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INDIVIDUAL INCOME TAX RETURNS 1999



▲ RETURNS FILED \$ TAX COMPUTATIONS \$
SALARIES & WAGES \$ TAXABLE INCOME ▼
EXEMPTIONS \$ STANDARD DEDUCTIONS
ADJUSTED GROSS INCOME \$ INCOME TAX
NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY
ITEMIZED DEDUCTIONS \$ ADJUSTMENTS ▼
▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS
INTEREST ▼ ALTERNATIVE MINIMUM TAX
\$ NONTAXABLE RETURNS ▼ TAX REFUNDS
▲ TAX CREDITS ▼ SOURCES OF INCOME \$
\$ EARNED INCOME CREDIT ▲ DIVIDENDS



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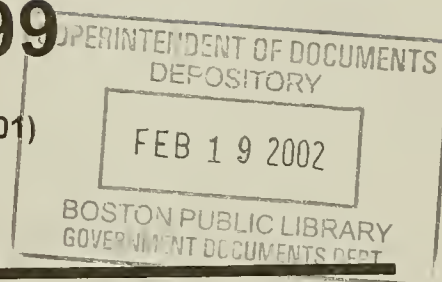
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STATISTICS OF INCOME DIVISION

Department
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Internal
Revenue
Service

Individual Income Tax Returns 1999

Publication 1304 (Rev. 10-2001)



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

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis.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

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 1999. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of a little over 127 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1999.

Table A on the following pages presents selected income and tax items for Tax Years 1995, 1996, 1997, 1998, and 1999 as they appear on the forms and provides the percentage change for each item between 1998 and 1999. 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 1999, the number of individual tax returns filed increased by over

2.0 million, or 1.8 percent. Adjusted gross income (AGI) grew \$439.5 billion, or 8.1 percent from 1998 to 1999, compared to the 9.0 percent growth recorded from 1997 to 1998. Total tax liability increased 10.9 percent to \$917.0 billion. Several components of AGI showed sizable increases for 1999: taxable state and local tax refunds increased 22.2 percent; net capital gains increased 19.0 percent; and taxable IRA distributions increased 17.6 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1999, 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 appear in Section 5 and Section 6 contains a subject index.

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, 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, 1998 to 1999 |
|---|-----------------|---------------|---------------|---------------|---------------|---------------------------------|
| | 1995 | 1996 | 1997 | 1998 | 1999 | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| All returns [*] | 118,218,327 | 120,351,208 | 122,421,991 | 124,770,662 | 127,075,145 | 1.8 |
| Form 1040 returns | 64,774,724 | 66,264,999 | 68,781,991 | 71,162,837 | 74,165,814 | 4.2 |
| Electronically filed returns | 4,130,001 | 4,905,975 | 6,972,994 | 9,450,121 | 13,173,514 | 39.4 |
| Form 1040A returns | 24,463,262 | 24,579,173 | 24,780,076 | 25,987,822 | 26,961,302 | 3.7 |
| Electronically filed returns | 5,975,664 | 7,083,225 | 8,475,296 | 10,285,487 | 12,462,963 | 21.2 |
| Form 1040EZ returns | 21,644,177 | 21,196,154 | 21,154,656 | 20,830,173 | 20,752,420 | -0.4 |
| Electronically filed returns | 4,618,555 | 6,964,704 | 8,839,265 | 9,150,964 | 9,858,843 | 7.7 |
| Form 1040PC returns | 7,102,740 | 8,310,882 | 7,705,268 | 6,789,831 | 5,195,609 | -23.5 |
| Salaries & wages | | | | | | |
| Number of returns | 101,138,551 | 102,748,874 | 104,404,985 | 106,535,263 | 108,183,782 | 1.5 |
| Amount | 3,201,456,569 | 3,376,871,545 | 3,513,918,456 | 3,879,762,259 | 4,132,473,459 | 6.5 |
| Taxable interest received | | | | | | |
| Number of returns | 67,028,830 | 67,159,338 | 67,300,571 | 67,231,792 | 67,218,877 | (2) |
| Amount | 154,780,536 | 165,672,564 | 171,700,242 | 178,333,632 | 175,675,236 | -1.5 |
| Tax-exempt interest | | | | | | |
| Number of returns | 5,006,129 | 5,000,839 | 4,925,914 | 4,778,374 | 4,801,877 | 0.5 |
| Amount | 48,518,428 | 48,216,666 | 49,016,921 | 50,223,365 | 52,513,007 | 4.6 |
| Dividends in AGI | | | | | | |
| Number of returns | 26,214,195 | 27,709,581 | 29,507,639 | 30,423,274 | 32,226,492 | 5.9 |
| Amount | 94,592,325 | 104,254,986 | 120,493,432 | 118,479,991 | 132,465,522 | 11.8 |
| State income tax refund | | | | | | |
| Number of returns | 18,261,317 | 18,352,565 | 19,218,388 | 19,544,265 | 20,811,334 | 6.5 |
| Amount | 12,235,548 | 12,751,223 | 14,094,351 | 14,707,844 | 17,976,204 | 22.2 |
| Alimony received | | | | | | |
| Number of returns | 427,060 | 415,593 | 413,109 | 437,410 | 418,989 | -4.2 |
| Amount | 4,339,781 | 4,592,121 | 4,965,883 | 5,118,123 | 5,455,497 | 6.6 |
| Business or profession net income, less loss | | | | | | |
| Number of returns | 16,172,851 | 16,735,827 | 16,937,575 | 17,104,786 | 17,312,125 | 1.2 |
| Amount | 169,343,327 | 176,903,956 | 186,741,216 | 202,400,115 | 208,414,067 | 3.0 |
| Net capital gain in AGI less loss | | | | | | |
| Number of returns | 15,284,562 | 16,636,286 | 24,240,112 | 25,690,397 | 21,493,841 | -16.3 |
| Amount | 166,758,085 | 245,960,751 | 356,083,267 | 446,083,839 | 530,795,936 | 19.0 |
| Capital gain distributions reported on Form 1040 | | | | | | |
| Number of returns | 4,678,363 | 5,428,435 | N/A | N/A | 6,206,662 | -- |
| Amount | 3,657,121 | 5,856,183 | N/A | N/A | 11,962,180 | -- |
| Sales of property other than capital assets, net gain less loss | | | | | | |
| Number of returns | 1,777,233 | 1,822,036 | 1,744,602 | 1,719,937 | 1,732,925 | 0.8 |
| Amount | -3,010,038 | -2,284,494 | -1,460,402 | -1,575,698 | -1,712,291 | -8.7 |
| Total IRA distributions | | | | | | |
| Number of returns | 5,858,634 | 6,456,820 | 6,761,089 | 8,530,379 | 8,751,378 | 2.6 |
| Amount | 59,840,199 | 70,006,464 | 79,009,673 | 133,357,445 | 125,316,324 | -6.0 |
| Taxable IRA distributions in AGI | | | | | | |
| Number of returns | 5,255,882 | 5,831,146 | 6,214,044 | 7,774,091 | 8,129,376 | 4.6 |
| Amount | 37,316,169 | 45,538,743 | 55,182,520 | 74,094,367 | 87,140,912 | 17.6 |
| Total pensions & annuities | | | | | | |
| Number of returns | 19,778,915 | 20,675,450 | 20,948,184 | 22,211,348 | 23,180,716 | 4.4 |
| Amount | 311,264,612 | 344,907,107 | 382,935,981 | 441,521,385 | 508,236,875 | 15.1 |
| Taxable pensions & annuities in AGI | | | | | | |
| Number of returns | 18,414,601 | 19,272,307 | 19,496,575 | 20,473,407 | 21,343,646 | 4.3 |
| Amount | 221,053,045 | 238,786,811 | 259,711,251 | 280,650,198 | 304,310,714 | 8.4 |
| Rents, royalties, partnerships, estates, trusts, etc. | | | | | | |
| Number of returns | 14,158,755 | 14,371,185 | 14,480,636 | 14,647,697 | 14,536,311 | -0.8 |
| Amount | 148,999,462 | 175,060,227 | 198,823,191 | 219,258,921 | 246,591,401 | 12.5 |
| Farm net income less loss | | | | | | |
| Number of returns | 2,219,244 | 2,188,025 | 2,160,954 | 2,091,845 | 2,046,308 | -2.2 |
| Amount | -7,849,640 | -7,111,985 | -6,847,443 | -7,933,778 | -6,242,916 | 21.3 |
| Unemployment compensation in AGI | | | | | | |
| Number of returns | 7,985,322 | 7,995,015 | 7,124,100 | 7,082,562 | 6,775,723 | -4.3 |
| Amount | 19,336,423 | 19,326,824 | 17,230,102 | 16,814,669 | 17,530,779 | 4.3 |
| Social security benefits (received) | | | | | | |
| Number of returns | 10,292,449 | 10,961,473 | 11,351,510 | 12,136,792 | 12,487,903 | 2.9 |
| Amount | 119,291,657 | 130,679,153 | 139,958,629 | 154,953,370 | 163,232,494 | 5.3 |
| Taxable social security benefits in AGI | | | | | | |
| Number of returns | 6,598,033 | 7,365,955 | 8,307,938 | 8,941,171 | 9,459,189 | 5.8 |
| Amount | 45,715,361 | 53,203,171 | 61,557,689 | 68,702,700 | 75,078,976 | 9.3 |
| Foreign earned income exclusion ² | | | | | | |
| Number of returns | 266,129 | 279,004 | 297,534 | 308,284 | 314,486 | 2.0 |
| Amount | 12,284,935 | 11,982,578 | 13,170,179 | 13,455,924 | 14,136,544 | 5.1 |
| Net operating loss ² | | | | | | |
| Number of returns | 505,303 | 503,913 | 568,443 | 539,802 | 578,583 | 7.2 |
| Amount | 49,330,982 | 49,749,182 | 51,343,546 | 48,297,886 | 49,634,620 | 2.8 |
| Other income, net gain less loss ² | | | | | | |
| Number of returns | 4,623,440 | 4,698,360 | 4,737,237 | 5,088,222 | 5,160,532 | 1.4 |
| Amount | 15,518,117 | 16,741,080 | 19,085,136 | 21,554,040 | 22,879,779 | 6.2 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, 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, 1998 to 1999 |
|--|-----------------|---------------|---------------|---------------|---------------|---------------------------------|
| | 1995 | 1996 | 1997 | 1998 | 1999 | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Total income, net gain less loss | | | | | | |
| Number of returns..... | 118,113,441 | 120,289,122 | 122,332,599 | 124,652,387 | 126,840,986 | 1.8 |
| Amount..... | 4,230,493,192 | 4,578,621,425 | 5,016,904,666 | 5,467,503,555 | 5,912,166,710 | 8.1 |
| Total taxpayer IRA adjustment | | | | | | |
| Number of returns..... | 4,300,722 | 4,374,281 | 4,068,958 | 3,868,017 | 3,687,149 | -4.7 |
| Amount..... | 8,338,014 | 8,627,534 | 8,662,694 | 8,188,452 | 7,883,438 | -3.7 |
| Student loan interest deduction | | | | | | |
| Number of returns..... | N/A | N/A | N/A | 3,763,742 | 4,136,505 | 9.9 |
| Amount..... | N/A | N/A | N/A | 1,730,768 | 2,254,531 | 30.3 |
| Medical savings account deduction | | | | | | |
| Number of returns..... | N/A | N/A | 16,912 | 42,235 | 50,393 | 19.3 |
| Amount..... | N/A | N/A | 22,454 | 62,071 | 81,977 | 32.1 |
| One-half of self-employment tax | | | | | | |
| Number of returns..... | 12,849,084 | 13,204,164 | 13,513,228 | 13,756,483 | 14,029,609 | 2.0 |
| Amount..... | 13,341,810 | 14,044,148 | 14,868,362 | 15,960,341 | 16,689,650 | 4.6 |
| Self-employed health insurance | | | | | | |
| Number of returns..... | 3,011,145 | 3,147,032 | 3,284,842 | 3,380,867 | 3,491,539 | 3.3 |
| Amount..... | 2,601,145 | 2,785,382 | 3,869,842 | 4,693,286 | 6,755,071 | 43.9 |
| Keogh retirement plan | | | | | | |
| Number of returns..... | 1,032,102 | 1,079,413 | 1,189,981 | 1,177,487 | 1,264,007 | 7.3 |
| Amount..... | 8,734,145 | 8,979,382 | 10,237,623 | 11,039,683 | 11,928,242 | 8.0 |
| Penalty on early withdrawal of savings | | | | | | |
| Number of returns..... | 803,838 | 708,631 | 918,302 | 828,922 | 805,367 | -2.8 |
| Amount..... | 203,861 | 167,528 | 234,237 | 217,913 | 236,115 | 8.4 |
| Alimony paid adjustment | | | | | | |
| Number of returns..... | 567,947 | 597,157 | 623,646 | 590,898 | 610,609 | 3.3 |
| Amount..... | 5,225,564 | 5,668,169 | 6,311,455 | 6,877,808 | 7,247,919 | 5.4 |
| Foreign housing deductions | | | | | | |
| Number of returns..... | 5,765 | 4,055 | 654 | 1,543 | 5,782 | 274.7 |
| Amount..... | 114,619 | 75,059 | 16,361 | 38,994 | 77,574 | 98.9 |
| Other adjustments | | | | | | |
| Number of returns..... | 126,323 | 120,561 | 118,629 | 164,646 | 198,438 | 20.5 |
| Amount..... | 860,329 | 618,170 | 884,074 | 1,037,209 | 1,313,318 | 26.6 |
| Total statutory adjustments | | | | | | |
| Number of returns..... | 18,208,887 | 18,424,901 | 18,785,760 | 21,998,366 | 22,659,973 | 3.0 |
| Amount..... | 41,139,577 | 42,646,933 | 46,954,680 | 51,530,709 | 56,698,800 | 10.0 |
| Adjusted gross income or loss (AGI) | | | | | | |
| Amount..... | 4,189,353,615 | 4,535,974,492 | 4,969,949,986 | 5,415,972,847 | 5,855,467,909 | 8.1 |
| Total itemized deductions | | | | | | |
| Number of returns..... | 34,007,717 | 35,414,589 | 36,624,595 | 38,186,186 | 40,244,305 | 5.4 |
| Amount..... | 527,374,034 | 572,541,293 | 620,810,172 | 676,460,336 | 741,376,847 | 9.6 |
| Total standard deduction | | | | | | |
| Number of returns..... | 83,222,737 | 83,996,917 | 84,844,302 | 85,576,463 | 85,755,366 | 0.2 |
| Amount..... | 413,584,632 | 426,102,973 | 441,695,925 | 459,457,374 | 463,960,491 | 1.0 |
| Basic standard deduction | | | | | | |
| Number of returns..... | 83,222,737 | 83,996,917 | 84,844,302 | 85,576,463 | 85,755,366 | 0.2 |
| Amount..... | 401,265,344 | 412,808,983 | 428,362,726 | 445,400,450 | 449,696,182 | 1.0 |
| Additional standard deduction | | | | | | |
| Number of returns..... | 10,809,600 | 11,042,761 | 11,136,379 | 11,081,634 | 11,200,024 | 1.1 |
| Amount..... | 12,319,288 | 13,293,990 | 13,333,199 | 14,056,924 | 14,264,309 | 1.5 |
| AGI less deductions | | | | | | |
| Number of returns..... | 106,211,028 | 107,919,330 | 110,720,898 | 111,924,583 | 113,863,898 | 1.7 |
| Amount..... | 3,326,498,893 | 3,615,875,867 | 3,984,130,897 | 4,357,840,879 | 4,730,367,366 | 8.5 |
| Number of exemptions | 237,164,486 | 238,626,393 | 241,279,259 | 245,592,958 | 248,657,119 | 1.2 |
| Exemption amount..... | 584,509,487 | 598,860,677 | 627,825,050 | 650,347,285 | 669,241,317 | 2.9 |
| Taxable income | | | | | | |
| Number of returns..... | 94,612,292 | 96,576,755 | 99,314,519 | 100,801,271 | 102,845,571 | 2.0 |
| Amount..... | 2,813,826,386 | 3,089,667,389 | 3,429,109,165 | 3,780,838,200 | 4,136,119,714 | 9.4 |
| Tax from table, rate schedules, etc | | | | | | |
| Number of returns..... | 94,482,512 | 96,513,834 | 99,217,292 | 100,793,439 | 102,831,402 | 2.0 |
| Amount..... | 595,744,087 | 666,575,498 | 738,819,027 | 813,227,104 | 906,345,754 | 11.5 |
| Additional taxes | | | | | | |
| Number of returns..... | 65,179 | 36,237 | 59,250 | 47,690 | 36,960 | -22.5 |
| Amount..... | 424,567 | 148,670 | 663,002 | 341,757 | 466,001 | 36.4 |
| Income tax before credits | | | | | | |
| Number of returns..... | 94,497,909 | 96,522,237 | 99,225,503 | 100,797,716 | 102,834,362 | 2.0 |
| Amount..... | 596,168,654 | 666,724,167 | 739,482,029 | 813,568,861 | 906,811,755 | 11.5 |
| Child care credit | | | | | | |
| Number of returns..... | 5,964,253 | 5,974,146 | 5,795,530 | 6,128,155 | 6,182,193 | 0.9 |
| Amount..... | 2,517,962 | 2,531,383 | 2,464,005 | 2,660,673 | 2,675,147 | 0.5 |
| Credit for elderly or disabled | | | | | | |
| Number of returns..... | 251,524 | 168,012 | 190,343 | 180,473 | 181,813 | 0.7 |
| Amount..... | 48,028 | 31,836 | 41,281 | 35,689 | 33,629 | -5.8 |
| Child tax credit | | | | | | |
| Number of returns..... | N/A | N/A | N/A | 24,810,781 | 26,016,019 | 4.9 |
| Amount..... | N/A | N/A | N/A | 15,143,468 | 19,398,625 | 28.1 |
| Education credits | | | | | | |
| Number of returns..... | N/A | N/A | N/A | 4,652,596 | 6,436,654 | 38.3 |
| Amount..... | N/A | N/A | N/A | 3,376,647 | 4,772,443 | 41.3 |
| Adoption credit | | | | | | |
| Number of returns..... | N/A | N/A | 30,721 | 40,668 | 47,349 | 16.4 |
| Amount..... | N/A | N/A | 58,522 | 83,046 | 103,016 | 24.0 |
| Foreign tax credit | | | | | | |
| Number of returns..... | 1,730,566 | 2,105,799 | 2,334,015 | 2,995,294 | 3,266,544 | 9.1 |
| Amount..... | 2,965,313 | 3,538,835 | 4,073,461 | 4,677,022 | 4,941,010 | 5.6 |

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, 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, 1998 to 1999 |
|---|-----------------|-------------|-------------|-------------|-------------|---------------------------------|
| | 1995 | 1996 | 1997 | 1998 | 1999 | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| General business credit | | | | | | |
| Number of returns | 267,527 | 297,511 | 306,254 | 272,197 | 287,658 | 5.7 |
| Amount | 702,906 | 742,891 | 826,320 | 732,487 | 783,920 | 7.0 |
| Prior year minimum tax credit | | | | | | |
| Number of returns | 106,592 | 117,414 | 118,571 | 108,583 | 166,010 | 52.9 |
| Amount | 468,755 | 669,545 | 681,282 | 818,389 | 996,461 | 21.8 |
| Total credits ² | | | | | | |
| Number of returns | 8,263,198 | 8,583,103 | 8,712,146 | 32,114,860 | 34,813,611 | 8.4 |
| Amount | 6,894,461 | 7,740,814 | 8,410,868 | 27,823,908 | 33,974,279 | 22.1 |
| Income tax less credits ³ | | | | | | |
| Number of returns | 94,020,926 | 96,051,501 | 98,794,570 | 96,581,077 | 97,752,068 | 1.2 |
| Amount | 589,274,192 | 658,983,353 | 731,071,161 | 785,744,954 | 872,837,476 | 11.1 |
| Self-employment tax | | | | | | |
| Number of returns | 12,850,372 | 13,217,169 | 13,515,150 | 13,757,431 | 14,029,609 | 2.0 |
| Amount | 26,678,859 | 28,094,894 | 29,738,153 | 31,914,256 | 33,372,365 | 4.6 |
| Alternative minimum tax | | | | | | |
| Number of returns | 414,106 | 477,898 | 618,072 | 853,433 | 1,018,063 | 19.3 |
| Amount | 2,290,576 | 2,812,746 | 4,005,101 | 5,014,549 | 6,477,697 | 29.2 |
| Recapture taxes | | | | | | |
| Number of returns | 7,416 | 12,207 | 26,922 | 22,300 | 12,243 | -45.1 |
| Amount | 51,517 | 70,167 | 133,018 | 238,980 | 215,699 | -9.7 |
| Social security, Medicare tax on tip income not reported | | | | | | |
| Number of returns | 267,601 | 286,946 | 267,055 | 245,028 | 254,489 | 3.9 |
| Amount | 43,651 | 32,100 | 27,826 | 26,264 | 29,477 | 12.2 |
| Tax on qualified retirement plans | | | | | | |
| Number of returns | 3,039,096 | 3,434,814 | 3,415,245 | 3,786,186 | 4,076,050 | 7.7 |
| Amount | 1,780,113 | 2,189,148 | 2,335,845 | 2,699,419 | 3,074,825 | 13.9 |
| Advanced earned income credit payments | | | | | | |
| Number of returns | 193,751 | 192,014 | 239,664 | 217,555 | 171,629 | -21.1 |
| Amount | 124,693 | 91,737 | 122,398 | 105,877 | 94,004 | -11.2 |
| Total tax liability ^{1,4} | | | | | | |
| Number of returns | 97,461,757 | 99,665,343 | 102,359,516 | 100,813,446 | 102,194,476 | 1.4 |
| Amount | 620,965,863 | 693,027,778 | 768,290,921 | 826,621,050 | 916,992,618 | 10.9 |
| Income tax withheld | | | | | | |
| Number of returns | 102,436,220 | 104,213,605 | 106,483,908 | 109,144,689 | 111,193,931 | 1.9 |
| Amount | 495,484,153 | 533,284,434 | 582,124,212 | 636,248,491 | 695,526,980 | 9.3 |
| Estimated tax payments | | | | | | |
| Number of returns | 11,903,592 | 12,333,764 | 12,766,410 | 13,072,121 | 13,169,356 | 0.7 |
| Amount | 122,489,252 | 141,571,020 | 162,584,233 | 177,750,952 | 196,915,946 | 10.8 |
| Earned income credit ¹ | | | | | | |
| Number of returns | 19,334,397 | 19,463,836 | 19,391,179 | 19,704,707 | 19,260,339 | -2.3 |
| Amount | 25,955,575 | 28,825,258 | 30,388,582 | 31,591,789 | 31,903,081 | 1.0 |
| Additional child tax credit | | | | | | |
| Number of returns | N/A | N/A | N/A | 754,363 | 985,579 | 30.7 |
| Amount | N/A | N/A | N/A | 508,972 | 812,404 | 59.6 |
| Payment with an extension request | | | | | | |
| Number of returns | 1,368,994 | 1,422,648 | 1,597,435 | 1,540,573 | 1,510,206 | -2.0 |
| Amount | 24,929,343 | 32,447,235 | 38,918,434 | 45,640,225 | 53,984,319 | 18.3 |
| Excess social security tax withheld | | | | | | |
| Number of returns | 1,033,189 | 1,178,757 | 1,267,562 | 1,303,642 | 1,377,613 | 5.7 |
| Amount | 1,081,454 | 1,313,451 | 1,399,705 | 1,523,584 | 1,712,649 | 12.4 |
| Other payments | | | | | | |
| Form 2439 | | | | | | |
| Number of returns | 42,037 | 87,976 | 68,097 | 41,688 | 37,879 | -9.1 |
| Amount | 67,482 | 60,178 | 55,227 | 46,076 | 151,723 | 229.3 |
| Form 4136 | | | | | | |
| Number of returns | 519,653 | 513,815 | 445,633 | 446,489 | 426,878 | -4.4 |
| Amount | 123,815 | 108,650 | 101,328 | 108,376 | 95,029 | -12.3 |
| Total payments ⁵ | | | | | | |
| Number of returns | 111,098,864 | 112,926,241 | 115,138,784 | 117,835,317 | 119,809,259 | 1.7 |
| Amount | 670,131,074 | 737,610,226 | 815,571,720 | 893,418,466 | 981,100,157 | 9.8 |
| Overpayment, total | | | | | | |
| Number of returns | 85,348,771 | 86,492,206 | 88,311,237 | 93,434,624 | 94,827,237 | 1.5 |
| Amount | 119,462,121 | 128,964,442 | 140,110,378 | 167,987,055 | 182,049,186 | 8.4 |
| Overpayment refunded | | | | | | |
| Number of returns | 82,744,440 | 83,668,927 | 85,381,040 | 90,233,356 | 91,600,741 | 1.5 |
| Amount | 104,537,379 | 111,680,967 | 119,706,937 | 144,445,788 | 155,513,635 | 7.7 |
| Refund credited to next year | | | | | | |
| Number of returns | 3,671,556 | 3,862,330 | 4,109,601 | 4,567,379 | 4,514,663 | -1.2 |
| Amount | 14,924,742 | 17,283,475 | 20,403,441 | 23,541,268 | 26,535,551 | 12.7 |
| Tax due at time of filing | | | | | | |
| Number of returns | 29,734,331 | 30,601,619 | 31,198,382 | 28,429,856 | 29,200,902 | 2.7 |
| Amount | 71,153,015 | 85,337,201 | 93,909,641 | 102,151,442 | 119,091,512 | 16.6 |
| Tax penalty | | | | | | |
| Number of returns | 5,177,201 | 5,530,812 | 5,920,839 | 5,019,736 | 5,285,114 | 5.3 |
| Amount | 856,106 | 955,207 | 1,080,062 | 961,802 | 1,149,865 | 19.6 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, 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 ⁵ | | | | | Percent change, 1998 to 1999 |
|--|------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|
| | 1995 | 1996 | 1997 | 1998 | 1999 | |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns* | 118,218,327 | 120,351,208 | 122,421,991 | 124,770,662 | 127,075,145 | 1.8 |
| Form 1040 returns..... | 64,774,724 | 66,264,999 | 68,781,991 | 71,162,837 | 74,165,814 | 4.2 |
| Electronically filed returns.. | 4,130,001 | 4,905,975 | 6,972,994 | 9,450,121 | 13,173,514 | 39.4 |
| Form 1040A returns..... | 24,463,262 | 24,579,173 | 24,780,076 | 25,987,822 | 26,961,302 | 3.7 |
| Electronically filed returns..... | 5,975,664 | 7,083,225 | 8,475,296 | 10,285,487 | 12,462,963 | 21.2 |
| Form 1040EZ returns..... | 21,644,177 | 21,196,154 | 21,154,656 | 20,830,173 | 20,752,420 | -0.4 |
| Electronically filed returns..... | 4,618,555 | 6,964,704 | 8,839,265 | 9,150,964 | 9,858,843 | 7.7 |
| Form 1040PC returns..... | 7,102,740 | 8,310,882 | 7,705,268 | 6,789,831 | 5,195,609 | -23.5 |
| Salaries & wages | | | | | | |
| Number of returns..... | 101,138,551 | 102,748,874 | 104,404,985 | 106,535,263 | 108,183,782 | 1.5 |
| Amount..... | 2,745,674,587 | 2,814,059,621 | 2,942,930,339 | 3,093,909,297 | 3,241,155,654 | 4.8 |
| Taxable interest received | | | | | | |
| Number of returns..... | 67,028,830 | 67,159,338 | 67,300,571 | 67,231,792 | 67,218,877 | (Z) |
| Amount..... | 132,744,885 | 138,060,470 | 139,821,044 | 142,211,828 | 137,784,499 | -3.1 |
| Tax-exempt interest | | | | | | |
| Number of returns..... | 5,006,129 | 5,000,839 | 4,925,914 | 4,778,374 | 4,801,877 | 0.5 |
| Amount..... | 41,611,002 | 40,180,555 | 39,916,059 | 40,050,530 | 41,186,672 | 2.8 |
| Dividends in AGI | | | | | | |
| Number of returns..... | 26,214,195 | 27,709,581 | 29,507,639 | 30,423,274 | 32,226,492 | 5.9 |
| Amount..... | 81,125,493 | 86,879,155 | 98,121,687 | 94,481,652 | 103,894,527 | 10.0 |
| State income tax refund | | | | | | |
| Number of returns..... | 18,261,317 | 18,352,555 | 19,218,388 | 19,544,265 | 20,811,334 | 6.5 |
| Amount..... | 10,493,609 | 10,626,019 | 11,477,485 | 11,728,743 | 14,098,984 | 20.2 |
| Alimony received | | | | | | |
| Number of returns..... | 427,060 | 415,593 | 413,109 | 437,410 | 418,989 | -4.2 |
| Amount..... | 3,721,939 | 3,826,768 | 4,043,879 | 4,081,438 | 4,278,821 | 4.8 |
| Business or profession net income, less loss | | | | | | |
| Number of returns..... | 16,172,851 | 16,735,827 | 16,937,575 | 17,104,786 | 17,312,125 | 1.2 |
| Amount..... | 145,234,414 | 147,419,963 | 152,069,394 | 161,403,600 | 163,462,013 | 1.3 |
| Net capital gain in AGI less loss | | | | | | |
| Number of returns..... | 15,284,562 | 16,636,286 | 24,240,112 | 25,690,397 | 21,493,841 | -16.3 |
| Amount..... | 143,017,226 | 204,967,293 | 289,970,087 | 355,728,739 | 416,310,538 | 17.0 |
| Capital gain distributions reported on Form 1040 | | | | | | |
| Number of returns..... | 4,678,363 | 5,428,435 | N/A | N/A | 6,206,662 | -- |
| Amount..... | 3,136,467 | 4,880,153 | N/A | N/A | 9,382,102 | -- |
| Sales of property other than capital assets, net gain less loss | | | | | | |
| Number of returns..... | 1,777,233 | 1,822,036 | 1,744,602 | 1,719,937 | 1,732,925 | 0.8 |
| Amount..... | -2,581,508 | -1,903,745 | -1,189,252 | -1,256,537 | -1,342,973 | -6.9 |
| Total IRA distributions | | | | | | |
| Number of returns..... | 5,858,634 | 6,456,820 | 6,761,089 | 8,530,379 | 8,751,378 | 2.6 |
| Amount..... | 51,320,925 | 58,338,720 | 64,340,125 | 106,345,650 | 98,287,313 | -7.6 |
| Taxable IRA distributions in AGI | | | | | | |
| Number of returns..... | 5,255,882 | 5,831,146 | 6,214,044 | 7,774,091 | 8,129,376 | 4.6 |
| Amount..... | 32,003,575 | 37,948,953 | 44,936,906 | 59,086,417 | 68,345,813 | 15.7 |
| Total pensions & annuities | | | | | | |
| Number of returns..... | 19,778,915 | 20,675,450 | 20,948,184 | 22,211,348 | 23,180,716 | 4.4 |
| Amount..... | 266,950,782 | 287,422,589 | 311,837,118 | 352,090,419 | 398,617,157 | 13.2 |
| Taxable pensions & annuities in AGI | | | | | | |
| Number of returns..... | 18,414,601 | 19,272,307 | 19,496,575 | 20,473,407 | 21,343,646 | 4.3 |
| Amount..... | 189,582,371 | 198,989,009 | 211,491,247 | 223,803,986 | 238,675,070 | 6.6 |
| Rents, royalties, partnerships, estates, trusts, etc. | | | | | | |
| Number of returns..... | 14,158,755 | 14,371,185 | 14,480,636 | 14,647,697 | 14,536,311 | -0.8 |
| Amount..... | 127,786,846 | 145,883,523 | 161,908,136 | 174,847,624 | 193,405,020 | 10.6 |
| Farm net income less loss | | | | | | |
| Number of returns..... | 2,219,244 | 2,188,025 | 2,160,954 | 2,091,845 | 2,046,308 | -2.2 |
| Amount..... | -6,732,110 | -5,926,654 | -5,576,094 | -6,326,777 | -4,896,405 | 22.6 |
| Unemployment compensation in AGI | | | | | | |
| Number of returns..... | 7,985,322 | 7,995,015 | 7,124,100 | 7,082,562 | 6,775,723 | -4.3 |
| Amount..... | 16,583,553 | 16,105,687 | 14,031,028 | 13,408,827 | 13,749,631 | 2.5 |
| Social security benefits (received) | | | | | | |
| Number of returns..... | 10,292,449 | 10,961,473 | 11,351,510 | 12,136,792 | 12,487,903 | 2.9 |
| Amount..... | 102,308,454 | 108,899,294 | 113,972,825 | 123,567,281 | 128,025,485 | 3.6 |
| Taxable social security benefits in AGI | | | | | | |
| Number of returns..... | 6,598,033 | 7,365,955 | 8,307,938 | 8,941,171 | 9,459,189 | 5.8 |
| Amount..... | 39,206,999 | 44,335,976 | 50,128,411 | 54,786,842 | 58,885,471 | 7.5 |
| Foreign earned income exclusion ² | | | | | | |
| Number of returns..... | 266,129 | 279,004 | 297,534 | 308,284 | 314,486 | 2.0 |
| Amount..... | 10,535,965 | 9,985,482 | 10,724,901 | 10,730,402 | 11,087,485 | 3.3 |
| Net operating loss ² | | | | | | |
| Number of returns..... | 505,303 | 503,913 | 568,443 | 539,802 | 578,583 | 7.2 |
| Amount..... | 42,307,875 | 41,457,652 | 41,810,705 | 38,515,061 | 38,929,114 | 1.1 |
| Other income, net gain less loss ² | | | | | | |
| Number of returns..... | 4,623,440 | 4,698,360 | 4,737,237 | 5,088,222 | 5,160,532 | 1.4 |
| Amount..... | 13,308,848 | 13,950,900 | 15,541,642 | 17,188,230 | 17,944,925 | 4.4 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, 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 | | | | | Percent change, 1998 to 1999 |
|--|-----------------------|---------------|---------------|---------------|---------------|---------------------------------|
| | 1995 | 1996 | 1997 | 1998 | 1999 | |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| Total income, net gain less loss | | | | | | |
| Number of returns | 118,113,441 | 120,289,122 | 122,332,599 | 124,652,387 | 126,840,986 | 1.8 |
| Amount | 3,628,210,285 | 3,815,517,854 | 4,085,427,252 | 4,360,050,682 | 4,636,993,498 | 6.4 |
| Total taxpayer IRA adjustment | | | | | | |
| Number of returns | 4,300,722 | 4,374,281 | 4,068,958 | 3,868,017 | 3,687,149 | -4.7 |
| Amount | 7,150,955 | 7,189,612 | 7,054,311 | 6,529,866 | 6,183,089 | -5.3 |
| Student loan interest deduction | | | | | | |
| Number of returns | N/A | N/A | N/A | 3,763,742 | 4,136,505 | 9.9 |
| Amount | N/A | N/A | N/A | 1,380,198 | 1,768,260 | 28.1 |
| Medical savings account deduction | | | | | | |
| Number of returns | N/A | N/A | 16,912 | 42,235 | 50,393 | 19.3 |
| Amount | N/A | N/A | 18,285 | 49,498 | 64,296 | 29.9 |
| One-half of self-employment tax | | | | | | |
| Number of returns | 12,849,084 | 13,204,164 | 13,513,228 | 13,756,483 | 14,029,609 | 2.0 |
| Amount | 11,442,376 | 11,703,457 | 12,107,787 | 12,727,545 | 13,089,922 | 2.8 |
| Self-employed health insurance | | | | | | |
| Number of returns | 3,011,145 | 3,147,032 | 3,284,842 | 3,380,867 | 3,491,539 | 3.3 |
| Amount | 2,230,828 | 2,321,152 | 3,151,337 | 3,742,652 | 5,298,095 | 41.6 |
| Keogh retirement plan | | | | | | |
| Number of returns | 1,032,102 | 1,079,413 | 1,189,981 | 1,177,487 | 1,264,007 | 7.3 |
| Amount | 7,490,690 | 7,482,818 | 8,336,827 | 8,803,575 | 9,355,484 | 6.3 |
| Penalty on early withdrawal of savings | | | | | | |
| Number of returns | 803,838 | 708,631 | 918,302 | 828,922 | 805,367 | -2.8 |
| Amount | 174,838 | 139,607 | 190,747 | 173,774 | 185,188 | 6.6 |
| Alimony paid adjustment | | | | | | |
| Number of returns | 567,947 | 597,157 | 623,646 | 590,898 | 610,609 | 3.3 |
| Amount | 4,481,616 | 4,723,474 | 5,139,621 | 5,484,695 | 5,684,642 | 3.6 |
| Foreign housing deductions | | | | | | |
| Number of returns | 5,765 | 4,055 | 654 | 1,543 | 5,782 | 274.7 |
| Amount | 98,301 | 62,549 | 13,323 | 31,096 | 60,842 | 95.7 |
| Other adjustments | | | | | | |
| Number of returns | 126,323 | 120,561 | 118,629 | 164,646 | 198,438 | 20.5 |
| Amount | 737,846 | 515,142 | 719,930 | 827,120 | 1,030,053 | 24.5 |
| Total statutory adjustments | | | | | | |
| Number of returns | 18,208,887 | 18,424,901 | 18,785,760 | 21,998,366 | 22,659,973 | 3.0 |
| Amount | 35,282,656 | 35,539,111 | 38,236,710 | 41,093,069 | 44,469,647 | 8.2 |
| Adjusted gross income or loss (AGI) | | | | | | |
| Amount | 3,694,315,357 | 3,890,201,108 | 4,141,624,988 | 4,318,957,613 | 4,592,523,850 | 6.3 |
| Total itemized deductions | | | | | | |
| Number of returns | 34,007,717 | 35,414,589 | 36,624,595 | 38,186,186 | 40,244,305 | 5.4 |
| Amount | 452,293,340 | 477,117,744 | 505,545,743 | 539,442,054 | 581,472,037 | 7.8 |
| Total standard deduction | | | | | | |
| Number of returns | 83,222,737 | 83,996,917 | 84,844,302 | 85,576,463 | 85,755,366 | 0.2 |
| Amount | 354,703,801 | 355,085,811 | 359,687,235 | 366,393,440 | 363,890,581 | -0.7 |
| Basic standard deduction | | | | | | |
| Number of returns | 83,222,737 | 83,996,917 | 84,844,302 | 85,576,463 | 85,755,366 | 0.2 |
| Amount | 344,138,374 | 344,007,486 | 348,829,581 | 355,183,772 | 352,702,888 | -0.7 |
| Additional standard deduction | | | | | | |
| Number of returns | 10,809,600 | 11,042,761 | 11,136,379 | 11,081,634 | 11,200,024 | 1.1 |
| Amount | 10,565,427 | 11,078,325 | 10,857,654 | 11,209,668 | 11,187,693 | -0.2 |
| AGI less deductions | | | | | | |
| Number of returns | 106,211,028 | 107,919,330 | 110,720,898 | 111,924,583 | 113,863,898 | 1.7 |
| Amount | 2,852,915,003 | 3,013,229,889 | 3,244,406,268 | 3,475,152,216 | 3,710,092,052 | 6.8 |
| Number of exemptions | 237,164,486 | 238,626,393 | 241,279,259 | 245,592,958 | 248,657,119 | 1.2 |
| Exemption amount | 501,294,586 | 499,050,564 | 511,258,184 | 518,618,250 | 524,895,151 | 1.2 |
| Taxable income | | | | | | |
| Number of returns | 94,612,292 | 96,576,755 | 99,314,519 | 100,801,271 | 102,845,571 | 2.0 |
| Amount | 2,413,230,177 | 2,574,722,824 | 2,792,434,173 | 3,015,022,488 | 3,244,015,462 | 7.6 |
| Tax from table, rate schedules, etc | | | | | | |
| Number of returns | 94,482,512 | 96,513,834 | 99,217,292 | 100,793,439 | 102,831,412 | 2.0 |
| Amount | 510,929,749 | 555,479,582 | 601,644,159 | 648,506,463 | 710,859,415 | 9.6 |
| Additional taxes | | | | | | |
| Number of returns | 65,179 | 36,237 | 59,250 | 47,690 | 36,960 | -22.5 |
| Amount... | 364,123 | 123,892 | 539,904 | 272,533 | 365,491 | 34.1 |
| Income tax before credits | | | | | | |
| Number of returns | 94,497,909 | 96,522,237 | 99,225,503 | 100,797,716 | 102,834,362 | 2.0 |
| Amount | 511,293,871 | 555,603,473 | 602,184,063 | 648,778,996 | 711,224,906 | 9.6 |
| Child care credit | | | | | | |
| Number of returns | 5,964,253 | 5,974,146 | 5,795,530 | 6,128,155 | 6,182,193 | 0.9 |
| Amount | 2,159,487 | 2,109,486 | 2,006,519 | 2,121,669 | 2,098,155 | -1.1 |
| Credit for elderly or disabled | | | | | | |
| Number of returns | 251,524 | 168,012 | 190,343 | 180,473 | 181,813 | 0.7 |
| Amount | 41,190 | 26,530 | 33,616 | 28,460 | 26,376 | -7.3 |
| Child tax credit | | | | | | |
| Number of returns | N/A | N/A | N/A | 24,810,781 | 26,016,019 | 4.9 |
| Amount | N/A | N/A | N/A | 12,076,131 | 15,214,608 | 26.0 |
| Education credits | | | | | | |
| Number of returns | N/A | N/A | N/A | 4,652,596 | 6,436,654 | 38.3 |
| Amount | N/A | N/A | N/A | 2,692,701 | 3,743,093 | 39.0 |
| Adoption credit | | | | | | |
| Number of returns | N/A | N/A | 30,721 | 40,668 | 47,349 | 16.4 |
| Amount | N/A | N/A | 47,656 | 66,225 | 80,797 | 22.0 |
| Foreign tax credit | | | | | | |
| Number of returns | 1,730,566 | 2,105,799 | 2,334,015 | 2,995,294 | 3,266,544 | 9.1 |
| Amount | 2,543,150 | 2,949,029 | 3,317,151 | 3,729,683 | 3,875,302 | 3.9 |

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1995-1999, 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, 1998 to 1999 |
|--|------------------------------------|-------------|-------------|-------------|-------------|---------------------------------|
| | 1995 | 1996 | 1997 | 1998 | 1999 | |
| | (7) | (8) | (9) | (10) | (11) | (12) |
| General business credit | | | | | | |
| Number of returns..... | 267,527 | 297,511 | 306,254 | 272,197 | 287,658 | 5.7 |
| Amount..... | 602,835 | 619,076 | 672,899 | 584,120 | 614,839 | 5.3 |
| Prior year minimum tax credit | | | | | | |
| Number of returns..... | 106,592 | 117,414 | 118,571 | 108,583 | 166,010 | 52.9 |
| Amount..... | 402,020 | 557,954 | 554,790 | 652,623 | 781,538 | 19.8 |
| Total credits ³ | | | | | | |
| Number of returns..... | 8,263,198 | 8,583,103 | 8,712,146 | 32,114,860 | 34,813,611 | 8.4 |
| Amount..... | 5,912,917 | 6,450,678 | 6,849,241 | 22,188,124 | 26,646,493 | 20.1 |
| Income tax less credits ⁴ | | | | | | |
| Number of returns..... | 94,020,926 | 96,051,501 | 98,794,570 | 96,581,077 | 97,752,068 | 1.2 |
| Amount..... | 505,380,954 | 549,152,794 | 595,334,822 | 626,590,872 | 684,578,413 | 9.3 |
| Self-employment tax | | | | | | |
| Number of returns..... | 12,850,372 | 13,217,169 | 13,515,150 | 13,757,431 | 14,029,609 | 2.0 |
| Amount..... | 22,880,668 | 23,412,412 | 24,216,737 | 25,449,965 | 26,174,404 | 2.8 |
| Alternative minimum tax | | | | | | |
| Number of returns..... | 414,106 | 477,898 | 618,072 | 853,433 | 1,018,063 | 19.3 |
| Amount..... | 1,964,473 | 2,343,955 | 3,261,483 | 3,998,843 | 5,080,547 | 27.1 |
| Recapture taxes | | | | | | |
| Number of returns..... | 7,416 | 12,207 | 26,922 | 22,300 | 12,243 | -45.1 |
| Amount..... | 44,183 | 58,473 | 108,321 | 190,574 | 169,176 | -11.2 |
| Social security, Medicare tax on tip income not reported | | | | | | |
| Number of returns..... | 267,601 | 286,946 | 267,055 | 245,028 | 254,489 | 3.9 |
| Amount..... | 37,437 | 26,750 | 22,660 | 20,944 | 23,119 | 10.4 |
| Tax on qualified retirement plans | | | | | | |
| Number of returns..... | 3,039,096 | 3,434,814 | 3,415,245 | 3,786,186 | 4,076,050 | 7.7 |
| Amount..... | 1,526,684 | 1,824,290 | 1,902,154 | 2,152,647 | 2,411,627 | 12.0 |
| Advanced earned income credit payments | | | | | | |
| Number of returns..... | 193,751 | 192,014 | 239,664 | 217,555 | 171,629 | -21.1 |
| Amount..... | 106,941 | 76,448 | 99,673 | 84,431 | 73,729 | -12.7 |
| Total tax liability ^{1,4} | | | | | | |
| Number of returns..... | 97,461,757 | 99,665,343 | 102,359,516 | 100,813,446 | 102,194,476 | 1.4 |
| Amount..... | 532,560,774 | 577,523,148 | 625,644,072 | 659,187,440 | 719,209,896 | 9.1 |
| Income tax withheld | | | | | | |
| Number of returns..... | 102,436,220 | 104,213,605 | 106,483,908 | 109,144,689 | 111,193,931 | 1.9 |
| Amount..... | 424,943,527 | 444,403,695 | 474,042,518 | 507,375,192 | 545,511,357 | 7.5 |
| Estimated tax payments | | | | | | |
| Number of returns..... | 11,903,592 | 12,333,764 | 12,766,410 | 13,072,121 | 13,169,356 | 0.7 |
| Amount..... | 105,050,816 | 117,975,850 | 132,397,584 | 141,747,171 | 154,443,879 | 9.0 |
| Earned income credit ⁵ | | | | | | |
| Number of returns..... | 19,334,397 | 19,463,836 | 19,391,179 | 19,704,707 | 19,260,339 | -2.3 |
| Amount..... | 22,260,356 | 24,021,048 | 24,746,402 | 25,192,814 | 25,022,024 | -0.7 |
| Additional child tax credit | | | | | | |
| Number of returns..... | N/A | N/A | N/A | 754,363 | 985,579 | 30.7 |
| Amount..... | N/A | N/A | N/A | 405,879 | 637,180 | 57.0 |
| Payment with an extension request | | | | | | |
| Number of returns..... | 1,368,994 | 1,422,648 | 1,597,435 | 1,540,573 | 1,510,206 | -2.0 |
| Amount..... | 21,380,226 | 27,039,363 | 31,692,536 | 36,395,714 | 42,340,642 | 16.3 |
| Excess social security tax withheld | | | | | | |
| Number of returns..... | 1,033,189 | 1,178,757 | 1,267,562 | 1,303,642 | 1,377,613 | 5.7 |
| Amount..... | 927,491 | 1,094,543 | 1,139,825 | 1,214,979 | 1,343,254 | 10.6 |
| Other payments: | | | | | | |
| Form 2439 | | | | | | |
| Number of returns..... | 42,037 | 87,976 | 68,097 | 41,688 | 37,879 | -9.1 |
| Amount..... | 57,875 | 50,148 | 44,973 | 36,743 | 118,998 | 223.9 |
| Form 4136 | | | | | | |
| Number of returns..... | 519,653 | 513,815 | 445,633 | 446,489 | 426,878 | -4.4 |
| Amount..... | 106,188 | 90,542 | 82,515 | 86,424 | 74,533 | -13.8 |
| Total payments ¹ | | | | | | |
| Number of returns..... | 111,098,864 | 112,926,241 | 115,138,784 | 117,835,317 | 119,809,259 | 1.7 |
| Amount..... | 574,726,479 | 614,675,188 | 664,146,352 | 712,454,917 | 769,490,319 | 8.0 |
| Overpayment, total | | | | | | |
| Number of returns..... | 85,348,771 | 86,492,206 | 88,311,237 | 93,434,624 | 94,827,237 | 1.5 |
| Amount..... | 102,454,649 | 107,470,368 | 114,096,399 | 133,960,969 | 142,783,675 | 6.6 |
| Overpayment refunded | | | | | | |
| Number of returns..... | 82,744,440 | 83,668,927 | 85,381,040 | 90,233,356 | 91,600,741 | 1.5 |
| Amount..... | 89,654,699 | 93,067,473 | 97,481,219 | 115,188,029 | 121,971,478 | 5.9 |
| Refund credited to next year | | | | | | |
| Number of returns..... | 3,671,556 | 3,862,330 | 4,109,601 | 4,567,379 | 4,514,663 | -1.2 |
| Amount..... | 12,799,950 | 14,402,896 | 16,615,180 | 18,772,941 | 20,812,197 | 10.9 |
| Tax due at time of filing | | | | | | |
| Number of returns..... | 29,734,331 | 30,601,619 | 31,198,382 | 28,429,856 | 29,200,902 | 2.7 |
| Amount..... | 61,023,169 | 71,114,334 | 76,473,649 | 81,460,480 | 93,405,107 | 14.7 |
| Tax penalty | | | | | | |
| Number of returns..... | 5,177,201 | 5,530,812 | 5,920,839 | 5,019,736 | 5,285,114 | 5.3 |
| Amount..... | 734,225 | 796,006 | 879,529 | 766,987 | 901,855 | 17.6 |

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.

