gain or loss
	(a) Loss (See instructions)	(b) Ratio (See instructions)	(c) Unallowed loss (See instructions)	(d) Allowed loss (See instructions)	
Total					1.00

Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See instructions on page 11)

Name of activity	Form or schedule to be reported on		Form or schedule to be reported on		Overall gain or loss
	(a) Loss (See instructions)	(b) Ratio (See instructions)	(c) Unallowed loss (See instructions)	(d) Allowed loss (See instructions)	
Total					1.00

Caution: The worksheets are not required to be filed with your tax return and may be deleted before filing Form 9882. Keep a copy of the worksheets for your records.

8615

Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200



Attach ONLY to the child's Form 1040, Form 1040A, or Form 1040NR

Child's social security number

Form 8615 header and identification fields including marital filing separately, head of household, and distribution with others.

Step 1 Figure child's net investment income

- 1 Enter child's investment and other income... 2 If the child did NOT itemize deductions... 3 Subtract line 2 from line 1... 4 Enter the smaller of line 3 or \$1,200...

Step 2 Figure tentative tax based on the tax rate of the parent listed on line A

- 1 Enter parent's taxable income... 2 If Form 1040NR line 16 is from the parent transferred property... 3 Enter the total net investment income... 4 Add lines 5 and 7... 5 Worksheet entry amount from line 4... 6 Worksheet entry amount from line 4... 7 Enter parent's tax from Form 1040... 8 Add lines 5 and 7... 9 Worksheet entry amount from line 4... 10 Enter parent's tax from Form 1040...

Step 3 Figure child's tax-1 and 5 above are the same

- 14 Subtract line 5 from line 4... 15 Worksheet entry amount from line 4... 16 Add lines 13 and 15... 17 Worksheet entry amount from line 4... 18 Enter the larger of line 16 or line 17... 19 Add lines 13 and 15... 20 Subtract line 19 from line 13... 21 Add lines 13 and 15... 22 Subtract line 21 from line 13...

General Instructions

Purpose of Form—For children under age 14, investment income over \$1,200 is taxed at the parent's rate... Who Must File—Generally Form 8615 must be filed for any child who has investment income over \$1,200... Investment Income—As used on this form, investment income includes all income as defined on page 2...

For Paperwork Reduction Act Notice, see back of form.

Form 8615 1994

8801

Credit For Prior Year Minimum Tax—Individuals, Estates, and Trusts



Attach to your tax return

Identifying number

Form 8801 header and identification fields including marital filing separately, head of household, and distribution with others.

Part I Net Minimum Tax on Exclusion Items

- 1 Complete lines 16 through 18 of your 1993 Form 6251... 2 Enter adjustments and preferences treated as exclusion items... 3 Minimum tax credit not repeating loss deduction... 4 Enter lines 1, 2, and 3... 5 Enter \$45,000 (\$37,500 if single or head of household for 1993)... 6 Enter \$150,000 (\$112,500 if single or head of household for 1993)... 7 Subtract lines 6 from line 4... 8 Multiply line 7 by .25 (1/4)... 9 Subtract line 8 from line 5... 10 Subtract line 9 from line 4... 11 If line 10 is \$15,000 or less... 12 Tentative minimum tax on exclusion items... 13 Tentative minimum tax on exclusion items... 14 Enter the amount from your 1993 Form 6251... 15 Net minimum tax on exclusion items... 16 Enter the amount from your 1993 Form 6251... 17 Enter the amount from line 15... 18 Subtract line 17 from line 16... 19 1993 minimum tax credit carryforward... 20 Enter the total of your 1993 unallowed orphan drug credit... 21 Combine lines 19 and 20... 22 Enter your 1994 regular income tax liability... 23 Enter the amount from your 1994 Form 6251... 24 Enter the amount from your 1994 Form 6251... 25 Minimum tax credit... 26 Minimum tax credit carryforward...