N/A = Not applicable

² Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss

(Z) Less than .05 percent.

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 Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1999, Table B-59; based on 1990=100 when 1990 CPI-U = 130.7; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9; 1997 CPI-U = 160.5; 1996 CPI-U = 156.9, 1995 CPI-U = 152.4

* All returns for 1995 includes 233,424 Form 1040T returns.

Figure 1--General Filing Requirements

| Marital Status | Filing Status | Age | Gross Income |
|--|---|----------------------------|---------------------|
| Single (including divorced and legally separated) | Single | under 65 | \$7,050 |
| | | 65 or older | \$8,100 |
| | Head of household | under 65 | \$9,100 |
| | | 65 or older | \$10,150 |
| Married with a child and living apart from spouse during the last six months of 1999 | Head of household | under 65 65 or older | \$9,100 \$10,150 |
| Married and living with spouse at the end of 1999 (or on the date spouse died) | Married, joint return | under 65 (both spouses) | \$12,700 |
| | | 65 or older (one spouse) | \$13,550 |
| | | 65 or older (both spouses) | \$14,400 |
| | Married, separate return | any age | \$2,750 |
| Married, not living with spouse at the end of 1999 (or on the date spouse died) | Married, joint or separate return | any age | \$2,750 |
| Widowed in 1997 or 1998 and not remarried in 1999 | Single | under 65 | \$7,050 |
| | | 65 or older | \$8,100 |
| | Head of household | under 65 | \$9,100 |
| | | 65 or older | \$10,150 |
| | Qualifying widow(er) with dependent child | under 65 65 or older | \$9,950 \$10,800 |

Requirements for Filing

The filing requirements for Tax Year 1999 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. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent)

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1999 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;

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, ordinary dividends, and capital gain distributions. Earned incomes includes wages, tips, and taxable scholarship and fellowship grants.

Caution: If an individual's gross income was \$2,750 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-

- Earned income was more than \$4,300,
- Unearned income was over \$700,
- Total of earned and unearned income was more than the larger of (a) \$700 or (b) earned income (up to \$4,050) plus \$250.

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

- Earned income was more than \$5,350 (\$6,400 if 65 or older and blind), or
- Unearned income was more than \$1,750 (\$2,800 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,050) plus \$250 or \$700, whichever is plus \$1,050 (\$2,100 if 65 or older and blind).

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

- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- Earned income was more than \$3,600, or
- Unearned income was over \$700, or
- Total of earned and unearned income was more than the larger of \$700 or earned income (up to \$3,350) plus \$250.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$4,450 (\$5,300 if 65 or older and blind), or
- Unearned was more than \$1,550 (\$2,400 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,350) plus \$250 or \$700, whichever is larger, plus \$850 (\$1,700 if 65 or older and blind).
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

- tax from medical savings accounts (MSA);
- 2. received any advanced 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 and Medicare 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 take advantage of the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 1999 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.

Capital Gain Distributions

Beginning in 1999, taxpayers who had capital gains only from capital gain distributions could report these distributions directly on the Form 1040. These gains did not have to be reported on a Schedule D.

Child Tax Credits

For 1999, the child tax credit increased to \$500 for each qualifying child under the age of 17. For families with no more than two children, the credit was non-refundable. For families with more than two children, the credit was refundable as the additional child tax credit, subject to certain limitations. The child tax credit was phased out by \$50 for each \$1,000 (or fraction thereof) that AGI exceeded \$110,000 for taxpayers filing jointly, \$55,000 for married filing separately, and \$75,000 for single filers.

Earned Income Credit

The income eligibility level and amount of the earned income credit (EIC) for 1999 were adjusted for inflation. If a taxpayer's "earned income" and modified adjusted gross income for 1999 were both less than \$26,928 and the taxpayer had one qualifying child living with them, the credit could be as much as \$2,312. If the taxpayer had two or more qualifying children living with them and earned less than \$30,580, the credit could be as much as \$3,816. For taxpayers with no qualifying children and

earning less than \$10,200, the credit could be as much as \$347.

Taxpayers with investment income totaling more than \$2,350 were not eligible to receive the EIC.

Education Credit

Beginning in 1999, taxpayers who received an education credit on their 1998 return and later received tax-free educational assistance for, or a refund of, an expense used to figure the education credit may have had to recapture all or part of the credit.

Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,750 deduction for each exemption to which he or she was entitled for 1999, an increase over the \$2,700 allowed for 1998. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$124,500 to \$126,600 for single filers; \$186,800 to \$189,950 for married persons filing jointly and surviving spouses; \$155,650 to \$158,300 for heads of household; and \$93,400 to \$94,975 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$249,100 for single filers; \$312,450 for married persons filing jointly and surviving spouses; \$280,800 for heads of household; and \$156,225 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Foreign Earned Income Exclusion

For 1999, the amount of foreign earned income that could have been excluded from income increased from \$72,000 to \$74,000.

Itemized Deductions

If a taxpayer's AGI was greater than \$126,600 (\$63,300 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$124,500 (\$62,250) for 1998, 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.

Self-Employed Health Insurance Deduction

The maximum percentage of self-employed health insurance premiums that a taxpayer could deduct as an adjustment to income rose to 60 percent in 1999, up from 45 percent in 1998.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised for 1999, to \$72,600 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$68,400 for 1998.

Standard Deduction

The standard deduction increased for 1999 as a result of inflation indexing. For single filers, the standard deduction rose from \$4,250 to \$4,300; for married persons filing jointly or surviving spouses, from \$7,100 to \$7,200; for married persons filing separately, from \$3,550 to \$3,600; and for heads of household, from \$6,250 to \$6,350. The amount of standard deduction for a dependent was the greater of \$700 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$850 or \$1,050 depending on marital status.

Student Loan Interest Deduction

Beginning in 1999, a deduction allowed eligible taxpayers to deduct up to \$1,500 (up from \$1,000 for 1998) for interest paid on

qualified higher education loans. These loans must have gone towards qualified expenses of either the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer at the time the debt was incurred. The education interest deduction was phased out began with a modified AGI of \$40,000 - \$55,000 (\$60,000 - \$75,000, joint returns).

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 over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

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

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

Figure 3.-Calculation of the 1979 Income Concept for 1999

1979 Total Income Concept=

Income or Loss:

- Salaries and wages ¹
- Interest ¹
- Dividends ¹
- Taxable refunds ¹
- Alimony received ¹
- Capital gains reported on Schedule D minus allowable losses ¹
- Other gains and losses (Form 4797) ¹
- Business net income or loss ¹
- Farm net income or loss ¹
- Rent net income or loss ¹
- Royalty net income or loss ¹
- Partnership net income or loss ¹
- S Corporation net income or loss ¹
- Farm rental net income or loss ¹
- Estate or trust net income or loss ¹
- Unemployment compensation ¹
- Depreciation in excess of straight-line depreciation ²
- Total pension income ^{3, 5}
- Other net income or loss ⁴
- Net operating loss ¹

Deductions:

- Disallowed passive losses (Form 8582) ⁶
- Moving expenses ¹
- Alimony paid ¹
- Unreimbursed business expenses ⁶

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. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for 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 this expense (as well

¹ Included in adjusted gross income (less deficit) (AGI) for Tax Year 1999

² Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.

³ Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.

⁴ Includes an adjustment to add back amounts reported for the foreign-earned income exclusion.

⁵ Not fully included in AGI for Tax Year 1999

⁶ Not included in AGI for Tax Year 1999.

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1999

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

| Size of income | Income | | | | Salaries and wages | | | |
|----------------------------------|----------------------------|-----------|---------------------|-----------|----------------------------|-----------|---------------------|-----------|
| | 1999 Adjusted Gross Income | | 1979 Income Concept | | 1999 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..... | 127,075,145 | 5,855,468 | 127,075,145 | 6,028,011 | 108,183,782 | 4,132,473 | 108,183,782 | 4,132,473 |
| Under \$10,000..... | 27,395,857 | 78,929 | 26,896,888 | 75,905 | 21,262,351 | 112,479 | 21,077,636 | 108,147 |
| \$10,000 under \$20,000..... | 24,058,891 | 358,631 | 24,088,414 | 359,038 | 19,552,417 | 272,644 | 19,558,222 | 273,885 |
| \$20,000 under \$30,000..... | 18,359,979 | 453,535 | 18,897,258 | 467,556 | 15,971,543 | 368,098 | 16,116,705 | 371,407 |
| \$30,000 under \$40,000..... | 13,288,379 | 461,842 | 13,646,112 | 473,861 | 11,798,725 | 375,543 | 11,968,462 | 382,144 |
| \$40,000 under \$50,000..... | 9,870,199 | 441,506 | 9,908,072 | 443,702 | 8,905,488 | 361,302 | 8,963,160 | 364,276 |
| \$50,000 under \$60,000..... | 8,026,402 | 439,620 | 7,901,527 | 432,419 | 7,301,589 | 357,873 | 7,223,178 | 357,098 |
| \$60,000 under \$70,000..... | 6,260,846 | 405,338 | 5,871,389 | 379,914 | 5,672,172 | 323,366 | 5,401,468 | 311,750 |
| \$70,000 under \$80,000..... | 4,509,962 | 336,897 | 4,345,804 | 324,634 | 4,034,569 | 263,765 | 3,962,074 | 261,606 |
| \$80,000 under \$90,000..... | 3,381,260 | 286,572 | 3,132,521 | 265,221 | 3,092,870 | 225,548 | 2,885,953 | 212,042 |
| \$90,000 under \$100,000..... | 2,388,717 | 226,498 | 2,332,541 | 221,046 | 2,167,267 | 173,847 | 2,148,614 | 171,613 |
| \$100,000 under \$125,000..... | 3,651,128 | 405,564 | 3,596,737 | 399,156 | 3,315,806 | 306,829 | 3,283,384 | 301,254 |
| \$125,000 under \$150,000..... | 1,780,525 | 242,778 | 1,843,640 | 251,107 | 1,587,978 | 174,404 | 1,641,013 | 173,776 |
| \$150,000 under \$175,000..... | 1,025,888 | 165,757 | 1,112,678 | 179,793 | 904,879 | 111,881 | 990,031 | 116,177 |
| \$175,000 under \$200,000..... | 647,170 | 120,668 | 686,608 | 128,239 | 553,376 | 73,987 | 583,211 | 74,195 |
| \$200,000 under \$300,000..... | 1,214,992 | 291,899 | 1,344,482 | 324,319 | 1,044,187 | 176,137 | 1,153,895 | 178,527 |
| \$300,000 under \$400,000..... | 438,736 | 151,143 | 542,910 | 187,270 | 369,498 | 84,311 | 451,390 | 90,290 |
| \$400,000 under \$500,000..... | 222,832 | 99,405 | 269,987 | 120,554 | 185,190 | 51,284 | 224,119 | 54,938 |
| \$500,000 under \$1,000,000..... | 348,256 | 235,701 | 421,978 | 285,870 | 291,817 | 112,011 | 352,492 | 116,890 |
| \$1,000,000 or more..... | 205,124 | 653,184 | 235,600 | 708,406 | 172,063 | 207,163 | 198,777 | 212,458 |

| Size of income | Taxable interest received | | | | Dividends in AGI | | Dividends received | |
|----------------------------------|----------------------------|---------|---------------------|---------|----------------------------|---------|---------------------|---------|
| | 1999 Adjusted Gross Income | | 1979 Income Concept | | 1999 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..... | 67,218,877 | 175,675 | 67,218,877 | 175,675 | 32,226,492 | 132,466 | 32,226,492 | 132,466 |
| Under \$10,000..... | 8,369,846 | 9,343 | 8,075,354 | 9,188 | 3,910,656 | 4,240 | 3,766,598 | 4,109 |
| \$10,000 under \$20,000..... | 8,537,627 | 15,215 | 8,396,768 | 15,031 | 3,160,249 | 5,693 | 3,069,056 | 5,712 |
| \$20,000 under \$30,000..... | 7,946,691 | 13,082 | 8,388,808 | 15,572 | 2,807,251 | 5,531 | 3,090,535 | 6,957 |
| \$30,000 under \$40,000..... | 7,288,150 | 11,643 | 7,595,035 | 13,733 | 2,662,332 | 5,486 | 2,844,771 | 6,751 |
| \$40,000 under \$50,000..... | 6,384,543 | 10,013 | 6,466,276 | 11,088 | 2,648,093 | 5,992 | 2,692,803 | 7,230 |
| \$50,000 under \$60,000..... | 5,873,362 | 10,078 | 5,777,604 | 9,340 | 2,647,515 | 6,528 | 2,573,626 | 5,744 |
| \$60,000 under \$70,000..... | 4,938,854 | 8,728 | 4,613,911 | 7,688 | 2,426,703 | 5,746 | 2,221,507 | 5,873 |
| \$70,000 under \$80,000..... | 3,818,519 | 7,621 | 3,665,249 | 6,734 | 2,002,510 | 5,978 | 1,889,079 | 4,699 |
| \$80,000 under \$90,000..... | 2,979,516 | 6,511 | 2,726,944 | 5,324 | 1,730,124 | 4,665 | 1,580,582 | 4,135 |
| \$90,000 under \$100,000..... | 2,163,600 | 5,316 | 2,091,885 | 4,867 | 1,342,862 | 4,170 | 1,253,181 | 3,839 |
| \$100,000 under \$125,000..... | 3,324,115 | 9,493 | 3,282,139 | 8,626 | 2,209,715 | 8,891 | 2,179,131 | 7,659 |
| \$125,000 under \$150,000..... | 1,661,429 | 7,074 | 1,723,663 | 6,343 | 1,273,456 | 6,139 | 1,297,257 | 5,925 |
| \$150,000 under \$175,000..... | 972,707 | 4,229 | 1,049,084 | 4,119 | 782,089 | 4,837 | 828,200 | 4,764 |
| \$175,000 under \$200,000..... | 610,261 | 3,856 | 651,169 | 3,946 | 512,038 | 3,936 | 523,540 | 3,639 |
| \$200,000 under \$300,000..... | 1,165,209 | 9,146 | 1,284,965 | 9,009 | 1,009,503 | 9,663 | 1,104,110 | 9,484 |
| \$300,000 under \$400,000..... | 424,017 | 4,713 | 521,435 | 4,865 | 380,747 | 5,835 | 463,557 | 6,125 |
| \$400,000 under \$500,000..... | 116,727 | 3,395 | 262,626 | 3,605 | 202,201 | 4,046 | 242,700 | 4,286 |
| \$500,000 under \$1,000,000..... | 341,242 | 8,963 | 413,431 | 9,051 | 322,453 | 9,717 | 381,354 | 9,837 |
| \$1,000,000 or more..... | 202,461 | 27,258 | 232,532 | 27,547 | 195,996 | 25,372 | 224,905 | 25,697 |

| Size of income | Business or profession net income less loss | | | | Sales of capital assets | | | |
|----------------------------------|---|---------|---------------------|---------|----------------------------|---------|---------------------|---------|
| | 1999 Adjusted Gross Income | | 1979 Income Concept | | 1999 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..... | 17,312,125 | 208,414 | 17,312,125 | 208,414 | 27,700,503 | 542,758 | 27,700,503 | 542,758 |
| Under \$10,000..... | 3,162,439 | 6,413 | 2,919,165 | 4,184 | 3,530,557 | 9,175 | 3,423,755 | 9,264 |
| \$10,000 under \$20,000..... | 2,495,040 | 16,487 | 2,523,579 | 15,461 | 2,490,502 | 5,683 | 2,422,835 | 5,638 |
| \$20,000 under \$30,000..... | 2,000,203 | 14,424 | 2,032,375 | 13,165 | 2,298,725 | 5,938 | 2,507,736 | 6,675 |
| \$30,000 under \$40,000..... | 1,727,363 | 12,940 | 1,777,589 | 12,810 | 2,250,669 | 7,270 | 2,410,674 | 8,065 |
| \$40,000 under \$50,000..... | 1,494,008 | 11,947 | 1,505,774 | 11,302 | 2,206,375 | 7,722 | 2,225,816 | 8,643 |
| \$50,000 under \$60,000..... | 1,286,527 | 12,141 | 1,272,525 | 11,058 | 2,142,281 | 8,429 | 2,104,283 | 8,515 |
| \$60,000 under \$70,000..... | 1,123,586 | 12,539 | 1,077,334 | 11,249 | 1,967,735 | 9,024 | 1,792,164 | 9,055 |
| \$70,000 under \$80,000..... | 777,439 | 10,205 | 785,955 | 10,413 | 1,689,013 | 9,486 | 1,624,261 | 10,220 |
| \$80,000 under \$90,000..... | 648,678 | 9,608 | 594,877 | 8,032 | 1,515,535 | 10,013 | 1,353,678 | 9,128 |
| \$90,000 under \$100,000..... | 430,208 | 6,667 | 450,498 | 7,638 | 1,187,541 | 9,230 | 1,118,399 | 8,825 |
| \$100,000 under \$125,000..... | 715,161 | 15,175 | 755,404 | 16,105 | 1,986,192 | 21,626 | 1,937,963 | 19,409 |
| \$125,000 under \$150,000..... | 405,433 | 11,743 | 420,948 | 11,352 | 1,140,663 | 16,208 | 1,166,890 | 15,165 |
| \$150,000 under \$175,000..... | 243,472 | 9,489 | 269,380 | 9,525 | 728,155 | 14,117 | 774,582 | 13,975 |
| \$175,000 under \$200,000..... | 172,242 | 7,596 | 186,020 | 8,258 | 497,702 | 12,358 | 504,093 | 11,677 |
| \$200,000 under \$300,000..... | 320,494 | 19,225 | 357,703 | 20,658 | 970,700 | 35,260 | 1,048,027 | 34,709 |
| \$300,000 under \$400,000..... | 116,976 | 9,452 | 149,894 | 11,547 | 380,198 | 22,458 | 450,682 | 23,184 |
| \$400,000 under \$500,000..... | 58,396 | 5,030 | 72,530 | 6,511 | 201,556 | 18,054 | 239,608 | 18,294 |
| \$500,000 under \$1,000,000..... | 85,053 | 8,617 | 104,681 | 10,045 | 319,771 | 49,283 | 369,860 | 49,383 |
| \$1,000,000 or more..... | 49,406 | 8,715 | 55,893 | 9,102 | 196,633 | 271,424 | 225,198 | 272,934 |

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, 1999--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 | Rents, royalties, and farm rental net income less loss | | | | Partnership and S corporation net income less loss | | | |
|--------------------------------|--|----------------|-------------------------------------|----------------|--|----------------|---------------------|----------------|
| | 1999 Adjusted Gross Income | | 1979 Income Concept | | 1999 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..... | 9,924,061 | 25,636 | 9,924,061 | 25,636 | 6,276,617 | 211,072 | 6,276,617 | 211,072 |
| Under \$10,000 | 918,136 | -526 | 868,161 | -545 | 509,021 | -17,838 | 485,911 | -17,796 |
| \$10,000 under \$20,000 | 1,068,867 | 1,001 | 1,053,460 | 775 | 360,027 | 138 | 354,429 | -183 |
| \$20,000 under \$30,000 | 997,855 | 342 | 1,040,311 | 908 | 396,904 | 1,358 | 405,338 | 986 |
| \$30,000 under \$40,000 | 962,044 | 304 | 1,035,347 | 412 | 403,590 | 1,430 | 430,955 | 1,604 |
| \$40,000 under \$50,000 | 836,021 | 129 | 856,169 | 272 | 435,776 | 2,465 | 451,094 | 2,291 |
| \$50,000 under \$60,000 | 784,597 | 146 | 809,857 | 478 | 415,404 | 1,865 | 401,051 | 1,824 |
| \$60,000 under \$70,000 | 759,944 | 224 | 687,463 | 13 | 396,555 | 2,985 | 375,797 | 3,087 |
| \$70,000 under \$80,000 | 619,302 | 423 | 571,560 | 426 | 360,840 | 3,135 | 331,017 | 2,949 |
| \$80,000 under \$90,000 | 516,671 | 714 | 494,802 | 969 | 302,520 | 2,527 | 288,700 | 2,711 |
| \$90,000 under \$100,000 | 447,175 | 720 | 397,435 | 406 | 275,238 | 4,032 | 247,706 | 3,088 |
| \$100,000 under \$125,000 | 670,968 | 1,370 | 681,542 | 1,128 | 492,403 | 7,959 | 482,066 | 7,428 |
| \$125,000 under \$150,000 | 398,941 | 1,692 | 380,682 | 1,258 | 363,409 | 6,897 | 376,869 | 7,471 |
| \$150,000 under \$175,000 | 170,414 | 1,254 | 205,564 | 1,340 | 242,713 | 7,688 | 252,852 | 6,736 |
| \$175,000 under \$200,000 | 140,550 | 1,651 | 145,605 | 1,585 | 196,729 | 7,392 | 194,803 | 7,510 |
| \$200,000 under \$300,000 | 269,331 | 3,487 | 282,049 | 3,266 | 443,573 | 22,592 | 455,404 | 21,673 |
| \$300,000 under \$400,000 | 115,715 | 1,845 | 136,991 | 1,973 | 202,766 | 15,580 | 226,145 | 16,314 |
| \$400,000 under \$500,000 | 65,051 | 1,587 | 76,637 | 1,665 | 122,528 | 12,421 | 132,235 | 12,972 |
| \$500,000 under \$1,000,000 | 109,740 | 3,393 | 122,185 | 3,391 | 211,153 | 35,749 | 226,305 | 36,950 |
| \$1,000,000 or more | 72,740 | 5,880 | 78,241 | 5,916 | 145,469 | 92,694 | 157,941 | 93,459 |
| Size of income | Nondeductible passive losses | | | | Estate and trust net income less loss | | | |
| | 1999 Adjusted Gross Income | | 1979 Income Concept | | 1999 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..... | 1,117,400 | 10,068 | 1,117,400 | 10,068 | 556,095 | 9,884 | 556,095 | 9,884 |
| Under \$10,000 | 58,988 | 1,146 | 75,019 | 2,688 | 59,580 | -76 | 57,928 | -78 |
| \$10,000 under \$20,000 | 51,989 | 168 | 58,239 | 309 | 50,079 | 172 | 51,465 | 182 |
| \$20,000 under \$30,000 | 54,233 | 197 | 62,756 | 117 | 31,349 | 126 | 38,533 | 148 |
| \$30,000 under \$40,000 | 45,121 | 243 | 44,533 | 87 | 33,647 | 167 | 32,608 | 181 |
| \$40,000 under \$50,000 | 57,904 | 430 | 57,509 | 146 | 36,536 | 209 | 41,213 | 290 |
| \$50,000 under \$60,000 | 57,051 | 273 | 38,175 | 132 | 44,520 | 315 | 31,400 | 222 |
| \$60,000 under \$70,000 | 37,960 | 134 | 40,969 | 260 | 24,862 | 229 | 30,896 | 200 |
| \$70,000 under \$80,000 | 41,508 | 97 | 39,846 | 129 | 27,236 | 111 | 26,965 | 129 |
| \$80,000 under \$90,000 | 18,758 | 107 | 17,020 | 150 | 24,983 | 184 | 21,160 | 231 |
| \$90,000 under \$100,000 | 37,513 | 154 | 34,592 | 250 | 27,364 | 211 | 21,574 | 166 |
| \$100,000 under \$125,000 | 80,606 | 508 | 73,406 | 343 | 49,341 | 639 | 52,522 | 723 |
| \$125,000 under \$150,000 | 90,505 | 626 | 93,352 | 523 | 25,663 | 449 | 25,931 | 298 |
| \$150,000 under \$175,000 | 106,773 | 587 | 96,970 | 437 | 17,033 | 342 | 16,437 | 353 |
| \$175,000 under \$200,000 | 59,286 | 473 | 52,745 | 399 | 14,543 | 229 | 14,721 | 270 |
| \$200,000 under \$300,000 | 144,678 | 1,289 | 142,513 | 983 | 31,555 | 729 | 31,208 | 669 |
| \$300,000 under \$400,000 | 59,578 | 645 | 62,945 | 527 | 14,483 | 435 | 14,189 | 373 |
| \$400,000 under \$500,000 | 30,127 | 379 | 31,230 | 297 | 9,771 | 430 | 11,468 | 558 |
| \$500,000 under \$1,000,000 | 49,534 | 701 | 57,953 | 724 | 18,775 | 1,396 | 20,395 | 1,362 |
| \$1,000,000 or more | 35,290 | 1,911 | 37,628 | 1,567 | 14,774 | 3,587 | 15,481 | 3,607 |
| Size of income | Pensions and annuities in AGI ¹ | | Pensions and annuities ¹ | | Total statutory adjustments | | | |
| | 1999 Adjusted Gross Income | | 1979 Income Concept | | 1999 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..... | 25,254,917 | 391,452 | 27,276,656 | 633,553 | 22,659,973 | 56,699 | 13,282,807 | 55,284 |
| Under \$10,000 | 2,205,105 | 10,781 | 2,104,529 | 10,695 | 3,061,642 | 2,447 | 225,318 | 1,742 |
| \$10,000 under \$20,000 | 4,678,576 | 40,905 | 4,653,762 | 41,080 | 3,218,888 | 3,528 | 657,088 | 3,286 |
| \$20,000 under \$30,000 | 3,518,946 | 41,802 | 4,035,298 | 50,571 | 3,053,873 | 4,663 | 1,164,253 | 4,820 |
| \$30,000 under \$40,000 | 2,884,240 | 39,305 | 3,200,909 | 48,431 | 2,725,575 | 4,376 | 1,578,935 | 5,485 |
| \$40,000 under \$50,000 | 2,270,337 | 32,707 | 2,499,945 | 38,754 | 2,152,977 | 3,902 | 1,558,658 | 5,461 |
| \$50,000 under \$60,000 | 2,016,996 | 31,447 | 2,115,385 | 38,968 | 1,787,771 | 3,648 | 1,631,359 | 5,204 |
| \$60,000 under \$70,000 | 1,810,943 | 32,462 | 1,641,960 | 31,765 | 1,472,468 | 3,251 | 1,429,656 | 4,221 |
| \$70,000 under \$80,000 | 1,382,491 | 28,325 | 1,370,440 | 28,605 | 996,953 | 2,724 | 1,193,933 | 3,983 |
| \$80,000 under \$90,000 | 982,091 | 21,106 | 994,140 | 22,930 | 708,719 | 2,685 | 798,573 | 3,133 |
| \$90,000 under \$100,000 | 801,231 | 17,572 | 830,845 | 20,582 | 509,619 | 1,942 | 619,939 | 2,279 |
| \$100,000 under \$125,000 | 1,070,306 | 27,681 | 1,214,919 | 36,883 | 877,868 | 4,005 | 966,151 | 4,287 |
| \$125,000 under \$150,000 | 540,942 | 15,975 | 739,966 | 30,464 | 511,427 | 2,988 | 487,427 | 2,658 |
| \$150,000 under \$175,000 | 289,913 | 10,587 | 442,941 | 22,902 | 336,833 | 2,389 | 266,747 | 1,607 |
| \$175,000 under \$200,000 | 186,211 | 8,533 | 272,470 | 16,737 | 235,662 | 1,935 | 156,478 | 1,036 |
| \$200,000 under \$300,000 | 322,696 | 14,763 | 545,404 | 46,048 | 466,232 | 4,750 | 294,390 | 2,348 |
| \$300,000 under \$400,000 | 111,976 | 5,976 | 236,867 | 32,113 | 182,068 | 2,274 | 104,436 | 1,093 |
| \$400,000 under \$500,000 | 55,540 | 2,585 | 111,158 | 17,201 | 96,793 | 1,163 | 49,859 | 551 |
| \$500,000 under \$1,000,000 | 80,284 | 4,979 | 174,987 | 47,250 | 162,434 | 2,287 | 70,842 | 1,109 |
| \$1,000,000 or more | 46,093 | 3,961 | 90,730 | 51,575 | 102,171 | 1,741 | 28,765 | 981 |

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, 1999--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 | | | |
|----------------------------------|----------------------------|----------------|---------------------|----------------|----------------------------|------------------|---------------------|------------------|
| | 1999 Adjusted Gross Income | | 1979 Income Concept | | 1999 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..... | 40,244,305 | 741,377 | 40,214,943 | 708,898 | 102,845,571 | 4,136,120 | 102,845,571 | 4,136,120 |
| Under \$10,000..... | 631,334 | 7,969 | 668,469 | 7,729 | 8,643,562 | 15,620 | 8,589,219 | 15,983 |
| \$10,000 under \$20,000..... | 2,048,407 | 22,073 | 2,149,800 | 20,886 | 19,183,464 | 116,661 | 19,035,698 | 116,220 |
| \$20,000 under \$30,000..... | 3,243,370 | 34,491 | 3,435,069 | 34,481 | 17,927,628 | 239,997 | 18,363,179 | 248,943 |
| \$30,000 under \$40,000..... | 4,233,200 | 48,169 | 4,340,253 | 46,400 | 13,200,203 | 284,990 | 13,512,013 | 299,672 |
| \$40,000 under \$50,000..... | 4,285,183 | 52,276 | 4,254,521 | 50,172 | 9,837,453 | 290,994 | 9,846,602 | 299,777 |
| \$50,000 under \$60,000..... | 4,530,554 | 60,485 | 4,497,680 | 56,842 | 8,008,743 | 301,097 | 7,862,753 | 301,533 |
| \$60,000 under \$70,000..... | 4,365,343 | 62,822 | 4,091,276 | 56,151 | 6,250,742 | 282,946 | 5,843,448 | 267,672 |
| \$70,000 under \$80,000..... | 3,444,677 | 54,009 | 3,274,540 | 49,173 | 4,503,185 | 241,485 | 4,325,499 | 233,059 |
| \$80,000 under \$90,000..... | 2,756,315 | 46,989 | 2,535,145 | 41,487 | 3,379,256 | 209,113 | 3,120,275 | 191,745 |
| \$90,000 under \$100,000..... | 2,017,558 | 37,545 | 1,960,791 | 34,932 | 2,387,478 | 167,518 | 2,325,615 | 159,604 |
| \$100,000 under \$125,000..... | 3,238,720 | 67,895 | 3,178,956 | 63,133 | 3,648,549 | 305,909 | 3,584,788 | 294,155 |
| \$125,000 under \$150,000..... | 1,642,827 | 40,367 | 1,660,091 | 38,308 | 1,776,045 | 187,471 | 1,835,995 | 184,510 |
| \$150,000 under \$175,000..... | 951,838 | 25,563 | 1,003,605 | 25,507 | 1,025,669 | 131,859 | 1,111,073 | 133,530 |
| \$175,000 under \$200,000..... | 601,889 | 18,977 | 620,643 | 17,971 | 646,420 | 96,749 | 685,823 | 95,710 |
| \$200,000 under \$300,000..... | 1,140,623 | 41,583 | 1,228,840 | 41,452 | 1,213,711 | 244,500 | 1,340,794 | 244,492 |
| \$300,000 under \$400,000..... | 405,468 | 19,315 | 484,911 | 20,545 | 438,387 | 131,609 | 537,493 | 139,630 |
| \$400,000 under \$500,000..... | 204,573 | 11,876 | 243,472 | 12,729 | 222,657 | 87,432 | 268,923 | 93,405 |
| \$500,000 under \$1,000,000..... | 315,694 | 25,712 | 327,519 | 26,792 | 347,693 | 209,907 | 421,334 | 217,288 |
| \$1,000,000 or more..... | 186,729 | 63,260 | 214,362 | 64,207 | 204,728 | 590,264 | 235,046 | 599,190 |

| Size of income | Total tax credits | | | | Total income tax | | | |
|----------------------------------|----------------------------|---------------|---------------------|---------------|----------------------------|----------------|---------------------|----------------|
| | 1999 Adjusted Gross Income | | 1979 Income Concept | | 1999 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..... | 36,621,595 | 35,892 | 36,621,595 | 35,892 | 94,546,080 | 877,401 | 94,546,080 | 877,401 |
| Under \$10,000..... | 1,293,718 | 125 | 1,270,644 | 130 | 8,051,622 | 2,329 | 7,998,860 | 2,441 |
| \$10,000 under \$20,000..... | 5,444,766 | 2,653 | 5,444,347 | 2,646 | 14,769,542 | 14,741 | 14,669,248 | 14,689 |
| \$20,000 under \$30,000..... | 6,240,403 | 5,451 | 6,278,350 | 5,443 | 15,175,214 | 30,392 | 15,595,394 | 31,744 |
| \$30,000 under \$40,000..... | 4,675,837 | 4,126 | 4,731,168 | 4,185 | 12,802,035 | 39,696 | 13,089,615 | 42,184 |
| \$40,000 under \$50,000..... | 4,040,831 | 3,852 | 4,040,952 | 3,827 | 9,741,580 | 43,464 | 9,749,361 | 44,998 |
| \$50,000 under \$60,000..... | 3,482,832 | 3,545 | 3,410,796 | 3,499 | 7,978,204 | 46,409 | 7,836,659 | 47,072 |
| \$60,000 under \$70,000..... | 2,937,728 | 3,249 | 2,836,114 | 3,060 | 6,238,023 | 45,308 | 5,832,079 | 43,222 |
| \$70,000 under \$80,000..... | 2,166,712 | 2,319 | 2,171,502 | 2,356 | 4,498,752 | 41,770 | 4,319,543 | 40,389 |
| \$80,000 under \$90,000..... | 1,745,261 | 1,777 | 1,661,659 | 1,657 | 3,379,724 | 38,737 | 3,118,487 | 35,567 |
| \$90,000 under \$100,000..... | 1,243,062 | 1,177 | 1,227,770 | 1,143 | 2,384,981 | 32,800 | 2,320,252 | 31,014 |
| \$100,000 under \$125,000..... | 1,572,623 | 1,376 | 1,570,735 | 1,338 | 3,647,976 | 64,034 | 3,580,289 | 61,556 |
| \$125,000 under \$150,000..... | 484,205 | 310 | 533,180 | 342 | 1,777,752 | 42,634 | 1,836,509 | 41,617 |
| \$150,000 under \$175,000..... | 251,449 | 190 | 297,370 | 270 | 1,025,702 | 31,466 | 1,109,639 | 31,457 |
| \$175,000 under \$200,000..... | 169,338 | 147 | 173,092 | 184 | 646,638 | 24,091 | 685,923 | 23,560 |
| \$200,000 under \$300,000..... | 358,099 | 692 | 392,650 | 633 | 1,214,217 | 65,368 | 1,340,824 | 64,503 |
| \$300,000 under \$400,000..... | 158,900 | 483 | 182,989 | 574 | 438,466 | 38,342 | 537,505 | 39,828 |
| \$400,000 under \$500,000..... | 88,065 | 265 | 100,230 | 354 | 222,699 | 26,564 | 268,959 | 28,015 |
| \$500,000 under \$1,000,000..... | 156,078 | 975 | 176,433 | 971 | 348,002 | 66,965 | 421,613 | 68,634 |
| \$1,000,000 or more..... | 111,688 | 3,179 | 121,613 | 3,279 | 204,951 | 182,293 | 235,321 | 184,913 |

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

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

as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 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 years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 1999 using AGI and the 1979 Income Concept, classified by size of 1999 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 1999, 1979 Concept income was 2.9 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$242.1 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 8.2 percent for 1999; income for the group \$200,000 and above increased 18.6 percent, after increasing 23.9 percent for 1998. Total income tax for all returns increased 11.3 percent; and total income tax reported for the \$200,000 and above income group increased 19.2 percent for 1999, following an increase of 17.0 percent for 1998.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1999 are shown in Figure 4.

For the population as a whole, average tax rates for 1999 (based on the 1979 Income Concept) are higher than those for 1986 (before tax reform). However, between these 2 years, the average tax rates declined in all income categories below \$500,000. The remaining two income categories show the following increases in average tax rates between 1986 and 1999: returns with income between \$500,000 and \$1,000,000 increased 0.3 percentage points; and returns with income exceeding \$1,000,000 increased 4.7 percentage points. Although the average tax rate for 1999 was calculated using a lower maximum marginal tax rate of 39.6 percent for 1999 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.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1999

| Size of 1999 AGI | Total income tax as a percentage of adjusted gross income | | | | | | | | | | | | | |
|----------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| All returns, total..... | 14.8 | 13.3 | 13.4 | 13.3 | 13.1 | 12.9 | 13.1 | 13.5 | 13.7 | 14.0 | 14.5 | 14.7 | 14.6 | 15.0 |
| Under \$10,000..... | 4.3 | 4.0 | 4.0 | 3.8 | 3.7 | 3.5 | 3.2 | 3.0 | 3.0 | 3.0 | 3.1 | 3.2 | 2.9 | 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 | 4.7 | 4.6 | 4.3 | 4.3 | 4.1 |
| \$20,000 under \$30,000..... | 10.6 | 9.4 | 9.3 | 9.3 | 9.1 | 8.7 | 8.4 | 8.2 | 8.1 | 7.9 | 7.7 | 7.6 | 6.8 | 6.7 |
| \$30,000 under \$40,000..... | 12.2 | 10.6 | 10.9 | 10.9 | 10.6 | 10.5 | 10.2 | 10.1 | 10.0 | 9.8 | 9.7 | 9.6 | 8.8 | 8.6 |
| \$40,000 under \$50,000..... | 13.8 | 11.8 | 11.6 | 11.5 | 11.4 | 11.0 | 10.8 | 10.7 | 10.8 | 10.7 | 10.8 | 10.7 | 10.0 | 9.8 |
| \$50,000 under \$60,000..... | 15.5 | 13.5 | 13.2 | 12.9 | 12.4 | 12.1 | 11.6 | 11.5 | 11.4 | 11.4 | 11.3 | 11.3 | 10.7 | 10.6 |
| \$60,000 under \$70,000..... | 16.9 | 15.1 | 14.5 | 14.2 | 13.8 | 13.2 | 12.9 | 12.7 | 12.6 | 12.5 | 12.3 | 12.1 | 11.4 | 11.2 |
| \$70,000 under \$80,000..... | 18.7 | 16.5 | 15.6 | 15.3 | 14.9 | 14.4 | 14.0 | 13.9 | 13.8 | 13.6 | 13.6 | 13.4 | 12.6 | 12.4 |
| \$80,000 under \$90,000..... | 19.9 | 17.8 | 16.6 | 16.2 | 15.8 | 15.4 | 15.0 | 15.1 | 14.9 | 14.6 | 14.6 | 14.4 | 13.5 | 13.5 |
| \$90,000 under \$100,000..... | 20.8 | 18.8 | 17.4 | 17.3 | 16.6 | 16.0 | 15.9 | 15.7 | 15.9 | 15.8 | 15.4 | 15.2 | 14.8 | 14.5 |
| \$100,000 under \$125,000..... | 23.1 | 20.1 | 18.8 | 18.4 | 17.5 | 17.3 | 16.9 | 17.0 | 17.0 | 16.9 | 16.7 | 16.5 | 16.0 | 15.8 |
| \$125,000 under \$150,000..... | 25.2 | 21.8 | 20.3 | 19.8 | 19.2 | 18.6 | 18.7 | 18.6 | 18.6 | 18.3 | 18.4 | 17.7 | 17.7 | 17.6 |
| \$150,000 under \$175,000..... | 28.0 | 23.0 | 21.6 | 21.1 | 20.4 | 19.8 | 19.6 | 19.7 | 19.9 | 19.9 | 19.8 | 19.3 | 18.8 | 19.0 |
| \$175,000 under \$200,000..... | 29.3 | 23.9 | 22.5 | 21.8 | 21.1 | 21.0 | 20.7 | 21.2 | 21.4 | 20.9 | 20.9 | 20.5 | 20.0 | 20.0 |
| \$200,000 under \$300,000..... | 31.1 | 25.8 | 23.7 | 22.8 | 22.6 | 22.7 | 22.9 | 23.8 | 23.9 | 23.8 | 23.4 | 22.9 | 22.4 | 22.4 |
| \$300,000 under \$400,000..... | 33.7 | 27.0 | 24.0 | 23.6 | 23.7 | 24.3 | 24.4 | 26.9 | 26.9 | 26.8 | 26.6 | 26.1 | 25.4 | 25.4 |
| \$400,000 under \$500,000..... | 36.2 | 28.2 | 24.1 | 23.9 | 23.6 | 24.9 | 25.3 | 28.4 | 28.6 | 28.7 | 28.2 | 27.4 | 26.9 | 26.7 |
| \$500,000 under \$1,000,000..... | 38.4 | 29.0 | 24.6 | 24.0 | 24.0 | 25.7 | 26.0 | 30.0 | 30.2 | 30.2 | 30.1 | 29.0 | 28.2 | 28.4 |
| \$1,000,000 or more..... | 40.2 | 28.6 | 25.0 | 24.2 | 24.1 | 26.2 | 26.8 | 31.2 | 31.1 | 31.4 | 30.8 | 28.8 | 27.5 | 27.9 |

| Size of 1999 AGI | Total income tax as a percentage of 1979 Income Concept | | | | | | | | | | | | | |
|----------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| All returns, total..... | 13.3 | 13.1 | 13.3 | 13.2 | 13.0 | 12.7 | 12.8 | 13.3 | 13.5 | 13.8 | 14.3 | 14.5 | 14.2 | 14.6 |
| Under \$10,000..... | 4.9 | 4.2 | 4.4 | 4.3 | 4.3 | 4.0 | 3.5 | 3.2 | 3.2 | 3.1 | 3.2 | 3.4 | 3.1 | 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 | 4.7 | 4.6 | 4.4 | 4.2 | 4.1 |
| \$20,000 under \$30,000..... | 10.0 | 9.3 | 9.3 | 9.3 | 9.1 | 8.7 | 8.3 | 8.2 | 8.1 | 7.9 | 7.8 | 7.6 | 6.9 | 6.8 |
| \$30,000 under \$40,000..... | 11.6 | 10.7 | 10.7 | 10.9 | 10.7 | 10.5 | 10.2 | 10.2 | 10.1 | 10.1 | 10.0 | 9.8 | 9.1 | 8.9 |
| \$40,000 under \$50,000..... | 12.6 | 11.7 | 11.7 | 11.5 | 11.5 | 11.1 | 10.9 | 10.8 | 11.0 | 11.0 | 11.1 | 11.0 | 10.3 | 10.1 |
| \$50,000 under \$60,000..... | 13.8 | 13.4 | 13.2 | 12.9 | 12.5 | 12.0 | 11.6 | 11.6 | 11.6 | 11.6 | 11.6 | 11.5 | 11.0 | 10.9 |
| \$60,000 under \$70,000..... | 14.9 | 15.0 | 14.5 | 14.2 | 13.8 | 13.2 | 12.9 | 12.7 | 12.7 | 12.5 | 12.5 | 12.4 | 11.4 | 11.4 |
| \$70,000 under \$80,000..... | 15.8 | 16.2 | 15.4 | 15.2 | 14.6 | 14.2 | 13.7 | 13.7 | 13.6 | 13.6 | 13.5 | 13.3 | 12.6 | 12.4 |
| \$80,000 under \$90,000..... | 16.7 | 17.5 | 16.1 | 16.2 | 15.5 | 15.1 | 14.6 | 14.7 | 14.6 | 14.4 | 14.5 | 14.2 | 13.3 | 13.4 |
| \$90,000 under \$100,000..... | 16.8 | 18.1 | 17.1 | 16.8 | 16.1 | 15.5 | 15.2 | 15.3 | 15.4 | 15.5 | 15.2 | 15.2 | 14.5 | 14.0 |
| \$100,000 under \$125,000..... | 18.3 | 19.3 | 18.0 | 17.7 | 16.9 | 16.6 | 16.2 | 16.3 | 16.3 | 16.2 | 16.1 | 16.0 | 15.2 | 15.4 |
| \$125,000 under \$150,000..... | 19.0 | 20.6 | 19.6 | 18.8 | 18.0 | 17.3 | 17.2 | 17.7 | 17.4 | 17.4 | 17.3 | 16.7 | 16.6 | 16.6 |
| \$150,000 under \$175,000..... | 19.3 | 21.2 | 20.6 | 20.0 | 19.1 | 18.3 | 17.8 | 18.0 | 18.5 | 18.1 | 18.4 | 18.2 | 17.1 | 17.5 |
| \$175,000 under \$200,000..... | 20.3 | 22.5 | 21.6 | 20.7 | 20.0 | 18.6 | 19.0 | 19.1 | 19.4 | 19.2 | 18.9 | 18.8 | 18.1 | 18.4 |
| \$200,000 under \$300,000..... | 22.6 | 23.8 | 22.3 | 21.5 | 21.4 | 20.5 | 20.2 | 21.4 | 21.5 | 21.5 | 21.3 | 20.4 | 19.4 | 19.9 |
| \$300,000 under \$400,000..... | 22.6 | 24.5 | 22.6 | 21.9 | 21.5 | 21.6 | 21.6 | 23.5 | 23.7 | 23.7 | 23.1 | 24.0 | 21.5 | 21.3 |
| \$400,000 under \$500,000..... | 23.4 | 26.5 | 23.2 | 22.7 | 22.3 | 23.0 | 21.4 | 25.4 | 24.8 | 25.1 | 25.0 | 24.3 | 22.6 | 23.2 |
| \$500,000 under \$1,000,000..... | 23.7 | 26.7 | 23.5 | 22.0 | 21.7 | 23.5 | 22.6 | 26.3 | 26.1 | 26.7 | 27.1 | 26.1 | 24.3 | 24.0 |
| \$1,000,000 or more..... | 21.4 | 26.8 | 24.5 | 23.2 | 23.2 | 25.2 | 26.1 | 29.5 | 30.1 | 30.4 | 29.8 | 27.5 | 26.2 | 26.1 |

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, and 1040PC (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2000.

All returns processed during 2000 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 (127,321,626 returns) reported in Table C and the estimated total of all returns (127,075,145) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1999. While about 98 percent of the returns processed during Calendar Year 2000 were for Tax Year 1999, the

remaining returns were mostly for prior years, and a few for non-calendar years ending during 1999 and 2000. Returns for prior years were used in place of 1999 returns expected to be received and processed after December 31, 2000. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2000.

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 randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or more 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 Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
4. Indexed positive or negative income. Sixty variables are used to derive positive and

Bonnye Walker and Valerie Puckett designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

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. (See references 1 and 2 for details.) The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Martinsburg Computing Center during Calendar Year 2000 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 an 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 for details.)

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 based on prior year data and other available information were used to make each record internally consistent. 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 1999, 0.11 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 percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CV's 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 errors below the estimate to two standard errors 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 \$17.976 billion, and its related coefficient of variation, CV(X), is 0.97 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$17.976 \times 10^9) \cdot (0.0097) \\ &= \$0.174 \text{ billion} \end{aligned}$$

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 is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$17.802 billion to \$18.15 billion, and the 95 percent confidence interval is from \$17.628 billion to \$18.324 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (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.

Footnote

- [1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 1998 to the fourth quarter of the base year of 1991. The indices can be found in U. S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* (January 1999) Vol. 79, number 1.

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," *Proceedings 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 1999

| Description of the sample strata | | | | | | | | | | | | Number of returns | |
|---|----------------------------------|--|-----------|-----------|------------|---------|--|------------|-------------|--------|------------|--------------------|----------------------|
| Description of the sample strata | Degree of interest, ³ | Number of Returns by type of form attached | | | | | | | | | | Population counts | Sample counts |
| | | Form 1040, with Form 1116 or Form 2555 | | | | | Form 1040, with Schedule C, but without Form 1116 or Form 2555 | | | | | All other forms | |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | | |
| Grand total | | | | | | | | | | | | 127,321,626 | 176,966 ¹ |
| Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total | | | | | | | | | | | | 3,238 ² | 3,238 ² |
| Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total | | | | | | | | | | | | 160 | 160 |
| Other Returns, total | | | | | | | | | | | | 127,318,228 | 173,568 |
| Number of Returns by type of form attached | | | | | | | | | | | | | |
| Description of the sample strata | Degree of interest, ³ | Number of Returns by type of form attached | | | | | | | | | | | |
| | | Form 1040, with Form 1116 or Form 2555 | | | | | Form 1040, with Schedule C, but without Form 1116 or Form 2555 | | | | | All other forms | |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | | |
| | | Total | 2,698,596 | 36,528 | 17,272,967 | 36,746 | 1,521,415 | 4,470 | 105,825,250 | 95,824 | | | |
| | | Indexed Negative Income ⁴ | | | | | | | | | | | |
| | | \$10,000,000 or more | 101 | 101 | 504 | 504 | 65 | 65 | 586 | 586 | | 1,256 | |
| | | \$5,000,000 under \$10,000,000 | 86 | 86 | 609 | 609 | 121 | 121 | 750 | 750 | | 1,566 | |
| | | \$2,000,000 under \$5,000,000 | 346 | 103 | 2,349 | 741 | 533 | 190 | 2,673 | 862 | | 1,896 | |
| | | \$1,000,000 under \$2,000,000 | 703 | 100 | 5,188 | 818 | 1,312 | 214 | 5,192 | 847 | | 12,395 | |
| | | \$500,000 under \$1,000,000 | 1,472 | 54 | 14,089 | 498 | 3,990 | 123 | 12,007 | 401 | | 31,558 | |
| | | \$250,000 under \$500,000 | 3,007 | 35 | 34,810 | 310 | 9,768 | 78 | 27,489 | 258 | | 75,074 | |
| | | \$120,000 under \$250,000 | 5,467 | 34 | 75,090 | 352 | 17,257 | 89 | 58,046 | 267 | | 155,860 | |
| | | \$60,000 under \$120,000 | ** | ** | 117,062 | 292 | 17,810 | 36 | 87,367 | 224 | | 222,239 | |
| | | Under \$60,000 | ** | ** | 321,426 | 425 | 33,741 | 52 | 327,804 | 446 | | 682,971 | |
| | | Indexed Positive Income ⁴ | | | | | | | | | | | |
| Under \$30,000 | 1 | | | | | | | | | | 27,809,524 | 13,804 | |
| Under \$30,000 | 2 | 143,649 | 65 | 1,874,895 | 973 | 108,513 | 62 | 29,242,683 | 14,749 | | 31,369,740 | 15,849 | |
| Under \$30,000 | 3-4 | 199,772 | 223 | 3,464,052 | 3,586 | 172,357 | 188 | 6,205,425 | 6,492 | | 10,041,606 | 10,489 | |
| \$30,000 under \$60,000 | 1-2 | 198,137 | 101 | 1,686,282 | 787 | 184,402 | 83 | 20,613,240 | 10,179 | | 22,682,061 | 11,150 | |
| \$30,000 under \$60,000 | 3-4 | 314,375 | 373 | 3,351,363 | 3,562 | 281,068 | 299 | 5,618,229 | 6,224 | | 9,565,035 | 10,458 | |
| \$60,000 under \$120,000 | 1-3 | 408,896 | 191 | 1,874,804 | 959 | 232,413 | 120 | 10,025,047 | 4,905 | | 12,541,160 | 6,175 | |
| \$60,000 under \$120,000 | 4 | 350,365 | 355 | 2,274,376 | 2,361 | 190,886 | 161 | 2,374,629 | 2,408 | | 5,190,256 | 5,285 | |
| \$120,000 under \$250,000 | 1-3 | 243,101 | 367 | 466,388 | 680 | 106,656 | 139 | 1,584,226 | 2,346 | | 2,400,371 | 3,532 | |
| \$120,000 under \$250,000 | 4 | 328,531 | 958 | 1,085,930 | 3,115 | 76,074 | 198 | 1,017,036 | 2,910 | | 2,507,571 | 7,181 | |
| \$250,000 under \$500,000 | All | 277,335 | 1,849 | 454,376 | 3,100 | 61,525 | 371 | 567,361 | 3,727 | | 1,360,597 | 9,047 | |
| \$500,000 under \$1,000,000 | All | 128,630 | 3,105 | 125,068 | 2,979 | 16,675 | 404 | 166,746 | 4,029 | | 437,119 | 10,517 | |
| \$1,000,000 under \$2,000,000 | All | 54,290 | 6,581 | 31,129 | 3,767 | 4,280 | 542 | 52,437 | 6,447 | | 142,136 | 17,337 | |
| \$2,000,000 under \$5,000,000 | All | 27,424 | 8,938 | 10,170 | 3,321 | 1,532 | 498 | 20,333 | 6,545 | | 59,459 | 19,302 | |
| \$5,000,000 under \$10,000,000 | All | 7,813 | 7,813 | 2,015 | 302 | 302 | 4,273 | 14,403 | 14,403 | | 14,403 | 14,403 | |
| \$10,000,000 or more | All | 5,096 | 5,096 | 992 | 135 | 135 | 2,147 | 8,370 | 8,370 | | 8,370 | 8,368 | |

¹ This population includes an estimated 246,481 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 39 Form 1040 returns that were misclassified because of bad data collected during revenue processing.

³ 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 a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

⁴ Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1980 to represent a base year of 1981.

** Sampling Strata Collapsed

Section 3

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Michelle Cove, Young Lim, and Karen Turnbull-Saunders were responsible for programming the Basic Tables. Table 1.4CV was programmed by Valerie Puckett. Review of specific tables was performed by Michael Parisi.

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Basic Tables

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

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

| Size and accumulated size of adjusted gross income | All returns | | | | | Taxable returns | | | |
|--|-------------------|------------------|------------------------------------|------------------|-------------------|-------------------|------------------|------------------------------------|------------------|
| | Number of returns | Percent of total | Adjusted gross income less deficit | | | Number of returns | Percent of total | Adjusted gross income less deficit | |
| | | | Amount | Percent of total | Average (dollars) | | | Amount | Percent of total |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
| Size of Adjusted Gross Income | | | | | | | | | |
| Total..... | 127,075,145 | 100.0 | 5,855,467,909 | 100.0 | 46,079 | 94,546,080 | 100.0 | 5,580,849,494 | 100.0 |
| No adjusted gross income..... | 1,066,171 | 0.8 | -53,860,647 | (X) | -50,518 | 4,842 | (Z) | -6,400,042 | (X) |
| \$1 under \$1,000..... | 1,814,159 | 1.4 | 1,104,288 | (Z) | 609 | 222,169 | 0.2 | 190,174 | (Z) |
| \$1,000 under \$2,000..... | 2,909,501 | 2.3 | 4,416,037 | 0.1 | 1,518 | 593,318 | 0.6 | 892,373 | (Z) |
| \$2,000 under \$3,000..... | 3,012,426 | 2.4 | 7,507,648 | 0.1 | 2,492 | 406,715 | 0.4 | 1,007,065 | (Z) |
| \$3,000 under \$4,000..... | 2,854,708 | 2.2 | 9,992,333 | 0.2 | 3,500 | 342,081 | 0.4 | 1,184,568 | (Z) |
| \$4,000 under \$5,000..... | 2,759,177 | 2.2 | 12,409,416 | 0.2 | 4,498 | 900,426 | 1.0 | 4,114,708 | 0.1 |
| \$5,000 under \$6,000..... | 2,570,135 | 2.0 | 14,131,735 | 0.2 | 5,498 | 826,814 | 0.9 | 4,546,736 | 0.1 |
| \$6,000 under \$7,000..... | 2,650,302 | 2.1 | 17,212,677 | 0.3 | 6,495 | 752,906 | 0.8 | 4,870,452 | 0.1 |
| \$7,000 under \$8,000..... | 2,539,115 | 2.0 | 19,005,996 | 0.3 | 7,485 | 1,082,229 | 1.1 | 8,080,613 | 0.1 |
| \$8,000 under \$9,000..... | 2,562,949 | 2.0 | 21,792,520 | 0.4 | 8,503 | 1,435,987 | 1.5 | 12,229,907 | 0.2 |
| \$9,000 under \$10,000..... | 2,657,214 | 2.1 | 25,217,476 | 0.4 | 9,490 | 1,484,115 | 1.6 | 14,091,390 | 0.3 |
| \$10,000 under \$11,000..... | 2,411,630 | 1.9 | 25,303,221 | 0.4 | 10,492 | 1,373,244 | 1.5 | 14,416,438 | 0.3 |
| \$11,000 under \$12,000..... | 2,471,051 | 1.9 | 28,404,839 | 0.5 | 11,495 | 1,327,532 | 1.4 | 15,269,172 | 0.3 |
| \$12,000 under \$13,000..... | 2,486,017 | 2.0 | 31,082,901 | 0.5 | 12,503 | 1,395,956 | 1.5 | 17,464,349 | 0.3 |
| \$13,000 under \$14,000..... | 2,466,393 | 1.9 | 33,323,315 | 0.6 | 13,511 | 1,468,840 | 1.6 | 19,843,640 | 0.4 |
| \$14,000 under \$15,000..... | 2,440,627 | 1.9 | 35,409,611 | 0.6 | 14,508 | 1,492,559 | 1.6 | 21,667,169 | 0.4 |
| \$15,000 under \$16,000..... | 2,588,996 | 2.0 | 40,166,936 | 0.7 | 15,514 | 1,709,005 | 1.8 | 26,516,775 | 0.5 |
| \$16,000 under \$17,000..... | 2,433,853 | 1.9 | 40,157,779 | 0.7 | 16,500 | 1,565,527 | 1.7 | 25,831,876 | 0.5 |
| \$17,000 under \$18,000..... | 2,372,806 | 1.9 | 41,494,591 | 0.7 | 17,488 | 1,530,705 | 1.6 | 26,778,795 | 0.5 |
| \$18,000 under \$19,000..... | 2,236,508 | 1.8 | 41,373,272 | 0.7 | 18,499 | 1,474,033 | 1.6 | 27,270,697 | 0.5 |
| \$19,000 under \$20,000..... | 2,151,011 | 1.7 | 41,914,755 | 0.7 | 19,486 | 1,432,142 | 1.5 | 27,904,163 | 0.5 |
| \$20,000 under \$25,000..... | 9,967,211 | 7.8 | 223,695,901 | 3.8 | 22,443 | 7,733,012 | 8.2 | 174,121,344 | 3.1 |
| \$25,000 under \$30,000..... | 8,392,769 | 6.6 | 229,838,965 | 3.9 | 27,385 | 7,442,202 | 7.9 | 204,260,106 | 3.7 |
| \$30,000 under \$40,000..... | 13,288,379 | 10.5 | 461,841,650 | 7.9 | 34,755 | 12,802,035 | 13.5 | 445,310,034 | 8.0 |
| \$40,000 under \$50,000..... | 9,870,199 | 7.8 | 441,506,290 | 7.5 | 44,731 | 9,741,580 | 10.3 | 435,845,734 | 7.8 |
| \$50,000 under \$75,000..... | 16,755,560 | 13.2 | 1,023,707,214 | 17.5 | 61,097 | 16,676,288 | 17.6 | 1,019,027,245 | 18.3 |
| \$75,000 under \$100,000..... | 7,811,626 | 6.1 | 671,217,536 | 11.5 | 85,925 | 7,803,396 | 8.3 | 670,502,046 | 12.0 |
| \$100,000 under \$200,000..... | 7,104,712 | 5.6 | 934,766,661 | 16.0 | 131,570 | 7,098,067 | 7.5 | 933,898,935 | 16.7 |
| \$200,000 under \$500,000..... | 1,876,561 | 1.5 | 542,447,737 | 9.3 | 289,065 | 1,875,383 | 2.0 | 542,108,270 | 9.7 |
| \$500,000 under \$1,000,000..... | 348,257 | 0.3 | 235,700,884 | 4.0 | 676,802 | 348,002 | 0.4 | 235,524,309 | 4.2 |
| \$1,000,000 or more..... | 205,124 | 0.2 | 653,184,370 | 11.2 | 3,184,339 | 204,951 | 0.2 | 652,480,456 | 11.7 |

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) |
| | | | | | | | | | | | | |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | |
| Size of Adjusted Gross Income | | | | | | | | | | | | |
| Total..... | 94,524,478 | 4,097,622,938 | 100.0 | 94,511,758 | 870,919,411 | 100.0 | 877,401,489 | 100.0 | 21.4 | 15.7 | 9,280 | |
| No adjusted gross income | - | - | - | *14 | *191 | (Z) | 109,267 | (Z) | (Z) | (Z) | 22,567 | |
| \$1 under \$1,000 | 220,247 | 34,621 | (Z) | 221,213 | 4,762 | (Z) | 6,961 | (Z) | 20.1 | 3.7 | 31 | |
| \$1,000 under \$2,000 | 593,318 | 419,270 | (Z) | 593,318 | 54,658 | (Z) | 54,658 | (Z) | 13.0 | 6.1 | 92 | |
| \$2,000 under \$3,000 | 406,731 | 537,727 | (Z) | 406,731 | 77,711 | (Z) | 77,797 | (Z) | 14.5 | 7.7 | 191 | |
| \$3,000 under \$4,000 | 342,074 | 611,872 | (Z) | 342,074 | 96,068 | (Z) | 97,169 | (Z) | 15.9 | 8.2 | 284 | |
| \$4,000 under \$5,000 | 900,382 | 777,487 | (Z) | 900,382 | 116,568 | (Z) | 116,770 | (Z) | 15.0 | 2.8 | 130 | |
| \$5,000 under \$6,000 | 824,825 | 1,320,501 | (Z) | 826,808 | 203,119 | (Z) | 203,251 | (Z) | 15.4 | 4.5 | 246 | |
| \$6,000 under \$7,000 | 752,836 | 1,829,578 | (Z) | 752,836 | 268,146 | (Z) | 273,174 | (Z) | 14.9 | 5.6 | 363 | |
| \$7,000 under \$8,000 | 1,082,187 | 2,045,519 | (Z) | 1,082,187 | 308,779 | (Z) | 309,437 | (Z) | 15.1 | 3.8 | 286 | |
| \$8,000 under \$9,000 | 1,435,976 | 3,143,625 | 0.1 | 1,435,976 | 440,872 | 0.1 | 440,949 | 0.1 | 14.0 | 3.6 | 307 | |
| \$9,000 under \$10,000 | 1,484,115 | 4,409,639 | 0.1 | 1,484,115 | 640,037 | 0.1 | 640,037 | 0.1 | 14.5 | 4.5 | 431 | |
| \$10,000 under \$11,000 | 1,372,288 | 5,223,316 | 0.1 | 1,372,288 | 777,762 | 0.1 | 778,981 | 0.1 | 14.9 | 5.4 | 567 | |
| \$11,000 under \$12,000 | 1,327,524 | 6,043,420 | 0.1 | 1,327,524 | 883,150 | 0.1 | 885,049 | 0.1 | 14.6 | 5.8 | 667 | |
| \$12,000 under \$13,000 | 1,395,896 | 7,414,231 | 0.2 | 1,395,896 | 1,072,268 | 0.1 | 1,072,897 | 0.1 | 14.5 | 6.1 | 769 | |
| \$13,000 under \$14,000 | 1,468,799 | 8,418,987 | 0.2 | 1,468,799 | 1,223,875 | 0.1 | 1,224,514 | 0.1 | 14.5 | 6.2 | 834 | |
| \$14,000 under \$15,000 | 1,492,332 | 9,250,147 | 0.2 | 1,492,332 | 1,332,517 | 0.2 | 1,334,873 | 0.2 | 14.4 | 6.2 | 894 | |
| \$15,000 under \$16,000 | 1,709,002 | 11,790,375 | 0.3 | 1,709,002 | 1,694,821 | 0.2 | 1,694,987 | 0.2 | 14.4 | 6.4 | 992 | |
| \$16,000 under \$17,000 | 1,565,527 | 12,155,303 | 0.3 | 1,565,527 | 1,755,131 | 0.2 | 1,755,131 | 0.2 | 14.4 | 6.8 | 1,121 | |
| \$17,000 under \$18,000 | 1,529,802 | 13,124,625 | 0.3 | 1,529,802 | 1,900,100 | 0.2 | 1,902,373 | 0.2 | 14.5 | 7.1 | 1,243 | |
| \$18,000 under \$19,000 | 1,473,683 | 13,936,077 | 0.3 | 1,473,683 | 2,002,252 | 0.2 | 2,004,051 | 0.2 | 14.4 | 7.3 | 1,360 | |
| \$19,000 under \$20,000 | 1,432,142 | 14,660,216 | 0.4 | 1,432,142 | 2,088,094 | 0.2 | 2,088,094 | 0.2 | 14.2 | 7.5 | 1,458 | |
| \$20,000 under \$25,000 | 7,732,662 | 98,363,134 | 2.4 | 7,732,620 | 13,444,826 | 1.5 | 13,447,210 | 1.5 | 13.7 | 7.7 | 1,739 | |
| \$25,000 under \$30,000 | 7,440,776 | 123,824,295 | 3.0 | 7,438,753 | 16,915,725 | 1.9 | 16,944,557 | 1.9 | 13.7 | 8.3 | 2,277 | |
| \$30,000 under \$40,000 | 12,801,001 | 281,574,915 | 6.9 | 12,800,998 | 39,683,013 | 4.6 | 39,695,871 | 4.5 | 14.1 | 8.9 | 3,101 | |
| \$40,000 under \$50,000 | 9,740,660 | 289,897,706 | 7.1 | 9,738,522 | 43,443,906 | 5.0 | 43,463,896 | 5.0 | 15.0 | 10.0 | 4,462 | |
| \$50,000 under \$75,000 | 16,674,723 | 710,353,096 | 17.3 | 16,670,723 | 113,055,796 | 13.0 | 113,204,249 | 12.9 | 15.9 | 11.1 | 6,788 | |
| \$75,000 under \$100,000 | 7,802,392 | 490,975,134 | 12.0 | 7,797,863 | 91,570,544 | 10.5 | 91,819,100 | 10.5 | 18.7 | 13.7 | 11,767 | |
| \$100,000 under \$200,000 | 7,095,784 | 721,936,951 | 17.6 | 7,093,635 | 161,086,028 | 18.5 | 162,224,990 | 18.5 | 22.5 | 17.4 | 22,855 | |
| \$200,000 under \$500,000 | 1,874,477 | 463,484,850 | 11.3 | 1,873,835 | 128,231,249 | 14.7 | 130,273,941 | 14.8 | 28.1 | 24.0 | 69,465 | |
| \$500,000 under \$1,000,000 | 347,629 | 209,876,112 | 5.1 | 347,533 | 65,988,014 | 7.6 | 66,964,769 | 7.6 | 31.9 | 28.4 | 192,426 | |
| \$1,000,000 or more | 204,688 | 590,190,213 | 14.4 | 204,627 | 180,559,429 | 20.7 | 182,292,669 | 20.8 | 30.9 | 27.9 | 889,445 | |

Footnotes at end of table

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

| Size and accumulated size of adjusted gross income | All returns | | | | Taxable returns | | | | |
|--|----------------------|---------------------|---------------------------------------|---------------------|----------------------|---------------------|---------------------------------------|---------------|---------------------|
| | Number of returns | Percent of total | Adjusted gross income less deficit | | Number of returns | Percent of total | Adjusted gross income less deficit | | |
| | | | Amount | Percent of total | | | Average (dollars) | Amount | Percent of total |
| | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
| Accumulated from Smallest Size of Adjusted Gross Income | | | | | | | | | |
| No adjusted gross income..... | 1,066,171 | 0.8 | -53,860,647 | (X) | -50,518 | 4,842 | (Z) | -6,400,042 | (X) |
| \$1 under \$1,000..... | 1,814,159 | 1.4 | 1,104,288 | (Z) | 609 | 222,169 | 0.2 | 190,174 | (Z) |
| \$1 under \$2,000..... | 4,723,660 | 3.7 | 5,520,325 | 0.1 | 1,169 | 815,487 | 0.9 | 1,082,547 | (Z) |
| \$1 under \$3,000..... | 7,736,086 | 6.1 | 13,027,973 | 0.2 | 1,684 | 1,222,222 | 1.3 | 2,089,612 | (Z) |
| \$1 under \$4,000..... | 10,590,795 | 8.3 | 23,020,306 | 0.4 | 2,174 | 1,564,303 | 1.7 | 3,274,180 | 0.1 |
| \$1 under \$5,000..... | 13,349,972 | 10.5 | 35,429,722 | 0.6 | 2,654 | 2,464,729 | 2.6 | 7,388,888 | 0.1 |
| \$1 under \$6,000..... | 15,920,107 | 12.5 | 49,561,457 | 0.8 | 3,113 | 3,291,543 | 3.5 | 11,935,624 | 0.2 |
| \$1 under \$7,000..... | 18,570,408 | 14.6 | 66,774,135 | 1.1 | 3,596 | 4,044,449 | 4.3 | 16,806,076 | 0.3 |
| \$1 under \$8,000..... | 21,109,523 | 16.6 | 85,780,131 | 1.5 | 4,064 | 5,126,678 | 5.4 | 24,886,689 | 0.4 |
| \$1 under \$9,000..... | 23,672,472 | 18.6 | 107,572,651 | 1.8 | 4,544 | 6,562,665 | 6.9 | 37,116,596 | 0.7 |
| \$1 under \$10,000..... | 26,329,686 | 20.7 | 132,790,128 | 2.2 | 5,043 | 8,046,780 | 8.5 | 51,207,986 | 0.9 |
| \$1 under \$11,000..... | 28,741,316 | 22.6 | 158,093,349 | 2.7 | 5,501 | 9,420,024 | 10.0 | 65,624,423 | 1.2 |
| \$1 under \$12,000..... | 31,212,367 | 24.6 | 186,498,187 | 3.2 | 5,975 | 10,747,556 | 11.4 | 80,893,596 | 1.4 |
| \$1 under \$13,000..... | 33,698,383 | 26.5 | 217,581,089 | 3.7 | 6,457 | 12,143,512 | 12.8 | 98,357,944 | 1.8 |
| \$1 under \$14,000..... | 36,164,776 | 28.5 | 250,904,403 | 4.2 | 6,938 | 13,612,352 | 14.4 | 118,201,584 | 2.1 |
| \$1 under \$15,000..... | 38,605,403 | 30.4 | 286,314,015 | 4.8 | 7,416 | 15,104,911 | 16.0 | 139,868,754 | 2.5 |
| \$1 under \$16,000..... | 41,194,399 | 32.4 | 326,480,951 | 5.5 | 7,925 | 16,813,916 | 17.8 | 166,385,529 | 3.0 |
| \$1 under \$17,000..... | 43,628,252 | 34.3 | 368,638,730 | 6.2 | 8,404 | 18,379,443 | 19.4 | 192,217,405 | 3.4 |
| \$1 under \$18,000..... | 46,001,058 | 36.2 | 408,133,321 | 6.9 | 8,872 | 19,910,148 | 21.1 | 218,996,199 | 3.9 |
| \$1 under \$19,000..... | 48,237,566 | 38.0 | 449,506,593 | 7.6 | 9,319 | 21,384,180 | 22.6 | 246,266,897 | 4.4 |
| \$1 under \$20,000..... | 50,388,577 | 39.7 | 491,421,348 | 8.3 | 9,753 | 22,816,322 | 24.1 | 274,171,059 | 4.9 |
| \$1 under \$25,000..... | 60,355,787 | 47.5 | 715,117,248 | 12.1 | 11,848 | 30,549,334 | 32.3 | 448,292,403 | 8.0 |
| \$1 under \$30,000..... | 68,748,556 | 54.1 | 944,956,213 | 16.0 | 13,745 | 37,991,536 | 40.2 | 652,552,509 | 11.7 |
| \$1 under \$40,000..... | 82,036,935 | 64.6 | 1,406,797,864 | 23.8 | 17,148 | 50,793,571 | 53.7 | 1,097,862,543 | 19.6 |
| \$1 under \$50,000..... | 91,907,134 | 72.3 | 1,848,304,153 | 31.3 | 20,111 | 60,535,151 | 64.0 | 1,533,708,276 | 27.5 |
| \$1 under \$75,000..... | 108,662,694 | 85.5 | 2,872,011,368 | 48.6 | 26,431 | 77,211,439 | 81.7 | 2,552,735,522 | 45.7 |
| \$1 under \$100,000..... | 116,474,320 | 91.7 | 3,543,228,903 | 60.0 | 30,421 | 85,014,835 | 89.9 | 3,223,237,568 | 57.7 |
| \$1 under \$200,000..... | 123,579,032 | 97.2 | 4,477,995,564 | 75.8 | 36,236 | 92,112,902 | 97.4 | 4,157,136,502 | 74.4 |
| \$1 under \$500,000..... | 125,455,593 | 98.7 | 5,020,443,302 | 85.0 | 40,018 | 93,988,284 | 99.4 | 4,699,244,772 | 84.1 |
| \$1 under \$1,000,000..... | 125,803,850 | 99.0 | 5,256,144,186 | 88.9 | 41,780 | 94,336,287 | 99.8 | 4,934,769,081 | 88.3 |
| \$1 or more..... | 126,008,974 | 99.2 | 5,909,328,556 | 100.0 | 46,896 | 94,541,238 | 100.0 | 5,587,249,537 | 100.0 |
| All returns..... | 127,075,145 | 100.0 | 5,855,467,909 | 99.1 | 46,079 | 94,546,080 | 100.0 | 5,580,849,494 | 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 returns | | | | | | | | | | |
|---|-------------------|---------------|---------------------|-------------------|--------------------------|---------------------|-------------|-------|------------------|------------------------------------|------------------------------|
| | Taxable income | | | | Income tax after credits | | | | Total income tax | | |
| | Number of returns | Amount | Percentage of total | Number of returns | Amount | Percentage of total | Amount | Total | Percentage of | Adjusted gross income less deficit | Average income tax (dollars) |
| | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) |
| Accumulated from Smallest Size of Adjusted Gross Income | | | | | | | | | | | |
| No adjusted gross income | | | | | | | | | | | |
| \$1 under \$1,000 | 220,247 | 34,621 | (Z) | 221,213 | 4,762 | (Z) | 6,961 | (Z) | (X) | (X) | 22,567 |
| \$1 under \$2,000 | 813,565 | 453,890 | (Z) | 814,531 | 59,421 | (Z) | 61,619 | (Z) | 20.1 | 3.7 | 31 |
| \$1 under \$3,000 | 1,220,296 | 991,617 | (Z) | 1,221,262 | 137,131 | (Z) | 139,416 | (Z) | 13.6 | 5.7 | 76 |
| \$1 under \$4,000 | 1,562,370 | 1,603,489 | (Z) | 1,563,336 | 233,199 | (Z) | 236,585 | (Z) | 14.1 | 6.7 | 114 |
| \$1 under \$5,000 | 2,462,752 | 2,380,976 | 0.1 | 2,463,718 | 349,767 | (Z) | 353,355 | (Z) | 14.8 | 7.2 | 151 |
| \$1 under \$6,000 | 3,287,577 | 3,701,477 | 0.1 | 3,290,526 | 552,886 | 0.1 | 556,605 | 0.1 | 14.8 | 4.8 | 143 |
| \$1 under \$7,000 | 4,040,413 | 5,531,055 | 0.1 | 4,043,362 | 821,032 | 0.1 | 829,779 | 0.1 | 15.0 | 4.7 | 169 |
| \$1 under \$8,000 | 5,122,601 | 7,576,574 | 0.2 | 5,125,549 | 1,129,810 | 0.1 | 1,139,215 | 0.1 | 15.0 | 4.9 | 205 |
| \$1 under \$9,000 | 6,558,577 | 10,720,199 | 0.3 | 6,561,526 | 1,570,683 | 0.2 | 1,580,164 | 0.2 | 15.0 | 4.6 | 222 |
| \$1 under \$10,000 | 8,042,692 | 15,129,837 | 0.4 | 8,045,641 | 2,210,719 | 0.3 | 2,220,201 | 0.3 | 14.7 | 4.3 | 241 |
| \$1 under \$11,000 | 9,414,980 | 20,353,154 | 0.5 | 9,417,929 | 2,988,481 | 0.3 | 2,999,182 | 0.3 | 14.7 | 4.3 | 276 |
| \$1 under \$12,000 | 10,742,504 | 26,396,573 | 0.6 | 10,745,453 | 3,871,631 | 0.4 | 3,884,231 | 0.4 | 14.7 | 4.6 | 318 |
| \$1 under \$13,000 | 12,138,401 | 33,810,804 | 0.8 | 12,141,349 | 4,943,899 | 0.6 | 4,957,128 | 0.6 | 14.7 | 4.8 | 361 |
| \$1 under \$14,000 | 13,607,199 | 42,229,790 | 1.0 | 13,610,148 | 6,167,774 | 0.7 | 6,181,642 | 0.7 | 14.7 | 5.0 | 408 |
| \$1 under \$15,000 | 15,099,531 | 51,479,937 | 1.3 | 15,102,479 | 7,500,291 | 0.9 | 7,516,516 | 0.9 | 14.6 | 5.2 | 454 |
| \$1 under \$16,000 | 16,808,532 | 63,270,313 | 1.5 | 16,811,481 | 9,195,112 | 1.1 | 9,211,503 | 1.0 | 14.6 | 5.4 | 498 |
| \$1 under \$17,000 | 18,374,059 | 75,425,616 | 1.8 | 18,377,008 | 10,950,243 | 1.3 | 10,966,634 | 1.2 | 14.5 | 5.5 | 548 |
| \$1 under \$18,000 | 19,903,861 | 88,550,240 | 2.2 | 19,906,810 | 12,850,343 | 1.5 | 12,869,007 | 1.5 | 14.5 | 5.7 | 597 |
| \$1 under \$19,000 | 21,377,544 | 102,486,318 | 2.5 | 21,380,493 | 14,852,595 | 1.7 | 14,873,058 | 1.7 | 14.5 | 5.9 | 646 |
| \$1 under \$20,000 | 22,809,686 | 117,146,533 | 2.9 | 22,812,634 | 16,940,689 | 1.9 | 16,961,152 | 1.9 | 14.5 | 6.0 | 695 |
| \$1 under \$25,000 | 30,542,348 | 215,509,667 | 5.3 | 30,545,255 | 30,385,515 | 3.5 | 30,408,361 | 3.5 | 14.5 | 6.2 | 743 |
| \$1 under \$30,000 | 37,983,124 | 339,333,962 | 8.3 | 37,984,008 | 47,301,240 | 5.4 | 47,352,918 | 5.4 | 14.1 | 6.8 | 995 |
| \$1 under \$40,000 | 50,784,125 | 620,908,876 | 15.2 | 50,785,006 | 86,984,253 | 10.0 | 87,048,789 | 9.9 | 14.0 | 7.3 | 1,246 |
| \$1 under \$50,000 | 60,524,785 | 910,806,582 | 22.2 | 60,523,528 | 130,428,159 | 15.0 | 130,512,485 | 14.9 | 14.0 | 7.9 | 1,714 |
| \$1 under \$75,000 | 77,199,508 | 1,621,159,678 | 39.6 | 77,194,252 | 243,483,955 | 28.0 | 243,716,734 | 27.8 | 14.3 | 8.5 | 2,156 |
| \$1 under \$100,000 | 85,001,900 | 2,112,134,812 | 51.5 | 84,992,114 | 335,054,500 | 38.5 | 335,535,833 | 38.2 | 15.0 | 9.5 | 3,156 |
| \$1 under \$200,000 | 92,097,684 | 2,834,071,763 | 69.2 | 92,085,749 | 496,140,527 | 57.0 | 497,760,824 | 56.7 | 15.9 | 10.4 | 3,947 |
| \$1 under \$500,000 | 93,972,161 | 3,297,556,614 | 80.5 | 93,959,584 | 624,371,777 | 71.7 | 628,034,764 | 71.6 | 17.6 | 12.0 | 5,404 |
| \$1 under \$1,000,000 | 94,319,790 | 3,507,432,726 | 85.6 | 94,307,117 | 690,359,791 | 79.3 | 694,999,533 | 79.2 | 19.0 | 13.4 | 6,682 |
| \$1 or more | 94,524,478 | 4,097,622,938 | 100.0 | 94,511,744 | 870,919,220 | 100.0 | 877,292,222 | 100.0 | 19.8 | 14.1 | 7,367 |
| All returns | 94,524,478 | 4,097,622,938 | 100.0 | 94,511,758 | 870,919,411 | 100.0 | 877,401,489 | 100.0 | 21.4 | 15.7 | 9,280 |

Footnotes at end of table

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

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

| Size and accumulated size of adjusted gross income | All returns | | | | Taxable returns | | | | |
|---|----------------------|---------------------|---------------------------------------|---------------------|----------------------|---------------------|---------------------------------------|---------------|---------------------|
| | Number of returns | Percent of total | Adjusted gross income less deficit | | Number of returns | Percent of total | Adjusted gross income less deficit | | |
| | | | Amount | Percent of total | | | Average (dollars) | Amount | Percent of total |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| Accumulated from Largest Size of Adjusted Gross Income | | | | | | | | | |
| \$1,000,000 or more | 205,124 | 0.2 | 653,184,370 | 11.1 | 3,184,339 | 204,951 | 0.2 | 652,480,456 | 11.7 |
| \$500,000 or more | 553,381 | 0.4 | 888,885,255 | 15.0 | 1,606,281 | 552,954 | 0.6 | 888,004,765 | 15.9 |
| \$200,000 or more | 2,429,942 | 1.9 | 1,431,332,992 | 24.2 | 589,040 | 2,428,337 | 2.6 | 1,430,113,034 | 25.6 |
| \$100,000 or more | 9,534,654 | 7.5 | 2,366,099,653 | 40.0 | 248,158 | 9,526,404 | 10.1 | 2,364,011,969 | 42.3 |
| \$75,000 or more | 17,346,280 | 13.7 | 3,037,317,189 | 51.4 | 175,099 | 17,329,799 | 18.3 | 3,034,514,015 | 54.3 |
| \$50,000 or more | 34,101,840 | 26.8 | 4,061,024,403 | 68.7 | 119,085 | 34,006,088 | 36.0 | 4,053,541,260 | 72.5 |
| \$40,000 or more | 43,972,039 | 34.6 | 4,502,530,693 | 76.2 | 102,395 | 43,747,667 | 46.3 | 4,489,386,994 | 80.4 |
| \$30,000 or more | 57,260,418 | 45.1 | 4,964,372,343 | 84.0 | 86,698 | 56,549,702 | 59.8 | 4,934,697,027 | 88.3 |
| \$25,000 or more | 65,653,186 | 51.7 | 5,194,211,308 | 87.9 | 79,116 | 63,991,904 | 67.7 | 5,138,957,134 | 92.0 |
| \$20,000 or more | 75,620,397 | 59.5 | 5,417,907,209 | 91.7 | 71,646 | 71,724,916 | 75.9 | 5,313,078,477 | 95.1 |
| \$19,000 or more | 77,771,408 | 61.2 | 5,459,821,963 | 92.4 | 70,203 | 73,157,058 | 77.4 | 5,340,982,640 | 95.6 |
| \$18,000 or more | 80,007,916 | 63.0 | 5,501,195,236 | 93.1 | 68,758 | 74,631,090 | 78.9 | 5,368,253,337 | 96.1 |
| \$17,000 or more | 82,380,722 | 64.8 | 5,542,689,827 | 93.8 | 67,281 | 76,161,796 | 80.6 | 5,395,032,132 | 96.6 |
| \$16,000 or more | 84,814,575 | 66.7 | 5,582,847,606 | 94.5 | 65,824 | 77,727,323 | 82.2 | 5,420,864,008 | 97.0 |
| \$15,000 or more | 87,403,571 | 68.8 | 5,623,014,542 | 95.2 | 64,334 | 79,436,327 | 84.0 | 5,447,380,783 | 97.5 |
| \$14,000 or more | 89,844,198 | 70.7 | 5,658,424,153 | 95.8 | 62,980 | 80,928,887 | 85.6 | 5,469,047,952 | 97.9 |
| \$13,000 or more | 92,310,591 | 72.6 | 5,691,747,468 | 96.3 | 61,659 | 82,397,726 | 87.2 | 5,488,891,593 | 98.2 |
| \$12,000 or more | 94,796,607 | 74.6 | 5,722,830,369 | 96.8 | 60,370 | 83,793,682 | 88.6 | 5,506,355,941 | 98.6 |
| \$11,000 or more | 97,267,658 | 76.5 | 5,751,235,208 | 97.3 | 59,128 | 85,121,214 | 90.0 | 5,521,625,113 | 98.8 |
| \$10,000 or more | 99,679,288 | 78.4 | 5,776,538,429 | 97.8 | 57,951 | 86,494,458 | 91.5 | 5,536,041,551 | 99.1 |
| \$9,000 or more | 102,336,502 | 80.5 | 5,801,755,905 | 98.2 | 56,693 | 87,978,573 | 93.1 | 5,550,132,941 | 99.3 |
| \$8,000 or more | 104,899,451 | 82.5 | 5,823,548,426 | 98.5 | 55,516 | 89,414,561 | 94.6 | 5,562,362,848 | 99.6 |
| \$7,000 or more | 107,438,566 | 84.5 | 5,842,554,422 | 98.9 | 54,380 | 90,496,789 | 95.7 | 5,570,443,461 | 99.7 |
| \$6,000 or more | 110,088,867 | 86.6 | 5,859,767,099 | 99.2 | 53,228 | 91,249,696 | 96.5 | 5,575,313,913 | 99.8 |
| \$5,000 or more | 112,659,002 | 88.7 | 5,873,898,835 | 99.4 | 52,139 | 92,076,509 | 97.4 | 5,579,860,649 | 99.9 |
| \$4,000 or more | 115,418,179 | 90.8 | 5,886,308,251 | 99.6 | 51,000 | 92,976,936 | 98.3 | 5,583,975,357 | 99.9 |
| \$3,000 or more | 118,272,888 | 93.1 | 5,896,300,583 | 99.8 | 49,853 | 93,319,016 | 98.7 | 5,585,159,925 | 100.0 |
| \$2,000 or more | 121,285,314 | 95.4 | 5,903,808,232 | 99.9 | 48,677 | 93,725,751 | 99.1 | 5,586,166,990 | 100.0 |
| \$1,000 or more | 124,194,815 | 97.7 | 5,908,224,268 | 100.0 | 47,572 | 94,319,069 | 99.8 | 5,587,059,363 | 100.0 |
| \$1 or more | 126,008,974 | 99.2 | 5,909,328,556 | 100.0 | 46,896 | 94,541,238 | 100.0 | 5,587,249,537 | 100.0 |
| All returns..... | 127,075,145 | 100.0 | 5,855,467,909 | 99.1 | 46,079 | 94,546,080 | 100.0 | 5,580,849,494 | 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 | Number of returns | Amount | Percentage of total | Amount | Percentage of total | Amount | Percentage of | Total | Taxable income | Adjusted gross income less deficit | Average income tax (dollars) |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) | (57) | (58) | (59) | (60) | | | |
| Accumulated from Largest Size of Adjusted Gross Income | | | | | | | | | | | | | | |
| \$1,000,000 or more | 204,688 | 590,190,213 | 14.4 | 204,627 | 180,559,429 | 20.7 | 182,292,689 | 20.8 | 30.9 | 27.9 | 889,445 | | | |
| \$500,000 or more | 552,317 | 800,066,325 | 19.5 | 552,160 | 246,547,444 | 28.3 | 249,257,458 | 28.4 | 31.2 | 28.1 | 450,774 | | | |
| \$200,000 or more | 2,426,794 | 1,263,551,175 | 30.8 | 2,425,995 | 374,778,693 | 43.0 | 379,531,398 | 43.3 | 30.0 | 26.5 | 156,293 | | | |
| \$100,000 or more | 9,522,578 | 1,985,488,126 | 48.5 | 9,519,630 | 535,864,721 | 61.5 | 541,756,389 | 61.7 | 27.3 | 22.9 | 56,869 | | | |
| \$75,000 or more | 17,324,970 | 2,476,463,260 | 60.4 | 17,317,493 | 627,435,265 | 72.0 | 633,575,488 | 72.2 | 25.6 | 20.9 | 36,560 | | | |
| \$50,000 or more | 33,999,692 | 3,186,816,357 | 77.8 | 33,988,216 | 740,491,061 | 85.0 | 746,779,737 | 85.1 | 23.4 | 18.4 | 21,960 | | | |
| \$40,000 or more | 43,740,353 | 3,476,714,062 | 84.8 | 43,726,738 | 783,934,967 | 90.0 | 790,243,433 | 90.1 | 22.7 | 17.6 | 18,064 | | | |
| \$30,000 or more | 56,541,354 | 3,758,288,977 | 91.7 | 56,527,737 | 823,617,981 | 94.6 | 829,939,304 | 94.6 | 22.1 | 16.8 | 14,676 | | | |
| \$25,000 or more | 63,982,130 | 3,882,113,272 | 94.7 | 63,966,489 | 840,533,705 | 96.5 | 846,883,861 | 96.5 | 21.8 | 16.5 | 13,234 | | | |
| \$20,000 or more | 71,714,792 | 3,980,476,405 | 97.1 | 71,699,110 | 853,978,531 | 98.1 | 860,331,070 | 98.1 | 21.6 | 16.2 | 11,995 | | | |
| \$19,000 or more | 73,146,934 | 3,995,136,621 | 97.5 | 73,131,252 | 866,066,625 | 98.3 | 862,419,164 | 98.3 | 21.6 | 16.1 | 11,789 | | | |
| \$18,000 or more | 74,620,617 | 4,009,072,698 | 97.8 | 74,604,935 | 868,068,877 | 98.5 | 864,423,215 | 98.5 | 21.6 | 16.1 | 11,583 | | | |
| \$17,000 or more | 76,150,418 | 4,022,197,323 | 98.2 | 76,134,736 | 859,968,977 | 98.7 | 866,325,588 | 98.7 | 21.5 | 16.1 | 11,375 | | | |
| \$16,000 or more | 77,715,945 | 4,034,352,626 | 98.5 | 77,700,263 | 861,724,108 | 98.9 | 868,080,719 | 98.9 | 21.5 | 16.0 | 11,168 | | | |
| \$15,000 or more | 79,424,947 | 4,046,143,001 | 98.7 | 79,409,265 | 863,418,929 | 99.1 | 869,775,706 | 99.1 | 21.5 | 16.0 | 10,949 | | | |
| \$14,000 or more | 80,917,279 | 4,055,393,148 | 99.0 | 80,901,596 | 864,751,446 | 99.3 | 871,110,580 | 99.3 | 21.5 | 15.9 | 10,764 | | | |
| \$13,000 or more | 82,386,077 | 4,063,812,135 | 99.2 | 82,370,395 | 865,975,321 | 99.4 | 872,335,094 | 99.4 | 21.5 | 15.9 | 10,587 | | | |
| \$12,000 or more | 83,781,973 | 4,071,226,365 | 99.4 | 83,766,291 | 867,047,589 | 99.6 | 873,407,991 | 99.6 | 21.5 | 15.9 | 10,423 | | | |
| \$11,000 or more | 85,109,497 | 4,077,269,785 | 99.5 | 85,093,815 | 867,930,739 | 99.7 | 874,293,040 | 99.7 | 21.4 | 15.8 | 10,271 | | | |
| \$10,000 or more | 86,481,786 | 4,082,493,101 | 99.6 | 86,466,104 | 868,708,501 | 99.7 | 875,072,021 | 99.7 | 21.4 | 15.8 | 10,117 | | | |
| \$9,000 or more | 87,965,901 | 4,086,902,740 | 99.7 | 87,950,218 | 869,348,538 | 99.8 | 875,712,058 | 99.8 | 21.4 | 15.8 | 9,954 | | | |
| \$8,000 or more | 89,401,877 | 4,090,046,365 | 99.8 | 89,386,195 | 869,789,410 | 99.9 | 876,153,007 | 99.9 | 21.4 | 15.8 | 9,799 | | | |
| \$7,000 or more | 90,484,064 | 4,092,091,884 | 99.9 | 90,468,382 | 870,098,189 | 99.9 | 876,462,443 | 99.9 | 21.4 | 15.7 | 9,685 | | | |
| \$6,000 or more | 91,236,900 | 4,093,921,461 | 99.9 | 91,221,218 | 870,366,335 | 99.9 | 876,735,616 | 99.9 | 21.4 | 15.7 | 9,608 | | | |
| \$5,000 or more | 92,061,726 | 4,095,241,963 | 99.9 | 92,048,026 | 870,569,453 | 100.0 | 876,938,867 | 99.9 | 21.4 | 15.7 | 9,524 | | | |
| \$4,000 or more | 92,962,107 | 4,096,019,450 | 100.0 | 92,948,408 | 870,686,022 | 100.0 | 877,055,637 | 100.0 | 21.4 | 15.7 | 9,433 | | | |
| \$3,000 or more | 93,304,182 | 4,096,631,321 | 100.0 | 93,290,482 | 870,782,089 | 100.0 | 877,152,806 | 100.0 | 21.4 | 15.7 | 9,400 | | | |
| \$2,000 or more | 93,710,913 | 4,097,169,048 | 100.0 | 93,697,213 | 870,859,800 | 100.0 | 877,230,603 | 100.0 | 21.4 | 15.7 | 9,360 | | | |
| \$1,000 or more | 94,304,230 | 4,097,588,318 | 100.0 | 94,290,531 | 870,914,458 | 100.0 | 877,285,261 | 100.0 | 21.4 | 15.7 | 9,301 | | | |
| \$1 or more | 94,524,478 | 4,097,622,938 | 100.0 | 94,511,744 | 870,919,220 | 100.0 | 877,292,222 | 100.0 | 21.4 | 15.7 | 9,279 | | | |
| All returns..... | 94,524,478 | 4,097,622,938 | 100.0 | 94,511,758 | 870,919,411 | 100.0 | 877,401,489 | 100.0 | 21.4 | 15.7 | 9,280 | | | |

X Percentage not computed

Z Less than 0.05 percent.