Part II Minimum Tax Credit and Carryforward to 1995

- 16 Enter the amount from your 1993 Form 6251... 17 Enter the amount from line 15... 18 Subtract line 17 from line 16... 19 1993 minimum tax credit carryforward... 20 Enter the total of your 1993 unallowed orphan drug credit... 21 Combine lines 19 and 20... 22 Enter your 1994 regular income tax liability... 23 Enter the amount from your 1994 Form 6251... 24 Enter the amount from your 1994 Form 6251... 25 Minimum tax credit... 26 Minimum tax credit carryforward...

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States... Who Should File Form 8801 should be filed by individuals who have a minimum tax credit carryforward from 1993 to 1994... General Instructions Section references are to the Internal Revenue Manual... Purpose of Form Form 8801 is used by individuals who have a minimum tax credit not allowed for 1993...

For Paperwork Reduction Act Notice, see back of form.

Form 8801 1994

8814

Parents' Election To Report Child's Interest and Dividends
See instructions before filing this Form.
▶ Attach to parents' Form 1041 or Form 1041NR.



Your social security number
Child's social security number

C. If more than one Form 8814 is attached, check here: _____

Step 1 Figure amount of child's interest and dividend income to report on your return

1a Enter your child's taxable interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-DIV, use the instructions.

1b Enter your child's tax-exempt interest income. **DO NOT** include this amount on line 1a.

2a Enter your child's gross dividends, including any Alaska Permanent Fund dividends, if none enter 0. on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions.

2b Enter your child's nonexempt distributions that are included on line 2a. These should be shown in box 1a of Form 1099-DIV.

3 Add lines 1a and 1b. If the total is \$1,000 or less, skip lines 4 and 5, and go to line 6. If the total is \$5,000 or more, **do not** file this form. Your child must file his or her own return to report the income.

4 Base amount

5 Subtract line 4 from line 3. If you checked the box on line C, above, or if line 2a includes any capital gain distributions, see the instructions. Also include this amount in the total on Form 1041, line 21, or Form 1041NR, line 21. In the space next to line 21, enter "Form 8814" and your child's name.

Step 2 Figure your tax on the first \$1,000 of child's interest and dividend income

6 Amount not taxed

7 Subtract line 6 from line 5. If the result is zero or less, enter 0.

8 Tax. NO. Enter \$35, here, and see the Note below.
YES. Multiply line 7 by 15% (1/6.5). Enter the result here and see the Note below.

1a					
2c					
3					
4				\$1,000	
5					
6					
7					
8					

General Instructions

Purpose of Form—Use this form if you are electing to report your child's income on your return. If you do, your child will not have to file a return for 1994. If you are not electing to report your child's income on your return, your child must file a return for 1994.

Who must file. A child who is 14 on January 1, 1995, is required to file a 1994 return.

How to report your child's income on your return. If you do not have to file a return for your child, you must report your child's income on your return. The child's income tax without additional tax that must be added to your tax.

How to Make the Election—To make the election, you must file Form 8814 with your 1994 tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you are reporting on your return. The Federal income tax on your child's income may be less if you file a return for the child instead of making this election. In that case, you must file a return for the child for the year that you are reporting the child's income. See the instructions for Form 1041 and Form 1041NR for more information.

Caution. The Federal income tax on your child's income may be less if you file a return for the child instead of making this election. In that case, you must file a return for the child for the year that you are reporting the child's income. See the instructions for Form 1041 and Form 1041NR for more information.

Step 2. If you checked the box on line C, above, see the instructions. Otherwise, use the amount from line 6 in the space provided next to line 38 on Form 1041 or line 37 on Form 1041NR.

Additional tax that must be added to your tax. See the instructions for Form 1041 and Form 1041NR.

Other instructions. See the instructions for Form 1041 and Form 1041NR.

File this form with your 1994 tax return.

Penalty for failure to file. If you fail to file this form when it is due, you may be subject to a penalty. See the instructions for Form 1041 and Form 1041NR.

Special instructions for Alaska Permanent Fund dividends. See the instructions for Form 1041 and Form 1041NR.