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

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

| Size of adjusted gross income | All returns | | | | | | | | | | | | |
|-----------------------------------|-------------------|------------------------------------|------------------|---------------------------|-------------|--------------------|-------------|-------------------|---------------|--------------------------|-------------|-------------------|-------------|
| | Number of returns | Adjusted gross income less deficit | Exemption amount | Total itemized deductions | | Standard deduction | | Taxable income | | Income tax after credits | | Total income tax | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| All returns, total..... | 127,075,145 | 5,855,467,909 | 669,241,317 | 40,244,305 | 741,376,847 | 85,755,366 | 463,960,491 | 102,845,571 | 4,135,119,714 | 94,511,758 | 870,919,411 | 94,546,080 | 877,401,489 |
| No adjusted gross income | 1,066,171 | -53,860,647 | 5,769,094 | - | - | - | - | - | - | *13 | *191 | 4,842 | 109,267 |
| \$1 under \$5,000 | 13,349,971 | 35,429,722 | 25,216,000 | 181,984 | 2,059,633 | 13,166,081 | 46,712,641 | 2,477,551 | 2,389,775 | 2,463,718 | 349,767 | 2,484,729 | 353,355 |
| \$5,000 under \$10,000 | 12,979,714 | 97,360,406 | 46,581,699 | 449,351 | 5,909,706 | 12,530,364 | 63,437,171 | 6,166,011 | 13,230,063 | 5,581,923 | 1,860,952 | 5,582,051 | 1,866,846 |
| \$10,000 under \$15,000 | 12,275,717 | 153,523,887 | 55,442,156 | 828,262 | 8,806,912 | 11,447,455 | 62,495,642 | 8,510,541 | 39,393,384 | 7,056,839 | 5,289,572 | 7,058,131 | 5,296,315 |
| \$15,000 under \$20,000 | 11,783,174 | 205,107,333 | 59,201,363 | 1,220,145 | 13,265,694 | 10,561,014 | 59,840,123 | 10,672,923 | 77,267,830 | 7,710,155 | 9,440,398 | 7,711,411 | 9,444,636 |
| \$20,000 under \$25,000 | 9,967,211 | 223,695,901 | 51,322,673 | 1,504,577 | 15,865,714 | 8,462,634 | 48,099,001 | 9,659,615 | 109,880,452 | 7,732,620 | 13,444,826 | 7,733,012 | 13,447,210 |
| \$25,000 under \$30,000 | 8,392,769 | 229,838,965 | 44,374,124 | 1,738,793 | 18,625,692 | 6,651,961 | 37,596,537 | 8,268,013 | 130,116,151 | 7,438,753 | 16,915,725 | 7,442,202 | 16,944,557 |
| \$30,000 under \$40,000 | 13,288,379 | 461,841,650 | 75,775,443 | 4,233,200 | 48,169,263 | 9,052,133 | 53,751,927 | 13,200,203 | 284,989,844 | 12,800,998 | 39,683,013 | 12,802,035 | 39,695,871 |
| \$40,000 under \$50,000 | 9,870,199 | 441,506,289 | 63,231,006 | 4,285,183 | 52,275,804 | 5,585,017 | 35,398,971 | 9,837,453 | 290,993,509 | 9,738,522 | 43,443,906 | 9,741,580 | 43,463,696 |
| \$50,000 under \$75,000 | 16,755,550 | 1,023,707,214 | 120,799,473 | 10,741,308 | 152,365,377 | 6,014,252 | 40,380,639 | 16,721,855 | 711,037,056 | 16,670,723 | 113,055,796 | 16,676,288 | 113,204,249 |
| \$75,000 under \$100,000 | 7,811,626 | 671,217,536 | 60,513,803 | 6,373,141 | 109,484,166 | 1,438,485 | 10,187,972 | 7,807,547 | 491,122,090 | 7,797,862 | 91,570,544 | 7,803,395 | 91,819,100 |
| \$100,000 under \$200,000 | 7,104,712 | 934,766,661 | 55,552,886 | 6,435,275 | 152,802,468 | 669,290 | 4,828,355 | 7,096,683 | 721,988,211 | 7,093,635 | 161,086,028 | 7,098,067 | 162,224,990 |
| \$200,000 under \$500,000 | 1,876,561 | 542,447,737 | 5,461,597 | 1,750,664 | 72,773,885 | 125,744 | 879,032 | 1,874,755 | 463,540,868 | 1,873,835 | 128,231,249 | 1,875,383 | 130,273,941 |
| \$500,000 under \$1,000,000 | 348,256 | 235,700,884 | - | 315,694 | 25,712,309 | 32,562 | 226,622 | 347,693 | 209,906,906 | 347,533 | 65,988,014 | 348,002 | 66,964,769 |
| \$1,000,000 or more | 205,124 | 653,184,370 | - | 186,729 | 63,260,224 | 18,375 | 125,857 | 204,728 | 590,263,576 | 204,627 | 180,559,429 | 204,951 | 182,292,689 |
| Taxable returns, total | 94,546,080 | 5,580,849,494 | 488,641,708 | 37,532,174 | 692,819,118 | 56,999,765 | 309,053,137 | 94,524,478 | 4,097,622,938 | 94,511,758 | 870,919,411 | 94,546,080 | 877,401,489 |
| No adjusted gross income | 4,842 | -6,400,042 | 33,585 | - | - | - | - | - | - | *13 | *191 | 4,842 | 109,267 |
| \$1 under \$5,000 | 2,464,729 | 7,388,888 | 11,221 | 6,616 | 7,857 | 2,456,205 | 5,003,866 | 2,462,752 | 2,380,976 | 2,463,718 | 349,767 | 2,464,729 | 353,355 |
| \$5,000 under \$10,000 | 5,582,051 | 43,819,098 | 7,571,642 | 55,538 | 285,191 | 5,526,513 | 23,254,190 | 5,579,940 | 12,748,862 | 5,581,923 | 1,860,952 | 5,582,051 | 1,866,846 |
| \$10,000 under \$15,000 | 7,058,131 | 88,660,768 | 18,678,531 | 387,336 | 2,679,914 | 6,670,796 | 30,969,375 | 7,056,839 | 36,350,100 | 7,056,839 | 5,289,572 | 7,058,131 | 5,296,315 |
| \$15,000 under \$20,000 | 7,711,411 | 134,302,305 | 26,316,692 | 708,731 | 5,671,760 | 7,000,666 | 36,669,208 | 7,710,155 | 65,666,596 | 7,710,155 | 9,440,398 | 7,711,411 | 9,444,636 |
| \$20,000 under \$25,000 | 7,733,012 | 174,121,344 | 30,092,976 | 1,109,800 | 9,860,229 | 6,623,212 | 35,806,898 | 7,732,662 | 98,363,134 | 7,732,620 | 13,444,826 | 7,733,012 | 13,447,210 |
| \$25,000 under \$30,000 | 7,442,202 | 204,260,106 | 33,554,047 | 1,465,010 | 13,982,230 | 5,975,177 | 32,911,933 | 7,440,776 | 123,824,295 | 7,438,753 | 16,915,725 | 7,442,202 | 16,944,557 |
| \$30,000 under \$40,000 | 12,802,035 | 445,310,034 | 69,478,002 | 3,918,414 | 41,733,294 | 8,880,575 | 52,534,650 | 12,801,001 | 281,574,914 | 12,800,998 | 39,683,013 | 12,802,035 | 39,695,871 |
| \$40,000 under \$50,000 | 9,741,580 | 435,845,734 | 61,543,283 | 4,171,472 | 49,116,304 | 5,570,108 | 35,290,230 | 9,740,660 | 289,897,706 | 9,738,522 | 43,443,906 | 9,741,580 | 43,463,696 |
| \$50,000 under \$75,000 | 16,676,288 | 1,019,027,245 | 119,968,586 | 10,664,077 | 148,375,252 | 6,012,211 | 40,365,928 | 16,674,723 | 710,355,096 | 16,670,723 | 113,055,796 | 16,676,288 | 113,204,249 |
| \$75,000 under \$100,000 | 7,803,395 | 670,502,046 | 60,424,489 | 6,364,916 | 108,940,767 | 1,438,479 | 10,187,929 | 7,802,392 | 490,975,134 | 7,797,862 | 91,570,544 | 7,803,395 | 91,819,100 |
| \$100,000 under \$200,000 | 7,098,067 | 933,898,935 | 55,509,669 | 6,428,702 | 151,807,945 | 669,218 | 4,827,882 | 7,095,784 | 721,936,951 | 7,093,635 | 161,086,028 | 7,098,067 | 162,224,990 |
| \$200,000 under \$500,000 | 1,875,383 | 542,108,270 | 5,458,985 | 1,749,543 | 72,374,231 | 125,688 | 878,698 | 1,874,477 | 463,484,850 | 1,873,835 | 128,231,249 | 1,875,383 | 130,273,941 |
| \$500,000 under \$1,000,000 | 348,002 | 235,524,309 | - | 315,456 | 25,506,367 | 32,547 | 226,521 | 347,629 | 209,876,112 | 347,533 | 65,988,014 | 348,002 | 66,964,769 |
| \$1,000,000 or more | 204,951 | 652,480,456 | - | 186,563 | 62,497,778 | 18,369 | 125,830 | 204,688 | 590,190,213 | 204,627 | 180,559,429 | 204,951 | 182,292,689 |
| Nontaxable returns, total | 32,529,065 | 274,618,415 | 180,599,609 | 2,712,131 | 48,557,729 | 28,755,602 | 154,907,354 | 8,321,093 | 38,496,776 | - | - | - | - |

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 itemized deductions | | | Standard deduction | | | Taxable income | | | Income tax after credits | | |
| | 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 |
| | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) |
| | | | | | | | | | | | | (26) |
| All returns, total..... | 49,900,030 | 3,907,553,473 | 408,134,064 | 26,166,082 | 542,480,687 | 23,309,389 | 176,156,936 | 44,566,686 | 2,852,287,794 | 42,282,772 | 624,672,098 | 42,299,155 |
| No adjusted gross income | 424,558 | -34,577,247 | 3,714,160 | - | - | - | - | - | - | *13 | *191 | 3,364 |
| \$1 under \$5,000 | 663,328 | 1,908,598 | 4,908,109 | 62,007 | 969,721 | 601,322 | 4,632,287 | ** | ** | *967 | *792 | *1,145 |
| \$5,000 under \$10,000 | 1,347,468 | 10,546,758 | 10,482,533 | 86,091 | 1,274,593 | 1,261,377 | 9,732,336 | - | - | *1,983 | *1,527 | *6,616 |
| \$10,000 under \$15,000 | 2,040,961 | 25,959,493 | 15,577,873 | 207,705 | 2,762,630 | 1,833,256 | 14,231,662 | **348,141 | **307,946 | 333,792 | 44,005 | 334,121 |
| \$15,000 under \$20,000 | 2,769,931 | 48,345,174 | 21,551,208 | 405,539 | 5,154,644 | 2,364,392 | 18,347,467 | 1,991,986 | 6,302,885 | 1,514,341 | 776,633 | 1,514,344 |
| \$20,000 under \$25,000 | 2,696,349 | 60,633,849 | 21,591,419 | 481,842 | 6,172,789 | 2,214,506 | 16,906,984 | 2,458,111 | 17,030,911 | 1,692,576 | 1,843,944 | 1,692,967 |
| \$25,000 under \$30,000 | 2,525,902 | 69,295,215 | 21,328,663 | 543,325 | 7,149,945 | 1,982,577 | 14,843,691 | 2,432,950 | 26,547,847 | 1,893,708 | 2,901,854 | 1,893,838 |
| \$30,000 under \$40,000 | 5,341,488 | 187,072,682 | 45,235,946 | 1,628,744 | 21,217,159 | 3,712,743 | 27,714,601 | 5,292,204 | 93,298,234 | 4,946,432 | 11,315,056 | 4,946,498 |
| \$40,000 under \$50,000 | 5,398,249 | 242,072,670 | 46,310,287 | 2,200,643 | 28,246,925 | 3,187,606 | 23,561,189 | 5,368,601 | 144,189,255 | 5,282,650 | 18,401,266 | 5,282,813 |
| \$50,000 under \$75,000 | 12,041,799 | 742,621,649 | 103,773,946 | 7,738,224 | 110,997,626 | 4,303,574 | 32,072,526 | 12,023,143 | 496,323,701 | 11,976,409 | 70,612,518 | 11,979,507 |
| \$75,000 under \$100,000 | 6,479,868 | 557,388,605 | 55,735,168 | 5,327,751 | 92,216,531 | 1,152,117 | 8,765,867 | 6,477,169 | 400,737,933 | 6,469,052 | 71,454,589 | 6,473,725 |
| \$100,000 under \$200,000 | 6,108,932 | 802,079,421 | 52,563,093 | 5,549,707 | 131,818,463 | 559,225 | 4,303,858 | 6,104,946 | 613,659,946 | 6,102,311 | 134,330,849 | 6,104,741 |
| \$200,000 under \$500,000 | 1,607,026 | 463,266,491 | 5,361,660 | 1,510,656 | 62,275,218 | 96,370 | 741,267 | 1,606,004 | 395,043,669 | 1,605,259 | 108,775,972 | 1,606,269 |
| \$500,000 under \$1,000,000 | 293,824 | 198,867,892 | - | 267,924 | 21,583,976 | 25,900 | 195,478 | 293,368 | 177,201,162 | 293,271 | 55,882,830 | 293,649 |
| \$1,000,000 or more | 170,349 | 532,072,221 | - | 155,925 | 50,620,467 | 14,424 | 107,723 | 170,061 | 481,644,305 | 170,009 | 148,330,072 | 170,236 |
| Taxable returns, total..... | 42,299,155 | 3,818,675,802 | 334,978,564 | 24,767,947 | 516,402,785 | 17,527,843 | 132,645,307 | 42,288,914 | 2,839,980,809 | 42,282,772 | 624,672,098 | 42,299,155 |
| No adjusted gross income | 3,364 | -4,751,713 | 28,248 | - | - | - | - | - | - | *13 | *191 | 3,364 |
| \$1 under \$5,000 | *1,022 | *605 | 5,977 | 45 | 608 | 976 | 8,667 | ** | ** | *967 | *792 | *1,145 |
| \$5,000 under \$10,000 | *2,061 | *10,759 | 11,444 | 50 | 433 | 2,011 | 16,164 | - | - | *1,983 | *1,527 | *2,061 |
| \$10,000 under \$15,000 | 334,121 | 4,721,928 | 1,837,432 | 17,267 | 154,861 | 316,854 | 2,441,922 | **333,793 | **300,616 | 333,792 | 44,005 | 334,121 |
| \$15,000 under \$20,000 | 1,514,344 | 26,506,766 | 8,527,523 | 140,976 | 1,407,171 | 1,373,368 | 11,166,433 | 1,514,341 | 5,405,861 | 1,514,341 | 776,633 | 1,514,344 |
| \$20,000 under \$25,000 | 1,692,967 | 38,171,884 | 10,259,085 | 260,886 | 2,825,290 | 1,432,082 | 11,261,524 | 1,692,618 | 13,827,878 | 1,692,576 | 1,843,944 | 1,692,967 |
| \$25,000 under \$30,000 | 1,893,838 | 52,252,429 | 13,359,066 | 367,635 | 4,216,185 | 1,526,203 | 11,554,620 | 1,893,716 | 23,129,005 | 1,893,708 | 2,901,854 | 1,893,838 |
| \$30,000 under \$40,000 | 4,946,498 | 173,603,580 | 39,649,151 | 1,392,309 | 16,964,984 | 3,554,189 | 26,572,286 | 4,946,435 | 90,425,368 | 4,946,432 | 11,315,056 | 4,946,498 |
| \$40,000 under \$50,000 | 5,282,813 | 237,437,039 | 44,757,652 | 2,110,116 | 26,035,403 | 3,172,697 | 23,452,448 | 5,282,805 | 143,192,157 | 5,282,650 | 18,401,266 | 5,282,813 |
| \$50,000 under \$75,000 | 11,979,507 | 738,945,791 | 103,005,870 | 7,677,974 | 108,203,420 | 4,301,533 | 32,057,814 | 11,979,075 | 495,682,665 | 11,976,409 | 70,612,518 | 11,979,507 |
| \$75,000 under \$100,000 | 6,473,725 | 556,867,180 | 55,662,194 | 5,321,614 | 91,843,104 | 1,152,111 | 8,765,824 | 6,472,896 | 400,630,160 | 6,469,052 | 71,454,589 | 6,473,725 |
| \$100,000 under \$200,000 | 6,104,741 | 801,559,592 | 52,525,731 | 5,545,570 | 131,246,142 | 559,171 | 4,303,466 | 6,104,084 | 613,613,133 | 6,102,311 | 134,330,849 | 6,104,741 |
| \$200,000 under \$500,000 | 1,606,269 | 463,049,078 | 5,359,190 | 1,509,931 | 62,011,458 | 96,338 | 741,034 | 1,605,801 | 395,002,743 | 1,605,259 | 108,775,972 | 1,606,269 |
| \$500,000 under \$1,000,000 | 293,649 | 198,745,607 | - | 267,761 | 21,444,944 | 25,888 | 195,391 | 293,316 | 177,175,879 | 293,271 | 55,882,830 | 293,649 |
| \$1,000,000 or more | 170,236 | 531,555,277 | - | 155,813 | 50,048,781 | 14,423 | 107,716 | 170,034 | 481,595,345 | 170,009 | 148,330,072 | 170,236 |
| Nontaxable returns, total..... | 7,600,875 | 88,877,672 | 73,155,500 | 1,398,135 | 26,057,902 | 5,781,546 | 43,511,629 | 2,277,772 | 12,306,965 | - | - | - |

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)

| Returns of married persons filing separately, heads of households, and surviving spouses | | | | | | | | | | | | | |
|--|-------------------|------------------------------------|------------------|---------------------------|------------|--------------------|------------|-------------------|-------------|--------------------------|------------|-------------------|------------|
| Size of adjusted gross income | Number of returns | Adjusted gross income less deficit | Exemption amount | Total itemized deductions | | Standard deduction | | Taxable income | | Income tax after credits | | Total income tax | |
| | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| All returns, total..... | 20,247,998 | 539,079,067 | 130,196,651 | 3,867,629 | 54,631,685 | 16,251,596 | 99,986,555 | 14,138,160 | 292,762,299 | 9,282,548 | 49,041,645 | 9,291,347 | 49,431,133 |
| No adjusted gross income..... | 119,471 | -5,588,820 | 761,318 | - | - | - | - | - | - | - | - | 277 | 6,016 |
| \$1 under \$5,000..... | 1,279,968 | 3,764,168 | 8,237,796 | 28,463 | 326,491 | 1,249,599 | 7,580,936 | *2,873 | *1,206 | *2,873 | *172 | *2,873 | *172 |
| \$5,000 under \$10,000..... | 2,730,705 | 20,899,805 | 18,057,649 | 56,568 | 487,327 | 2,674,138 | 16,624,122 | 138,243 | 210,208 | 117,450 | 28,115 | 117,494 | 28,788 |
| \$10,000 under \$15,000..... | 3,313,896 | 41,625,259 | 21,892,947 | 105,560 | 876,625 | 3,208,326 | 19,894,073 | 1,482,097 | 3,314,680 | 448,009 | 261,376 | 448,009 | 261,755 |
| \$15,000 under \$20,000..... | 3,134,603 | 54,669,980 | 21,350,244 | 221,579 | 1,991,667 | 2,911,010 | 18,130,613 | 2,892,093 | 13,792,680 | 562,742 | 559,174 | 563,092 | 560,707 |
| \$20,000 under \$25,000..... | 2,461,267 | 55,046,216 | 16,191,635 | 279,793 | 2,715,724 | 2,181,474 | 13,307,378 | 2,434,264 | 22,906,565 | 1,307,819 | 1,486,185 | 1,307,819 | 1,486,185 |
| \$25,000 under \$30,000..... | 1,774,329 | 48,526,504 | 11,450,124 | 356,780 | 3,452,543 | 1,415,534 | 8,489,299 | 1,764,243 | 25,200,010 | 1,484,289 | 2,539,984 | 1,487,608 | 2,542,889 |
| \$30,000 under \$40,000..... | 2,351,328 | 81,102,299 | 14,555,983 | 830,192 | 8,672,045 | 1,518,091 | 9,241,461 | 2,344,534 | 48,717,374 | 2,296,455 | 6,180,526 | 2,296,455 | 6,185,641 |
| \$40,000 under \$50,000..... | 1,309,832 | 58,144,835 | 7,952,040 | 651,421 | 7,767,056 | 658,411 | 4,065,579 | 1,308,562 | 38,362,455 | 1,296,536 | 5,421,939 | 1,299,429 | 5,433,181 |
| \$50,000 under \$75,000..... | 1,193,006 | 70,678,115 | 6,954,570 | 842,993 | 12,102,925 | 350,014 | 2,145,412 | 1,191,917 | 49,487,351 | 1,187,915 | 8,532,002 | 1,188,917 | 8,567,201 |
| \$75,000 under \$100,000..... | 305,923 | 25,964,913 | 1,772,996 | 244,110 | 4,585,382 | 61,813 | 383,547 | 305,905 | 19,226,256 | 305,519 | 3,963,521 | 305,862 | 3,998,146 |
| \$100,000 under \$200,000..... | 199,790 | 26,457,998 | 975,752 | 182,212 | 4,695,344 | 17,432 | 93,462 | 199,701 | 20,710,900 | 199,313 | 5,013,223 | 199,757 | 5,089,734 |
| \$200,000 under \$500,000..... | 54,772 | 16,243,911 | 43,596 | 50,255 | 2,252,562 | 4,364 | 22,899 | 54,658 | 13,933,886 | 54,580 | 4,023,822 | 54,680 | 4,132,609 |
| \$500,000 under \$1,000,000..... | 11,307 | 7,622,005 | - | 10,626 | 797,788 | 679 | 3,929 | 11,287 | 6,827,461 | 11,282 | 2,210,147 | 11,283 | 2,237,270 |
| \$1,000,000 or more..... | 7,809 | 33,921,878 | - | 7,078 | 3,908,206 | 711 | 3,846 | 7,783 | 30,071,266 | 7,766 | 8,821,457 | 7,791 | 8,900,838 |
| Taxable returns, total..... | 9,291,347 | 403,955,508 | 51,486,781 | 3,321,308 | 47,976,100 | 5,960,462 | 35,135,532 | 9,288,312 | 270,283,831 | 9,282,548 | 49,041,645 | 9,291,347 | 49,431,133 |
| No adjusted gross income..... | 277 | -814,387 | 1,848 | - | - | - | - | - | - | - | - | 277 | 6,016 |
| \$1 under \$5,000..... | *2,873 | *9,927 | 5,244 | - | - | 966 | 3,478 | *2,873 | *1,206 | *2,873 | *172 | *2,873 | *172 |
| \$5,000 under \$10,000..... | 117,494 | 976,513 | 330,638 | 7,925 | 27,524 | 109,570 | 422,684 | 117,450 | 198,026 | 117,450 | 28,115 | 117,494 | 28,788 |
| \$10,000 under \$15,000..... | 448,009 | 5,788,384 | 1,621,110 | 33,901 | 167,442 | 414,109 | 2,168,481 | 448,009 | 1,831,351 | 448,009 | 261,376 | 448,009 | 261,755 |
| \$15,000 under \$20,000..... | 563,092 | 9,939,192 | 2,583,739 | 70,684 | 385,646 | 490,393 | 2,783,371 | 562,742 | 4,206,669 | 562,742 | 559,174 | 563,092 | 560,707 |
| \$20,000 under \$25,000..... | 1,307,819 | 29,665,820 | 6,664,759 | 159,369 | 1,325,732 | 1,148,450 | 6,763,818 | 1,307,819 | 14,911,510 | 1,307,819 | 1,486,185 | 1,307,819 | 1,486,185 |
| \$25,000 under \$30,000..... | 1,487,608 | 40,858,146 | 8,741,133 | 288,485 | 2,594,356 | 1,197,108 | 7,102,291 | 1,486,304 | 22,426,316 | 1,484,289 | 2,539,984 | 1,487,608 | 2,542,889 |
| \$30,000 under \$40,000..... | 2,296,455 | 79,280,720 | 13,967,559 | 786,944 | 7,907,439 | 1,506,466 | 9,172,835 | 2,296,455 | 48,232,887 | 2,296,455 | 6,180,526 | 2,296,455 | 6,185,641 |
| \$40,000 under \$50,000..... | 1,299,429 | 57,697,831 | 7,852,106 | 641,018 | 7,487,652 | 658,411 | 4,065,579 | 1,298,518 | 38,293,663 | 1,296,536 | 5,421,939 | 1,299,429 | 5,433,181 |
| \$50,000 under \$75,000..... | 1,188,917 | 70,442,284 | 6,927,236 | 838,903 | 11,933,780 | 350,014 | 2,145,412 | 1,188,906 | 49,445,367 | 1,187,915 | 8,532,002 | 1,188,917 | 8,567,201 |
| \$75,000 under \$100,000..... | 305,862 | 25,959,749 | 1,772,225 | 244,049 | 4,577,989 | 61,813 | 383,547 | 305,862 | 19,225,989 | 305,519 | 3,963,521 | 305,862 | 3,998,146 |
| \$100,000 under \$200,000..... | 199,757 | 26,453,117 | 975,640 | 182,186 | 4,691,274 | 17,424 | 93,424 | 199,685 | 20,708,623 | 199,313 | 5,013,223 | 199,757 | 5,089,734 |
| \$200,000 under \$500,000..... | 54,680 | 16,216,645 | 43,544 | 50,176 | 2,225,918 | 4,352 | 22,850 | 54,632 | 13,926,719 | 54,580 | 4,023,822 | 54,680 | 4,132,609 |
| \$500,000 under \$1,000,000..... | 11,283 | 7,606,027 | - | 10,604 | 777,305 | 678 | 3,923 | 11,282 | 6,825,056 | 11,282 | 2,210,147 | 11,283 | 2,237,270 |
| \$1,000,000 or more..... | 7,791 | 33,875,539 | - | 7,063 | 3,874,043 | 709 | 3,838 | 7,776 | 30,050,449 | 7,766 | 8,821,457 | 7,791 | 8,900,838 |
| Non taxable returns, total..... | 10,956,651 | 135,123,558 | 78,709,870 | 546,321 | 6,655,585 | 10,291,134 | 64,851,024 | 4,849,848 | 22,478,467 | - | - | - | - |

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 | |
|--|---------------------------|------------------------------------|--------------------|-------------------|---------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------------|-------------------|
| | Number of returns | Adjusted gross income less deficit | Exemption amount | Number of returns | Total itemized deductions | Number of returns | Standard deduction | Number of returns | Taxable income | Number of returns | Income tax after credits | Number of returns |
| | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) |
| | (40) | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) |
| All returns, total..... | 56,927,117 | 1,408,635,369 | 130,910,602 | 10,210,594 | 144,284,475 | 48,194,381 | 167,818,999 | 44,140,725 | 891,069,621 | 42,946,437 | 197,205,668 | 42,955,578 |
| No adjusted gross income | 522,142 | -13,694,580 | 1,293,616 | - | - | - | - | - | - | - | - | 1,201 |
| \$1 under \$5,000 | 11,406,675 | 29,756,956 | 12,070,096 | 91,514 | 763,420 | 11,315,160 | 34,499,418 | 2,474,678 | 2,388,568 | 2,459,878 | 348,802 | 2,460,834 |
| \$5,000 under \$10,000 | 8,901,541 | 65,913,843 | 18,041,518 | 306,692 | 4,147,786 | 8,594,849 | 37,080,713 | 6,027,768 | 13,019,855 | 5,462,490 | 1,831,311 | 5,462,496 |
| \$10,000 under \$15,000 | 6,920,870 | 85,939,135 | 17,971,336 | 514,998 | 5,167,657 | 6,405,873 | 28,369,907 | 6,680,303 | 35,770,759 | 6,275,037 | 4,984,191 | 6,276,001 |
| \$15,000 under \$20,000 | 5,878,639 | 102,092,178 | 16,299,910 | 593,027 | 6,119,384 | 5,205,612 | 23,362,043 | 5,788,844 | 57,172,265 | 5,633,072 | 8,104,591 | 5,633,976 |
| \$20,000 under \$25,000 | 4,809,595 | 108,015,836 | 13,539,618 | 742,941 | 6,977,201 | 4,066,654 | 17,884,639 | 4,767,239 | 69,942,977 | 4,732,226 | 10,114,698 | 4,732,226 |
| \$25,000 under \$30,000 | 4,092,538 | 112,017,246 | 11,595,337 | 838,689 | 8,023,204 | 3,253,849 | 14,263,547 | 4,070,820 | 78,368,293 | 4,060,756 | 11,473,887 | 4,060,756 |
| \$30,000 under \$40,000 | 5,595,563 | 193,666,670 | 15,983,515 | 1,774,265 | 18,280,059 | 3,821,298 | 16,795,865 | 5,563,464 | 142,974,236 | 5,558,112 | 22,187,432 | 5,559,082 |
| \$40,000 under \$50,000 | 3,172,118 | 141,288,784 | 8,968,680 | 1,433,119 | 16,261,823 | 1,739,000 | 7,772,203 | 3,160,290 | 108,441,799 | 3,159,337 | 19,620,701 | 3,159,337 |
| \$50,000 under \$75,000 | 3,520,755 | 210,407,451 | 10,070,958 | 2,160,091 | 29,264,826 | 1,360,664 | 6,162,701 | 3,506,796 | 165,226,004 | 3,506,399 | 33,911,276 | 3,507,864 |
| \$75,000 under \$100,000 | 1,025,836 | 87,864,017 | 3,005,639 | 801,280 | 12,682,253 | 224,556 | 1,038,558 | 1,024,473 | 71,157,901 | 1,023,291 | 16,152,434 | 1,023,809 |
| \$100,000 under \$200,000 | 795,990 | 106,229,242 | 2,014,040 | 703,356 | 16,288,661 | 92,634 | 431,035 | 792,036 | 87,617,365 | 792,012 | 21,741,955 | 793,569 |
| \$200,000 under \$500,000 | 214,763 | 62,937,335 | 56,340 | 189,753 | 8,246,105 | 25,010 | 114,867 | 214,093 | 54,563,312 | 213,995 | 15,431,455 | 214,434 |
| \$500,000 under \$1,000,000 | 43,125 | 29,210,987 | - | 37,143 | 3,330,545 | 5,982 | 27,215 | 43,038 | 25,878,282 | 42,980 | 7,895,037 | 43,070 |
| \$1,000,000 or more | 26,906 | 87,190,271 | - | 23,726 | 8,731,551 | 3,241 | 14,288 | 26,883 | 78,548,005 | 26,852 | 23,407,900 | 26,924 |
| Taxable returns, total..... | 42,955,578 | 1,358,218,184 | 102,176,363 | 9,442,918 | 128,440,233 | 33,511,459 | 141,272,298 | 42,947,251 | 897,358,298 | 42,946,437 | 197,205,668 | 42,955,578 |
| No adjusted gross income | 1,201 | -833,942 | 3,489 | - | - | - | - | - | - | - | - | 1,201 |
| \$1 under \$5,000 | 2,460,834 | 7,378,355 | - | 6,571 | 7,249 | 2,454,263 | 4,991,722 | 2,459,878 | 2,379,768 | 2,459,878 | 348,802 | 2,460,834 |
| \$5,000 under \$10,000 | 5,462,496 | 42,831,825 | 7,229,559 | 47,564 | 237,234 | 5,414,932 | 22,815,342 | 5,462,490 | 12,550,836 | 5,462,490 | 1,831,311 | 5,462,496 |
| \$10,000 under \$15,000 | 6,276,001 | 78,150,455 | 15,219,990 | 336,168 | 2,357,611 | 5,939,833 | 26,358,972 | 6,275,037 | 34,218,135 | 6,275,037 | 4,984,191 | 6,276,001 |
| \$15,000 under \$20,000 | 5,633,976 | 97,856,347 | 15,205,430 | 497,071 | 3,878,943 | 5,136,905 | 22,719,404 | 5,633,072 | 56,054,065 | 5,633,072 | 8,104,591 | 5,633,976 |
| \$20,000 under \$25,000 | 4,732,226 | 106,293,641 | 13,169,132 | 689,545 | 5,709,207 | 4,042,681 | 17,781,555 | 4,732,226 | 69,623,746 | 4,732,226 | 10,114,698 | 4,732,226 |
| \$25,000 under \$30,000 | 4,060,756 | 111,149,532 | 11,453,847 | 808,890 | 7,171,689 | 3,251,866 | 14,255,022 | 4,060,756 | 78,288,973 | 4,060,756 | 11,473,887 | 4,060,756 |
| \$30,000 under \$40,000 | 5,559,082 | 192,425,733 | 15,861,291 | 1,739,162 | 16,860,870 | 3,819,920 | 16,789,530 | 5,558,112 | 142,916,659 | 5,558,112 | 22,187,432 | 5,559,082 |
| \$40,000 under \$50,000 | 3,159,337 | 140,710,864 | 8,933,526 | 1,420,337 | 15,593,249 | 1,360,664 | 7,772,203 | 3,159,337 | 108,411,886 | 3,159,337 | 19,620,701 | 3,159,337 |
| \$50,000 under \$75,000 | 3,507,864 | 209,639,170 | 10,035,480 | 2,147,200 | 28,238,052 | 1,360,664 | 6,162,701 | 3,506,742 | 185,225,064 | 3,506,399 | 33,911,276 | 3,507,864 |
| \$75,000 under \$100,000 | 1,023,809 | 87,675,116 | 3,000,070 | 799,253 | 12,519,674 | 224,556 | 1,038,558 | 1,023,634 | 71,118,986 | 1,023,291 | 16,152,434 | 1,023,809 |
| \$100,000 under \$200,000 | 793,569 | 105,886,226 | 2,008,298 | 700,945 | 15,870,529 | 92,624 | 430,992 | 792,015 | 87,615,195 | 792,012 | 21,741,955 | 793,569 |
| \$200,000 under \$500,000 | 214,434 | 62,842,547 | 56,251 | 189,436 | 8,136,855 | 24,998 | 114,814 | 214,044 | 54,555,388 | 213,995 | 15,431,455 | 214,434 |
| \$500,000 under \$1,000,000 | 43,070 | 29,172,675 | - | 37,090 | 3,284,117 | 5,980 | 27,207 | 43,031 | 25,875,177 | 42,980 | 7,895,037 | 43,070 |
| \$1,000,000 or more | 26,924 | 87,049,639 | - | 23,687 | 8,574,954 | 3,238 | 14,275 | 26,877 | 78,544,419 | 26,852 | 23,407,900 | 26,924 |
| Non-taxable returns, total..... | 13,871,539 | 50,617,185 | 28,734,239 | 767,678 | 15,844,242 | 12,682,922 | 46,544,702 | 1,193,474 | 3,711,323 | - | - | - |

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

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

NOTE: Detail may not add to totals because of rounding

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

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

| Item | All returns | | Joint returns of married persons | | Separate returns of married persons | |
|--|-------------------|---------------|----------------------------------|---------------|-------------------------------------|------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| Adjusted gross income less deficit..... | 127,075,145 | 5,855,467,909 | 49,900,030 | 3,907,553,473 | 2,385,646 | 98,590,897 |
| Salaries and wages..... | 108,183,782 | 4,132,473,459 | 42,899,282 | 2,688,510,453 | 2,052,330 | 66,596,736 |
| Taxable interest..... | 67,218,877 | 175,675,236 | 36,296,207 | 108,474,254 | 1,030,690 | 3,383,454 |
| Tax-exempt interest..... | 4,801,877 | 52,513,007 | 2,794,655 | 32,843,552 | 67,598 | 1,295,970 |
| Dividends..... | 32,225,492 | 132,455,522 | 18,043,392 | 81,609,390 | 389,415 | 2,963,656 |
| State income tax refunds..... | 20,811,334 | 17,976,204 | 14,255,057 | 13,329,383 | 450,925 | 372,443 |
| Alimony received..... | 418,989 | 5,455,497 | 31,736 | 126,712 | 7,078 | 217,545 |
| Business or profession..... | | | | | | |
| Net income..... | 13,165,318 | 233,746,237 | 8,291,725 | 172,390,884 | 237,701 | 4,376,424 |
| Net loss..... | 4,146,807 | 25,332,170 | 2,795,780 | 17,329,823 | 66,635 | 609,259 |
| Sales of capital assets: | | | | | | |
| Net gain in AGI..... | 16,290,984 | 540,642,692 | 9,533,761 | 397,733,246 | 191,970 | 15,096,254 |
| Net loss in AGI..... | 5,202,857 | 9,846,756 | 3,088,825 | 6,101,855 | 65,246 | 65,340 |
| Sales of property other than capital assets..... | 1,732,925 | -1,712,292 | 1,312,565 | -976,045 | 19,063 | -144,951 |
| Taxable IRA distributions..... | 8,129,376 | 87,140,912 | 5,016,885 | 59,429,107 | 78,217 | 1,070,260 |
| Pensions and annuities in AGI..... | 21,343,646 | 304,310,714 | 12,269,544 | 201,050,109 | 271,764 | 4,249,066 |
| Rent and royalty: | | | | | | |
| Net income..... | 5,848,926 | 55,678,290 | 3,944,564 | 40,657,421 | 82,833 | 888,668 |
| Net loss..... | 5,103,001 | 33,386,968 | 3,552,890 | 23,656,036 | 54,612 | 493,857 |
| Farm rental income less loss..... | 623,834 | 3,375,793 | 380,435 | 2,353,608 | 9,910 | 21,477 |
| Partnership and S Corporation net income less loss..... | 6,276,617 | 211,071,963 | 4,496,887 | 176,370,583 | 114,038 | 4,370,319 |
| Estate and trust net income less loss..... | 556,095 | 9,883,711 | 272,086 | 4,693,738 | 5,012 | 274,368 |
| Farm net income less loss..... | 2,046,307 | -6,242,916 | 1,670,845 | -5,071,631 | 17,567 | -133,416 |
| Unemployment compensation..... | 6,775,723 | 17,530,779 | 3,322,084 | 9,243,489 | 128,225 | 307,380 |
| Social security benefits in AGI..... | 9,459,189 | 75,078,976 | 5,930,387 | 52,993,696 | 113,871 | 812,401 |
| Other income less loss..... | 5,160,532 | 22,879,779 | 3,110,803 | 15,101,007 | 89,316 | 675,600 |
| Total statutory adjustments..... | 22,659,973 | 56,698,800 | 13,304,374 | 39,626,975 | 313,986 | 1,004,821 |
| IRA payments..... | 3,687,149 | 7,883,438 | 2,364,445 | 5,843,781 | 35,865 | 55,622 |
| Student loan interest deduction..... | 4,136,505 | 2,254,531 | 1,765,345 | 930,906 | - | - |
| Payments to a Keogh plan..... | 1,264,007 | 11,928,242 | 980,559 | 9,716,841 | 20,861 | 147,295 |
| Deduction for self-employment tax..... | 14,029,609 | 16,689,650 | 9,070,441 | 12,387,544 | 234,440 | 294,807 |
| Self-employed health insurance deduction..... | 3,491,539 | 6,755,071 | 2,412,150 | 5,379,238 | 41,265 | 74,746 |
| Moving expenses adjustment..... | 986,313 | 2,230,965 | 515,829 | 1,412,747 | 18,410 | 65,128 |
| Medical savings account deduction..... | 50,393 | 81,977 | 30,283 | 62,947 | 847 | 1,910 |
| Total itemized deductions..... | 40,244,305 | 741,376,847 | 26,166,082 | 542,460,687 | 1,025,670 | 14,054,224 |
| Medical and dental expenses deduction..... | 5,884,418 | 35,375,998 | 3,300,661 | 15,768,002 | 129,287 | 388,039 |
| Taxes paid deduction..... | 39,564,240 | 265,365,133 | 26,010,960 | 202,685,284 | 989,257 | 5,023,530 |
| Interest paid deduction..... | 33,705,780 | 291,552,907 | 23,592,864 | 221,661,536 | 730,043 | 5,443,198 |
| Contributions deduction..... | 35,523,471 | 125,798,548 | 23,935,058 | 95,420,982 | 789,414 | 2,594,085 |
| Casualty or theft loss deduction..... | 92,231 | 1,324,841 | 45,065 | 950,829 | 961 | 13,314 |
| Total miscellaneous deductions..... | 10,097,206 | 53,924,968 | 5,964,771 | 32,749,695 | 285,292 | 1,434,928 |
| Basic standard deduction..... | 85,755,366 | 449,696,182 | 23,309,389 | 167,763,148 | 1,297,902 | 4,663,028 |
| Additional standard deduction..... | 11,200,024 | 14,264,309 | 5,699,652 | 8,393,788 | 90,041 | 79,069 |
| Taxable income..... | 102,845,571 | 4,136,119,714 | 44,566,686 | 2,852,287,794 | 2,106,571 | 75,932,215 |
| Total tax credits..... | 36,621,595 | 35,892,344 | 22,077,244 | 25,165,596 | 449,489 | 585,762 |
| Child care credit..... | 6,182,193 | 2,675,147 | 4,182,511 | 1,785,264 | 39,943 | 23,486 |
| Credit for the elderly or disabled..... | 181,813 | 33,629 | 43,828 | 7,794 | - | - |
| Child tax credit..... | 26,016,019 | 19,398,625 | 17,310,102 | 14,507,468 | 380,883 | 254,723 |
| Education credit..... | 6,436,654 | 4,772,443 | 3,900,737 | 3,218,824 | - | - |
| Foreign tax credit..... | 3,266,544 | 4,941,010 | 1,960,907 | 3,656,039 | 50,567 | 261,593 |
| Earned income credit used to offset income tax before credits..... | 5,352,300 | 1,918,065 | 904,689 | 264,608 | - | - |
| Minimum tax credit..... | 166,010 | 996,461 | 133,393 | 847,395 | 702 | 18,602 |
| General business credit..... | 287,658 | 783,920 | 217,211 | 619,753 | 3,808 | 16,350 |
| Empowerment zone employment credit..... | 4,752 | 25,728 | 4,143 | 22,034 | 45 | 335 |
| Nonconventional source fuel credit..... | 19,385 | 31,512 | 13,619 | 26,934 | 387 | 1,640 |
| Income tax after credits..... | 94,511,758 | 870,919,411 | 42,282,772 | 624,672,098 | 2,043,159 | 17,276,753 |
| Alternative minimum tax..... | 1,018,063 | 6,477,697 | 707,542 | 4,873,423 | 57,982 | 189,196 |
| Total income tax..... | 94,546,080 | 877,401,489 | 42,299,155 | 629,548,120 | 2,048,577 | 17,465,999 |
| Total tax liability..... | 97,138,402 | 912,463,971 | 43,491,778 | 655,673,406 | 2,107,444 | 18,140,608 |
| Total tax payments..... | 117,050,440 | 948,386,646 | 47,207,936 | 660,330,295 | 2,170,579 | 17,969,228 |
| Income tax withheld..... | 111,193,931 | 695,526,980 | 44,765,786 | 470,911,807 | 2,072,779 | 10,949,683 |
| Estimated tax payments..... | 13,169,356 | 196,915,946 | 7,681,044 | 146,609,755 | 178,689 | 4,717,171 |
| Overpayment refunded..... | 91,600,741 | 155,513,635 | 32,756,396 | 76,693,355 | 1,367,026 | 1,703,370 |
| Tax due at time of filing..... | 29,200,902 | 119,091,512 | 14,428,336 | 86,222,156 | 869,993 | 2,821,559 |

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 | 17,781,482 | 436,599,479 | 80,870 | 3,888,691 | 56,927,117 | 1,408,835,369 |
| Salaries and wages | 16,690,092 | 379,960,239 | 64,143 | 2,113,502 | 46,467,936 | 995,292,529 |
| Taxable interest | 4,318,978 | 4,157,523 | 57,209 | 146,364 | 25,515,793 | 59,513,642 |
| Tax-exempt interest | 118,470 | 729,177 | 3,363 | 43,723 | 1,817,792 | 17,600,585 |
| Dividends | 1,321,243 | 3,028,694 | 20,407 | 116,540 | 12,452,034 | 44,747,241 |
| State income tax refunds | 1,552,448 | 1,086,725 | 17,907 | 17,102 | 4,534,998 | 3,170,551 |
| Alimony received | **154,818 | **1,978,886 | ** | ** | 225,357 | 3,132,353 |
| Business or profession | | | | | | |
| Net income | 1,297,061 | 14,003,242 | 5,079 | 169,771 | 3,333,751 | 42,805,916 |
| Net loss | 253,825 | 1,784,976 | 5,486 | 25,666 | 1,025,081 | 5,582,446 |
| Sales of capital assets | | | | | | |
| Net gain in AGI | 594,548 | 12,021,934 | 16,405 | 361,607 | 5,954,299 | 115,429,651 |
| Net loss in AGI | 205,870 | 372,603 | 4,329 | 9,630 | 1,838,588 | 3,297,327 |
| Sales of property other than capital assets | 53,420 | 24,008 | 3,165 | -8,930 | 344,712 | -606,374 |
| Taxable IRA distributions | 333,850 | 3,308,854 | 5,230 | 44,846 | 2,695,193 | 23,287,845 |
| Pensions and annuities in AGI | 1,343,727 | 12,254,171 | 30,637 | 680,264 | 7,427,974 | 86,077,105 |
| Rent and royalty | | | | | | |
| Net income | 236,934 | 1,690,295 | 4,409 | 99,992 | 1,580,186 | 12,341,913 |
| Net loss | 303,532 | 2,023,678 | 11,318 | 93,309 | 1,180,648 | 7,120,090 |
| Farm rental income less loss | 10,955 | 16,062 | 8 | 1 | 222,526 | 984,646 |
| Partnership and S Corporation net income less loss | 210,735 | 4,775,040 | 4,916 | 51,116 | 1,450,041 | 25,504,905 |
| Estate and trust net income less loss | 18,632 | 304,309 | 1,392 | 60,299 | 258,973 | 4,550,997 |
| Farm net income less loss | 39,226 | -191,253 | 781 | 19,051 | 317,888 | -865,667 |
| Unemployment compensation | 1,247,326 | 2,886,123 | 956 | 1,766 | 2,077,132 | 5,092,021 |
| Social security benefits in AGI | 224,258 | 1,138,747 | 23,494 | 103,452 | 3,167,179 | 20,030,680 |
| Other income less loss | 386,810 | 1,805,032 | 5,314 | 85,875 | 1,568,289 | 5,212,265 |
| Total statutory adjustments | 2,074,150 | 3,367,121 | 7,252 | 28,971 | 6,960,212 | 12,670,912 |
| IRA payments | 189,801 | 270,929 | 1,787 | 3,574 | 1,095,251 | 1,709,532 |
| Student loan interest deduction | 436,582 | 200,831 | 1,746 | 973 | 1,932,834 | 1,121,822 |
| Payments to a Keogh plan | 39,216 | 291,482 | 1,022 | 14,466 | 222,349 | 1,758,139 |
| Deduction for self-employment tax | 1,316,061 | 1,004,650 | 4,562 | 7,529 | 3,404,104 | 2,995,120 |
| Self-employed health insurance deduction | 182,033 | 255,730 | 853 | 2,409 | 855,239 | 1,042,947 |
| Moving expenses adjustment | 61,022 | 116,151 | - | - | 391,052 | 636,939 |
| Medical savings account deduction | *2,214 | *2,492 | - | - | *17,049 | *14,628 |
| Total itemized deductions | 2,806,886 | 39,837,934 | 35,072 | 739,527 | 10,210,594 | 144,284,475 |
| Medical and dental expenses deduction | 403,097 | 1,349,030 | 8,867 | 19,977 | 2,042,507 | 17,850,950 |
| Taxes paid deduction | 2,766,210 | 11,578,748 | 34,131 | 237,042 | 9,763,681 | 45,840,529 |
| Interest paid deduction | 2,464,733 | 18,734,025 | 30,636 | 332,371 | 6,887,504 | 45,381,777 |
| Contributions deduction | 2,433,840 | 4,793,348 | 33,031 | 118,205 | 8,332,129 | 22,871,929 |
| Casualty or theft loss deduction | *10,999 | *52,331 | *2,025 | *10,237 | *33,180 | *298,131 |
| Total miscellaneous deductions | 870,379 | 3,871,173 | 10,475 | 41,778 | 2,966,288 | 15,827,393 |
| Basic standard deduction | 14,909,029 | 94,603,203 | 44,665 | 321,586 | 46,194,381 | 182,345,218 |
| Additional standard deduction | 298,306 | 316,159 | 4,131 | 3,511 | 5,107,893 | 5,471,782 |
| Taxable income | 11,971,333 | 214,407,986 | 60,256 | 2,422,097 | 44,140,725 | 991,069,621 |
| Total tax credits | 9,158,581 | 7,162,656 | 45,222 | 37,933 | 4,891,059 | 2,940,397 |
| Child care credit | 1,851,962 | 823,783 | 5,864 | 1,730 | 101,913 | 40,884 |
| Credit for the elderly or disabled | *14,764 | *1,403 | - | - | *123,221 | *24,432 |
| Child tax credit | 7,617,595 | 4,253,043 | 31,693 | 17,683 | 675,745 | 365,708 |
| Education credit | 610,948 | 417,039 | 11,920 | 10,563 | 1,913,048 | 1,126,016 |
| Foreign tax credit | 96,212 | 159,294 | 2,471 | 2,484 | 1,156,387 | 861,600 |
| Earned income credit used to offset income tax before credits | 3,353,534 | 1,473,583 | 8,826 | 4,514 | 1,085,252 | 175,359 |
| Minimum tax credit | 7,444 | 13,998 | 13 | 369 | 24,458 | 116,097 |
| General business credit | 5,563 | 11,246 | 6 | 591 | 61,069 | 135,980 |
| Empowerment zone employment credit | - | - | - | - | 564 | 4,360 |
| Nonconventional source fuel credit | 467 | 958 | - | - | 4,912 | 1,981 |
| Income tax after credits | 7,188,379 | 31,300,427 | 51,011 | 464,464 | 42,946,437 | 197,205,668 |
| Alternative minimum tax | 76,516 | 198,019 | 214 | 2,224 | 175,809 | 1,214,836 |
| Total income tax | 7,191,755 | 31,498,446 | 51,015 | 466,688 | 42,955,578 | 198,422,237 |
| Total tax liability | 7,365,064 | 32,969,976 | 52,449 | 481,408 | 44,121,667 | 205,198,574 |
| Total tax payments | 16,436,863 | 52,072,376 | 76,141 | 554,183 | 51,158,922 | 217,460,564 |
| Income tax withheld | 16,232,233 | 47,060,768 | 70,370 | 401,265 | 48,052,763 | 166,203,458 |
| Estimated tax payments | 368,230 | 3,692,149 | 10,046 | 130,398 | 4,931,346 | 41,766,473 |
| Overpayment refunded | 16,456,793 | 41,559,125 | 67,104 | 181,601 | 40,953,422 | 35,376,183 |
| Tax due at time of filing | 1,102,536 | 3,295,279 | 10,195 | 81,173 | 12,789,842 | 26,671,346 |