Additional tax that must be added to your tax. See the instructions for Form 1041 and Form 1041NR.

Form 8814 1994
Cat. No. 10732D

Section 6

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Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Other payments

Definition	pg 119
Time series, 1990-1994	A

Other tax credits

Classified by:	
Size of adjusted gross income	3.3
Definition	pg 119

Other taxes deduction

(See also Taxes paid deduction)

Definition	pg 119
Reported on returns with itemized deductions	2.1

Other than cash contributions deduction

(See Contributions deduction)

Overpayment

(See also Credit to 1995 estimated tax)

Credited to 1995 estimated tax:	
Classified by:	
Size of adjusted gross income	3.3
Definition	pg 119
Refunded:	
Classified by:	
Marital status	1.3
Size of adjusted gross income	3.3
Reported on:	
Electronically filed returns	1.7
1040A returns	1.6
1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	
classified by marital status	2.2
Time series, 1990-1994	A
Total	3.3

P**Parent exemptions**

(See Exemption)

Parents' election to report child's interest and dividends

Definition	pg 119
Reported on returns with modified taxable income	3.4,3.5,3.6
Classified by:	
Marital status	3.4,3.6
Size of adjusted gross income	3.5

Partnership and S corporation net income or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 119
Reported on:	
Electronically filed returns	1.7

Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2

Payment with request for extension of filing time

Classified by:

Size of adjusted gross income	3.3
Definition	pg 120
Time series, 1990-1994	A

Payments to a Keogh plan

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 120

Reported on:

Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	
classified by marital status	2.2
Time series, 1990-1994	A

Penalty tax on qualified retirement plans

Classified by:

Size of adjusted gross income	3.3
Definition	pg 120
Time series, 1990-1994	A

Pensions and annuities

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 120

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Personal exemption

(See Exemptions)

Personal interest deduction

(See Interest paid deduction)

Personal interest paid

(See also Interest paid deduction)

Personal property taxes deduction

(See also Taxes paid deduction)

Definition	pg 120
Reported on returns with itemized deductions	2.1

Population and sample

Reported on Forms 1040, 1040A and 1040EZ	C
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Predetermined estimated tax penalty

Classified by:

Size of adjusted gross income	3.3
Definition	pg 121
Time series, 1990-1994	A

Prescription medicine and drug expenses

(See Medical and dental expenses deduction)

Primary IRA payments

(See also Individual retirement arrangement adjustment, deductible payments)

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	
Classified by marital status	2.2
Time series, 1990-1994	A

R**Real estate taxes**

(See also Taxes paid deduction)

Definition	pg 121
Reported on returns with itemized deductions	2.1

Recapture taxes

Time series, 1990-1994	A
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Refund

(See also Overpayment refunded)

Definition	pg 121
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Refund credited to next year

(See also Credit to 1995 estimated tax)

Time series, 1990-1994	A
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Regular tax computation

Classified by:

Size of adjusted gross income	3.1
Definition	pg 121

Rent and royalty net income or loss

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 121
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2

Rent net income or loss

Classified by:

Size of adjusted gross income	1.4
Definition	pg 121

Requirements for filing

Description	pg 8
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Retrospective income concept

Classified by size of adjusted gross

income and 1979 income concept	B
Description	pg 11

Royalty net income or loss

Classified by:

Size of adjusted gross income	1.4
Definition	pg 122

S**S corporations**

(See Partnership and S corporation net income or loss)

Salaries and wages

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 122
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5

Form 1040PC returns	1.8	Self-employment tax	
Returns with itemized deductions	2.1	(See also Deduction of self-employment tax)	
Classified by marital status	2.2	Change in law	pg 11
Time series, 1990-1994	A	Classified by:	
		Size of adjusted gross income	3.3
Sales of capital assets, net gain or loss		Definition	pg 123
Classified by:		Time series, 1990-1994	A
Marital status	1.3	Separate returns of married persons	
Size of adjusted gross income	1.4	(See also Marital filing status)	
1979 income concept	B	Classified by:	
Definition	pg 122	Each rate at which tax was computed	3.6
Reported on:		Marginal tax rate	3.4
Electronically filed returns	1.7	Size of adjusted gross income	1.2
Form 1040PC returns	1.8	Sources of income	1.3
Returns with itemized deductions	2.1	Type of exemption	2.4
Classified by marital status	2.2	Reported on returns with itemized deductions	
		classified by marital status	2.2
Sales of property other than capital assets, net gain or loss		Short-term capital gain or loss	
Classified by:		(See also Sales of capital assets, net gain or loss)	
Marital status	1.3	Classified by size of adjusted gross income	1.4
Size of adjusted gross income	1.4	Short-term gain or loss from other forms	
Definition	pg 123	(See also Sales of capital assets, net gain or loss)	
Reported on:		Classified by size of adjusted gross income	1.4
Returns with itemized deductions	2.1	Short-term loss carryover	
Classified by marital status	2.2	(See also Sales of capital assets, net gain or loss)	
Time series, 1990-1994	A	Classified by size of adjusted gross income	1.4
Secondary IRA payments		Single persons, returns of	
(See also Individual retirement arrangement adjustment deductible payments)		(See also Marital filing status)	
Classified by:		Classified by:	
Marital status	1.3	Each rate at which tax was computed	3.6
Size of adjusted gross income	1.4	Marginal tax rate	3.4
Definition	pg 123	Size of adjusted gross income	1.2
Reported on:		Sources of income	1.3
Electronically filed returns	1.7	Type of exemption	2.4
Form 1040A returns	1.6	Reported on returns with itemized deductions	
Form 1040PC returns	1.8	classified by marital status	2.2
Returns with itemized deduction		Size of adjusted gross income	
classified by marital status	2.2	Classified by:	
Time series, 1990-1994	A	Marital status	1.2
Self-employed health insurance deduction		Selected income and tax items	1.1
Change in law	pg 11	Size of adjusted gross income	3.3
Classified by:		Sources of income	1.4
Marital status	1.3	Type of tax computation	3.1
Size of adjusted gross income	1.4	1979 income concept	B
Definition	pg 123		
Time series, 1990-1994	A		

Definition	pg 124
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Returns with modified taxable income	3.1, 3.6
Tax generated by rate	3.5
Returns with total income tax	3.2
Type of exemption	2.3

Size of income

Classified by size of adjusted gross income and by 1979 income concept	B
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Social security benefits

Benefits in adjusted gross income:	
Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 124
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Social security and Medicare tax on tip income

Classified by:	
Size of adjusted gross income	3.3
Definition	pg 124
Time series, 1990-1994	A

Sources of income

(See also specific type)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2

Sources of the data

(See Description of the sample)

Spouse IRA

Time series, 1990-1994	A
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Standard deduction

(See also Basic and additional standard deductions)

Change in law	pg 11
Classified by marital status	1.2
Definition	pg 124
Reported on:	
Form 1040EZ returns	1.5
Time series, 1990-1994	A

State income tax refund

(See Taxes paid deduction)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 125
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

State and local income taxes

Definition	pg 125
Reported on returns with itemized deductions	2.1

Statutory adjustments

(See also specific type)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 125
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A
Type of adjustment	1.4

Surviving spouses, returns of

(See also Marital filing status)

Classified by:

Each rate at which tax was computed	3.6
Marginal tax rate	3.4
Sources of income	1.3
Size of adjusted gross income	1.2
Type of exemption	2.4

Reported on returns with itemized deductions

classified by marital status	2.2
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T**Tax credits**

(See also specific type)

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3
1979 income concept	B

Reported on:

Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with modified taxable income	3.1
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A
Type of credit	3.3

Tax due at time of filing

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3
Definition	pg 125

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	
classified by marital status	2.2
Time series, 1990-1994	A