* 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

† Includes nondeductible rental losses

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 | |
|--|--------------------|------------------------------------|--------------------|----------------------|-------------------|--------------------|---------------------|-------------------|-------------------|--------------------|--------------------------|-------------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total..... | 127,075,145 | 5,855,467,909 | 108,183,782 | 4,132,473,459 | 67,218,877 | 175,675,236 | 4,801,877 | 52,513,007 | 32,226,492 | 132,465,522 | 20,811,334 | 17,976,204 |
| No adjusted gross income..... | 1,066,171 | -53,860,647 | 337,037 | 8,596,292 | 536,946 | 3,361,122 | 32,083 | 497,477 | 294,263 | 1,222,741 | 66,287 | 142,605 |
| \$1 under \$5,000..... | 13,349,971 | 35,429,722 | 10,460,593 | 29,847,266 | 3,975,135 | 1,945,186 | 93,805 | 267,406 | 2,124,838 | 1,243,669 | 78,499 | 27,142 |
| \$5,000 under \$10,000..... | 12,979,714 | 97,360,406 | 10,464,721 | 74,035,323 | 3,857,765 | 4,036,537 | 97,292 | 375,818 | 1,491,555 | 1,773,404 | 156,443 | 59,688 |
| \$10,000 under \$15,000..... | 12,275,717 | 153,523,887 | 9,850,052 | 114,652,188 | 4,120,078 | 7,232,096 | 168,483 | 597,432 | 1,550,523 | 2,520,830 | 275,547 | 102,032 |
| \$15,000 under \$20,000..... | 11,783,174 | 205,107,333 | 9,702,365 | 157,992,297 | 4,417,548 | 7,982,772 | 180,517 | 677,857 | 1,609,726 | 3,172,744 | 476,699 | 205,845 |
| \$20,000 under \$25,000..... | 9,967,211 | 223,695,901 | 8,535,321 | 178,891,701 | 4,066,936 | 7,289,728 | 157,743 | 756,426 | 1,420,938 | 2,664,236 | 567,774 | 246,034 |
| \$25,000 under \$30,000..... | 8,392,769 | 229,838,965 | 7,436,222 | 189,205,938 | 3,879,755 | 5,792,437 | 129,022 | 906,247 | 1,386,313 | 2,866,915 | 798,330 | 332,674 |
| \$30,000 under \$40,000..... | 13,288,379 | 461,841,650 | 11,798,725 | 375,542,553 | 7,288,150 | 11,643,307 | 340,929 | 1,787,145 | 2,662,332 | 5,485,668 | 2,075,605 | 998,632 |
| \$40,000 under \$50,000..... | 9,870,199 | 441,506,289 | 8,905,488 | 361,302,276 | 6,384,543 | 10,013,370 | 339,179 | 1,954,379 | 2,648,093 | 5,992,196 | 2,375,732 | 1,209,982 |
| \$50,000 under \$75,000..... | 16,755,560 | 1,023,707,214 | 15,176,584 | 821,008,756 | 12,893,009 | 22,701,961 | 822,327 | 4,355,330 | 6,122,025 | 15,528,843 | 6,016,258 | 3,461,799 |
| \$75,000 under \$100,000..... | 7,811,626 | 671,217,536 | 7,091,882 | 523,391,071 | 6,880,842 | 15,551,405 | 590,714 | 3,923,968 | 4,027,688 | 11,557,814 | 3,447,667 | 2,430,630 |
| \$100,000 under \$200,000..... | 7,104,712 | 934,766,661 | 6,362,039 | 667,101,195 | 6,568,513 | 24,651,416 | 1,011,703 | 9,166,613 | 4,777,297 | 23,803,233 | 3,331,075 | 3,377,941 |
| \$200,000 under \$500,000..... | 1,876,561 | 542,447,737 | 1,598,874 | 311,733,142 | 1,805,952 | 17,253,767 | 554,248 | 9,748,132 | 1,592,451 | 19,543,603 | 867,800 | 2,091,789 |
| \$500,000 under \$1,000,000..... | 348,256 | 235,700,884 | 291,817 | 112,010,706 | 341,242 | 8,962,629 | 162,149 | 5,111,701 | 322,453 | 9,717,349 | 168,976 | 925,440 |
| \$1,000,000 or more..... | 205,124 | 653,184,370 | 172,063 | 207,162,755 | 202,461 | 27,257,505 | 121,682 | 12,387,076 | 195,996 | 25,372,478 | 107,644 | 2,363,972 |
| Taxable returns, total..... | 94,546,080 | 5,580,849,494 | 81,447,146 | 3,861,513,036 | 58,410,614 | 163,725,700 | 4,552,188 | 50,639,855 | 29,311,442 | 126,882,944 | 19,763,514 | 17,261,565 |
| No adjusted gross income..... | 4,842 | -6,400,042 | 2,588 | 343,970 | 4,256 | 688,462 | 822 | 58,830 | 3,135 | 188,709 | 1,072 | 8,069 |
| \$1 under \$5,000..... | 2,464,729 | 7,388,888 | 1,294,616 | 4,109,619 | 1,373,481 | 730,170 | 35,086 | 28,080 | 1,367,255 | 675,370 | 7,604 | 3,317 |
| \$5,000 under \$10,000..... | 5,582,051 | 43,819,098 | 4,821,256 | 35,453,005 | 1,929,604 | 1,718,502 | 44,681 | 82,561 | 777,746 | 827,689 | 35,827 | 11,111 |
| \$10,000 under \$15,000..... | 7,058,131 | 88,660,768 | 5,515,314 | 64,446,454 | 2,773,966 | 5,191,917 | 131,458 | 423,993 | 1,089,757 | 1,707,477 | 155,189 | 46,044 |
| \$15,000 under \$20,000..... | 7,711,411 | 134,302,305 | 5,979,053 | 96,198,281 | 3,468,834 | 7,167,078 | 161,501 | 587,577 | 1,377,785 | 2,638,545 | 296,761 | 111,384 |
| \$20,000 under \$25,000..... | 7,733,012 | 174,121,344 | 6,451,500 | 135,366,832 | 3,464,337 | 6,921,310 | 144,651 | 714,243 | 1,274,787 | 2,452,552 | 435,629 | 191,477 |
| \$25,000 under \$30,000..... | 7,442,202 | 204,260,106 | 6,575,668 | 167,538,667 | 3,482,724 | 5,381,077 | 124,298 | 878,394 | 1,267,281 | 2,605,644 | 661,232 | 261,874 |
| \$30,000 under \$40,000..... | 12,802,035 | 445,310,034 | 11,375,126 | 362,217,154 | 7,007,681 | 11,088,138 | 328,329 | 1,706,506 | 2,569,157 | 5,253,258 | 1,938,227 | 891,733 |
| \$40,000 under \$50,000..... | 9,741,580 | 435,845,734 | 8,799,918 | 357,175,752 | 6,295,001 | 9,736,832 | 330,919 | 1,867,558 | 2,601,513 | 5,810,972 | 2,332,665 | 1,176,441 |
| \$50,000 under \$75,000..... | 16,676,288 | 1,019,027,245 | 15,123,671 | 818,134,420 | 12,825,995 | 22,024,875 | 814,220 | 4,164,210 | 6,079,953 | 15,119,602 | 5,985,285 | 3,414,455 |
| \$75,000 under \$100,000..... | 7,803,395 | 670,502,046 | 7,086,894 | 522,897,533 | 6,874,614 | 15,496,437 | 589,350 | 3,854,107 | 4,022,161 | 11,516,914 | 3,441,273 | 2,415,355 |
| \$100,000 under \$200,000..... | 7,098,067 | 933,898,935 | 6,359,615 | 666,886,434 | 6,561,899 | 24,485,916 | 1,009,341 | 9,077,767 | 4,771,261 | 23,652,484 | 3,328,848 | 3,359,790 |
| \$200,000 under \$500,000..... | 1,875,383 | 542,108,270 | 1,598,280 | 311,651,984 | 1,804,912 | 17,166,390 | 553,865 | 9,717,898 | 1,591,555 | 19,484,506 | 867,427 | 2,087,119 |
| \$500,000 under \$1,000,000..... | 348,002 | 235,524,309 | 291,681 | 111,979,581 | 341,013 | 8,892,923 | 162,061 | 5,101,931 | 322,253 | 9,677,729 | 168,885 | 922,094 |
| \$1,000,000 or more..... | 204,951 | 652,480,456 | 171,966 | 207,113,351 | 202,296 | 27,035,672 | 121,605 | 12,376,197 | 195,844 | 25,271,495 | 107,591 | 2,361,302 |
| Non-taxable returns, total..... | 32,529,065 | 274,618,415 | 26,736,637 | 270,960,423 | 8,808,263 | 11,949,537 | 249,689 | 1,873,152 | 2,915,049 | 5,582,578 | 1,047,820 | 714,639 |

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 | | | | Capital gain distributions | | | Sales of capital assets reported on Schedule D | | | |
|--------------------------------|-------------------|------------|------------------------|-----------|-------------------|-----------|----------------------------|------------|-------------------|--|-------------------|------------------|-------------------|
| | | | Net income | | Net loss | | | | | Taxable net gain | | Taxable net loss | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns |
| (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) |
| 418,989 | 5,455,497 | 13,165,318 | 233,746,237 | 4,146,807 | 25,332,170 | 6,206,662 | 11,962,180 | 16,290,984 | 540,642,692 | 5,202,857 | 9,846,756 | 6,079,122 | 75,997,570 |
| 2,131 | 28,191 | 123,848 | 1,550,759 | 282,235 | 5,462,350 | 25,336 | 41,858 | 125,860 | 5,788,721 | 214,593 | 471,825 | 53,553 | 1,020,106 |
| 6,702 | *13,700 | 983,615 | 2,663,392 | 121,301 | 550,543 | 870,303 | 873,880 | 766,504 | 1,202,824 | 242,727 | 396,942 | 237,880 | 244,454 |
| 26,636 | 145,689 | 1,481,327 | 9,104,450 | 170,113 | 892,511 | 341,091 | 578,052 | 677,120 | 1,987,362 | 287,022 | 428,872 | 210,199 | 357,790 |
| 48,926 | 346,371 | 1,073,852 | 9,251,058 | 221,709 | 1,084,785 | 302,474 | 469,336 | 687,140 | 2,579,063 | 224,766 | 435,818 | 183,157 | 376,598 |
| 47,039 | 274,861 | 953,205 | 9,580,941 | 246,274 | 1,259,884 | 318,954 | 513,564 | 710,471 | 3,037,006 | 246,698 | 480,576 | 198,491 | 473,299 |
| 37,409 | 320,967 | 832,462 | 8,836,658 | 227,305 | 916,416 | 288,216 | 365,350 | 638,449 | 2,994,096 | 252,130 | 432,706 | 183,803 | 420,782 |
| 40,409 | 346,372 | 704,960 | 7,671,192 | 235,476 | 1,167,074 | 273,654 | 430,589 | 653,013 | 2,981,619 | 193,262 | 401,179 | 211,341 | 482,281 |
| 73,150 | 795,165 | 1,258,347 | 15,086,903 | 469,016 | 2,127,062 | 515,625 | 791,230 | 1,306,688 | 7,239,471 | 428,356 | 760,564 | 443,057 | 1,469,211 |
| 38,462 | 527,132 | 1,057,761 | 13,717,571 | 436,247 | 1,770,966 | 553,937 | 840,365 | 1,232,037 | 7,594,170 | 420,401 | 712,075 | 445,866 | 1,532,403 |
| 57,770 | 1,124,882 | 1,999,763 | 32,436,066 | 803,683 | 3,145,842 | 1,185,207 | 2,031,927 | 2,851,375 | 21,848,964 | 963,197 | 1,726,686 | 982,631 | 3,352,975 |
| 22,925 | 507,200 | 1,024,184 | 23,719,898 | 438,809 | 1,849,472 | 694,060 | 1,235,984 | 2,151,386 | 24,036,965 | 656,880 | 1,244,465 | 848,587 | 3,965,055 |
| 13,140 | 618,139 | 1,189,897 | 46,122,061 | 346,412 | 2,119,652 | 700,124 | 2,805,493 | 2,927,611 | 63,001,683 | 724,977 | 1,498,381 | 1,303,194 | 10,747,466 |
| 3,128 | 246,549 | 382,818 | 34,907,443 | 113,048 | 1,199,692 | 122,997 | 804,936 | 1,140,750 | 75,616,364 | 288,707 | 649,396 | 558,308 | 13,535,788 |
| 659 | 91,421 | 64,174 | 9,152,882 | 20,879 | 535,537 | 11,515 | 120,740 | 256,206 | 49,296,056 | 52,050 | 134,127 | 129,729 | 8,341,734 |
| 501 | 68,857 | 35,104 | 9,964,964 | 14,301 | 1,250,383 | 3,170 | 58,875 | 166,372 | 271,438,327 | 27,092 | 73,145 | 89,325 | 29,657,628 |
| 337,454 | 4,886,947 | 9,126,620 | 202,681,473 | 3,318,732 | 16,782,264 | 5,698,838 | 11,471,409 | 15,095,411 | 530,934,603 | 4,339,967 | 8,103,539 | 5,687,510 | 73,893,790 |
| | *287 | 1,107 | 95,214 | 920 | 126,802 | *16 | *51 | 2,557 | 1,650,414 | 1,088 | 2,966 | 1,254 | 167,761 |
| \$1 under \$5,000 | - | 41,502 | 66,456 | *1,938 | *8,415 | 708,019 | 791,283 | 528,298 | 811,981 | 43,578 | 32,338 | 156,043 | 121,944 |
| \$5,000 under \$10,000 | *32,407 | 244,062 | 1,421,818 | 35,550 | 165,698 | 217,923 | 475,156 | 387,827 | 1,158,938 | 74,784 | 83,098 | 119,934 | 171,450 |
| \$10,000 under \$15,000 | 229,399 | 417,147 | 3,412,638 | 124,395 | 513,576 | 214,950 | 348,525 | 492,580 | 1,778,358 | 134,095 | 221,665 | 129,768 | 270,673 |
| \$15,000 under \$20,000 | 218,128 | 504,166 | 4,640,919 | 171,385 | 822,596 | 281,934 | 480,050 | 608,129 | 2,586,056 | 203,480 | 382,779 | 184,368 | 378,792 |
| \$20,000 under \$25,000 | 239,360 | 517,360 | 5,133,195 | 182,299 | 714,049 | 255,925 | 334,880 | 581,392 | 2,631,402 | 209,194 | 355,960 | 163,111 | 324,220 |
| \$25,000 under \$30,000 | 296,413 | 550,728 | 5,413,579 | 199,422 | 836,036 | 253,934 | 364,638 | 590,944 | 2,620,229 | 160,964 | 330,359 | 190,751 | 432,912 |
| \$30,000 under \$40,000 | 795,165 | 1,146,152 | 13,410,431 | 440,606 | 1,878,201 | 507,985 | 786,351 | 1,243,407 | 6,729,526 | 398,017 | 706,235 | 418,145 | 1,301,239 |
| \$40,000 under \$50,000 | 479,722 | 1,023,249 | 13,134,922 | 431,516 | 1,747,063 | 541,472 | 833,100 | 1,201,416 | 7,282,828 | 413,746 | 695,623 | 439,366 | 1,503,113 |
| \$50,000 under \$75,000 | 1,064,075 | 1,989,708 | 32,199,263 | 797,755 | 3,076,010 | 1,184,844 | 2,031,672 | 2,827,620 | 21,453,737 | 953,424 | 1,699,090 | 979,429 | 3,315,319 |
| \$75,000 under \$100,000 | 507,200 | 1,021,390 | 23,665,986 | 438,657 | 1,834,017 | 694,054 | 1,235,970 | 2,146,249 | 23,925,588 | 655,921 | 1,241,698 | 847,307 | 3,884,953 |
| \$100,000 under \$200,000 | 618,054 | 1,188,212 | 46,091,310 | 346,249 | 2,107,910 | 700,113 | 2,805,434 | 2,922,544 | 62,640,276 | 724,223 | 1,496,169 | 1,301,153 | 10,656,522 |
| \$200,000 under \$500,000 | 246,459 | 382,633 | 34,893,958 | 112,908 | 1,186,887 | 122,986 | 804,695 | 1,140,115 | 75,476,063 | 288,429 | 648,614 | 557,977 | 13,493,750 |
| \$500,000 under \$1,000,000 | 91,421 | 64,128 | 9,149,485 | 20,849 | 528,833 | 11,513 | 120,729 | 256,061 | 49,218,922 | 51,990 | 133,957 | 129,637 | 8,310,445 |
| \$1,000,000 or more | 68,857 | 35,075 | 9,952,298 | 14,281 | 1,235,971 | 3,170 | 58,875 | 166,273 | 270,970,285 | 27,035 | 72,987 | 89,265 | 29,560,697 |
| Nontaxable returns, total..... | 81,535 | 568,551 | 4,038,698 | 828,075 | 8,549,906 | 507,825 | 490,771 | 1,195,572 | 9,708,089 | 862,890 | 1,743,217 | 391,613 | 2,103,780 |

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 loss | | Short-term loss carryover | | Net short-term gain from sales of capital assets | | Net short-term loss from sales of capital assets | | Short-term gain from other forms (2119, 4797, etc.) | | Short-term loss from other forms (4684, 6781, and 8824) | |
| | Number of returns | 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) |
| | | | | | | | | | | | | |
| All returns, total..... | 4,691,337 | 68,765,925 | 1,036,460 | 33,171,049 | 5,872,489 | 62,262,524 | 3,622,831 | 34,922,560 | 124,556 | 2,241,239 | 79,611 | 1,398,832 |
| No adjusted gross income..... | 125,623 | 5,504,960 | 61,222 | 3,876,012 | 58,299 | 1,062,992 | 80,998 | 1,387,786 | 3,268 | 46,953 | 1,940 | 84,646 |
| \$1 under \$5,000..... | 179,371 | 1,074,109 | 49,002 | 693,536 | 234,375 | 246,443 | 145,823 | 385,181 | *2,153 | *3,393 | *1,764 | *1,843 |
| \$5,000 under \$10,000..... | 167,649 | 1,155,261 | 45,367 | 787,489 | 191,737 | 360,405 | 129,037 | 381,069 | *3,295 | *1,742 | *1,733 | *8,526 |
| \$10,000 under \$15,000..... | 154,416 | 1,388,992 | 39,568 | 953,441 | 176,686 | 504,747 | 120,505 | 529,460 | *2,698 | *2,488 | *4,571 | *14,578 |
| \$15,000 under \$20,000..... | 161,553 | 1,162,157 | 33,898 | 630,894 | 187,880 | 460,117 | 131,580 | 550,068 | *4,433 | *31,884 | *602 | *4,294 |
| \$20,000 under \$25,000..... | 160,247 | 1,452,987 | 43,595 | 912,126 | 177,946 | 478,781 | 123,416 | 597,292 | *8,771 | *3,436 | *1,567 | *5,562 |
| \$25,000 under \$30,000..... | 137,152 | 1,793,250 | 37,436 | 1,349,651 | 208,670 | 472,567 | 101,198 | 386,872 | *1,935 | *4,811 | *5,742 | *5,294 |
| \$30,000 under \$40,000..... | 325,044 | 2,038,255 | 67,720 | 1,171,842 | 412,674 | 1,453,464 | 264,489 | 897,916 | 14,872 | 78,167 | 6,832 | 28,892 |
| \$40,000 under \$50,000..... | 315,031 | 1,902,927 | 52,264 | 1,265,365 | 434,820 | 1,791,001 | 257,714 | 1,012,179 | 8,413 | 34,489 | 2,949 | 6,600 |
| \$50,000 under \$75,000..... | 820,658 | 6,242,002 | 144,232 | 3,732,818 | 948,452 | 3,420,133 | 683,932 | 2,678,726 | 18,511 | 75,691 | 10,302 | 20,100 |
| \$75,000 under \$100,000..... | 654,091 | 4,699,431 | 131,348 | 2,450,923 | 824,662 | 3,896,956 | 542,802 | 2,203,345 | 17,802 | 103,223 | 5,296 | 10,330 |
| \$100,000 under \$200,000..... | 865,269 | 9,816,560 | 173,595 | 5,263,434 | 1,268,642 | 10,678,394 | 719,765 | 5,006,007 | 17,307 | 214,989 | 7,108 | 77,072 |
| \$200,000 under \$500,000..... | 439,316 | 9,076,647 | 107,019 | 4,833,243 | 543,660 | 12,623,481 | 362,887 | 4,565,826 | 11,377 | 303,207 | 11,983 | 76,498 |
| \$500,000 under \$1,000,000..... | 111,080 | 5,389,050 | 29,624 | 2,016,208 | 123,113 | 7,358,320 | 92,952 | 2,864,598 | 4,492 | 214,862 | 6,067 | 123,536 |
| \$1,000,000 or more..... | 74,837 | 16,069,337 | 20,580 | 3,232,066 | 80,874 | 17,454,725 | 65,733 | 11,476,236 | 5,229 | 1,121,904 | 11,155 | 931,062 |
| Taxable returns, total..... | 4,193,197 | 56,118,333 | 881,353 | 26,000,837 | 5,487,103 | 60,043,656 | 3,483,075 | 29,587,963 | 114,774 | 2,152,333 | 67,245 | 1,282,829 |
| No adjusted gross income..... | 815 | 423,377 | 447 | 212,292 | 1,186 | 126,095 | 536 | 59,909 | 353 | 1,949 | 66 | 6,947 |
| \$1 under \$5,000..... | 65,110 | 50,646 | 14,522 | 11,423 | 153,111 | 124,106 | 58,533 | 34,777 | - | - | - | - |
| \$5,000 under \$10,000..... | 67,698 | 126,821 | 17,506 | 98,144 | 106,300 | 166,741 | 51,380 | 19,741 | *2,339 | *1,277 | *756 | *4,226 |
| \$10,000 under \$15,000..... | 113,996 | 596,535 | 24,644 | 381,925 | 125,155 | 357,206 | 92,060 | 264,900 | *2,373 | *2,064 | *3,401 | *12,887 |
| \$15,000 under \$20,000..... | 132,591 | 811,556 | 25,443 | 441,537 | 156,168 | 397,352 | 110,608 | 400,074 | *3,070 | *7,502 | *6 | *1,166 |
| \$20,000 under \$25,000..... | 134,948 | 1,060,766 | 32,656 | 684,908 | 157,823 | 373,975 | 106,521 | 424,812 | *8,770 | *3,423 | *466 | *3,466 |
| \$25,000 under \$30,000..... | 111,344 | 1,342,878 | 31,454 | 1,068,729 | 187,289 | 420,346 | 84,623 | 277,938 | *1,614 | *4,500 | *2,092 | *2,272 |
| \$30,000 under \$40,000..... | 304,737 | 1,742,965 | 62,148 | 1,015,305 | 390,298 | 1,287,414 | 247,709 | 745,730 | 13,566 | 77,568 | *5,866 | *26,987 |
| \$40,000 under \$50,000..... | 310,669 | 1,675,121 | 51,220 | 1,156,831 | 428,297 | 1,743,860 | 254,010 | 911,071 | 8,409 | 34,123 | 2,803 | 6,075 |
| \$50,000 under \$75,000..... | 809,202 | 5,943,692 | 140,931 | 3,560,787 | 944,370 | 3,377,838 | 674,643 | 2,541,053 | 18,505 | 75,536 | 10,292 | 19,850 |
| \$75,000 under \$100,000..... | 653,292 | 4,530,474 | 130,583 | 2,362,539 | 823,395 | 3,781,658 | 542,035 | 2,137,078 | 17,800 | 103,207 | 5,277 | 7,682 |
| \$100,000 under \$200,000..... | 864,083 | 9,526,933 | 172,790 | 5,142,111 | 1,266,518 | 10,594,668 | 719,240 | 4,833,204 | 16,911 | 214,668 | 7,083 | 73,422 |
| \$200,000 under \$500,000..... | 438,951 | 8,817,175 | 106,878 | 4,753,356 | 543,347 | 12,576,191 | 362,610 | 4,418,278 | 11,358 | 302,332 | 11,950 | 74,538 |
| \$500,000 under \$1,000,000..... | 110,999 | 5,231,149 | 29,583 | 1,933,256 | 123,030 | 7,330,380 | 92,890 | 2,812,632 | 4,487 | 214,721 | 6,053 | 114,189 |
| \$1,000,000 or more..... | 74,762 | 14,238,243 | 20,547 | 3,177,695 | 80,815 | 17,395,828 | 65,676 | 9,706,764 | 5,219 | 1,109,363 | 11,135 | 929,122 |
| Nontaxable returns, total..... | 498,139 | 12,647,592 | 175,107 | 7,170,212 | 385,387 | 2,218,867 | 359,766 | 5,334,597 | 9,782 | 88,906 | 12,365 | 116,002 |

Footnotes at end of table

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

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

| Sales of capital assets reported on Schedule D--continued | | | | | | | | | | | | | | |
|---|--|-----------|---------------------------|-------------|---------------------------|------------|-----------------------------|------------|--|-------------|--|------------|---|-------------|
| Size of adjusted gross income | Net short-term partnership/ S-corp loss | | Long-term capital gain | | Long-term capital loss | | Long-term loss carryover | | Net long-term gain from sales of capital assets | | Net long-term loss from sales of capital assets | | Long-term gain from other forms (2119, 4797, etc.) | |
| | 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 |
| | (41) | (42) | (43) | (44) | (45) | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) | (54) |
| All returns, total..... | 419,433 | 6,300,433 | 15,196,686 | 497,016,010 | 3,881,622 | 65,283,652 | 1,651,273 | 48,803,805 | 9,409,599 | 276,126,132 | 4,083,825 | 30,857,078 | 2,592,508 | 104,605,151 |
| No adjusted gross income | 4,670 | 590,997 | 131,143 | 6,141,850 | 156,800 | 7,696,089 | 87,510 | 6,787,988 | 65,955 | 2,517,268 | 98,174 | 1,776,967 | 58,962 | 3,240,333 |
| \$1 under \$5,000 | 7,486 | 23,155 | 717,942 | 1,106,606 | 193,264 | 1,782,683 | 77,796 | 1,215,624 | 410,118 | 583,016 | 211,480 | 664,719 | 45,065 | 127,477 |
| \$5,000 under \$10,000 | 5,719 | 14,580 | 627,964 | 1,798,520 | 201,744 | 2,241,270 | 77,323 | 1,659,719 | 395,299 | 988,340 | 180,129 | 803,489 | 75,057 | 302,063 |
| \$10,000 under \$15,000 | 8,330 | 39,135 | 647,816 | 2,454,046 | 166,052 | 2,047,997 | 80,134 | 1,536,299 | 398,296 | 1,167,662 | 144,511 | 698,826 | 103,450 | 562,666 |
| \$15,000 under \$20,000 | 5,738 | 19,324 | 664,298 | 2,757,137 | 186,204 | 2,103,761 | 74,506 | 1,577,496 | 348,215 | 1,293,827 | 205,153 | 871,202 | 114,075 | 664,398 |
| \$20,000 under \$25,000 | 8,873 | 18,045 | 601,934 | 2,859,309 | 180,773 | 1,728,288 | 57,510 | 1,199,459 | 323,675 | 1,276,611 | 177,217 | 690,591 | 124,430 | 726,439 |
| \$25,000 under \$30,000 | 4,694 | 65,435 | 594,270 | 2,728,785 | 156,497 | 2,025,875 | 71,117 | 1,476,098 | 331,843 | 1,381,721 | 150,210 | 777,888 | 100,582 | 555,828 |
| \$30,000 under \$40,000 | 19,591 | 46,963 | 1,177,222 | 6,333,500 | 320,677 | 3,899,948 | 112,411 | 2,725,275 | 663,938 | 3,079,345 | 326,002 | 1,677,511 | 201,564 | 1,410,452 |
| \$40,000 under \$50,000 | 28,894 | 62,658 | 1,132,714 | 6,578,004 | 323,080 | 3,336,233 | 111,858 | 2,349,694 | 644,078 | 3,125,684 | 322,111 | 1,368,342 | 166,198 | 1,243,280 |
| \$50,000 under \$75,000 | 53,065 | 45,880 | 2,657,156 | 20,175,553 | 662,154 | 8,825,794 | 252,746 | 6,284,189 | 1,690,293 | 10,588,796 | 658,696 | 3,565,014 | 421,281 | 4,316,250 |
| \$75,000 under \$100,000 | 61,064 | 225,481 | 2,013,619 | 21,889,551 | 467,702 | 5,502,807 | 196,334 | 3,856,880 | 1,261,556 | 11,719,974 | 537,190 | 2,964,068 | 301,686 | 4,571,624 |
| \$100,000 under \$200,000 | 95,442 | 375,434 | 2,713,409 | 56,181,601 | 580,571 | 10,777,848 | 266,340 | 7,881,513 | 1,819,299 | 29,952,034 | 710,746 | 5,480,046 | 481,561 | 13,904,712 |
| \$200,000 under \$500,000 | 68,264 | 764,390 | 1,101,400 | 66,736,854 | 221,834 | 6,832,595 | 138,104 | 5,536,975 | 764,636 | 37,985,818 | 268,446 | 4,067,181 | 261,764 | 16,092,473 |
| \$500,000 under \$1,000,000 | 25,176 | 995,892 | 250,388 | 43,836,141 | 42,671 | 2,572,470 | 29,658 | 1,846,222 | 178,785 | 25,357,863 | 60,158 | 1,716,018 | 77,166 | 10,795,807 |
| \$1,000,000 or more | 22,426 | 3,013,064 | 165,412 | 255,438,553 | 21,599 | 3,909,994 | 17,927 | 2,870,374 | 123,612 | 145,108,174 | 33,601 | 3,735,216 | 59,668 | 46,091,347 |
| Taxable returns, total..... | 394,963 | 5,588,402 | 14,071,364 | 485,288,345 | 3,238,839 | 50,350,061 | 1,353,202 | 36,858,350 | 8,749,543 | 269,480,641 | 3,601,302 | 26,407,298 | 2,317,688 | 100,426,155 |
| No adjusted gross income | 180 | 165,847 | 2,560 | 1,707,093 | 969 | 664,221 | 1,000 | 694,479 | 1,762 | 587,621 | 756 | 138,063 | 1,456 | 908,038 |
| \$1 under \$5,000 | *2,808 | *10,441 | 498,823 | 738,839 | 41,226 | 46,373 | 24,802 | 36,727 | 282,998 | 349,789 | 81,233 | 63,595 | *5,685 | *10,847 |
| \$5,000 under \$10,000 | *2,849 | *9,126 | 356,982 | 1,019,274 | 54,867 | 390,851 | 18,972 | 297,352 | 224,987 | 516,809 | 67,887 | 133,606 | 17,224 | 42,392 |
| \$10,000 under \$15,000 | *5,685 | *28,100 | 463,779 | 1,632,493 | 93,217 | 829,310 | 35,704 | 574,744 | 283,026 | 811,510 | 96,670 | 312,785 | 59,162 | 230,155 |
| \$15,000 under \$20,000 | *2,816 | *805 | 568,771 | 2,332,075 | 158,193 | 1,556,396 | 56,414 | 1,112,252 | 295,520 | 1,037,070 | 183,907 | 644,269 | 91,921 | 503,911 |
| \$20,000 under \$25,000 | *7,963 | *5,368 | 553,585 | 2,486,853 | 152,508 | 1,262,917 | 47,235 | 855,706 | 291,983 | 1,134,293 | 156,368 | 556,219 | 111,735 | 580,824 |
| \$25,000 under \$30,000 | *2,945 | *2,106 | 536,876 | 2,336,299 | 133,512 | 1,445,989 | 60,730 | 1,048,184 | 303,618 | 1,208,201 | 132,294 | 566,500 | 85,702 | 349,225 |
| \$30,000 under \$40,000 | 19,188 | 46,627 | 1,119,846 | 5,926,691 | 298,823 | 3,545,237 | 104,665 | 2,529,435 | 639,009 | 2,914,229 | 304,197 | 1,511,213 | 189,104 | 1,280,239 |
| \$40,000 under \$50,000 | 27,704 | 24,332 | 1,105,327 | 6,225,103 | 314,872 | 3,084,894 | 108,611 | 2,131,010 | 625,905 | 2,994,786 | 314,782 | 1,309,742 | 160,490 | 1,144,717 |
| \$50,000 under \$75,000 | 50,862 | 44,763 | 2,631,361 | 19,732,939 | 658,438 | 8,421,653 | 248,845 | 5,955,731 | 1,660,140 | 10,254,509 | 654,607 | 3,431,923 | 417,780 | 4,224,368 |
| \$75,000 under \$100,000 | 61,029 | 190,053 | 2,008,867 | 21,775,264 | 466,528 | 5,324,742 | 195,237 | 3,758,434 | 1,258,986 | 11,641,983 | 536,564 | 2,872,855 | 299,122 | 4,540,555 |
| \$100,000 under \$200,000 | 95,239 | 373,058 | 2,708,297 | 55,796,277 | 579,882 | 10,661,256 | 265,497 | 7,755,017 | 1,815,299 | 29,702,386 | 710,096 | 5,448,986 | 480,058 | 13,771,642 |
| \$200,000 under \$500,000 | 68,153 | 719,805 | 1,100,751 | 66,493,809 | 221,617 | 6,765,636 | 137,958 | 5,489,775 | 764,129 | 37,855,065 | 268,256 | 4,033,311 | 261,536 | 16,019,880 |
| \$500,000 under \$1,000,000 | 25,146 | 973,120 | 250,241 | 43,760,774 | 42,621 | 2,532,202 | 29,624 | 1,825,768 | 178,662 | 25,303,759 | 60,117 | 1,695,425 | 77,100 | 10,780,342 |
| \$1,000,000 or more | 22,395 | 2,994,850 | 165,298 | 253,324,563 | 21,565 | 3,818,384 | 17,907 | 2,793,735 | 123,519 | 143,168,633 | 33,568 | 3,688,807 | 59,614 | 46,039,020 |
| Nontaxable returns, total..... | 24,470 | 712,031 | 1,125,322 | 11,727,665 | 642,783 | 14,933,591 | 298,070 | 11,945,455 | 660,055 | 6,645,491 | 482,523 | 4,449,780 | 274,820 | 4,178,995 |

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 | Long-term loss from other forms (4684, 6781, and 8824) | | Net long-term partnership/ S-corp gain | | Net long-term partnership S-corp loss | | Schedule D capital gain distributions | | Sales of property other than capital assets | | | | Total taxable IRA distributions | |
|-----------------------------------|--|------------------|--|-------------------|---------------------------------------|------------------|---------------------------------------|-------------------|---|------------------|-------------------|------------------|---------------------------------|-------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Net gain | | Net loss | | Number of returns | Amount |
| | | | | | | | | | Number of returns | Amount | Number of returns | Amount | | |
| All returns, total | 68,490 | 1,829,866 | 1,387,432 | 88,890,446 | 484,097 | 3,943,514 | 10,804,964 | 47,511,108 | 834,575 | 6,557,503 | 898,350 | 8,269,794 | 8,129,376 | 87,140,912 |
| No adjusted gross income | 1,692 | 113,820 | 15,117 | 1,436,717 | 7,027 | 322,395 | 98,891 | 252,583 | 39,944 | 518,257 | 59,427 | 2,269,302 | 32,491 | 595,015 |
| \$1 under \$5,000 | *1,764 | *2,764 | 23,631 | 29,554 | 7,080 | 87,931 | 581,574 | 554,260 | 13,457 | 33,133 | 13,395 | 177,493 | 105,807 | 202,269 |
| \$5,000 under \$10,000 | *1,730 | *12,747 | 47,881 | 105,673 | 10,621 | 48,393 | 420,641 | 685,522 | 19,844 | 99,272 | 39,828 | 181,415 | 353,371 | 1,164,524 |
| \$10,000 under \$15,000 | *4,529 | *21,737 | 29,344 | 115,156 | 12,113 | 20,800 | 413,467 | 837,324 | 37,849 | 153,529 | 30,853 | 168,731 | 588,351 | 2,307,920 |
| \$15,000 under \$20,000 | *201 | *1,976 | 45,053 | 182,740 | 10,505 | 24,255 | 459,003 | 984,561 | 40,083 | 156,772 | 35,294 | 212,678 | 685,668 | 3,155,854 |
| \$20,000 under \$25,000 | *1,567 | *8,343 | 36,439 | 139,440 | 10,409 | 21,228 | 373,902 | 906,369 | 40,563 | 149,677 | 29,689 | 157,545 | 561,861 | 3,119,053 |
| \$25,000 under \$30,000 | *4,802 | *6,077 | 27,880 | 134,112 | 13,862 | 7,441 | 400,113 | 898,687 | 28,441 | 138,892 | 32,063 | 107,529 | 480,531 | 3,089,441 |
| \$30,000 under \$40,000 | 6,832 | 46,038 | 71,467 | 523,430 | 34,007 | 50,383 | 789,826 | 1,919,517 | 63,587 | 320,674 | 65,895 | 318,476 | 959,551 | 6,524,109 |
| \$40,000 under \$50,000 | 3,760 | 9,857 | 82,542 | 452,437 | 24,647 | 34,900 | 827,665 | 2,181,188 | 60,869 | 313,926 | 53,034 | 268,274 | 787,340 | 6,012,274 |
| \$50,000 under \$75,000 | 8,578 | 26,913 | 199,101 | 1,057,428 | 84,210 | 297,013 | 1,827,578 | 5,560,248 | 144,122 | 789,864 | 136,680 | 521,767 | 1,560,046 | 15,024,743 |
| \$75,000 under \$100,000 | 4,899 | 14,614 | 150,686 | 1,292,594 | 53,455 | 258,149 | 1,439,373 | 5,889,165 | 106,676 | 682,738 | 83,242 | 303,608 | 972,411 | 13,288,511 |
| \$100,000 under \$200,000 | 5,076 | 96,380 | 285,585 | 3,900,879 | 101,681 | 452,420 | 2,033,136 | 11,555,840 | 129,143 | 1,153,875 | 150,221 | 817,360 | 821,596 | 19,214,816 |
| \$200,000 under \$500,000 | 10,246 | 95,837 | 205,872 | 7,756,876 | 62,313 | 375,026 | 834,492 | 8,144,111 | 69,197 | 716,847 | 101,986 | 663,708 | 195,443 | 9,265,501 |
| \$500,000 under \$1,000,000 | 5,052 | 187,521 | 74,942 | 6,147,799 | 18,115 | 339,322 | 186,623 | 3,051,285 | 21,828 | 385,041 | 36,840 | 433,607 | 29,718 | 2,510,314 |
| \$1,000,000 or more | 7,760 | 1,185,241 | 71,893 | 65,615,611 | 14,054 | 1,603,857 | 118,679 | 4,090,448 | 18,972 | 985,006 | 29,905 | 1,668,301 | 15,190 | 1,666,571 |
| Taxable returns, total | 57,771 | 1,675,094 | 1,291,839 | 87,232,572 | 425,141 | 3,424,096 | 10,082,424 | 46,130,883 | 701,453 | 5,693,876 | 741,531 | 5,230,850 | 7,414,472 | 83,757,457 |
| No adjusted gross income | 36 | 8,031 | 1,054 | 401,006 | 239 | 31,036 | 1,482 | 17,797 | 686 | 102,161 | 711 | 75,106 | 683 | 44,805 |
| \$1 under \$5,000 | - | - | 19,142 | 19,074 | - | - | 415,655 | 412,425 | *1,693 | *569 | *985 | *460 | *9,711 | *13,199 |
| \$5,000 under \$10,000 | *756 | *6,339 | 29,951 | 75,542 | *997 | *7,040 | 255,832 | 438,016 | *4,030 | *10,561 | 14,991 | 37,688 | 115,674 | 326,492 |
| \$10,000 under \$15,000 | *3,401 | *19,330 | 24,090 | 57,889 | *6,403 | *6,921 | 315,529 | 617,410 | 13,663 | 69,496 | 15,063 | 37,472 | 347,402 | 1,324,617 |
| \$15,000 under \$20,000 | *6 | *1,749 | 38,052 | 155,156 | *7,651 | *23,478 | 398,193 | 858,510 | 22,962 | 79,588 | 24,507 | 164,529 | 620,083 | 2,785,035 |
| \$20,000 under \$25,000 | *466 | *5,199 | 33,196 | 114,059 | *7,058 | *1,139 | 348,129 | 811,239 | 32,683 | 110,969 | 19,252 | 72,577 | 539,706 | 3,043,194 |
| \$25,000 under \$30,000 | *2,092 | *2,934 | 23,784 | 128,536 | 13,721 | 7,225 | 365,425 | 829,125 | 23,392 | 116,612 | 26,553 | 60,669 | 458,041 | 2,922,410 |
| \$30,000 under \$40,000 | *5,866 | *43,181 | 64,110 | 468,316 | 31,640 | 24,985 | 751,486 | 1,827,468 | 59,221 | 299,633 | 59,373 | 268,804 | 951,573 | 6,413,367 |
| \$40,000 under \$50,000 | *3,623 | *9,081 | 77,116 | 352,338 | 24,471 | 34,338 | 809,207 | 2,130,565 | 57,474 | 278,971 | 48,522 | 211,419 | 780,964 | 5,972,147 |
| \$50,000 under \$75,000 | 8,568 | 26,539 | 195,283 | 1,033,711 | 84,049 | 295,332 | 1,812,592 | 5,508,058 | 140,217 | 763,532 | 131,602 | 450,177 | 1,558,450 | 15,015,886 |
| \$75,000 under \$100,000 | 4,866 | 10,643 | 150,606 | 1,272,425 | 53,122 | 255,525 | 1,438,848 | 5,885,917 | 106,600 | 678,630 | 82,911 | 299,964 | 971,402 | 13,256,531 |
| \$100,000 under \$200,000 | 5,063 | 91,053 | 283,154 | 3,874,179 | 101,441 | 439,217 | 2,030,745 | 11,520,441 | 128,946 | 1,142,254 | 148,536 | 797,470 | 820,558 | 19,207,439 |
| \$200,000 under \$500,000 | 10,219 | 92,912 | 205,593 | 7,696,014 | 62,236 | 364,577 | 834,129 | 8,137,789 | 69,126 | 713,031 | 101,847 | 656,765 | 195,349 | 9,259,505 |
| \$500,000 under \$1,000,000 | 5,041 | 174,120 | 74,874 | 6,126,178 | 18,083 | 336,055 | 186,550 | 3,049,661 | 21,805 | 364,007 | 36,801 | 432,390 | 29,699 | 2,509,509 |
| \$1,000,000 or more | 7,749 | 1,183,982 | 71,833 | 65,458,149 | 14,030 | 1,597,226 | 118,621 | 4,086,461 | 18,956 | 963,861 | 29,876 | 1,665,361 | 15,176 | 1,663,321 |
| Non taxable returns, total | 10,719 | 154,772 | 75,593 | 1,657,874 | 36,956 | 519,418 | 722,540 | 1,380,225 | 133,121 | 863,627 | 158,819 | 3,038,945 | 714,903 | 3,383,456 |

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 | Pensions and annuities | | | Taxable | | | Rent | | | Royalty | | | Farm rental | | |
|---------------------------------------|------------------------|--------------------|-------------------|--------------------|------------------|-------------------|--|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|------------------|-------------------|
| | Total | | Number of returns | Net income | | Number of returns | Net loss (includes nondeductible loss) | | Number of returns | Net income | | Number of returns | Net income | | Number of returns |
| | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | | Number of returns | Amount | |
| | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) | |
| All returns, total..... | 23,180,716 | 508,236,875 | 21,343,646 | 304,310,714 | 4,355,533 | 43,459,764 | 4,616,526 | 28,341,505 | 1,117,408 | 6,482,226 | 46,926 | 131,899 | 503,599 | 3,815,204 | |
| No adjusted gross income..... | 120,774 | 1,949,226 | 96,479 | 813,904 | 71,796 | 982,857 | 129,186 | 1,665,843 | 25,472 | 304,841 | 1,860 | 23,807 | 4,999 | 40,645 | |
| \$1 under \$5,000..... | 512,561 | 2,758,620 | 461,523 | 1,142,161 | 117,996 | 295,968 | 86,597 | 489,118 | 23,948 | 33,036 | *349 | *4,756 | 24,804 | 56,068 | |
| \$5,000 under \$10,000..... | 1,416,075 | 9,432,171 | 1,373,979 | 6,863,156 | 245,315 | 766,840 | 143,601 | 751,492 | 49,665 | 89,201 | *1,983 | *16 | 31,052 | 98,574 | |
| \$10,000 under \$15,000..... | 2,076,597 | 19,158,925 | 2,041,200 | 15,295,224 | 267,026 | 1,024,864 | 174,619 | 918,523 | 73,239 | 99,389 | *2,854 | *2,364 | 42,315 | 155,065 | |
| \$15,000 under \$20,000..... | 2,213,372 | 24,581,552 | 2,140,390 | 20,145,795 | 262,212 | 1,248,174 | 204,925 | 989,939 | 56,122 | 87,620 | *2,885 | *7,288 | 43,809 | 271,781 | |
| \$20,000 under \$25,000..... | 1,795,592 | 25,265,677 | 1,733,204 | 19,361,146 | 256,669 | 1,085,387 | 230,455 | 1,118,800 | 65,816 | 127,372 | - | - | 28,797 | 166,613 | |
| \$25,000 under \$30,000..... | 1,468,400 | 21,199,827 | 1,384,770 | 16,232,744 | 190,912 | 926,029 | 190,504 | 1,085,756 | 46,943 | 117,765 | *1,957 | *4,919 | 36,036 | 176,040 | |
| \$30,000 under \$40,000..... | 2,586,631 | 41,267,529 | 2,438,983 | 32,780,905 | 407,978 | 2,152,579 | 434,880 | 2,341,585 | 100,809 | 200,774 | *6 | *2 | 50,648 | 337,780 | |
| \$40,000 under \$50,000..... | 2,041,851 | 39,855,438 | 1,852,452 | 26,694,951 | 336,595 | 1,955,576 | 418,830 | 2,207,393 | 71,969 | 150,873 | *4,306 | *13,012 | 34,237 | 222,258 | |
| \$50,000 under \$75,000..... | 4,149,339 | 97,970,804 | 3,805,375 | 64,861,894 | 710,471 | 4,658,426 | 968,856 | 5,065,826 | 193,610 | 478,376 | *6,286 | *5,875 | 68,879 | 597,108 | |
| \$75,000 under \$100,000..... | 2,145,160 | 65,445,145 | 1,854,537 | 37,737,126 | 483,737 | 4,307,939 | 622,396 | 3,461,030 | 128,438 | 532,243 | 12,471 | 19,522 | 53,611 | 385,719 | |
| \$100,000 under \$200,000..... | 2,004,798 | 94,671,291 | 1,658,994 | 43,560,565 | 619,380 | 8,247,473 | 712,522 | 4,934,358 | 159,759 | 1,021,273 | 6,745 | 10,479 | 65,466 | 971,887 | |
| \$200,000 under \$500,000..... | 515,512 | 43,012,353 | 400,098 | 14,058,195 | 274,944 | 7,486,066 | 230,110 | 2,198,106 | 81,623 | 1,092,839 | 3,156 | 15,236 | 13,842 | 245,000 | |
| \$500,000 under \$1,000,000..... | 83,998 | 11,251,698 | 63,705 | 2,468,628 | 67,659 | 3,432,134 | 43,117 | 566,298 | 20,529 | 517,801 | 1,139 | 3,989 | 3,245 | 57,398 | |
| \$1,000,000 or more..... | 50,057 | 10,416,621 | 37,954 | 2,294,321 | 42,844 | 4,889,450 | 25,930 | 547,438 | 19,467 | 1,628,824 | 931 | 20,433 | 1,859 | 33,268 | |
| Taxable returns, total..... | 20,103,434 | 482,651,875 | 18,431,618 | 287,103,611 | 3,706,007 | 40,224,050 | 3,971,012 | 23,371,342 | 968,237 | 5,975,498 | 40,825 | 100,832 | 430,242 | 3,515,237 | |
| No adjusted gross income..... | 985 | 55,344 | 829 | 22,126 | 1,438 | 138,553 | **1,390 | **85,358 | 513 | 27,944 | *6 | *19 | 37 | 2,580 | |
| \$1 under \$5,000..... | 16,680 | 98,861 | 15,724 | 34,966 | *1,007 | *5,670 | ** | ** | *1,953 | *470 | - | - | *956 | *684 | |
| \$5,000 under \$10,000..... | 454,394 | 2,875,843 | 448,585 | 2,463,799 | 58,356 | 168,134 | 32,666 | 103,809 | 13,616 | 17,735 | - | - | *6,782 | *14,674 | |
| \$10,000 under \$15,000..... | 1,325,508 | 12,467,531 | 1,300,848 | 10,013,446 | 135,423 | 504,071 | 79,906 | 388,899 | 38,754 | 66,217 | *956 | *131 | 28,919 | 109,813 | |
| \$15,000 under \$20,000..... | 1,851,633 | 21,678,392 | 1,798,577 | 17,916,207 | 210,269 | 1,019,303 | 142,198 | 637,698 | 49,922 | 77,475 | *2,885 | *7,288 | 42,177 | 252,022 | |
| \$20,000 under \$25,000..... | 1,622,768 | 23,481,751 | 1,569,659 | 17,954,775 | 219,504 | 885,077 | 176,417 | 752,271 | 56,292 | 105,177 | - | - | 26,927 | 141,732 | |
| \$25,000 under \$30,000..... | 1,371,149 | 20,292,446 | 1,294,103 | 15,495,432 | 168,605 | 792,797 | 156,032 | 742,899 | 39,321 | 83,442 | *1,956 | *4,919 | 34,967 | 165,063 | |
| \$30,000 under \$40,000..... | 2,517,579 | 40,072,721 | 2,372,896 | 32,074,604 | 393,961 | 1,984,078 | 394,394 | 2,008,570 | 96,825 | 197,759 | *6 | *2 | 50,619 | 337,712 | |
| \$40,000 under \$50,000..... | 2,019,760 | 39,464,372 | 1,833,680 | 26,448,632 | 328,466 | 1,910,953 | 402,478 | 2,106,641 | 70,468 | 144,392 | *4,306 | *13,012 | 33,296 | 221,158 | |
| \$50,000 under \$75,000..... | 4,128,297 | 97,487,142 | 3,786,143 | 64,613,595 | 701,874 | 4,523,882 | 953,430 | 4,875,237 | 191,052 | 470,236 | *6,286 | *5,875 | 67,562 | 576,889 | |
| \$75,000 under \$100,000..... | 2,142,551 | 65,397,156 | 1,851,978 | 37,717,995 | 483,388 | 4,284,308 | 622,029 | 3,457,847 | 128,401 | 531,699 | 12,467 | 19,506 | 53,606 | 385,663 | |
| \$100,000 under \$200,000..... | 2,002,929 | 94,637,333 | 1,657,135 | 43,543,455 | 618,526 | 8,214,531 | 711,158 | 4,910,807 | 159,633 | 1,018,524 | 6,743 | 10,479 | 65,462 | 971,830 | |
| \$200,000 under \$500,000..... | 515,232 | 42,989,998 | 399,871 | 14,050,699 | 274,755 | 7,476,929 | 229,945 | 2,192,886 | 81,545 | 1,089,941 | 3,148 | 15,216 | 13,833 | 244,915 | |
| \$500,000 under \$1,000,000..... | 83,953 | 11,244,779 | 63,667 | 2,467,191 | 67,623 | 3,428,381 | 43,062 | 563,680 | 20,511 | 517,282 | 1,139 | 3,989 | 3,242 | 57,342 | |
| \$1,000,000 or more..... | 50,016 | 10,408,205 | 37,923 | 2,286,690 | 42,811 | 4,887,384 | 25,906 | 544,740 | 19,432 | 1,627,205 | 928 | 20,396 | 1,856 | 33,181 | |
| Nontaxable returns, total..... | 3,077,282 | 25,585,000 | 2,912,027 | 17,207,103 | 649,527 | 3,235,714 | 645,514 | 4,970,162 | 149,171 | 506,728 | 6,102 | 30,867 | 73,357 | 299,968 | |

Footnotes at end of table.

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

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

| Size of adjusted gross income | Farm rental | | | Total rental and royalty | | | | | | Partnership and S Corporation | | | | | | Estate and trust | | | |
|---|-------------------|---------|-----------|--------------------------|-----------|-------------------|-----------|-------------|-------------------|-------------------------------|---------|-------------------|--------|-----------|-------------------|-------------------|--------|-------------------|--------|
| | Net loss | | Amount | Net income | | Net loss | | Amount | Number of returns | Net income | | Net loss | | Amount | Number of returns | Net income | | Net loss | |
| | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount |
| | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) | | | | | |
| All returns, total | 120,235 | 439,411 | 5,511,132 | 52,800,612 | 4,412,929 | 27,164,886 | 4,154,776 | 269,757,930 | 2,121,841 | 58,685,867 | 516,024 | 10,975,854 | 40,071 | 1,092,143 | | | | | |
| No adjusted gross income..... | 3,476 | 30,847 | 88,167 | 1,230,591 | 133,814 | 1,827,388 | 40,171 | 1,334,865 | 161,838 | 18,604,337 | 8,104 | 140,922 | 3,095 | 317,890 | | | | | |
| \$1 under \$5,000..... | *5,090 | *28,214 | 157,182 | 353,653 | 85,741 | 499,349 | 73,147 | 239,889 | 62,597 | 543,814 | 22,133 | 43,355 | *963 | *2,634 | | | | | |
| \$5,000 under \$10,000..... | 11,804 | 27,051 | 306,312 | 946,360 | 146,920 | 730,084 | 105,867 | 507,038 | 65,402 | 771,427 | 24,320 | 61,120 | *965 | *650 | | | | | |
| \$10,000 under \$15,000..... | *6,030 | *20,047 | 358,106 | 1,262,375 | 171,493 | 852,745 | 103,407 | 669,213 | 62,090 | 756,162 | 25,935 | 107,461 | *2,894 | *2,331 | | | | | |
| \$15,000 under \$20,000..... | 8,175 | 20,283 | 334,966 | 1,601,873 | 204,302 | 1,010,834 | 113,829 | 1,000,851 | 80,701 | 773,402 | 20,264 | 68,067 | *986 | *1,267 | | | | | |
| \$20,000 under \$25,000..... | *8,619 | *39,196 | 324,544 | 1,344,128 | 226,893 | 1,177,820 | 125,824 | 1,150,129 | 70,157 | 646,479 | 14,909 | 58,186 | - | - | | | | | |
| \$25,000 under \$30,000..... | *6,626 | *21,058 | 256,805 | 1,199,624 | 189,612 | 1,023,968 | 126,286 | 1,449,377 | 74,637 | 595,178 | 15,484 | 69,427 | *956 | *1,450 | | | | | |
| \$30,000 under \$40,000..... | 8,924 | 22,556 | 525,612 | 2,676,154 | 436,433 | 2,371,700 | 261,516 | 2,727,605 | 142,074 | 1,297,347 | 29,869 | 173,015 | *3,778 | *5,724 | | | | | |
| \$40,000 under \$50,000..... | 13,898 | 87,264 | 413,075 | 2,291,241 | 422,945 | 2,162,587 | 290,509 | 3,693,857 | 145,266 | 1,229,034 | 36,484 | 210,039 | *53 | *1,469 | | | | | |
| \$50,000 under \$75,000..... | 20,985 | 33,916 | 911,698 | 5,635,018 | 969,265 | 5,103,391 | 632,201 | 9,384,983 | 353,336 | 2,720,548 | 76,231 | 594,701 | 8,469 | 12,220 | | | | | |
| \$75,000 under \$100,000..... | 13,192 | 33,226 | 610,407 | 5,162,865 | 636,318 | 3,466,671 | 500,282 | 10,091,548 | 264,739 | 2,211,195 | 57,917 | 485,975 | 6,349 | 18,926 | | | | | |
| \$100,000 under \$200,000..... | 9,327 | 36,255 | 764,900 | 10,005,767 | 615,972 | 4,038,766 | 931,467 | 34,996,585 | 363,787 | 5,059,164 | 102,439 | 1,678,652 | 4,141 | 19,354 | | | | | |
| \$200,000 under \$500,000..... | 2,349 | 20,530 | 324,297 | 8,657,987 | 125,800 | 1,739,186 | 580,146 | 56,347,561 | 188,720 | 5,754,731 | 52,529 | 1,640,438 | 3,280 | 46,225 | | | | | |
| \$500,000 under \$1,000,000..... | 1,134 | 6,923 | 80,504 | 3,948,647 | 29,237 | 555,680 | 162,614 | 38,924,100 | 48,539 | 3,174,866 | 16,903 | 1,448,400 | 1,873 | 52,478 | | | | | |
| \$1,000,000 or more..... | 605 | 12,045 | 54,556 | 6,484,329 | 18,182 | 604,715 | 107,512 | 107,240,229 | 37,957 | 14,546,182 | 12,504 | 4,196,096 | 2,270 | 609,525 | | | | | |
| Taxable returns, total | 101,582 | 358,254 | 4,700,887 | 48,918,804 | 3,775,994 | 21,973,602 | 3,844,911 | 266,486,509 | 1,734,319 | 36,748,227 | 471,449 | 10,675,498 | 31,324 | 824,677 | | | | | |
| No adjusted gross income..... | *10 | *587 | 1,554 | 151,657 | **1,311 | **121,205 | 1,296 | 539,523 | 1,987 | 992,666 | 186 | 22,540 | 179 | 73,451 | | | | | |
| \$1 under \$5,000..... | - | - | *3,874 | *6,804 | ** | ** | 21,835 | 29,346 | *4,576 | *10,301 | 16,250 | 30,777 | - | - | | | | | |
| \$5,000 under \$10,000..... | *7,748 | *24,743 | 74,857 | 197,468 | 36,619 | 120,643 | 37,872 | 167,048 | 14,923 | 77,662 | 13,733 | 31,686 | - | - | | | | | |
| \$10,000 under \$15,000..... | - | - | 192,528 | 673,155 | 76,180 | 348,568 | 72,805 | 481,776 | 27,985 | 236,682 | 20,117 | 88,562 | - | - | | | | | |
| \$15,000 under \$20,000..... | *8,173 | *20,259 | 275,875 | 1,343,514 | 145,116 | 677,691 | 81,382 | 659,845 | 50,668 | 269,712 | 16,709 | 52,791 | *986 | *1,267 | | | | | |
| \$20,000 under \$25,000..... | *8,618 | *39,196 | 280,892 | 1,108,782 | 178,394 | 765,036 | 98,791 | 805,560 | 55,206 | 473,725 | 12,056 | 41,346 | - | - | | | | | |
| \$25,000 under \$30,000..... | *6,626 | *21,058 | 226,852 | 1,029,797 | 156,257 | 703,141 | 107,950 | 1,212,038 | 63,446 | 390,189 | 13,516 | 68,706 | *956 | *1,450 | | | | | |
| \$30,000 under \$40,000..... | 8,924 | 22,556 | 507,343 | 2,504,903 | 396,851 | 2,018,301 | 243,264 | 2,537,118 | 125,055 | 915,755 | 29,461 | 168,867 | *2,875 | *5,006 | | | | | |
| \$40,000 under \$50,000..... | 13,897 | 87,263 | 402,980 | 2,241,500 | 407,383 | 2,025,552 | 281,823 | 3,565,352 | 141,999 | 1,001,966 | 32,706 | 173,051 | *8 | *207 | | | | | |
| \$50,000 under \$75,000..... | 20,985 | 33,916 | 901,112 | 5,480,752 | 954,602 | 4,853,675 | 620,582 | 9,143,980 | 348,010 | 2,360,155 | 75,865 | 593,847 | 8,438 | 9,912 | | | | | |
| \$75,000 under \$100,000..... | 13,192 | 33,226 | 610,035 | 5,138,550 | 635,950 | 3,463,865 | 498,709 | 10,032,977 | 263,960 | 2,121,223 | 56,767 | 457,079 | *6,346 | *18,832 | | | | | |
| \$100,000 under \$200,000..... | 9,323 | 36,014 | 763,968 | 9,970,355 | 614,296 | 3,986,357 | 928,640 | 34,842,189 | 361,865 | 4,799,749 | 102,227 | 1,667,023 | 4,138 | 19,219 | | | | | |
| \$200,000 under \$500,000..... | 2,346 | 20,468 | 324,063 | 8,646,373 | 125,676 | 1,733,838 | 579,920 | 56,327,720 | 186,345 | 5,635,458 | 52,476 | 1,639,087 | 3,269 | 45,576 | | | | | |
| \$500,000 under \$1,000,000..... | 1,134 | 6,923 | 80,453 | 3,944,388 | 29,198 | 553,296 | 162,558 | 38,914,023 | 48,434 | 3,099,106 | 16,890 | 1,447,610 | 1,867 | 52,436 | | | | | |
| \$1,000,000 or more..... | 605 | 12,045 | 54,501 | 6,480,804 | 18,163 | 602,437 | 107,483 | 107,228,014 | 37,870 | 14,363,880 | 12,491 | 4,192,525 | 2,263 | 597,321 | | | | | |
| Non-taxable returns, total | 18,653 | 81,157 | 810,245 | 3,881,808 | 636,936 | 5,191,284 | 309,865 | 3,271,321 | 387,522 | 21,937,640 | 44,575 | 300,357 | 8,747 | 267,465 | | | | | |

Footnotes at end of table.

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

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

| Size of adjusted gross income | Farm | | | | Unemployment compensation | | | Social security benefits | | | Foreign-earned income exclusion | | Other income | |
|---------------------------------------|----------------|------------------|------------------|-------------------|---------------------------|-------------------|-------------------|--------------------------|------------------|-------------------|---------------------------------|-------------------|-------------------|-------------------|
| | Net income | | Net loss | | Number of returns | | Amount | Total | | Amount | Number of returns | Amount | Number of returns | Amount |
| | (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) |
| All returns, total..... | 725,782 | 9,201,162 | 1,320,526 | 15,444,078 | 6,775,723 | 17,530,779 | 12,487,903 | 163,232,494 | 9,459,189 | 75,078,976 | 314,486 | 14,136,544 | 4,944,364 | 27,088,891 |
| No adjusted gross income | 21,107 | 293,577 | 93,057 | 2,830,896 | 12,270 | 40,805 | 91,865 | 1,053,209 | 1,093 | 2,209 | 73,378 | 2,557,507 | 47,217 | 671,169 |
| \$1 under \$5,000 | 57,487 | 141,932 | 29,432 | 216,356 | 159,738 | 222,836 | 397,905 | 3,992,375 | 2,109 | 5,493 | 46,298 | 1,813,192 | 249,089 | 416,397 |
| \$5,000 under \$10,000 | 50,064 | 290,750 | 56,883 | 489,518 | 628,629 | 1,327,580 | 638,148 | 7,081,257 | 6,861 | 32,750 | 24,325 | 1,180,807 | 305,684 | 736,826 |
| \$10,000 under \$15,000 | 63,481 | 388,078 | 74,458 | 519,339 | 811,127 | 1,852,757 | 814,685 | 9,790,900 | 26,416 | 82,646 | 15,354 | 732,672 | 291,147 | 714,533 |
| \$15,000 under \$20,000 | 54,159 | 396,639 | 96,332 | 862,034 | 794,785 | 1,890,343 | 882,950 | 11,261,875 | 131,741 | 177,429 | 14,247 | 464,622 | 278,743 | 858,355 |
| \$20,000 under \$25,000 | 49,721 | 430,118 | 92,794 | 787,278 | 666,216 | 1,771,966 | 991,337 | 12,820,712 | 672,301 | 791,245 | 10,872 | 497,568 | 233,699 | 601,041 |
| \$25,000 under \$30,000 | 47,681 | 397,656 | 69,746 | 682,760 | 573,299 | 1,718,447 | 968,684 | 12,433,276 | 918,260 | 1,923,857 | 12,622 | 469,776 | 237,625 | 540,760 |
| \$30,000 under \$40,000 | 71,853 | 947,019 | 158,017 | 1,494,488 | 861,705 | 2,323,175 | 1,815,652 | 22,555,407 | 1,813,733 | 7,311,862 | 10,568 | 584,170 | 468,978 | 1,460,010 |
| \$40,000 under \$50,000 | 58,747 | 634,265 | 122,098 | 901,391 | 684,726 | 1,952,513 | 1,231,654 | 14,962,279 | 1,231,654 | 8,760,116 | 17,243 | 696,203 | 469,902 | 1,173,513 |
| \$50,000 under \$75,000 | 126,617 | 1,783,382 | 272,008 | 2,220,894 | 995,309 | 2,692,463 | 2,299,418 | 30,035,253 | 2,299,418 | 24,332,782 | 28,752 | 1,264,500 | 864,966 | 2,427,815 |
| \$75,000 under \$100,000 | 57,899 | 1,180,685 | 108,769 | 995,970 | 347,464 | 903,695 | 1,063,491 | 15,802,792 | 1,063,491 | 13,432,168 | 11,898 | 733,974 | 530,390 | 1,823,402 |
| \$100,000 under \$200,000 | 49,275 | 1,443,705 | 97,568 | 1,431,236 | 208,967 | 703,308 | 918,857 | 14,765,944 | 918,857 | 12,550,862 | 23,823 | 1,478,662 | 619,957 | 4,341,725 |
| \$200,000 under \$500,000 | 13,265 | 515,917 | 34,183 | 981,091 | 27,893 | 113,140 | 290,632 | 5,088,779 | 290,632 | 4,325,404 | 17,882 | 1,177,853 | 240,278 | 3,796,468 |
| \$500,000 under \$1,000,000 | 2,397 | 168,831 | 9,215 | 425,239 | 2,301 | 11,695 | 52,672 | 986,601 | 52,672 | 838,601 | 4,251 | 291,215 | 60,319 | 2,013,032 |
| \$1,000,000 or more | 2,028 | 188,607 | 5,965 | 635,588 | 1,292 | 6,056 | 29,952 | 601,834 | 29,952 | 511,552 | 2,975 | 193,821 | 46,370 | 5,513,846 |
| Taxable returns, total..... | 521,196 | 7,716,556 | 1,054,397 | 10,945,434 | 4,974,603 | 13,437,117 | 10,971,233 | 144,876,964 | 9,276,945 | 74,358,900 | 145,338 | 7,482,186 | 4,236,324 | 24,510,698 |
| No adjusted gross income | 140 | 24,094 | 253 | 52,404 | ** | ** | 392 | 8,358 | *10 | *110 | *5 | *360 | 847 | 105,933 |
| \$1 under \$5,000 | *2,711 | *15,858 | *917 | *23 | **9,854 | **5,530 | 24,393 | 183,155 | - | - | - | - | 92,284 | 139,836 |
| \$5,000 under \$10,000 | 14,582 | 93,184 | 10,473 | 72,851 | 157,804 | 376,461 | 164,896 | 1,629,078 | *4,905 | *25,425 | *2,870 | *166,631 | 122,331 | 227,679 |
| \$10,000 under \$15,000 | 24,987 | 151,992 | 30,676 | 207,632 | 358,955 | 817,698 | 503,647 | 5,149,417 | 23,551 | 73,261 | *5,542 | *285,478 | 184,094 | 431,989 |
| \$15,000 under \$20,000 | 37,525 | 265,888 | 75,671 | 603,337 | 429,475 | 1,048,232 | 801,241 | 10,138,903 | 118,212 | 154,101 | *9,150 | *265,570 | 203,742 | 535,696 |
| \$20,000 under \$25,000 | 34,402 | 255,239 | 76,366 | 590,270 | 479,220 | 1,302,098 | 932,768 | 12,099,750 | 636,854 | 761,122 | 8,046 | 409,222 | 177,931 | 387,315 |
| \$25,000 under \$30,000 | 33,540 | 193,340 | 62,425 | 611,395 | 470,907 | 1,386,073 | 927,836 | 11,881,573 | 879,271 | 1,845,395 | *7,595 | *297,382 | 199,631 | 419,656 |
| \$30,000 under \$40,000 | 66,735 | 864,672 | 150,987 | 1,404,555 | 816,253 | 2,162,703 | 1,769,568 | 22,000,730 | 1,767,649 | 7,110,387 | 7,264 | 376,745 | 435,537 | 1,341,545 |
| \$40,000 under \$50,000 | 55,691 | 579,994 | 121,703 | 883,371 | 673,097 | 1,914,751 | 1,214,729 | 14,810,812 | 1,214,729 | 8,655,848 | 16,549 | 627,994 | 465,157 | 1,145,884 |
| \$50,000 under \$75,000 | 126,181 | 1,776,888 | 271,256 | 2,160,621 | 991,139 | 2,685,757 | 2,281,284 | 29,833,094 | 2,281,284 | 24,162,941 | 28,051 | 1,211,551 | 859,845 | 2,308,783 |
| \$75,000 under \$100,000 | 57,750 | 1,178,718 | 106,816 | 914,244 | 347,463 | 903,689 | 1,061,347 | 15,765,683 | 1,061,347 | 13,400,626 | 11,541 | 716,635 | 529,854 | 1,822,139 |
| \$100,000 under \$200,000 | 49,274 | 1,443,704 | 97,547 | 1,427,462 | 208,965 | 703,302 | 916,304 | 14,706,058 | 916,304 | 12,499,959 | 23,709 | 1,468,617 | 618,383 | 4,335,726 |
| \$200,000 under \$500,000 | 13,257 | 515,767 | 34,146 | 977,208 | 27,879 | 113,073 | 290,293 | 5,083,439 | 290,293 | 4,320,866 | 17,815 | 1,172,879 | 240,088 | 3,789,000 |
| \$500,000 under \$1,000,000 | 2,396 | 188,791 | 9,202 | 419,669 | 2,301 | 11,695 | 52,626 | 985,845 | 52,626 | 837,958 | 4,235 | 290,015 | 60,270 | 2,010,388 |
| \$1,000,000 or more | 2,025 | 188,426 | 5,959 | 620,390 | 1,292 | 6,056 | 29,910 | 601,067 | 29,910 | 510,901 | 2,966 | 193,107 | 46,329 | 5,509,129 |
| Nontaxable returns, total..... | 204,585 | 1,484,606 | 266,128 | 4,498,644 | 1,801,120 | 4,093,662 | 1,516,669 | 18,355,530 | 182,245 | 720,076 | 169,148 | 6,654,358 | 708,040 | 2,578,193 |

Footnotes at end of table

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

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

| Size of adjusted gross income | Other income | | Net operating loss | | Gambling earnings | | Total | | | Statutory adjustments | | | Moving expense adjustment | |
|--|-------------------|-----------|--------------------|------------|-------------------|------------|-------------------|------------|-------------------|-----------------------|-------------------|-----------|---------------------------|-----------|
| | Net loss | | | | | | | | | | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (111) | (112) | (113) | (114) | (115) | (116) | (117) | (118) | (119) | (120) | (121) | (122) | (123) | (124) |
| All returns, total | 216,168 | 4,209,112 | 578,583 | 49,634,620 | 1,427,596 | 15,142,418 | 22,659,973 | 56,698,800 | 3,687,149 | 7,883,438 | 4,136,505 | 2,254,531 | 986,313 | 2,230,965 |
| No adjusted gross income..... | 8,743 | 994,543 | 295,608 | 44,465,444 | 8,290 | 87,127 | 199,609 | 519,894 | 14,119 | 29,525 | 16,563 | 12,534 | 6,340 | 16,633 |
| \$1 under \$5,000..... | 5,974 | 130,512 | 70,682 | 377,342 | 30,336 | 59,760 | 1,065,605 | 540,037 | 61,743 | 89,811 | 43,362 | 20,237 | *9,531 | *19,055 |
| \$5,000 under \$10,000..... | 8,445 | 176,231 | 36,493 | 287,962 | 53,783 | 136,905 | 1,796,429 | 1,386,903 | 83,846 | 138,070 | 157,283 | 61,985 | 34,906 | 54,507 |
| \$10,000 under \$15,000..... | 13,294 | 124,845 | 36,522 | 463,071 | 81,577 | 223,587 | 1,593,073 | 1,543,709 | 138,285 | 221,707 | 244,369 | 94,116 | 43,210 | 84,968 |
| \$15,000 under \$20,000..... | *5,551 | *56,078 | 26,779 | 273,930 | 104,301 | 275,329 | 1,625,815 | 1,984,699 | 215,205 | 399,406 | 377,123 | 209,422 | 64,671 | 97,398 |
| \$20,000 under \$25,000..... | 8,632 | 73,722 | 9,654 | 78,557 | 105,418 | 393,282 | 1,570,338 | 2,314,750 | 255,646 | 493,287 | 416,985 | 228,074 | 73,528 | 143,283 |
| \$25,000 under \$30,000..... | *8,745 | *24,230 | 15,860 | 158,738 | 95,587 | 401,101 | 1,483,536 | 2,348,214 | 262,534 | 499,160 | 463,430 | 284,128 | 68,847 | 133,376 |
| \$30,000 under \$40,000..... | 13,910 | 46,656 | 21,681 | 267,811 | 146,143 | 683,978 | 2,725,575 | 4,375,784 | 545,606 | 994,763 | 800,829 | 509,057 | 163,893 | 256,619 |
| \$40,000 under \$50,000..... | 28,918 | 222,534 | 10,775 | 91,030 | 116,943 | 530,395 | 2,152,977 | 3,902,301 | 442,717 | 1,020,424 | 570,565 | 340,500 | 101,793 | 208,945 |
| \$50,000 under \$75,000..... | 36,181 | 295,599 | 23,562 | 471,686 | 291,232 | 1,684,626 | 3,820,714 | 8,165,123 | 723,956 | 1,507,201 | 1,045,995 | 494,478 | 188,493 | 363,713 |
| \$75,000 under \$100,000..... | 18,506 | 246,769 | 10,742 | 135,251 | 180,611 | 1,289,609 | 1,654,816 | 6,085,452 | 402,656 | 972,329 | - | - | 83,571 | 271,983 |
| \$100,000 under \$200,000..... | 28,360 | 418,497 | 11,724 | 523,962 | 159,941 | 2,357,889 | 1,961,790 | 11,317,211 | 413,930 | 1,108,210 | - | - | 118,039 | 431,856 |
| \$200,000 under \$500,000..... | 21,111 | 679,556 | 5,420 | 482,281 | 38,815 | 2,373,502 | 745,093 | 8,187,096 | 100,866 | 331,798 | - | - | 24,707 | 96,820 |
| \$500,000 under \$1,000,000..... | 5,724 | 289,444 | 1,403 | 310,022 | 8,882 | 1,195,609 | 162,434 | 2,287,020 | 17,073 | 57,747 | - | - | 3,299 | 32,861 |
| \$1,000,000 or more..... | 4,075 | 449,894 | 1,678 | 1,247,533 | 5,737 | 3,449,720 | 102,171 | 1,740,608 | 8,966 | 30,002 | - | - | 1,483 | 12,949 |
| Taxable returns, total | 181,376 | 2,851,464 | 139,637 | 12,564,522 | 1,220,006 | 13,993,230 | 17,733,370 | 51,653,670 | 3,427,142 | 7,423,746 | 3,679,029 | 2,054,373 | 885,199 | 2,013,312 |
| No adjusted gross income..... | 68 | 62,967 | 4,218 | 8,863,020 | 146 | 1,635 | 1,947 | 18,884 | 58 | 204 | *42 | *60 | - | - |
| \$1 under \$5,000..... | - | - | *1,745 | *13,981 | *3,823 | *10,815 | 58,172 | 21,464 | *10,802 | *14,839 | - | - | - | - |
| \$5,000 under \$10,000..... | *989 | *111,356 | 2,848 | 20,550 | 11,775 | 13,351 | 372,350 | 356,308 | 38,847 | 55,817 | 68,568 | 25,531 | *8,925 | *10,032 |
| \$10,000 under \$15,000..... | *5,719 | *17,719 | 13,331 | 110,164 | 42,955 | 98,995 | 782,113 | 746,074 | 97,250 | 157,143 | 176,179 | 72,370 | 37,027 | 61,704 |
| \$15,000 under \$20,000..... | *5,208 | *43,681 | 18,270 | 157,302 | 65,498 | 154,873 | 1,041,173 | 1,345,442 | 187,101 | 348,399 | 288,149 | 169,233 | 46,018 | 64,120 |
| \$20,000 under \$25,000..... | 7,202 | 60,946 | 6,671 | 41,602 | 83,294 | 276,345 | 1,143,046 | 1,713,020 | 235,125 | 458,376 | 352,072 | 202,334 | 54,101 | 112,410 |
| \$25,000 under \$30,000..... | *7,804 | *23,759 | 12,517 | 78,846 | 82,875 | 338,834 | 1,255,365 | 1,917,080 | 232,188 | 419,591 | 425,296 | 267,801 | 62,986 | 101,014 |
| \$30,000 under \$40,000..... | 13,567 | 25,933 | 19,713 | 234,291 | 134,062 | 561,573 | 2,557,906 | 4,067,267 | 527,172 | 967,332 | 764,839 | 488,189 | 155,679 | 239,946 |
| \$40,000 under \$50,000..... | 28,529 | 211,055 | 10,329 | 65,594 | 114,325 | 499,899 | 2,101,032 | 3,791,021 | 433,031 | 998,520 | 564,297 | 337,703 | 101,785 | 208,884 |
| \$50,000 under \$75,000..... | 34,929 | 257,080 | 19,762 | 380,506 | 288,001 | 1,583,806 | 3,799,432 | 8,085,844 | 722,392 | 1,504,563 | 1,039,586 | 491,152 | 187,590 | 368,807 |
| \$75,000 under \$100,000..... | 18,160 | 222,376 | 10,708 | 126,480 | 180,608 | 1,289,440 | 1,653,428 | 6,075,978 | 402,485 | 971,648 | - | - | 83,570 | 271,983 |
| \$100,000 under \$200,000..... | 28,323 | 416,672 | 11,219 | 491,677 | 159,540 | 2,320,355 | 1,958,232 | 11,305,222 | 413,837 | 1,107,937 | - | - | 118,036 | 431,815 |
| \$200,000 under \$500,000..... | 21,091 | 678,759 | 5,289 | 464,220 | 38,570 | 2,305,611 | 744,725 | 8,183,432 | 100,826 | 331,672 | - | - | 24,703 | 96,797 |
| \$500,000 under \$1,000,000..... | 5,717 | 269,353 | 1,372 | 299,632 | 8,825 | 1,160,962 | 162,341 | 2,286,408 | 17,064 | 57,721 | - | - | 3,297 | 32,851 |
| \$1,000,000 or more..... | 4,071 | 449,808 | 1,646 | 1,216,657 | 5,708 | 3,376,736 | 102,108 | 1,740,227 | 8,961 | 29,984 | - | - | 1,483 | 12,949 |
| Nontaxable returns, total | 34,792 | 1,357,648 | 436,946 | 37,070,098 | 207,590 | 1,149,189 | 4,926,603 | 5,045,130 | 260,006 | 459,692 | 457,477 | 200,158 | 101,114 | 217,553 |

Footnotes at end of table

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

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 | Foreign housing adjustment | | 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 returns | Amount | Number of exemptions | Amount | Number of returns | Amount | Number of returns | Amount |
| | (139) | (140) | (141) | (142) | (143) | (144) | (145) | (146) | (147) | (148) | (149) | (150) | (151) | (152) |
| All returns, total..... | 5,782 | 77,574 | 85,755,366 | 449,696,182 | 11,200,024 | 14,264,309 | 40,244,305 | 741,376,847 | 248,657,119 | 669,241,317 | 102,845,571 | 4,136,119,714 | 102,834,362 | 906,811,755 |
| No adjusted gross income..... | *86 | *183 | - | - | - | - | - | - | 2,107,435 | 5,769,094 | - | - | 830 | 446 |
| \$1 under \$5,000..... | - | - | 13,166,081 | 45,836,945 | 748,415 | 875,696 | 181,984 | 2,059,633 | 9,184,631 | 25,216,000 | 2,477,551 | 2,389,775 | 2,472,231 | 353,964 |
| \$5,000 under \$10,000..... | *2,961 | *37,156 | 12,530,364 | 61,616,905 | 1,534,274 | 1,820,265 | 449,351 | 5,909,706 | 16,952,885 | 46,581,699 | 6,166,011 | 13,230,063 | 6,160,181 | 1,981,657 |
| \$10,000 under \$15,000..... | - | - | 11,447,455 | 60,213,880 | 1,876,315 | 2,281,762 | 828,262 | 8,806,912 | 20,176,259 | 55,442,156 | 8,510,541 | 39,393,384 | 8,504,604 | 5,871,771 |
| \$15,000 under \$20,000..... | - | - | 10,561,014 | 57,667,807 | 1,648,639 | 2,172,316 | 1,220,145 | 13,265,694 | 21,543,177 | 59,201,363 | 10,672,923 | 77,267,830 | 10,674,786 | 11,511,414 |
| \$20,000 under \$25,000..... | - | - | 8,462,634 | 46,656,600 | 1,100,977 | 1,442,401 | 1,504,577 | 15,865,714 | 18,671,868 | 51,322,673 | 9,659,615 | 109,880,452 | 9,659,573 | 16,387,408 |
| \$25,000 under \$30,000..... | - | - | 6,651,961 | 36,668,030 | 727,725 | 928,507 | 1,738,793 | 18,625,692 | 16,144,766 | 44,374,124 | 8,268,013 | 130,116,151 | 8,268,020 | 19,424,519 |
| \$30,000 under \$40,000..... | *988 | *5,092 | 9,052,133 | 52,323,716 | 1,096,722 | 1,428,211 | 4,233,200 | 48,169,263 | 27,586,156 | 75,775,443 | 13,200,203 | 284,989,844 | 13,203,325 | 43,808,543 |
| \$40,000 under \$50,000..... | - | - | 5,585,017 | 34,462,843 | 723,746 | 936,129 | 4,285,183 | 52,275,804 | 23,000,682 | 63,231,006 | 9,837,453 | 290,993,509 | 9,837,453 | 47,295,699 |
| \$50,000 under \$75,000..... | *687 | *1,491 | 6,014,252 | 38,946,048 | 1,074,669 | 1,434,591 | 10,741,308 | 152,385,377 | 43,943,539 | 120,799,473 | 16,721,855 | 711,037,056 | 16,721,857 | 121,154,138 |
| \$75,000 under \$100,000..... | - | - | 1,438,485 | 9,633,603 | 399,121 | 554,368 | 6,373,141 | 109,484,166 | 22,012,494 | 60,513,803 | 7,807,547 | 491,122,090 | 7,807,557 | 95,539,536 |
| \$100,000 under \$200,000..... | *306 | *1,123 | 669,290 | 4,512,433 | 215,108 | 315,922 | 6,435,275 | 152,802,468 | 20,379,286 | 55,552,886 | 7,096,683 | 721,988,211 | 7,096,691 | 163,109,572 |
| \$200,000 under \$500,000..... | *276 | *8,094 | 125,744 | 820,886 | 42,531 | 58,146 | 1,750,664 | 72,773,885 | 5,414,891 | 5,461,597 | 1,874,755 | 463,540,868 | 1,874,757 | 129,671,706 |
| \$500,000 under \$1,000,000..... | 276 | 11,361 | 32,562 | 215,533 | 8,064 | 11,089 | 315,694 | 25,712,309 | 986,970 | - | 347,693 | 209,906,906 | 347,735 | 66,962,941 |
| \$1,000,000 or more..... | 202 | 13,072 | 18,375 | 120,952 | 3,719 | 4,905 | 186,729 | 63,260,224 | 570,079 | - | 204,728 | 590,263,576 | 204,751 | 183,738,442 |
| Taxable returns, total..... | 2,728 | 40,085 | 56,999,765 | 297,986,795 | 8,701,083 | 11,066,341 | 37,532,174 | 692,819,118 | 182,923,401 | 488,641,708 | 94,524,478 | 4,097,622,938 | 94,527,484 | 901,028,968 |
| No adjusted gross income..... | - | - | - | - | - | - | - | - | 12,228 | 33,585 | - | - | 28 | 200 |
| \$1 under \$5,000..... | - | - | 2,456,205 | 4,992,892 | *9,854 | *10,974 | 6,616 | 7,857 | *4,080 | *11,221 | 2,462,752 | 2,380,976 | 2,463,718 | 351,995 |
| \$5,000 under \$10,000..... | - | - | 5,526,513 | 22,760,867 | 469,896 | 493,322 | 55,538 | 285,191 | 2,756,231 | 7,571,642 | 5,579,940 | 12,748,862 | 5,581,923 | 1,910,232 |
| \$10,000 under \$15,000..... | - | - | 6,670,796 | 29,600,148 | 1,254,771 | 1,369,227 | 387,336 | 2,679,914 | 6,798,479 | 18,678,531 | 7,056,839 | 36,350,100 | 7,056,839 | 5,418,363 |
| \$15,000 under \$20,000..... | - | - | 7,000,666 | 34,566,895 | 1,594,743 | 2,102,312 | 708,731 | 5,671,760 | 9,577,622 | 26,316,692 | 7,710,155 | 65,666,596 | 7,710,155 | 9,774,934 |
| \$20,000 under \$25,000..... | - | - | 6,623,212 | 34,381,508 | 1,086,511 | 1,425,389 | 1,109,800 | 9,860,229 | 10,949,814 | 30,092,976 | 7,732,662 | 98,363,134 | 7,732,620 | 14,662,551 |
| \$25,000 under \$30,000..... | - | - | 5,975,177 | 31,987,494 | 723,842 | 924,439 | 1,465,010 | 13,982,230 | 12,208,366 | 33,554,047 | 7,440,776 | 123,824,295 | 7,440,776 | 18,484,321 |
| \$30,000 under \$40,000..... | *988 | *5,092 | 8,880,575 | 51,107,667 | 1,095,368 | 1,426,983 | 3,918,414 | 41,733,294 | 25,277,339 | 69,478,002 | 12,801,001 | 281,574,914 | 12,801,001 | 43,298,909 |
| \$40,000 under \$50,000..... | - | - | 5,570,108 | 34,355,534 | 722,903 | 934,696 | 4,171,472 | 49,116,304 | 22,386,763 | 61,543,283 | 9,740,660 | 289,897,706 | 9,740,660 | 47,134,140 |
| \$50,000 under \$75,000..... | *686 | *1,451 | 6,012,211 | 38,931,351 | 1,074,660 | 1,434,577 | 10,664,077 | 148,375,252 | 43,641,188 | 119,968,586 | 16,674,723 | 710,353,096 | 16,674,723 | 121,053,595 |
| \$75,000 under \$100,000..... | - | - | 1,438,479 | 9,633,560 | 399,121 | 554,368 | 6,364,916 | 108,940,767 | 21,980,011 | 60,424,489 | 7,802,392 | 490,975,134 | 7,802,392 | 95,513,268 |
| \$100,000 under \$200,000..... | *302 | *1,037 | 669,218 | 4,511,965 | 215,104 | 315,917 | 6,428,702 | 151,807,945 | 20,363,182 | 55,509,669 | 7,095,784 | 721,936,951 | 7,095,790 | 163,098,707 |
| \$200,000 under \$500,000..... | *274 | *8,072 | 125,688 | 820,556 | 42,528 | 58,141 | 1,749,543 | 72,374,231 | 5,412,099 | 5,458,985 | 1,874,477 | 463,484,850 | 1,874,478 | 129,656,928 |
| \$500,000 under \$1,000,000..... | 276 | 11,361 | 32,547 | 215,431 | 8,064 | 11,089 | 315,456 | 25,506,367 | 986,345 | - | 347,629 | 209,875,112 | 347,670 | 66,954,088 |
| \$1,000,000 or more..... | 202 | 13,072 | 18,369 | 120,925 | 3,719 | 4,905 | 186,563 | 62,497,778 | 569,652 | - | 204,688 | 590,190,213 | 204,711 | 183,716,737 |
| Nontaxable returns, total..... | 3,054 | 37,489 | 28,755,602 | 151,709,387 | 2,498,941 | 3,197,967 | 2,712,131 | 48,557,729 | 65,733,718 | 180,599,609 | 8,321,093 | 38,496,776 | 8,306,878 | 5,782,787 |

* 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.

(Z) Less than \$500.