Tax from recomputing prior-year investment credit

Classified by size of adjusted gross income	3.3
Definition	pg 125

Tax generated

Classified by:

Each rate at which tax was computed	3.6
Marginal tax rate	3.4

Tax generated at specified rate	3.5
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Definition	pg 125
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Reported on returns with modified

taxable income	3.1
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Tax items

(See also specific type)

Classified by:

Accumulated size of adjusted gross income	1.1
Marital status	1.3
Size of adjusted gross income	1.2, 1.4, 3.3
1979 income concept	B

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with modified taxable income	3.1
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Tax liability

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3

Reported on:

Electronically filed returns	1.7
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	
classified by marital status	2.2
Time series, 1990-1994	A

Tax payments

(See also specific type)

Classified by:

Marital status	1.3
Size of adjusted gross income	3.3
Definition	pg 126

Reported on:

Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	
classified by marital status	2.2
Time series, 1990-1994	A

Tax penalty

(See also Predetermined estimated tax penalty)

Definition	pg 126
Time series, 1990-1994	A

Tax preparation fee

(See also Miscellaneous itemized deductions)

Definition	pg 126
Reported on returns with itemized deductions	2.1

Tax rates

(See Tax generated)

Tax withheld

(See Income tax withheld)

Tax-exempt interest

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4

Definition pg 126

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Taxable income

Classified by:

Accumulated size of adjusted gross income	1.1
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B

Marital status	1.2
Tax generated at specified rate	3.5

Definition pg 127

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with modified taxable income	3.1
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Taxable interest received

Classified by:

Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B

Definition pg 127

Reported on:

Electronically filed returns	1.7
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Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A

Taxable IRA

(See Individual retirement arrangement (IRA) taxable distributions)

Taxable pensions and annuities

(See Pensions and annuities)

Time series, 1990-1994	A
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Taxable returns

(See also Nontaxable returns)

Classified by:

Size of adjusted gross income ... 1.1, 1.2, 1.4, 2.3, 3.3

Reported on:

Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	2.1

Taxable social security

Time series, 1990-1994	A
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Taxes paid deduction

Classified by marital status	1.3
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Definition pg 127

Reported on:

Electronically filed returns	1.7
Forms 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Type of taxes paid deduction	2.1

Total credits

(See also Tax credits and Total tax credits)

Time series, 1990-1994	A
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Total income

Definition pg 128

Reported on Form 1040A returns 1.6

Total income, net gain less loss

Time series, 1990-1994	A
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Total income tax	
As percentage of adjusted gross income	3.2
Type of tax computation	3.1
Average	1.1
Type of tax computation	3.1
Classified by:	
Each rate at which tax was computed	3.6
Marital status	1.3, 3.6
Number of exemptions	2.4
Size of adjusted gross income	1.2, 2.1, 3.3
1979 income concept	B
Type of exemption	2.3
Definition	pg 128
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with earned income credit	2.5
Returns with itemized deductions	2.1
Classified by marital status	2.2
Returns with modified taxable income	3.1
Total itemized deductions	
Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Marital status	1.2
1979 income concept	B
Definition	pg 128
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Limitation reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A
Type of deduction	2.1
Total miscellaneous deductions	
(See Miscellaneous itemized deductions)	
Total payments	
Time series, 1990-1994	A
Total rent and royalty income or loss	
Definition	pg 128

Total standard deduction	
(See Standard deduction)	
Time series, 1990-1994	A
Total statutory adjustments	
(See Statutory adjustments)	
Time series, 1990-1994	A
Total tax credits	
(See Tax credits)	
Definition	pg 128
Total tax liability	
(See Tax liability)	
Definition	pg 129
Type of tax computation	
Classified by size of adjusted gross income	3.1
Definition	pg 129

U

Unemployment compensation	
Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 129
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1990-1994	A
Unreimbursed employee business expense	
(See also Miscellaneous itemized deductions and employee business expense)	
Change in Law	pg 10
Definition	pg 129
Reported on returns with itemized deductions	2.1