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 | |
|---------------------------------------|-------------------|------------------------------------|--------------------|-------------|-------------------|-------------|---------------------|--------------|-------------------|-------------|--------------------------|-------------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| All returns, total..... | 0.02 | 0.11 | 0.14 | 0.21 | 0.30 | 0.97 | 1.46 | 1.78 | 0.53 | 1.00 | 0.72 | 0.97 |
| No adjusted gross income | 226 | 1.22 | 3.85 | 4.48 | 2.60 | 2.47 | 11.93 | 9.79 | 3.79 | 4.14 | 8.74 | 8.63 |
| \$1 under \$5,000 | 103 | 1.19 | 1.19 | 1.70 | 2.02 | 4.42 | 12.85 | 32.36 | 2.66 | 4.75 | 13.17 | 17.52 |
| \$5,000 under \$10,000 | 106 | 1.09 | 1.22 | 1.35 | 2.00 | 4.30 | 12.32 | 34.94 | 3.09 | 5.44 | 8.97 | 13.73 |
| \$10,000 under \$15,000 | 110 | 1.11 | 1.27 | 1.35 | 1.93 | 4.09 | 9.61 | 22.53 | 3.07 | 5.62 | 7.20 | 12.07 |
| \$15,000 under \$20,000 | 113 | 1.13 | 1.28 | 1.34 | 1.87 | 4.31 | 8.91 | 15.85 | 3.04 | 6.43 | 5.72 | 9.70 |
| \$20,000 under \$25,000 | 125 | 1.25 | 1.37 | 1.44 | 1.96 | 4.88 | 9.70 | 25.21 | 3.23 | 6.54 | 5.25 | 12.21 |
| \$25,000 under \$30,000 | 138 | 1.38 | 1.48 | 1.55 | 2.03 | 5.45 | 10.93 | 31.33 | 3.31 | 7.28 | 4.47 | 6.61 |
| \$30,000 under \$40,000 | 104 | 1.03 | 1.12 | 1.19 | 1.42 | 3.99 | 6.45 | 12.73 | 2.33 | 5.29 | 2.77 | 4.83 |
| \$40,000 under \$50,000 | 111 | 1.11 | 1.19 | 1.26 | 1.46 | 4.57 | 6.44 | 14.89 | 2.31 | 5.58 | 2.58 | 3.48 |
| \$50,000 under \$75,000 | 0.82 | 0.83 | 0.88 | 0.95 | 0.99 | 3.43 | 4.22 | 9.12 | 1.52 | 3.98 | 1.60 | 2.28 |
| \$75,000 under \$100,000 | 1.11 | 1.11 | 1.20 | 1.30 | 1.24 | 4.81 | 4.97 | 8.80 | 1.80 | 4.57 | 2.03 | 3.13 |
| \$100,000 under \$200,000 | 1.08 | 0.98 | 1.18 | 1.23 | 1.13 | 3.51 | 2.85 | 4.58 | 1.35 | 3.24 | 1.78 | 2.95 |
| \$200,000 under \$500,000 | 1.07 | 0.92 | 1.23 | 1.35 | 1.10 | 2.86 | 2.01 | 3.32 | 1.19 | 2.51 | 1.79 | 2.83 |
| \$500,000 under \$1,000,000 | 1.01 | 0.89 | 1.18 | 1.42 | 1.02 | 2.32 | 1.60 | 2.87 | 1.06 | 2.51 | 1.65 | 3.63 |
| \$1,000,000 or more | 0.49 | 0.19 | 0.58 | 0.46 | 0.50 | 0.59 | 0.65 | 0.76 | 0.51 | 0.77 | 0.78 | 0.92 |
| Taxable returns, total..... | 0.19 | 0.13 | 0.24 | 0.23 | 0.33 | 1.03 | 1.49 | 1.80 | 0.56 | 1.02 | 0.74 | 0.98 |
| No adjusted gross income | 12.23 | 1.69 | 16.40 | 10.83 | 12.23 | 3.42 | 27.14 | 21.98 | 12.62 | 7.90 | 23.62 | 13.87 |
| \$1 under \$5,000 | 2.59 | 2.93 | 3.74 | 4.31 | 3.49 | 6.36 | 20.53 | 34.27 | 3.36 | 5.14 | 44.13 | 60.81 |
| \$5,000 under \$10,000 | 1.72 | 1.75 | 1.87 | 1.99 | 2.97 | 6.97 | 17.75 | 49.76 | 4.40 | 7.78 | 19.34 | 27.59 |
| \$10,000 under \$15,000 | 1.52 | 1.53 | 1.74 | 1.83 | 2.42 | 5.00 | 11.02 | 23.77 | 3.72 | 6.62 | 9.88 | 15.08 |
| \$15,000 under \$20,000 | 1.44 | 1.45 | 1.66 | 1.75 | 2.13 | 4.58 | 9.50 | 17.70 | 3.31 | 6.10 | 7.32 | 14.44 |
| \$20,000 under \$25,000 | 1.45 | 1.45 | 1.60 | 1.68 | 2.15 | 5.07 | 10.20 | 26.65 | 3.44 | 6.80 | 6.01 | 15.20 |
| \$25,000 under \$30,000 | 1.48 | 1.48 | 1.59 | 1.66 | 2.15 | 5.69 | 11.26 | 32.32 | 3.47 | 7.51 | 4.95 | 7.37 |
| \$30,000 under \$40,000 | 1.06 | 1.06 | 1.15 | 1.21 | 1.45 | 4.07 | 6.61 | 13.28 | 2.39 | 5.44 | 2.88 | 4.23 |
| \$40,000 under \$50,000 | 1.12 | 1.12 | 1.20 | 1.27 | 1.47 | 4.63 | 6.52 | 15.47 | 2.34 | 5.68 | 2.60 | 3.53 |
| \$50,000 under \$75,000 | 0.82 | 0.83 | 0.88 | 0.96 | 0.99 | 3.43 | 4.25 | 9.30 | 1.53 | 4.01 | 1.60 | 2.27 |
| \$75,000 under \$100,000 | 1.11 | 1.11 | 1.20 | 1.30 | 1.24 | 4.82 | 4.98 | 8.94 | 1.80 | 4.58 | 2.03 | 3.14 |
| \$100,000 under \$200,000 | 1.08 | 0.98 | 1.18 | 1.23 | 1.13 | 3.53 | 2.86 | 4.62 | 1.35 | 3.25 | 1.78 | 2.96 |
| \$200,000 under \$500,000 | 1.07 | 0.92 | 1.24 | 1.35 | 1.10 | 2.88 | 2.01 | 3.33 | 1.19 | 2.52 | 1.79 | 2.84 |
| \$500,000 under \$1,000,000 | 1.01 | 0.89 | 1.18 | 1.42 | 1.02 | 2.33 | 1.60 | 2.88 | 1.06 | 2.52 | 1.65 | 3.64 |
| \$1,000,000 or more | 0.49 | 0.19 | 0.58 | 0.46 | 0.50 | 0.60 | 0.65 | 0.76 | 0.51 | 0.77 | 0.78 | 0.92 |
| Nontaxable returns, total..... | 0.55 | 0.96 | 0.65 | 0.92 | 1.24 | 2.96 | 7.14 | 11.21 | 2.07 | 4.53 | 3.63 | 6.10 |

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 | | Sales of capital assets reported on Schedule D | | | | | |
|-----------------------------------|-------------------|--------|------------------------|--------|-------------------|--------|----------------------------|--------|--|--------|-------------------|--------|-------------------------|-------|
| | | | Net income | | Net loss | | | | Taxable net gain | | Taxable net loss | | Short-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 | | |
| | | | | | | | | | | | | | (13) | (14) |
| All returns, total..... | 4.97 | 6.99 | 0.49 | 0.99 | 1.49 | 2.06 | 1.59 | 3.99 | 0.74 | 0.45 | 1.51 | 1.68 | 1.32 | 1.29 |
| No adjusted gross income | 53.92 | 62.56 | 6.03 | 7.46 | 3.52 | 4.40 | 15.11 | 25.08 | 5.77 | 2.95 | 4.57 | 5.03 | 9.28 | 6.09 |
| \$1 under \$5,000 | 37.76 | 40.94 | 3.21 | 4.70 | 8.80 | 14.74 | 4.66 | 6.30 | 3.58 | 5.22 | 7.15 | 7.75 | 6.63 | 12.01 |
| \$5,000 under \$10,000 | 19.61 | 23.34 | 2.55 | 3.21 | 7.56 | 11.10 | 7.23 | 11.29 | 4.08 | 5.41 | 7.12 | 7.92 | 7.44 | 17.96 |
| \$10,000 under \$15,000 | 14.54 | 17.04 | 3.11 | 3.91 | 7.32 | 11.28 | 7.51 | 13.61 | 4.21 | 6.28 | 7.77 | 8.46 | 8.07 | 12.41 |
| \$15,000 under \$20,000 | 15.12 | 18.79 | 3.31 | 4.44 | 6.94 | 10.22 | 7.19 | 15.01 | 4.23 | 6.21 | 7.73 | 8.46 | 7.99 | 19.26 |
| \$20,000 under \$25,000 | 17.27 | 20.37 | 3.53 | 4.88 | 7.62 | 10.52 | 7.60 | 14.06 | 4.46 | 6.42 | 7.57 | 8.85 | 8.55 | 14.00 |
| \$25,000 under \$30,000 | 16.16 | 19.54 | 3.94 | 5.76 | 7.70 | 11.85 | 7.89 | 17.78 | 4.56 | 6.92 | 8.45 | 9.56 | 7.88 | 14.71 |
| \$30,000 under \$40,000 | 11.51 | 13.96 | 2.88 | 4.41 | 5.40 | 8.25 | 5.71 | 12.41 | 3.13 | 4.63 | 5.88 | 6.81 | 5.58 | 10.59 |
| \$40,000 under \$50,000 | 16.25 | 20.14 | 3.17 | 5.02 | 5.69 | 8.59 | 5.43 | 11.32 | 3.24 | 4.56 | 5.96 | 7.01 | 5.50 | 10.28 |
| \$50,000 under \$75,000 | 14.32 | 18.03 | 2.27 | 3.48 | 4.23 | 6.91 | 3.78 | 8.40 | 2.18 | 3.03 | 3.98 | 4.61 | 3.83 | 7.06 |
| \$75,000 under \$100,000 | 23.97 | 31.09 | 3.18 | 4.58 | 5.65 | 8.27 | 5.01 | 11.03 | 2.54 | 3.59 | 4.83 | 5.50 | 4.24 | 7.82 |
| \$100,000 under \$200,000 | 22.74 | 25.86 | 2.35 | 2.83 | 5.19 | 7.10 | 4.35 | 12.55 | 1.73 | 2.09 | 3.65 | 4.04 | 2.76 | 4.62 |
| \$200,000 under \$500,000 | 27.04 | 37.96 | 2.31 | 2.70 | 5.12 | 6.62 | 5.56 | 14.36 | 1.42 | 1.88 | 3.21 | 3.41 | 2.17 | 4.15 |
| \$500,000 under \$1,000,000 | 30.93 | 80.23 | 2.58 | 3.78 | 4.99 | 7.99 | 8.12 | 19.65 | 1.23 | 1.86 | 3.13 | 3.24 | 1.89 | 4.22 |
| \$1,000,000 or more | 19.75 | 26.33 | 1.43 | 2.08 | 2.37 | 2.02 | 6.93 | 26.81 | 0.56 | 0.28 | 1.78 | 1.85 | 0.88 | 0.89 |
| Taxable returns, total..... | 5.54 | 7.54 | 0.76 | 1.13 | 1.74 | 2.49 | 1.67 | 4.12 | 0.78 | 0.46 | 1.71 | 1.92 | 1.37 | 1.31 |
| No adjusted gross income | 91.48 | 91.48 | 27.99 | 15.36 | 29.64 | 9.40 | 54.57 | 58.63 | 14.16 | 3.58 | 23.82 | 24.46 | 21.86 | 8.17 |
| \$1 under \$5,000 | — | — | 17.78 | 23.39 | 70.43 | 69.99 | 5.22 | 6.68 | 4.24 | 5.03 | 19.24 | 25.06 | 8.11 | 13.20 |
| \$5,000 under \$10,000 | 40.79 | 45.83 | 6.75 | 8.43 | 18.47 | 22.31 | 9.28 | 13.12 | 5.48 | 6.44 | 14.79 | 18.19 | 9.97 | 15.72 |
| \$10,000 under \$15,000 | 17.91 | 19.77 | 5.21 | 6.67 | 10.12 | 15.82 | 9.04 | 16.68 | 5.06 | 6.69 | 10.46 | 11.95 | 9.58 | 15.11 |
| \$15,000 under \$20,000 | 18.61 | 22.43 | 4.70 | 6.59 | 8.53 | 13.08 | 7.73 | 15.88 | 4.59 | 6.80 | 8.69 | 9.73 | 8.83 | 22.52 |
| \$20,000 under \$25,000 | 19.52 | 22.68 | 4.58 | 6.57 | 8.66 | 12.11 | 8.15 | 15.11 | 4.71 | 6.26 | 8.46 | 9.90 | 9.13 | 15.28 |
| \$25,000 under \$30,000 | 17.35 | 21.03 | 4.48 | 6.70 | 8.49 | 12.85 | 8.25 | 15.17 | 4.79 | 6.77 | 9.44 | 10.78 | 8.32 | 15.90 |
| \$30,000 under \$40,000 | 11.51 | 13.96 | 3.04 | 4.74 | 5.61 | 8.34 | 5.78 | 12.49 | 3.22 | 4.72 | 6.15 | 7.13 | 5.77 | 10.07 |
| \$40,000 under \$50,000 | 16.68 | 20.99 | 3.24 | 5.17 | 5.73 | 8.69 | 5.50 | 11.41 | 3.28 | 4.65 | 6.03 | 7.14 | 5.55 | 10.44 |
| \$50,000 under \$75,000 | 14.46 | 18.19 | 2.28 | 3.50 | 4.25 | 6.97 | 3.78 | 8.40 | 2.19 | 3.05 | 4.01 | 4.66 | 3.84 | 7.13 |
| \$75,000 under \$100,000 | 23.97 | 31.09 | 3.18 | 4.59 | 5.65 | 8.34 | 5.01 | 11.03 | 2.54 | 3.60 | 4.84 | 5.51 | 4.24 | 7.91 |
| \$100,000 under \$200,000 | 22.75 | 25.86 | 2.35 | 2.83 | 5.19 | 7.13 | 4.35 | 12.55 | 1.73 | 2.10 | 3.66 | 4.04 | 2.76 | 4.64 |
| \$200,000 under \$500,000 | 27.08 | 37.98 | 2.31 | 2.70 | 5.13 | 6.70 | 5.56 | 14.36 | 1.42 | 1.88 | 3.22 | 3.41 | 2.18 | 4.17 |
| \$500,000 under \$1,000,000 | 30.93 | 80.23 | 2.59 | 3.78 | 5.00 | 8.09 | 8.12 | 19.65 | 1.23 | 1.86 | 3.13 | 3.24 | 1.89 | 4.23 |
| \$1,000,000 or more | 19.75 | 26.33 | 1.43 | 2.09 | 2.37 | 2.04 | 6.93 | 26.81 | 0.57 | 0.29 | 1.78 | 1.85 | 0.88 | 0.89 |
| Nontaxable returns, total..... | 11.42 | 17.43 | 1.26 | 2.06 | 3.03 | 3.74 | 5.53 | 13.59 | 2.98 | 3.46 | 3.30 | 3.46 | 5.18 | 7.28 |

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))

| Sales of capital assets reported on Schedule D--continued | | | | | | | | | | | | | | |
|---|-------------------------|--------|---------------------------|--------|--|--------|--|--------|---|--------|---|--------|---|--------|
| Size of adjusted gross income | Short-term capital loss | | Short-term loss carryover | | Net short-term gain from sales of capital assets | | Net short-term loss from sales of capital assets | | Short-term gain from other forms (2119, 4797, etc.) | | Short-term loss from other forms (4684, 6781, and 8824) | | Net short-term partnership/ S-corp 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 | Number of returns | Amount |
| | | | | | | | | | | | | | | |
| All returns, total..... | 1.50 | 1.33 | 2.89 | 2.57 | 1.35 | 1.67 | 1.70 | 1.60 | 8.39 | 6.04 | 9.26 | 2.86 | 3.81 | 1.70 |
| No adjusted gross income | 6 12 | 4.28 | 8.25 | 5.59 | 9.08 | 6.62 | 8.14 | 7.43 | 27.85 | 28.03 | 27.34 | 6.16 | 16.91 | 7.57 |
| \$1 under \$5,000 | 7.73 | 14.75 | 13.73 | 19.60 | 6.67 | 12.32 | 8.71 | 20.88 | 71.01 | 99.61 | 69.53 | 36.93 | 36.87 | 49.38 |
| \$5,000 under \$10,000 | 8.73 | 14.04 | 15.19 | 17.91 | 7.67 | 17.95 | 10.16 | 20.76 | 67.61 | 64.39 | 62.86 | 64.38 | 23.62 | 49.16 |
| \$10,000 under \$15,000 | 9.04 | 12.73 | 16.92 | 18.21 | 8.16 | 16.86 | 10.31 | 16.87 | 75.39 | 62.31 | 54.43 | 72.07 | 33.54 | 52.52 |
| \$15,000 under \$20,000 | 9.31 | 12.17 | 16.34 | 16.76 | 8.24 | 19.26 | 10.64 | 16.89 | 54.47 | 77.37 | 73.88 | 73.58 | 26.54 | 65.82 |
| \$20,000 under \$25,000 | 9.03 | 13.08 | 15.61 | 16.50 | 8.61 | 14.94 | 10.57 | 19.45 | 43.32 | 55.17 | 63.82 | 50.34 | 37.79 | 71.19 |
| \$25,000 under \$30,000 | 9.52 | 9.28 | 16.96 | 10.45 | 7.95 | 14.92 | 11.34 | 16.97 | 54.96 | 72.85 | 46.25 | 48.19 | 27.55 | 46.30 |
| \$30,000 under \$40,000 | 6.51 | 9.66 | 12.72 | 13.91 | 5.81 | 11.02 | 7.33 | 11.90 | 24.34 | 40.56 | 41.96 | 50.16 | 21.51 | 34.43 |
| \$40,000 under \$50,000 | 6.67 | 10.25 | 14.82 | 32.06 | 5.56 | 22.37 | 7.42 | 12.90 | 41.29 | 77.06 | 49.23 | 54.82 | 25.82 | 43.34 |
| \$50,000 under \$75,000 | 4.23 | 6.31 | 9.41 | 8.75 | 3.91 | 7.10 | 4.70 | 8.47 | 23.83 | 33.90 | 34.95 | 31.21 | 13.68 | 25.96 |
| \$75,000 under \$100,000 | 4.81 | 7.20 | 9.90 | 10.07 | 4.30 | 7.74 | 5.34 | 9.26 | 25.73 | 36.84 | 55.48 | 33.72 | 15.79 | 49.74 |
| \$100,000 under \$200,000 | 3.19 | 4.67 | 6.40 | 7.41 | 2.80 | 4.85 | 3.54 | 5.54 | 16.13 | 25.97 | 21.86 | 26.58 | 8.00 | 17.60 |
| \$200,000 under \$500,000 | 2.50 | 3.82 | 4.85 | 6.06 | 2.22 | 4.31 | 2.80 | 4.73 | 12.72 | 25.16 | 12.60 | 22.51 | 4.95 | 11.56 |
| \$500,000 under \$1,000,000 | 2.08 | 3.00 | 4.14 | 5.64 | 1.95 | 4.48 | 2.31 | 3.69 | 10.66 | 25.41 | 9.27 | 12.10 | 3.59 | 7.92 |
| \$1,000,000 or more | 0.92 | 0.61 | 1.94 | 2.24 | 0.93 | 1.38 | 0.98 | 0.59 | 2.95 | 3.77 | 2.15 | 1.50 | 1.19 | 0.87 |
| Taxable returns, total..... | 1.61 | 1.50 | 3.26 | 3.06 | 1.40 | 1.71 | 1.80 | 1.73 | 8.84 | 6.15 | 9.84 | 3.05 | 3.94 | 1.73 |
| No adjusted gross income | 10.87 | 4.52 | 9.85 | 7.49 | 22.86 | 8.52 | 15.71 | 17.71 | 67.40 | 31.76 | 14.37 | 4.27 | 15.18 | 13.94 |
| \$1 under \$5,000 | 13.04 | 32.67 | 27.97 | 50.40 | 8.19 | 13.53 | 13.89 | 34.63 | -- | -- | -- | -- | 49.96 | 69.26 |
| \$5,000 under \$10,000 | 14.97 | 28.68 | 27.77 | 34.03 | 10.39 | 16.42 | 17.40 | 26.83 | 86.04 | 79.96 | 99.93 | 99.93 | 33.71 | 44.84 |
| \$10,000 under \$15,000 | 11.01 | 18.28 | 23.57 | 28.64 | 9.71 | 20.40 | 12.18 | 19.68 | 85.14 | 73.49 | 67.37 | 80.86 | 37.13 | 46.29 |
| \$15,000 under \$20,000 | 10.50 | 14.94 | 19.57 | 21.32 | 9.08 | 21.75 | 11.86 | 19.12 | 71.62 | 60.05 | 91.48 | 91.48 | 33.13 | 44.70 |
| \$20,000 under \$25,000 | 9.94 | 15.78 | 17.81 | 20.30 | 9.19 | 16.06 | 11.46 | 22.19 | 43.33 | 55.37 | 65.44 | 68.55 | 46.26 | 64.05 |
| \$25,000 under \$30,000 | 10.75 | 9.33 | 19.17 | 10.31 | 8.41 | 16.23 | 12.59 | 19.14 | 64.44 | 76.11 | 64.74 | 74.10 | 29.03 | 52.32 |
| \$30,000 under \$40,000 | 6.78 | 10.68 | 13.28 | 15.44 | 5.98 | 10.57 | 7.65 | 12.72 | 25.61 | 40.87 | 46.03 | 53.25 | 23.45 | 47.94 |
| \$40,000 under \$50,000 | 6.74 | 10.77 | 15.09 | 34.91 | 5.62 | 22.95 | 7.50 | 12.99 | 41.31 | 77.88 | 51.64 | 59.24 | 26.11 | 44.04 |
| \$50,000 under \$75,000 | 4.26 | 6.39 | 9.56 | 9.03 | 3.92 | 7.17 | 4.73 | 8.27 | 23.84 | 33.97 | 34.98 | 31.60 | 13.85 | 27.22 |
| \$75,000 under \$100,000 | 4.81 | 7.45 | 9.95 | 10.39 | 4.31 | 7.81 | 5.35 | 9.51 | 25.73 | 36.85 | 55.69 | 37.98 | 15.84 | 52.14 |
| \$100,000 under \$200,000 | 3.19 | 4.78 | 6.43 | 7.58 | 2.81 | 4.87 | 3.54 | 5.65 | 16.38 | 26.01 | 21.94 | 27.84 | 8.02 | 17.91 |
| \$200,000 under \$500,000 | 2.50 | 3.93 | 4.86 | 6.16 | 2.23 | 4.32 | 2.80 | 4.89 | 12.74 | 25.23 | 12.64 | 23.10 | 4.96 | 11.62 |
| \$500,000 under \$1,000,000 | 2.08 | 3.09 | 4.15 | 5.89 | 1.95 | 4.50 | 2.31 | 3.76 | 10.68 | 25.42 | 9.29 | 13.09 | 3.59 | 8.00 |
| \$1,000,000 or more | 0.92 | 0.69 | 1.94 | 2.28 | 0.93 | 1.39 | 0.98 | 0.70 | 2.96 | 3.81 | 2.15 | 1.50 | 1.19 | 0.87 |
| Non taxable returns, total..... | 4.22 | 3.22 | 6.19 | 4.82 | 5.19 | 7.38 | 5.20 | 4.28 | 25.61 | 31.25 | 26.34 | 6.98 | 15.11 | 8.90 |

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))

| Sales of capital assets reported on Schedule D—continued | | | | | | | | | | | | | | |
|--|--|--------|---------------------------|--------|---------------------------|--------|-----------------------------|--------|--|--------|--|--------|---|--------|
| Size of adjusted gross income | Net short-term partnership/ S-corp loss | | Long-term capital gain | | Long-term capital loss | | Long-term loss carryover | | Net long-term gain from sales of capital assets | | Net long-term loss from sales of capital assets | | Long-term gain from other forms (2119, 4797, etc.) | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | | | | | | | | | | | | | | |
| All returns, total..... | 4.63 | 2.54 | 0.77 | 0.46 | 1.75 | 1.65 | 2.40 | 2.05 | 1.01 | 0.65 | 1.71 | 2.20 | 1.79 | 1.19 |
| No adjusted gross income..... | 24 76 | 3.59 | 5.76 | 2.86 | 5.58 | 3.76 | 7.11 | 4.18 | 8.00 | 4.75 | 7.59 | 5.99 | 7.70 | 4.66 |
| \$1 under \$5,000..... | 39.94 | 57.85 | 3.69 | 5.50 | 8.08 | 10.62 | 11.81 | 13.92 | 4.93 | 9.29 | 7.66 | 12.86 | 15.29 | 18.31 |
| \$5,000 under \$10,000..... | 39.30 | 48.45 | 4.21 | 5.66 | 7.99 | 9.69 | 11.41 | 12.30 | 5.24 | 8.41 | 8.67 | 14.63 | 11.89 | 26.34 |
| \$10,000 under \$15,000..... | 38.15 | 69.11 | 4.32 | 6.59 | 9.10 | 14.94 | 12.03 | 19.72 | 5.54 | 8.40 | 9.71 | 15.68 | 10.60 | 18.24 |
| \$15,000 under \$20,000..... | 47.36 | 47.71 | 4.37 | 6.20 | 8.69 | 9.78 | 11.91 | 11.96 | 5.82 | 9.01 | 8.52 | 13.63 | 9.81 | 15.29 |
| \$20,000 under \$25,000..... | 40.56 | 64.55 | 4.58 | 6.76 | 8.85 | 11.80 | 14.56 | 15.51 | 6.20 | 8.74 | 9.05 | 14.05 | 9.34 | 15.73 |
| \$25,000 under \$30,000..... | 41.23 | 61.28 | 4.76 | 7.41 | 9.26 | 10.97 | 13.03 | 12.74 | 6.32 | 11.19 | 9.62 | 16.54 | 10.45 | 19.37 |
| \$30,000 under \$40,000..... | 25.32 | 43.40 | 3.26 | 4.79 | 6.71 | 8.07 | 10.04 | 10.25 | 4.33 | 6.76 | 6.78 | 11.55 | 7.30 | 11.39 |
| \$40,000 under \$50,000..... | 21.69 | 57.30 | 3.37 | 4.81 | 6.76 | 8.72 | 10.61 | 10.70 | 4.52 | 6.97 | 6.72 | 12.06 | 7.91 | 12.17 |
| \$50,000 under \$75,000..... | 15.66 | 31.94 | 2.25 | 3.19 | 4.73 | 5.63 | 6.91 | 6.74 | 2.86 | 4.41 | 4.78 | 8.26 | 5.22 | 7.42 |
| \$75,000 under \$100,000..... | 15.95 | 36.55 | 2.62 | 3.74 | 5.70 | 7.16 | 8.27 | 8.73 | 3.36 | 5.14 | 5.38 | 10.07 | 6.31 | 9.06 |
| \$100,000 under \$200,000..... | 9.60 | 15.86 | 1.77 | 2.18 | 4.10 | 4.51 | 5.54 | 5.99 | 2.23 | 2.99 | 3.72 | 5.13 | 3.70 | 4.73 |
| \$200,000 under \$500,000..... | 5.89 | 8.70 | 1.44 | 1.96 | 3.62 | 4.87 | 4.35 | 6.20 | 1.79 | 2.69 | 3.26 | 5.66 | 2.84 | 4.10 |
| \$500,000 under \$1,000,000..... | 4.63 | 5.12 | 1.24 | 1.93 | 3.44 | 5.40 | 4.06 | 6.87 | 1.55 | 2.62 | 2.90 | 5.57 | 2.38 | 3.99 |
| \$1,000,000 or more..... | 1.62 | 1.89 | 0.56 | 0.28 | 2.03 | 2.09 | 2.13 | 2.38 | 0.69 | 0.44 | 1.53 | 2.06 | 0.98 | 0.78 |
| Taxable returns, total..... | 4.75 | 2.66 | 0.80 | 0.47 | 1.96 | 1.95 | 2.71 | 2.43 | 1.05 | 0.66 | 1.84 | 2.41 | 1.90 | 1.21 |
| No adjusted gross income..... | 8.83 | 2.12 | 14.15 | 3.35 | 26.40 | 4.74 | 25.64 | 5.78 | 18.04 | 4.83 | 30.49 | 5.38 | 20.06 | 4.62 |
| \$1 under \$5,000..... | 57.73 | 96.12 | 4.38 | 5.42 | 18.97 | 27.14 | 22.84 | 33.21 | 5.85 | 8.39 | 12.11 | 19.81 | 40.77 | 30.14 |
| \$5,000 under \$10,000..... | 56.91 | 76.22 | 5.70 | 6.83 | 16.00 | 24.67 | 22.43 | 30.73 | 7.01 | 9.10 | 14.51 | 22.64 | 25.99 | 34.98 |
| \$10,000 under \$15,000..... | 49.18 | 92.76 | 5.18 | 7.15 | 12.64 | 16.21 | 17.97 | 20.03 | 6.64 | 9.32 | 12.23 | 21.61 | 14.55 | 25.58 |
| \$15,000 under \$20,000..... | 57.68 | 72.10 | 4.74 | 6.72 | 9.64 | 10.94 | 14.06 | 13.60 | 6.35 | 9.63 | 9.11 | 14.47 | 11.00 | 17.42 |
| \$20,000 under \$25,000..... | 44.15 | 66.43 | 4.81 | 6.51 | 9.84 | 13.96 | 16.38 | 18.73 | 6.54 | 9.20 | 9.80 | 15.42 | 9.98 | 15.13 |
| \$25,000 under \$30,000..... | 54.96 | 72.35 | 5.00 | 6.98 | 10.20 | 12.33 | 14.30 | 14.34 | 6.58 | 9.88 | 10.41 | 18.17 | 11.38 | 15.93 |
| \$30,000 under \$40,000..... | 25.79 | 43.71 | 3.36 | 4.99 | 6.99 | 8.60 | 10.54 | 10.76 | 4.43 | 6.99 | 7.04 | 12.34 | 7.60 | 12.16 |
| \$40,000 under \$50,000..... | 22.37 | 41.77 | 3.41 | 4.93 | 6.88 | 9.21 | 10.85 | 11.40 | 4.58 | 7.13 | 6.81 | 12.51 | 8.09 | 12.70 |
| \$50,000 under \$75,000..... | 15.85 | 32.72 | 2.26 | 3.21 | 4.76 | 5.81 | 6.99 | 7.00 | 2.88 | 4.46 | 4.81 | 8.42 | 5.26 | 7.54 |
| \$75,000 under \$100,000..... | 15.96 | 43.15 | 2.62 | 3.76 | 5.72 | 7.35 | 8.31 | 8.92 | 3.37 | 5.17 | 5.39 | 10.34 | 6.34 | 9.12 |
| \$100,000 under \$200,000..... | 9.62 | 15.96 | 1.78 | 2.18 | 4.11 | 4.55 | 5.56 | 6.06 | 2.23 | 3.01 | 3.72 | 5.16 | 3.71 | 4.76 |
| \$200,000 under \$500,000..... | 5.90 | 9.24 | 1.45 | 1.97 | 3.62 | 4.92 | 4.36 | 6.26 | 1.79 | 2.70 | 3.27 | 5.70 | 2.84 | 4.12 |
| \$500,000 under \$1,000,000..... | 4.63 | 5.24 | 1.24 | 1.94 | 3.44 | 5.48 | 4.06 | 6.94 | 1.55 | 2.62 | 2.90 | 5.64 | 2.38 | 3.99 |
| \$1,000,000 or more..... | 1.62 | 1.90 | 0.56 | 0.29 | 2.04 | 2.14 | 2.13 | 2.45 | 0.69 | 0.45 | 1.53 | 2.08 | 0.98 | 0.78 |
| Nontaxable returns, total..... | 19.98 | 8.47 | 3.04 | 2.90 | 3.89 | 3.54 | 5.21 | 4.27 | 4.01 | 3.66 | 4.74 | 5.43 | 5.60 | 5.80 |

Footnotes at end of table.

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

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

| Size of adjusted gross income | Long-term loss from other forms (4684, 6781, and 8824) | | Net long-term partnership/S-corp gain | | Net long-term partnership/S-corp loss | | Schedule D capital gain distributions | | Sales of property other than capital assets | | | | Total taxable IRA distributions | |
|---------------------------------------|--|-------------|---------------------------------------|-------------|---------------------------------------|--------------|---------------------------------------|-------------|---|-------------|-------------------|-------------|---------------------------------|-------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Net gain | | Net loss | | Number of returns | Amount |
| | | | | | | | | | Number of returns | Amount | Number of returns | Amount | | |
| | (55) | (56) | (57) | (58) | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) |
| All returns, total..... | 10.45 | 3.14 | 2.49 | 0.85 | 4.58 | 8.56 | 0.94 | 1.41 | 3.04 | 3.75 | 3.11 | 3.88 | 1.26 | 2.02 |
| No adjusted gross income | 31 17 | 8 03 | 12 54 | 3 64 | 21 34 | 9 37 | 7 16 | 12 76 | 9 43 | 8 51 | 9 12 | 8 36 | 11 28 | 13 08 |
| \$1 under \$5,000 | 69 53 | 36 94 | 20 74 | 25 29 | 40 61 | 64 30 | 4 15 | 6 22 | 25 70 | 40 31 | 25 44 | 49 87 | 11 99 | 15 29 |
| \$5,000 under \$10,000 | 62 97 | 64 60 | 16 06 | 24 89 | 32 28 | 41 46 | 5 17 | 7 79 | 22 23 | 46 65 | 16 29 | 26 16 | 6 57 | 8 91 |
| \$10,000 under \$15,000 | 54 92 | 72 50 | 19 71 | 28 17 | 34 96 | 47 39 | 5 48 | 7 86 | 16 73 | 22 71 | 17 85 | 28 67 | 5 21 | 7 22 |
| \$15,000 under \$20,000 | 96 24 | 81 17 | 15 70 | 22 31 | 32 10 | 48 99 | 5 38 | 7 87 | 16 09 | 21 91 | 17 89 | 47 99 | 4 70 | 6 50 |
| \$20,000 under \$25,000 | 63 82 | 50 34 | 18 39 | 27 28 | 40 40 | 63 93 | 5 93 | 10 52 | 16 02 | 25 61 | 18 98 | 37 82 | 5 13 | 7 65 |
| \$25,000 under \$30,000 | 51 73 | 57 14 | 19 31 | 36 37 | 29 54 | 46 22 | 5 85 | 8 97 | 17 17 | 27 61 | 20 16 | 40 89 | 5 58 | 8 11 |
| \$30,000 under \$40,000 | 41 96 | 49 61 | 13 44 | 22 01 | 20 45 | 19 01 | 4 06 | 6 32 | 11 99 | 19 42 | 14 08 | 24 68 | 3 88 | 6 08 |
| \$40,000 under \$50,000 | 45 42 | 55 05 | 12 00 | 18 22 | 22 60 | 37 40 | 4 03 | 6 05 | 12 38 | 16 96 | 15 50 | 26 14 | 4 30 | 6 79 |
| \$50,000 under \$75,000 | 39 14 | 33 64 | 8 24 | 13 95 | 12 73 | 30 26 | 2 76 | 4 61 | 8 51 | 13 04 | 9 99 | 18 70 | 3 03 | 4 94 |
| \$75,000 under \$100,000 | 59 55 | 35 49 | 9 52 | 15 48 | 15 60 | 68 52 | 3 15 | 5 52 | 10 30 | 14 34 | 12 40 | 18 47 | 3 92 | 6 58 |
| \$100,000 under \$200,000 | 25 29 | 29 51 | 5 25 | 8 07 | 9 26 | 20 65 | 2 09 | 3 46 | 6 94 | 11 33 | 6 42 | 12 59 | 3 44 | 5 18 |
| \$200,000 under \$500,000 | 13 98 | 25 46 | 3 21 | 5 82 | 6 33 | 16 47 | 1 73 | 3 41 | 5 21 | 10 56 | 4 77 | 8 21 | 3 70 | 6 03 |
| \$500,000 under \$1,000,000 | 10 55 | 9 78 | 2 36 | 4 56 | 5 08 | 12 44 | 1 52 | 3 48 | 4 37 | 8 80 | 3 55 | 8 44 | 4 27 | 7 82 |
| \$1,000,000 or more | 2 71 | 1 83 | 0 84 | 0 49 | 2 21 | 14 65 | 0 71 | 1 51 | 1 76 | 2 95 | 1 55 | 1 35 | 2 41 | 4 37 |
| Taxable returns, total..... | 11.18 | 3.35 | 2.56 | 0.86 | 4.78 | 9.66 | 0.98 | 1.44 | 3.34 | 4.07 | 3.48 | 4.15 | 1.32 | 2.09 |
| No adjusted gross income | 21 36 | 4 47 | 16 92 | 8 33 | 15 79 | 30 59 | 19 37 | 17 22 | 22 66 | 9 63 | 19 41 | 23 17 | 45 04 | 22 54 |
| \$1 under \$5,000 | — | — | 23 50 | 32 06 | — | — | 4 84 | 6 23 | 69 40 | 85 54 | 98 97 | 62 92 | 37 63 | 42 40 |
| \$5,000 under \$10,000 | 99 93 | 99 93 | 20 19 | 27 68 | 95 89 | 95 63 | 6 73 | 8 92 | 47 77 | 44 67 | 28 93 | 41 70 | 11 66 | 17 28 |
| \$10,000 under \$15,000 | 67 37 | 80 86 | 22 41 | 39 18 | 45 80 | 73 24 | 6 38 | 8 93 | 30 47 | 41 61 | 27 10 | 38 21 | 6 76 | 9 67 |
| \$15,000 under \$20,000 | 91 48 | 91 48 | 17 43 | 24 35 | 39 81 | 50 60 | 5 80 | 8 47 | 21 51 | 32 70 | 21 93 | 58 54 | 4 98 | 6 93 |
| \$20,000 under \$25,000 | 65 44 | 68 55 | 19 56 | 31 31 | 50 65 | 89 83 | 6 19 | 8 73 | 17 63 | 27 79 | 23 79 | 43 81 | 5 26 | 7 81 |
| \$25,000 under \$30,000 | 64 74 | 80 13 | 20 30 | 37 82 | 29 84 | 47 59 | 6 12 | 9 18 | 19 24 | 31 73 | 22 89 | 37 18 | 5 73 | 8 36 |
| \$30,000 under \$40,000 | 46 03 | 52 49 | 14 46 | 24 12 | 21 57 | 35 99 | 4 18 | 6 52 | 12 50 | 20 44 | 15 20 | 28 51 | 3 90 | 6 12 |
| \$40,000 under \$50,000 | 47 05 | 59 44 | 12 40 | 19 86 | 22 75 | 38 01 | 4 07 | 6 13 | 12 78 | 17 31 | 16 27 | 30 23 | 4 33 | 6 83 |
| \$50,000 under \$75,000 | 39 18 | 34 11 | 8 32 | 14 19 | 12 75 | 30 43 | 2 78 | 4 64 | 8 59 | 13 29 | 10 28 | 19 87 | 3 03 | 4 94 |
| \$75,000 under \$100,000 | 59 71 | 40 67 | 9 52 | 15 71 | 15 69 | 69 22 | 3 15 | 5 52 | 10 30 | 14 42 | 12 44 | 18 66 | 3 93 | 6 60 |
| \$100,000 under \$200,000 | 25 36 | 31 16 | 5 28 | 8 12 | 9 28 | 21 17 | 2 09 | 3 47 | 6 95 | 11 43 | 6 46 | 12 84 | 3 44 | 5 18 |
| \$200,000 under \$500,000 | 14 02 | 26 26 | 3 21 | 5 87 | 6 34 | 16 94 | 1 73 | 3 41 | 5 22 | 10 62 | 4 78 | 8 29 | 3 70 | 6 03 |
| \$500,000 under \$1,000,000 | 10 57 | 10 53 | 2 37 | 4 57 | 5 09 | 12 56 | 1 52 | 3 48 | 4 37 | 8 83 | 3 56 | 8 46 | 4 27 | 7 82 |
| \$1,000,000 or more | 2 71 | 1 83 | 0 84 | 0 49 | 2 21 | 14 71 | 0 71 | 1 51 | 1 76 | 2 95 | 1 55 | 1 36 | 2 41 | 4 38 |
| Nontaxable returns, total..... | 28.84 | 7.86 | 10.93 | 4.54 | 16.14 | 13.23 | 3.81 | 7.80 | 7.67 | 9.46 | 6.92 | 7.80 | 4.42 | 5.80 |

Footnotes at end of table.

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

| Size of adjusted gross income | Pensions and annuities | | | | Rent | | | | Royalty | | | | Farm rental | |
|---------------------------------------|------------------------|-------------|-------------------|-------------|-------------------|-------------|--|-------------|-------------------|-------------|-------------------|--------------|-------------------|--------------|
| | Total | | Taxable | | Net income | | Net loss (includes nondeductible loss) | | Net income | | Net loss | | Net income | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (69) | (70) | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) | (79) | (80) | (81) | (82) |
| All returns, total..... | 0.68 | 1.43 | 0.72 | 1.05 | 1.40 | 1.59 | 1.48 | 1.88 | 3.15 | 4.61 | 15.80 | 17.28 | 4.67 | 6.94 |
| No adjusted gross income..... | 8.04 | 12.74 | 7.90 | 10.58 | 7.14 | 5.84 | 6.36 | 5.94 | 13.04 | 10.25 | 52.61 | 27.61 | 27.08 | 25.81 |
| \$1 under \$5,000..... | 5.50 | 12.92 | 5.79 | 7.33 | 9.02 | 17.94 | 10.29 | 15.43 | 21.05 | 61.33 | 99.86 | 99.86 | 22.59 | 31.61 |
| \$5,000 under \$10,000..... | 3.29 | 6.62 | 3.35 | 4.11 | 6.25 | 8.26 | 8.16 | 12.09 | 15.88 | 28.52 | 99.97 | 99.97 | 18.04 | 21.71 |
| \$10,000 under \$15,000..... | 2.73 | 4.87 | 2.75 | 3.36 | 6.19 | 8.25 | 7.41 | 10.82 | 13.62 | 24.70 | 57.68 | 74.54 | 16.38 | 20.18 |
| \$15,000 under \$20,000..... | 2.62 | 4.05 | 2.67 | 3.37 | 6.04 | 8.61 | 7.22 | 9.90 | 14.54 | 31.92 | 75.48 | 87.14 | 15.40 | 18.57 |
| \$20,000 under \$25,000..... | 2.89 | 4.61 | 2.94 | 3.78 | 6.29 | 8.68 | 6.92 | 9.35 | 14.39 | 24.96 | -- | -- | 20.62 | 24.70 |
| \$25,000 under \$30,000..... | 3.17 | 5.17 | 3.27 | 4.34 | 7.10 | 10.40 | 7.54 | 10.53 | 16.69 | 33.34 | 99.87 | 99.77 | 18.45 | 24.81 |
| \$30,000 under \$40,000..... | 2.32 | 3.60 | 2.38 | 3.26 | 5.01 | 7.64 | 4.98 | 7.11 | 11.80 | 21.97 | 91.48 | 91.48 | 15.44 | 19.21 |
| \$40,000 under \$50,000..... | 2.54 | 5.27 | 2.65 | 3.73 | 5.45 | 8.04 | 5.23 | 7.08 | 13.28 | 30.09 | 58.47 | 71.27 | 16.72 | 23.72 |
| \$50,000 under \$75,000..... | 1.78 | 3.59 | 1.85 | 2.65 | 4.05 | 5.81 | 3.79 | 5.02 | 8.43 | 18.81 | 50.65 | 89.59 | 13.42 | 18.51 |
| \$75,000 under \$100,000..... | 2.54 | 4.13 | 2.72 | 3.82 | 5.02 | 7.29 | 4.84 | 6.77 | 10.67 | 25.08 | 34.35 | 56.81 | 16.52 | 23.56 |
| \$100,000 under \$200,000..... | 2.15 | 4.22 | 2.35 | 3.16 | 3.31 | 4.30 | 3.44 | 4.15 | 7.30 | 15.06 | 26.79 | 34.37 | 11.68 | 18.11 |
| \$200,000 under \$500,000..... | 2.35 | 5.67 | 2.62 | 4.49 | 2.75 | 3.65 | 3.39 | 4.84 | 5.20 | 12.91 | 23.60 | 65.99 | 13.20 | 24.80 |
| \$500,000 under \$1,000,000..... | 2.39 | 13.78 | 2.75 | 5.68 | 2.50 | 3.86 | 3.39 | 4.84 | 4.87 | 14.68 | 21.47 | 30.86 | 12.75 | 21.09 |
| \$1,000,000 or more..... | 1.21 | 1.96 | 1.39 | 3.46 | 1.27 | 1.79 | 1.69 | 2.42 | 1.70 | 4.10 | 7.67 | 28.04 | 7.17 | 8.95 |
| Taxable returns, total..... | 0.74 | 1.49 | 0.78 | 1.10 | 1.53 | 1.67 | 1.63 | 2.07 | 3.42 | 4.93 | 17.00 | 21.02 | 5.08 | 7.40 |
| No adjusted gross income..... | 27.90 | 13.23 | 30.60 | 22.41 | 20.36 | 11.64 | -- | -- | 24.49 | 41.23 | 41.83 | 6.00 | 30.79 | 49.56 |
| \$1 under \$5,000..... | 31.80 | 51.66 | 33.18 | 40.19 | 95.00 | 62.82 | -- | -- | 69.21 | 68.95 | -- | -- | 99.95 | 99.95 |
| \$5,000 under \$10,000..... | 6.05 | 8.51 | 6.10 | 7.23 | 13.11 | 19.25 | 17.95 | 29.93 | 32.11 | 54.11 | -- | -- | 43.06 | 51.44 |
| \$10,000 under \$15,000..... | 3.50 | 5.89 | 3.53 | 4.23 | 8.77 | 11.46 | 11.00 | 16.24 | 18.99 | 33.46 | 99.95 | 99.95 | 19.37 | 22.77 |
| \$15,000 under \$20,000..... | 2.90 | 4.37 | 2.95 | 3.61 | 6.74 | 9.66 | 8.74 | 12.17 | 15.44 | 35.23 | 75.48 | 87.14 | 15.75 | 18.87 |
| \$20,000 under \$25,000..... | 3.06 | 4.83 | 3.11 | 3.94 | 6.88 | 9.33 | 8.02 | 10.82 | 15.99 | 27.79 | -- | -- | 21.50 | 26.03 |
| \$25,000 under \$30,000..... | 3.29 | 5.34 | 3.39 | 4.45 | 7.56 | 11.22 | 8.41 | 11.30 | 18.42 | 41.36 | 99.92 | 99.77 | 18.83 | 25.65 |
| \$30,000 under \$40,000..... | 2.35 | 3.62 | 2.41 | 3.30 | 5.13 | 7.53 | 5.26 | 7.50 | 12.16 | 22.29 | 91.48 | 91.48 | 15.45 | 19.22 |
| \$40,000 under \$50,000..... | 2.56 | 5.31 | 2.67 | 3.74 | 5.53 | 8.16 | 5.34 | 7.25 | 13.48 | 31.22 | 58.47 | 71.27 | 16.95 | 23.83 |
| \$50,000 under \$75,000..... | 1.79 | 3.60 | 1.86 | 2.66 | 4.08 | 5.85 | 3.83 | 5.11 | 8.52 | 19.11 | 50.65 | 89.59 | 13.60 | 18.85 |
| \$75,000 under \$100,000..... | 2.54 | 4.13 | 2.72 | 3.82 | 5.02 | 7.32 | 4.84 | 6.78 | 10.67 | 25.10 | 34.36 | 56.85 | 16.52 | 23.56 |
| \$100,000 under \$200,000..... | 2.15 | 4.22 | 2.35 | 3.16 | 3.32 | 4.31 | 3.44 | 4.16 | 7.30 | 15.10 | 26.80 | 34.37 | 11.68 | 18.11 |
| \$200,000 under \$500,000..... | 2.36 | 5.68 | 2.63 | 4.49 | 2.75 | 3.66 | 3.39 | 4.85 | 5.20 | 12.95 | 23.66 | 66.07 | 13.20 | 24.81 |
| \$500,000 under \$1,000,000..... | 2.39 | 13.79 | 2.75 | 5.69 | 2.50 | 3.87 | 3.40 | 4.86 | 4.88 | 14.69 | 21.47 | 30.86 | 12.76 | 21.11 |
| \$1,000,000 or more..... | 1.21 | 1.97 | 1.39 | 3.47 | 1.27 | 1.79 | 1.69 | 2.43 | 1.70 | 4.10 | 7.69 | 28.09 | 7.18 | 8.97 |
| Nontaxable returns, total..... | 2.13 | 4.29 | 2.19 | 3.11 | 3.68 | 5.06 | 3.67 | 4.54 | 8.28 | 9.90 | 42.75 | 26.88 | 12.01 | 16.02 |

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 rental | | Total rental and royalty | | | | Partnership and S Corporation | | | | Estate and trust | | | |
|--------------------------------|-------------------|--------|--------------------------|--------|-------------------|--------|-------------------------------|--------|-------------------|--------|-------------------|--------|-------------------|--------|
| | Net loss | | 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 | Number of returns | Amount | Number of returns | Amount |
| | (83) | (84) | (85) | (86) | (87) | (88) | (89) | (90) | (91) | (92) | (93) | (94) | (95) | (96) |
| All returns, total..... | 10.49 | 13.12 | 1.28 | 1.50 | 1.55 | 1.97 | 1.37 | 0.84 | 2.18 | 1.44 | 4.36 | 3.83 | 14.50 | 7.05 |
| No adjusted gross income | 39.78 | 37.22 | 6.51 | 5.26 | 6.22 | 6.17 | 10.29 | 6.61 | 5.18 | 2.68 | 21.86 | 19.27 | 37.65 | 22.79 |
| \$1 under \$5,000 | 52.64 | 71.50 | 8.07 | 15.70 | 10.50 | 15.59 | 11.99 | 23.34 | 13.07 | 19.24 | 22.61 | 30.66 | 99.95 | 99.95 |
| \$5,000 under \$10,000 | 36.80 | 55.23 | 5.74 | 7.70 | 8.30 | 12.23 | 9.77 | 15.27 | 12.83 | 21.47 | 22.06 | 31.73 | 99.01 | 94.56 |
| \$10,000 under \$15,000 | 46.13 | 53.01 | 5.52 | 7.39 | 7.53 | 11.03 | 10.23 | 12.77 | 13.96 | 20.09 | 22.09 | 27.76 | 74.31 | 88.09 |
| \$15,000 under \$20,000 | 41.76 | 55.12 | 5.47 | 7.69 | 7.30 | 10.33 | 9.99 | 12.76 | 12.01 | 16.75 | 26.72 | 36.14 | 99.95 | 99.95 |
| \$20,000 under \$25,000 | 40.50 | 44.69 | 5.84 | 8.07 | 7.01 | 11.01 | 9.21 | 11.89 | 13.75 | 25.93 | 27.98 | 46.31 | — | — |
| \$25,000 under \$30,000 | 43.32 | 66.76 | 6.45 | 9.40 | 7.60 | 10.54 | 9.14 | 11.77 | 13.24 | 18.13 | 27.72 | 53.49 | 99.95 | 99.95 |
| \$30,000 under \$40,000 | 39.12 | 51.16 | 4.58 | 6.92 | 5.00 | 7.13 | 6.46 | 8.80 | 9.60 | 15.86 | 19.99 | 32.64 | 50.01 | 63.26 |
| \$40,000 under \$50,000 | 29.68 | 36.41 | 5.04 | 7.46 | 5.22 | 7.41 | 6.01 | 8.76 | 9.82 | 14.36 | 18.67 | 31.61 | 79.09 | 71.70 |
| \$50,000 under \$75,000 | 27.21 | 35.40 | 3.64 | 5.44 | 3.80 | 5.12 | 4.33 | 5.90 | 6.37 | 9.20 | 13.01 | 19.46 | 38.37 | 37.85 |
| \$75,000 under \$100,000 | 36.73 | 50.08 | 4.57 | 6.90 | 4.79 | 6.48 | 4.95 | 6.79 | 7.37 | 9.84 | 15.25 | 26.70 | 45.05 | 56.69 |
| \$100,000 under \$200,000 | 25.53 | 37.33 | 3.08 | 4.19 | 3.83 | 4.78 | 2.71 | 3.22 | 4.65 | 6.04 | 8.85 | 13.86 | 27.29 | 24.39 |
| \$200,000 under \$500,000 | 25.75 | 38.23 | 2.55 | 3.65 | 4.41 | 6.02 | 1.96 | 2.48 | 3.48 | 4.28 | 6.86 | 12.18 | 19.05 | 25.40 |
| \$500,000 under \$1,000,000 | 21.39 | 25.41 | 2.33 | 3.89 | 4.15 | 6.20 | 1.61 | 2.21 | 3.04 | 3.47 | 5.48 | 12.25 | 13.57 | 26.89 |
| \$1,000,000 or more | 8.76 | 24.92 | 1.09 | 1.70 | 1.92 | 2.89 | 0.78 | 0.60 | 1.21 | 0.63 | 2.12 | 2.30 | 4.91 | 1.98 |
| Taxable returns, total..... | 11.50 | 14.42 | 1.40 | 1.58 | 1.71 | 2.16 | 1.42 | 0.84 | 2.47 | 1.62 | 4.54 | 3.90 | 16.00 | 7.15 |
| No adjusted gross income | 55.36 | 74.92 | 18.85 | 11.39 | — | — | 19.89 | 5.00 | 17.80 | 5.26 | 23.13 | 5.47 | 62.92 | 72.24 |
| \$1 under \$5,000 | — | — | 49.32 | 53.53 | — | — | 21.81 | 31.28 | 44.84 | 28.34 | 24.21 | 33.71 | — | — |
| \$5,000 under \$10,000 | 46.63 | 60.16 | 12.12 | 17.50 | 17.71 | 25.86 | 16.62 | 20.39 | 28.40 | 44.54 | 28.03 | 42.42 | — | — |
| \$10,000 under \$15,000 | — | — | 7.59 | 9.90 | 11.28 | 16.59 | 12.32 | 15.46 | 21.61 | 34.25 | 24.96 | 31.34 | — | — |
| \$15,000 under \$20,000 | 41.77 | 55.19 | 6.04 | 8.47 | 8.75 | 12.52 | 11.94 | 15.76 | 15.39 | 24.19 | 30.58 | 41.31 | 99.95 | 99.95 |
| \$20,000 under \$25,000 | 40.51 | 44.69 | 6.37 | 8.69 | 8.05 | 10.37 | 10.54 | 13.87 | 15.77 | 29.38 | 31.79 | 52.74 | — | — |
| \$25,000 under \$30,000 | 43.32 | 66.76 | 6.89 | 10.18 | 8.45 | 11.24 | 9.86 | 12.99 | 14.64 | 21.48 | 30.15 | 54.04 | 99.95 | 99.95 |
| \$30,000 under \$40,000 | 39.12 | 51.16 | 4.69 | 6.86 | 5.27 | 7.37 | 6.74 | 9.15 | 10.26 | 18.31 | 20.25 | 33.40 | 57.75 | 70.91 |
| \$40,000 under \$50,000 | 29.68 | 36.41 | 5.12 | 7.56 | 5.31 | 7.36 | 6.12 | 8.96 | 9.99 | 15.70 | 19.53 | 32.07 | 93.75 | 93.75 |
| \$50,000 under \$75,000 | 27.21 | 35.40 | 3.66 | 5.50 | 3.84 | 5.19 | 4.38 | 5.96 | 6.45 | 9.51 | 13.06 | 19.49 | 38.52 | 46.58 |
| \$75,000 under \$100,000 | 36.73 | 50.08 | 4.57 | 6.92 | 4.80 | 6.48 | 4.96 | 6.82 | 7.39 | 10.15 | 15.46 | 27.70 | 45.07 | 56.97 |
| \$100,000 under \$200,000 | 25.54 | 37.57 | 3.08 | 4.20 | 3.84 | 4.79 | 2.72 | 3.23 | 4.67 | 6.18 | 8.86 | 13.95 | 27.31 | 24.56 |
| \$200,000 under \$500,000 | 25.78 | 38.34 | 2.55 | 3.65 | 4.42 | 6.04 | 1.96 | 2.48 | 3.49 | 4.37 | 6.87 | 12.19 | 19.11 | 25.76 |
| \$500,000 under \$1,000,000 | 21.39 | 25.41 | 2.33 | 3.90 | 4.15 | 6.23 | 1.61 | 2.21 | 3.05 | 3.55 | 5.48 | 12.26 | 13.62 | 26.91 |
| \$1,000,000 or more | 8.76 | 24.92 | 1.09 | 1.70 | 1.92 | 2.90 | 0.78 | 0.60 | 1.21 | 0.64 | 2.12 | 2.30 | 4.92 | 2.02 |
| Nontaxable returns, total..... | 25.44 | 31.49 | 3.37 | 4.53 | 3.71 | 4.92 | 5.48 | 7.39 | 4.55 | 2.75 | 15.68 | 20.31 | 33.58 | 18.50 |

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 | | Other income | |
|----------------------------------|-------------------|--------|-------------------|--------|---------------------------|-------|--------------------------|--------|-------------------|--------|---------------------------------|-------|--------------|-------|
| | Net income | | Net loss | | | | Total | | Taxable | | | | Net income | |
| | Number of returns | Amount | Number of returns | Amount | | | Number of returns | Amount | Number of returns | Amount | | | | |
| (97) | (98) | (99) | (100) | (101) | (102) | (103) | (104) | (105) | (106) | (107) | (108) | (109) | (110) | |
| All returns, total..... | 3.16 | 3.82 | 2.05 | 2.84 | 1.53 | 2.10 | 0.95 | 1.06 | 1.07 | 1.31 | 4.67 | 4.87 | 1.60 | 2.50 |
| No adjusted gross income | 12.12 | 10.72 | 5.09 | 6.25 | 21.86 | 25.07 | 10.77 | 11.18 | 86.16 | 21.84 | 10.00 | 11.59 | 9.96 | 12.90 |
| \$1 under \$5,000..... | 14.09 | 17.61 | 17.77 | 21.71 | 10.45 | 13.37 | 6.03 | 7.07 | 63.88 | 72.93 | 13.93 | 16.25 | 6.84 | 13.06 |
| \$5,000 under \$10,000..... | 15.32 | 20.03 | 12.50 | 18.23 | 5.30 | 6.86 | 4.75 | 5.30 | 42.57 | 47.72 | 19.06 | 21.75 | 6.58 | 9.18 |
| \$10,000 under \$15,000..... | 13.72 | 18.70 | 11.13 | 16.97 | 4.66 | 6.18 | 4.32 | 4.72 | 24.37 | 29.28 | 24.11 | 27.62 | 6.84 | 11.23 |
| \$15,000 under \$20,000..... | 15.29 | 21.73 | 10.35 | 16.56 | 4.68 | 6.51 | 4.13 | 4.53 | 10.59 | 18.49 | 27.10 | 29.41 | 7.02 | 11.42 |
| \$20,000 under \$25,000..... | 14.61 | 22.68 | 10.73 | 16.82 | 5.14 | 7.10 | 3.89 | 4.28 | 4.80 | 8.14 | 28.35 | 31.11 | 7.90 | 12.48 |
| \$25,000 under \$30,000..... | 15.62 | 23.40 | 12.14 | 15.34 | 5.49 | 7.30 | 3.86 | 4.27 | 3.97 | 5.05 | 32.28 | 34.59 | 8.04 | 13.75 |
| \$30,000 under \$40,000..... | 11.12 | 14.12 | 8.60 | 11.86 | 4.46 | 5.99 | 2.72 | 3.08 | 2.72 | 3.16 | 32.11 | 35.64 | 5.61 | 11.82 |
| \$40,000 under \$50,000..... | 13.58 | 16.58 | 9.88 | 12.34 | 5.03 | 6.86 | 3.29 | 3.70 | 3.29 | 3.64 | 24.96 | 25.59 | 5.77 | 10.66 |
| \$50,000 under \$75,000..... | 9.05 | 10.81 | 6.70 | 9.52 | 4.16 | 5.57 | 2.39 | 2.70 | 2.39 | 2.67 | 19.14 | 16.50 | 4.24 | 9.10 |
| \$75,000 under \$100,000..... | 12.97 | 13.93 | 10.60 | 14.30 | 6.97 | 9.00 | 3.56 | 3.97 | 3.56 | 3.97 | 18.76 | 18.50 | 5.50 | 10.98 |
| \$100,000 under \$200,000..... | 10.37 | 9.75 | 8.53 | 9.02 | 7.45 | 9.25 | 2.97 | 3.29 | 2.97 | 3.29 | 13.80 | 13.74 | 4.08 | 8.58 |
| \$200,000 under \$500,000..... | 14.40 | 13.68 | 7.61 | 8.39 | 11.71 | 14.34 | 2.87 | 3.17 | 2.87 | 3.17 | 9.33 | 9.31 | 3.49 | 8.48 |
| \$500,000 under \$1,000,000..... | 11.53 | 20.62 | 6.62 | 7.95 | 15.29 | 17.48 | 2.98 | 3.39 | 2.98 | 3.39 | 9.39 | 10.19 | 2.83 | 8.07 |
| \$1,000,000 or more..... | 5.66 | 7.96 | 3.13 | 2.92 | 9.41 | 11.24 | 1.58 | 1.72 | 1.58 | 1.72 | 4.76 | 4.84 | 1.19 | 2.47 |
| Taxable returns, total..... | 3.94 | 4.36 | 2.47 | 3.38 | 1.81 | 2.46 | 1.02 | 1.13 | 1.09 | 1.32 | 7.05 | 6.49 | 1.75 | 2.67 |
| No adjusted gross income | 26.56 | 20.66 | 23.26 | 14.23 | ** | ** | 55.11 | 61.89 | 42.97 | 44.42 | 52.53 | 57.95 | 23.35 | 18.04 |
| \$1 under \$5,000..... | 72.86 | 68.94 | 99.95 | 99.95 | ** | ** | 25.11 | 28.02 | -- | -- | -- | -- | 10.93 | 13.24 |
| \$5,000 under \$10,000..... | 31.92 | 40.25 | 29.35 | 50.07 | 10.79 | 13.40 | 9.74 | 10.96 | 52.73 | 57.94 | 57.71 | 61.75 | 10.75 | 14.85 |
| \$10,000 under \$15,000..... | 22.70 | 30.94 | 18.18 | 29.50 | 7.03 | 9.68 | 5.62 | 6.17 | 26.60 | 31.81 | 40.82 | 45.94 | 8.85 | 13.77 |
| \$15,000 under \$20,000..... | 19.18 | 29.08 | 11.81 | 16.77 | 6.42 | 9.14 | 4.36 | 4.81 | 11.30 | 19.74 | 36.01 | 39.32 | 8.39 | 14.07 |
| \$20,000 under \$25,000..... | 17.27 | 28.45 | 12.00 | 19.45 | 6.05 | 8.30 | 4.03 | 4.43 | 4.94 | 8.41 | 32.67 | 35.19 | 9.17 | 14.46 |
| \$25,000 under \$30,000..... | 18.47 | 25.44 | 13.00 | 16.18 | 6.04 | 8.09 | 3.95 | 4.38 | 4.07 | 5.18 | 39.76 | 41.99 | 8.78 | 14.82 |
| \$30,000 under \$40,000..... | 11.70 | 15.10 | 8.83 | 12.31 | 4.59 | 6.19 | 2.76 | 3.13 | 2.76 | 3.21 | 40.27 | 46.89 | 5.85 | 12.61 |
| \$40,000 under \$50,000..... | 14.06 | 17.15 | 9.91 | 12.55 | 5.08 | 6.95 | 3.31 | 3.73 | 3.31 | 3.67 | 25.84 | 27.25 | 5.82 | 10.85 |
| \$50,000 under \$75,000..... | 9.08 | 10.85 | 6.71 | 9.67 | 4.17 | 5.58 | 2.40 | 2.71 | 2.40 | 2.68 | 19.54 | 16.98 | 4.26 | 8.92 |
| \$75,000 under \$100,000..... | 13.00 | 13.95 | 10.70 | 13.12 | 6.97 | 9.00 | 3.56 | 3.97 | 3.56 | 3.97 | 19.12 | 18.83 | 5.50 | 10.99 |
| \$100,000 under \$200,000..... | 10.37 | 9.75 | 8.53 | 9.04 | 7.45 | 9.25 | 2.98 | 3.29 | 2.98 | 3.29 | 13.87 | 13.84 | 4.09 | 8.59 |
| \$200,000 under \$500,000..... | 14.41 | 13.68 | 7.62 | 8.42 | 11.71 | 14.35 | 2.87 | 3.18 | 2.87 | 3.18 | 9.36 | 9.34 | 3.49 | 8.50 |
| \$500,000 under \$1,000,000..... | 11.54 | 20.62 | 6.63 | 8.05 | 15.29 | 17.48 | 2.98 | 3.39 | 2.98 | 3.39 | 9.43 | 10.23 | 2.83 | 8.08 |
| \$1,000,000 or more..... | 5.67 | 7.96 | 3.14 | 2.99 | 9.41 | 11.24 | 1.58 | 1.72 | 1.58 | 1.72 | 4.78 | 4.86 | 1.19 | 2.47 |
| Nontaxable returns, total..... | 6.82 | 9.56 | 4.97 | 5.76 | 3.07 | 4.11 | 2.99 | 3.33 | 8.42 | 11.32 | 6.57 | 7.80 | 4.11 | 6.92 |

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 | Other income | | Net operating loss | | Gambling earnings | | Statutory adjustments | | | | | | | |
|--------------------------------|----------------------------|-----------------|----------------------------|-----------------|----------------------------|-----------------|----------------------------|-----------------|----------------------------|-----------------|----------------------------|-----------------|----------------------------|-----------------|
| | Net loss | | | | | | Total | | IRA payments | | Student loan interest ded | | Moving expense adjustment | |
| | Number of returns (111) | Amount (112) | Number of returns (113) | Amount (114) | Number of returns (115) | Amount (116) | Number of returns (117) | Amount (118) | Number of returns (119) | Amount (120) | Number of returns (121) | Amount (122) | Number of returns (123) | Amount (124) |
| All returns, total..... | 6.76 | 5.65 | 3.33 | 1.42 | 2.94 | 3.65 | 0.59 | 1.01 | 1.88 | 1.97 | 2.06 | 2.72 | 4.04 | 5.82 |
| No adjusted gross income | 27.78 | 8.99 | 3.49 | 1.49 | 24.27 | 33.82 | 4.76 | 9.52 | 18.21 | 18.08 | 19.58 | 24.41 | 33.38 | 42.12 |
| \$1 under \$5,000 | 39.52 | 45.05 | 12.75 | 17.83 | 18.22 | 20.39 | 3.25 | 6.72 | 15.62 | 16.82 | 18.43 | 27.27 | 37.90 | 53.51 |
| \$5,000 under \$10,000 | 33.05 | 57.74 | 15.40 | 26.12 | 14.20 | 17.24 | 2.46 | 5.59 | 12.84 | 13.91 | 10.49 | 14.38 | 22.01 | 29.29 |
| \$10,000 under \$15,000 | 28.74 | 55.27 | 16.46 | 24.57 | 11.67 | 15.03 | 2.80 | 4.24 | 10.29 | 11.32 | 8.63 | 11.89 | 18.98 | 26.00 |
| \$15,000 under \$20,000 | 47.20 | 46.26 | 18.28 | 23.92 | 11.13 | 13.09 | 2.86 | 4.32 | 8.35 | 8.85 | 7.03 | 9.19 | 16.32 | 21.45 |
| \$20,000 under \$25,000 | 31.92 | 48.49 | 28.69 | 32.21 | 10.85 | 13.29 | 2.95 | 4.91 | 7.63 | 8.31 | 6.62 | 8.68 | 15.41 | 25.53 |
| \$25,000 under \$30,000 | 40.00 | 62.08 | 26.84 | 34.32 | 11.34 | 14.71 | 3.11 | 5.01 | 7.60 | 8.19 | 6.31 | 8.03 | 15.97 | 28.98 |
| \$30,000 under \$40,000 | 32.13 | 50.46 | 19.18 | 21.34 | 9.54 | 13.06 | 2.25 | 3.81 | 5.16 | 5.76 | 4.78 | 6.10 | 10.33 | 13.71 |
| \$40,000 under \$50,000 | 23.68 | 31.77 | 33.73 | 29.99 | 10.80 | 15.21 | 2.50 | 4.13 | 5.63 | 6.13 | 5.59 | 7.10 | 13.17 | 18.50 |
| \$50,000 under \$75,000 | 19.04 | 28.08 | 21.96 | 20.44 | 7.01 | 10.03 | 1.86 | 3.11 | 4.44 | 4.75 | 4.15 | 5.61 | 9.70 | 14.43 |
| \$75,000 under \$100,000 | 24.00 | 26.32 | 30.51 | 29.90 | 9.21 | 14.46 | 2.72 | 4.34 | 5.99 | 6.36 | -- | -- | 14.44 | 21.75 |
| \$100,000 under \$200,000 | 14.65 | 16.57 | 17.48 | 15.59 | 8.04 | 11.09 | 1.93 | 2.70 | 4.57 | 4.65 | -- | -- | 10.01 | 13.57 |
| \$200,000 under \$500,000 | 8.68 | 10.78 | 16.12 | 11.52 | 7.94 | 13.10 | 1.71 | 2.44 | 5.08 | 5.30 | -- | -- | 12.66 | 14.66 |
| \$500,000 under \$1,000,000 | 8.33 | 11.88 | 13.16 | 11.62 | 6.96 | 14.47 | 1.64 | 2.82 | 5.32 | 5.57 | -- | -- | 14.46 | 19.43 |
| \$1,000,000 or more | 3.77 | 4.36 | 5.89 | 2.05 | 4.14 | 4.50 | 0.78 | 1.62 | 2.98 | 3.04 | -- | -- | 8.77 | 11.25 |
| Taxable returns, total..... | 7.51 | 6.81 | 8.03 | 1.89 | 3.22 | 3.87 | 0.73 | 1.09 | 1.95 | 2.04 | 2.20 | 2.88 | 4.29 | 6.09 |
| No adjusted gross income | 45.51 | 3.78 | 12.99 | 1.90 | 76.92 | 59.84 | 18.27 | 35.27 | 52.70 | 59.49 | 70.46 | 74.02 | -- | -- |
| \$1 under \$5,000 | -- | -- | 69.11 | 67.74 | 49.96 | 54.12 | 15.83 | 29.86 | 39.92 | 42.12 | -- | -- | -- | -- |
| \$5,000 under \$10,000 | 99.64 | 88.55 | 54.16 | 48.46 | 30.78 | 33.50 | 5.92 | 15.23 | 20.04 | 22.15 | 16.25 | 22.04 | 45.71 | 47.78 |
| \$10,000 under \$15,000 | 47.65 | 57.82 | 29.30 | 30.03 | 16.25 | 19.32 | 4.23 | 6.15 | 12.34 | 13.45 | 10.23 | 13.92 | 20.83 | 25.67 |
| \$15,000 under \$20,000 | 49.88 | 52.19 | 23.03 | 30.57 | 14.03 | 17.36 | 3.73 | 5.71 | 8.97 | 9.36 | 8.12 | 10.56 | 19.68 | 25.80 |
| \$20,000 under \$25,000 | 35.31 | 56.75 | 35.57 | 48.46 | 12.41 | 16.01 | 3.57 | 5.75 | 8.02 | 8.73 | 7.28 | 9.35 | 18.29 | 31.06 |
| \$25,000 under \$30,000 | 43.17 | 63.28 | 31.23 | 34.07 | 12.17 | 15.36 | 3.43 | 5.42 | 8.12 | 8.69 | 6.62 | 8.33 | 16.89 | 25.13 |
| \$30,000 under \$40,000 | 32.84 | 43.29 | 19.96 | 22.11 | 9.99 | 13.16 | 2.34 | 4.02 | 5.26 | 5.87 | 4.91 | 6.23 | 10.59 | 14.26 |
| \$40,000 under \$50,000 | 23.98 | 33.08 | 35.03 | 30.40 | 10.98 | 15.80 | 2.54 | 4.23 | 5.71 | 6.18 | 5.63 | 7.14 | 13.17 | 18.50 |
| \$50,000 under \$75,000 | 19.53 | 30.11 | 24.61 | 22.46 | 7.06 | 9.97 | 1.87 | 3.12 | 4.44 | 4.76 | 4.17 | 5.64 | 9.74 | 14.47 |
| \$75,000 under \$100,000 | 24.39 | 27.11 | 30.61 | 31.33 | 9.21 | 14.46 | 2.72 | 4.34 | 5.99 | 6.36 | -- | -- | 14.44 | 21.75 |
| \$100,000 under \$200,000 | 14.67 | 16.64 | 18.14 | 16.27 | 8.05 | 11.16 | 1.94 | 2.70 | 4.57 | 4.65 | -- | -- | 10.01 | 13.57 |
| \$200,000 under \$500,000 | 8.69 | 10.79 | 16.52 | 11.97 | 7.99 | 13.48 | 1.71 | 2.44 | 5.08 | 5.30 | -- | -- | 12.66 | 14.67 |
| \$500,000 under \$1,000,000 | 8.34 | 11.89 | 13.46 | 12.00 | 7.00 | 14.90 | 1.64 | 2.82 | 5.33 | 5.57 | -- | -- | 14.47 | 19.44 |
| \$1,000,000 or more | 3.77 | 4.36 | 6.01 | 2.10 | 4.16 | 4.60 | 0.79 | 1.62 | 2.98 | 3.04 | -- | -- | 8.77 | 11.25 |
| Nontaxable returns, total..... | 15.39 | 10.15 | 3.59 | 1.82 | 7.27 | 9.55 | 1.31 | 2.68 | 7.09 | 7.93 | 5.96 | 8.13 | 12.16 | 19.61 |

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))

| Statutory adjustments—continued | | | | | | | | | | | | | | |
|----------------------------------|-----------------------------------|--------------|--------------------------|--------------|--|--------------|-------------------------|--------------|--|--------------|-----------------------------------|--------------|-------------------------|--------------|
| Size of adjusted gross income | Deduction for self-employment tax | | Payments to a Keogh plan | | Penalty on early withdrawal of savings | | Alimony paid | | Self-employed health insurance deduction | | Medical savings account deduction | | Other adjustments | |
| | Number of returns (125) | Amount (126) | Number of returns (127) | Amount (128) | Number of returns (129) | Amount (130) | Number of returns (131) | Amount (132) | Number of returns (133) | Amount (134) | Number of returns (135) | Amount (136) | Number of returns (137) | Amount (138) |
| All returns, total..... | 0.57 | 0.94 | 2.21 | 1.96 | 4.33 | 12.43 | 4.54 | 4.31 | 1.46 | 1.60 | 13.84 | 13.14 | 8.65 | 13.39 |
| No adjusted gross income..... | 5.50 | 6.24 | 43.44 | 42.11 | 25.30 | 27.41 | 22.80 | 21.49 | 9.13 | 11.49 | 80.47 | 71.87 | 62.33 | 10.51 |
| \$1 under \$5,000..... | 3.36 | 4.98 | 63.06 | 61.11 | 24.14 | 38.48 | 49.63 | 44.14 | 9.37 | 10.95 | 98.78 | 98.78 | 43.20 | 50.61 |
| \$5,000 under \$10,000..... | 2.55 | 3.06 | 25.62 | 44.87 | 18.96 | 63.36 | 39.41 | 44.72 | 7.84 | 9.34 | 99.95 | 99.95 | 43.10 | 67.26 |
| \$10,000 under \$15,000..... | 3.07 | 3.72 | 36.35 | 39.24 | 14.52 | 29.08 | 26.98 | 27.74 | 7.54 | 9.19 | 70.68 | 91.54 | 37.71 | 51.25 |
| \$15,000 under \$20,000..... | 3.26 | 4.23 | 28.73 | 32.11 | 15.85 | 25.17 | 25.14 | 27.63 | 7.02 | 8.10 | 86.55 | 91.77 | 70.71 | 83.40 |
| \$20,000 under \$25,000..... | 3.47 | 4.63 | 20.02 | 24.81 | 15.93 | 28.41 | 23.97 | 27.87 | 6.79 | 8.15 | 53.47 | 54.45 | 33.85 | 44.63 |
| \$25,000 under \$30,000..... | 3.83 | 5.46 | 20.72 | 23.94 | 18.70 | 54.73 | 22.05 | 25.96 | 7.36 | 8.45 | 99.94 | 99.94 | 30.99 | 38.32 |
| \$30,000 under \$40,000..... | 2.81 | 4.13 | 14.37 | 18.36 | 12.85 | 20.26 | 16.09 | 21.60 | 5.28 | 6.14 | 47.05 | 52.42 | 22.64 | 44.26 |
| \$40,000 under \$50,000..... | 3.11 | 4.61 | 12.07 | 15.64 | 13.14 | 27.19 | 17.80 | 21.34 | 5.83 | 6.80 | 56.62 | 58.09 | 26.62 | 40.38 |
| \$50,000 under \$75,000..... | 2.26 | 3.24 | 6.78 | 8.12 | 11.00 | 22.80 | 11.76 | 14.49 | 4.32 | 5.01 | 37.56 | 40.46 | 18.42 | 30.65 |
| \$75,000 under \$100,000..... | 3.14 | 4.11 | 7.08 | 7.97 | 13.75 | 22.93 | 13.43 | 16.07 | 5.53 | 6.47 | 42.00 | 49.05 | 33.90 | 45.39 |
| \$100,000 under \$200,000..... | 2.19 | 2.54 | 3.51 | 3.92 | 13.70 | 42.68 | 9.13 | 10.01 | 3.22 | 3.55 | 31.25 | 23.88 | 23.60 | 36.84 |
| \$200,000 under \$500,000..... | 1.94 | 2.38 | 2.90 | 3.06 | 15.49 | 18.95 | 7.33 | 8.30 | 2.67 | 2.97 | 15.39 | 15.92 | 21.78 | 37.26 |
| \$500,000 under \$1,000,000..... | 1.93 | 2.85 | 3.21 | 3.70 | 14.56 | 53.18 | 6.57 | 7.58 | 2.65 | 3.16 | 19.02 | 19.92 | 22.85 | 31.81 |
| \$1,000,000 or more..... | 0.92 | 1.32 | 1.90 | 2.50 | 8.13 | 20.93 | 3.11 | 3.72 | 1.35 | 1.51 | 16.45 | 18.95 | 12.11 | 11.98 |
| Taxable returns, total..... | 0.79 | 1.08 | 2.23 | 1.97 | 4.74 | 12.22 | 4.73 | 4.47 | 1.60 | 1.73 | 14.67 | 13.42 | 9.27 | 14.49 |
| No adjusted gross income..... | 20.40 | 12.43 | 44.05 | 40.46 | 38.72 | 50.00 | 37.88 | 54.77 | 30.40 | 22.16 | ** | ** | 98.32 | 98.32 |
| \$1 under \$5,000..... | 17.94 | 21.36 | 82.07 | 82.06 | 44.71 | 57.83 | ** | ** | 92.14 | 89.92 | ** | ** | ** | ** |
| \$5,000 under \$10,000..... | 6.52 | 7.79 | 45.01 | 52.54 | 40.35 | 80.27 | 53.06 | 59.57 | 15.83 | 19.00 | ** | ** | 57.70 | 81.35 |
| \$10,000 under \$15,000..... | 5.07 | 6.22 | 52.45 | 58.34 | 17.20 | 33.18 | 36.52 | 35.86 | 10.79 | 13.10 | ** | ** | 46.91 | 57.70 |
| \$15,000 under \$20,000..... | 4.59 | 6.22 | 32.14 | 35.10 | 19.29 | 30.13 | 27.18 | 29.94 | 8.69 | 10.26 | 86.55 | 91.77 | 70.71 | 83.40 |
| \$20,000 under \$25,000..... | 4.51 | 6.16 | 22.00 | 26.28 | 19.03 | 35.59 | 27.01 | 29.46 | 8.26 | 9.92 | 61.81 | 64.76 | 37.77 | 52.70 |
| \$25,000 under \$30,000..... | 4.38 | 6.39 | 22.78 | 25.93 | 20.02 | 65.38 | 22.52 | 26.58 | 8.26 | 9.51 | 99.94 | 99.94 | 32.30 | 41.22 |
| \$30,000 under \$40,000..... | 2.96 | 4.40 | 14.57 | 18.67 | 13.06 | 20.52 | 16.68 | 22.74 | 5.53 | 6.46 | 54.38 | 61.64 | 23.44 | 46.60 |
| \$40,000 under \$50,000..... | 3.17 | 4.74 | 12.51 | 16.19 | 13.23 | 27.35 | 18.08 | 21.78 | 5.97 | 6.98 | 56.62 | 58.09 | 27.89 | 41.62 |
| \$50,000 under \$75,000..... | 2.27 | 3.25 | 6.80 | 8.18 | 11.00 | 22.80 | 11.85 | 14.75 | 4.35 | 5.05 | 37.56 | 40.46 | 18.42 | 30.65 |
| \$75,000 under \$100,000..... | 3.14 | 4.12 | 7.09 | 7.99 | 13.80 | 22.99 | 13.43 | 16.07 | 5.54 | 6.48 | 42.00 | 49.05 | 33.90 | 45.39 |
| \$100,000 under \$200,000..... | 2.19 | 2.54 | 3.51 | 3.92 | 13.77 | 42.79 | 9.13 | 10.01 | 3.23 | 3.55 | 31.25 | 23.88 | 23.60 | 36.85 |
| \$200,000 under \$500,000..... | 1.94 | 2.38 | 2.90 | 3.06 | 15.51 | 18.98 | 7.33 | 8.31 | 2.67 | 2.98 | 15.39 | 15.92 | 21.79 | 37.31 |
| \$500,000 under \$1,000,000..... | 1.94 | 2.85 | 3.21 | 3.70 | 14.56 | 53.25 | 6.57 | 7.58 | 2.65 | 3.16 | 19.02 | 19.92 | 22.85 | 31.81 |
| \$1,000,000 or more..... | 0.92 | 1.32 | 1.90 | 2.50 | 8.13 | 20.93 | 3.11 | 3.72 | 1.35 | 1.51 | 16.50 | 18.96 | 12.11 | 11.98 |
| Nontaxable returns, total..... | 1.32 | 2.05 | 15.78 | 18.76 | 10.65 | 36.86 | 16.57 | 15.86 | 3.90 | 4.57 | 41.61 | 45.77 | 23.72 | 29.57 |

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 | Foreign housing adjustment | | 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 returns | Amount | Number of exemptions | Amount | Number of returns | Amount | Number of returns | Amount |
| | (139) | (140) | (141) | (142) | (143) | (144) | (145) | (146) | (147) | (148) | (149) | (150) | (151) | (152) |
| All returns, total..... | 35.38 | 29.87 | 0.19 | 0.25 | 1.09 | 1.15 | 0.41 | 0.40 | 0.21 | 0.22 | 0.16 | 0.14 | 0.16 | 0.17 |
| No adjusted gross income | 99.42 | 99.42 | -- | -- | -- | -- | -- | -- | 3.91 | 3.89 | -- | -- | 33.46 | 40.92 |
| \$1 under \$5,000 | -- | -- | 1.04 | 1.20 | 4.54 | 4.64 | 8.25 | 9.64 | 1.92 | 1.92 | 2.58 | 3.42 | 2.58 | 3.73 |
| \$5,000 under \$10,000 | 57.54 | 57.54 | 1.09 | 1.12 | 3.16 | 3.22 | 5.50 | 11.07 | 1.42 | 1.42 | 1.63 | 2.00 | 1.63 | 2.05 |
| \$10,000 under \$15,000 | -- | -- | 1.16 | 1.18 | 2.88 | 2.97 | 4.17 | 5.00 | 1.33 | 1.33 | 1.37 | 1.56 | 1.37 | 1.57 |
| \$15,000 under \$20,000 | -- | -- | 1.21 | 1.24 | 3.07 | 3.22 | 3.51 | 4.19 | 1.34 | 1.34 | 1.20 | 1.38 | 1.20 | 1.39 |
| \$20,000 under \$25,000 | -- | -- | 1.38 | 1.41 | 3.75 | 3.92 | 3.19 | 3.53 | 1.47 | 1.47 | 1.28 | 1.40 | 1.28 | 1.40 |
| \$25,000 under \$30,000 | -- | -- | 1.58 | 1.61 | 4.63 | 4.85 | 3.00 | 3.35 | 1.63 | 1.63 | 1.39 | 1.49 | 1.39 | 1.49 |
| \$30,000 under \$40,000 | 99.85 | 99.75 | 1.32 | 1.35 | 3.67 | 3.89 | 1.90 | 2.09 | 1.24 | 1.24 | 1.04 | 1.09 | 1.04 | 1.11 |
| \$40,000 under \$50,000 | -- | -- | 1.61 | 1.65 | 4.49 | 4.76 | 1.85 | 2.04 | 1.35 | 1.35 | 1.11 | 1.16 | 1.11 | 1.20 |
| \$50,000 under \$75,000 | 70.47 | 89.81 | 1.57 | 1.60 | 3.69 | 3.92 | 1.12 | 1.26 | 0.98 | 0.98 | 0.82 | 0.85 | 0.82 | 0.90 |
| \$75,000 under \$100,000 | -- | -- | 3.29 | 3.34 | 6.12 | 6.45 | 1.31 | 1.47 | 1.31 | 1.31 | 1.11 | 1.14 | 1.11 | 1.18 |
| \$100,000 under \$200,000 | 69.07 | 66.22 | 4.11 | 4.18 | 6.76 | 7.00 | 1.15 | 1.21 | 1.25 | 1.26 | 1.08 | 0.98 | 1.08 | 0.97 |
| \$200,000 under \$500,000 | 59.88 | 57.24 | 4.57 | 4.62 | 7.85 | 7.93 | 1.14 | 1.23 | 1.25 | 2.23 | 1.07 | 0.92 | 1.07 | 0.92 |
| \$500,000 under \$1,000,000 | 36.57 | 43.08 | 4.17 | 4.23 | 8.06 | 8.56 | 1.08 | 1.42 | 1.21 | -- | 1.01 | 0.91 | 1.01 | 0.93 |
| \$1,000,000 or more | 17.25 | 20.43 | 2.34 | 2.34 | 5.81 | 5.83 | 0.53 | 0.37 | 0.60 | -- | 0.49 | 0.20 | 0.49 | 0.22 |
| Taxable returns, total..... | 41.65 | 22.40 | 0.38 | 0.42 | 1.27 | 1.33 | 0.42 | 0.38 | 0.27 | 0.28 | 0.19 | 0.15 | 0.19 | 0.17 |
| No adjusted gross income | -- | -- | -- | -- | -- | -- | -- | -- | 14.53 | 14.53 | -- | -- | 33.15 | 87.21 |
| \$1 under \$5,000 | -- | -- | 2.59 | 3.49 | 42.52 | 41.78 | 37.51 | 37.28 | 57.92 | 57.92 | 2.59 | 3.43 | 2.59 | 3.74 |
| \$5,000 under \$10,000 | -- | -- | 1.73 | 1.77 | 6.03 | 6.06 | 16.77 | 17.50 | 2.53 | 2.53 | 1.72 | 2.06 | 1.72 | 2.12 |
| \$10,000 under \$15,000 | -- | -- | 1.57 | 1.59 | 3.60 | 3.66 | 6.30 | 6.54 | 1.67 | 1.67 | 1.52 | 1.66 | 1.52 | 1.67 |
| \$15,000 under \$20,000 | -- | -- | 1.52 | 1.56 | 3.13 | 3.27 | 4.69 | 4.91 | 1.56 | 1.56 | 1.44 | 1.57 | 1.44 | 1.58 |
| \$20,000 under \$25,000 | -- | -- | 1.58 | 1.62 | 3.77 | 3.95 | 3.77 | 3.94 | 1.57 | 1.57 | 1.45 | 1.53 | 1.45 | 1.53 |
| \$25,000 under \$30,000 | -- | -- | 1.68 | 1.71 | 4.65 | 4.87 | 3.30 | 3.48 | 1.67 | 1.67 | 1.48 | 1.55 | 1.48 | 1.55 |
| \$30,000 under \$40,000 | 99.85 | 99.75 | 1.33 | 1.36 | 3.67 | 3.89 | 1.99 | 2.12 | 1.25 | 1.25 | 1.06 | 1.11 | 1.06 | 1.12 |
| \$40,000 under \$50,000 | -- | -- | 1.61 | 1.65 | 4.49 | 4.76 | 1.88 | 2.02 | 1.35 | 1.35 | 1.12 | 1.16 | 1.12 | 1.20 |
| \$50,000 under \$75,000 | 70.57 | 92.30 | 1.57 | 1.60 | 3.69 | 3.92 | 1.12 | 1.23 | 0.98 | 0.98 | 0.82 | 0.86 | 0.82 | 0.90 |
| \$75,000 under \$100,000 | -- | -- | 3.29 | 3.34 | 6.12 | 6.45 | 1.31 | 1.47 | 1.31 | 1.31 | 1.11 | 1.14 | 1.11 | 1.18 |
| \$100,000 under \$200,000 | 69.99 | 71.73 | 4.11 | 4.18 | 6.76 | 7.00 | 1.15 | 1.21 | 1.25 | 1.26 | 1.08 | 0.98 | 1.08 | 0.97 |
| \$200,000 under \$500,000 | 60.32 | 57.40 | 4.57 | 4.63 | 7.85 | 7.93 | 1.14 | 1.24 | 1.26 | 2.24 | 1.07 | 0.92 | 1.07 | 0.92 |
| \$500,000 under \$1,000,000 | 36.57 | 43.08 | 4.17 | 4.23 | 8.06 | 8.56 | 1.09 | 1.44 | 1.21 | -- | 1.01 | 0.91 | 1.01 | 0.93 |
| \$1,000,000 or more | 17.25 | 20.43 | 2.34 | 2.34 | 5.81 | 5.83 | 0.53 | 0.38 | 0.60 | -- | 0.49 | 0.20 | 0.49 | 0.22 |
| Nontaxable returns, total..... | 55.86 | 57.03 | 0.61 | 0.63 | 2.41 | 2.49 | 2.25 | 2.96 | 0.71 | 0.71 | 1.35 | 1.76 | 1.35 | 1.77 |

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

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

| Size of adjusted gross income | Number of returns | Adjusted gross income less deficit | Salaries and wages | | Taxable interest | | Tax-exempt interest | | Dividends | | State income tax refunds | |
|----------------------------------|-------------------|------------------------------------|---|-------------|--|-------------|---|------------|---------------------------|------------|--------------------------------|--------|
| | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | |
| All returns, total..... | 40,244,305 | 3,853,151,318 | 2,575,314,095 | 32,201,793 | 104,072,374 | 3,094,508 | 43,385,731 | 17,638,831 | 98,904,211 | 19,142,254 | 16,904,324 | |
| Under \$5,000..... | 181,984 | 497,006 | 889,232 | 145,054 | 191,531 | 13,286 | 144,599 | 72,332 | 135,515 | 21,867 | 13,834 | |
| \$5,000 under \$10,000..... | 449,351 | 3,518,685 | 1,737,707 | 295,741 | 614,334 | 16,903 | 103,621 | 165,588 | 311,523 | 75,672 | 37,260 | |
| \$10,000 under \$15,000..... | 828,262 | 10,501,883 | 4,259,693 | 572,387 | 1,355,461 | 38,543 | 248,535 | 299,180 | 682,700 | 176,775 | 61,706 | |
| \$15,000 under \$20,000..... | 1,220,145 | 21,491,501 | 12,083,122 | 826,129 | 1,698,628 | 51,595 | 315,583 | 375,823 | 997,791 | 345,335 | 137,058 | |
| \$20,000 under \$25,000..... | 1,504,577 | 34,064,268 | 23,214,365 | 906,337 | 1,522,271 | 44,246 | 206,649 | 367,534 | 782,143 | 449,580 | 180,066 | |
| \$25,000 under \$30,000..... | 1,738,793 | 47,966,886 | 35,738,131 | 1,122,051 | 1,819,524 | 46,938 | 519,842 | 420,347 | 1,058,748 | 648,745 | 264,584 | |
| \$30,000 under \$35,000..... | 2,027,851 | 65,902,190 | 50,390,639 | 1,304,662 | 1,892,606 | 66,239 | 446,652 | 510,918 | 1,154,525 | 833,382 | 380,988 | |
| \$35,000 under \$40,000..... | 2,205,349 | 82,802,654 | 66,620,280 | 1,525,234 | 1,781,084 | 87,759 | 603,649 | 572,666 | 1,357,900 | 1,008,447 | 490,482 | |
| \$40,000 under \$45,000..... | 2,171,101 | 92,304,910 | 76,611,920 | 1,519,367 | 1,637,474 | 77,096 | 469,240 | 640,850 | 1,358,356 | 1,071,229 | 552,928 | |
| \$45,000 under \$50,000..... | 2,114,082 | 100,429,976 | 82,531,999 | 1,577,151 | 1,817,458 | 70,529 | 576,160 | 670,989 | 1,669,387 | 1,085,019 | 550,112 | |
| \$50,000 under \$55,000..... | 2,320,792 | 121,846,071 | 102,324,045 | 1,789,879 | 2,222,597 | 108,232 | 672,426 | 801,111 | 1,688,257 | 1,232,819 | 636,822 | |
| \$55,000 under \$60,000..... | 2,209,762 | 126,971,453 | 106,359,002 | 1,687,218 | 2,088,438 | 94,413 | 549,869 | 757,416 | 1,595,108 | 1,188,083 | 687,564 | |
| \$60,000 under \$75,000..... | 6,210,753 | 416,670,641 | 343,532,891 | 5,111,729 | 6,758,767 | 287,257 | 1,811,888 | 2,470,177 | 5,733,733 | 3,282,263 | 1,937,051 | |
| \$75,000 under \$100,000..... | 6,373,141 | 548,929,348 | 446,702,839 | 5,668,865 | 9,222,892 | 417,775 | 2,760,072 | 3,240,636 | 8,452,022 | 3,330,006 | 2,333,079 | |
| \$100,000 under \$200,000..... | 6,435,275 | 850,208,243 | 627,212,985 | 5,969,245 | 19,526,939 | 893,664 | 7,988,174 | 4,308,622 | 20,575,840 | 3,270,783 | 3,310,846 | |
| \$200,000 under \$500,000..... | 1,750,664 | 504,844,847 | 297,344,646 | 1,686,356 | 15,646,515 | 517,845 | 9,140,757 | 1,492,022 | 17,829,927 | 853,439 | 2,060,354 | |
| \$500,000 under \$1,000,000..... | 315,694 | 213,470,570 | 104,270,705 | 309,809 | 8,013,422 | 148,928 | 4,804,245 | 293,453 | 8,956,395 | 163,914 | 917,189 | |
| \$1,000,000 or more..... | 186,729 | 610,730,186 | 192,531,193 | 184,580 | 26,272,433 | 113,259 | 12,003,769 | 179,166 | 24,564,341 | 104,898 | 2,352,400 | |
| Taxable returns, total..... | 37,532,174 | 3,795,660,097 | 2,537,788,820 | 30,342,268 | 99,299,119 | 2,988,667 | 42,329,459 | 16,803,873 | 96,091,083 | 18,389,163 | 16,409,845 | |
| Nontaxable returns, total..... | 2,712,131 | 57,491,221 | 37,525,275 | 1,859,525 | 4,773,254 | 105,841 | 1,056,272 | 834,958 | 2,813,128 | 753,091 | 494,479 | |
| Size of adjusted gross income | Alimony received | | Business or profession net income less loss | | Sales of capital assets net gain less loss | | Sales of property other than capital assets | | Taxable IRA distributions | | Taxable pensions and annuities | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) | |
| All returns, total..... | 200,896 | 3,688,185 | 8,305,090 | 150,009,206 | 12,540,076 | 440,209,273 | 1,037,936 | -1,105,220 | 52,538,430 | 8,449,240 | 146,447,942 | |
| Under \$5,000..... | - | - | 59,534 | 112,621 | 53,532 | 97,762 | 7,310 | -121,594 | 6,344 | 28,884 | 99,673 | |
| \$5,000 under \$10,000..... | 3,598 | 36,603 | 126,126 | 606,886 | 133,259 | 204,281 | 9,800 | 2,365 | 184,011 | 149,403 | 766,187 | |
| \$10,000 under \$15,000..... | 7,632 | 80,642 | 209,774 | 1,289,562 | 200,201 | 439,300 | 16,848 | -75,822 | 505,596 | 273,133 | 2,084,374 | |
| \$15,000 under \$20,000..... | 8,704 | 41,908 | 255,387 | 1,911,550 | 251,336 | 545,214 | 16,466 | 4,437 | 747,668 | 384,573 | 3,699,671 | |
| \$20,000 under \$25,000..... | 11,435 | 138,988 | 316,508 | 2,626,619 | 250,942 | 821,235 | 26,792 | -3,057 | 611,099 | 357,643 | 4,336,181 | |
| \$25,000 under \$30,000..... | 20,255 | 202,766 | 352,539 | 2,591,231 | 301,063 | 791,638 | 23,054 | -12,589 | 982,910 | 357,187 | 3,895,511 | |
| \$30,000 under \$35,000..... | 21,016 | 209,691 | 393,599 | 2,920,057 | 332,015 | 1,176,158 | 24,361 | 6,087 | 1,242,057 | 408,250 | 5,467,082 | |
| \$35,000 under \$40,000..... | 19,923 | 258,758 | 402,461 | 3,256,289 | 407,122 | 1,749,113 | 28,501 | -89,533 | 1,067,235 | 401,711 | 5,112,238 | |
| \$40,000 under \$45,000..... | 10,127 | 87,026 | 437,157 | 3,496,262 | 383,695 | 1,249,346 | 29,090 | -87,012 | 1,090,551 | 382,310 | 4,826,735 | |
| \$45,000 under \$50,000..... | 12,735 | 269,644 | 400,523 | 3,465,093 | 452,866 | 1,782,635 | 23,599 | -13,615 | 1,199,780 | 352,443 | 4,946,664 | |
| \$50,000 under \$55,000..... | 11,007 | 280,109 | 470,260 | 4,302,092 | 475,813 | 1,563,030 | 30,834 | 9,012 | 1,483,131 | 412,440 | 5,816,698 | |
| \$55,000 under \$60,000..... | 11,367 | 264,749 | 429,009 | 3,735,838 | 479,915 | 2,130,020 | 35,022 | -43,262 | 1,314,463 | 421,373 | 6,168,358 | |
| \$60,000 under \$75,000..... | 28,112 | 491,785 | 1,188,616 | 13,514,895 | 1,537,966 | 7,529,420 | 113,294 | -65,948 | 5,592,522 | 1,329,682 | 22,072,273 | |
| \$75,000 under \$100,000..... | 18,998 | 459,505 | 1,249,501 | 18,351,931 | 2,219,797 | 15,114,769 | 151,403 | 167,310 | 9,143,593 | 1,337,757 | 25,081,094 | |
| \$100,000 under \$200,000..... | 11,805 | 545,136 | 1,423,455 | 40,356,484 | 3,272,805 | 49,251,446 | 245,332 | 128,051 | 15,258,967 | 1,397,236 | 35,269,132 | |
| \$200,000 under \$500,000..... | 3,128 | 246,549 | 467,905 | 31,654,395 | 1,331,555 | 63,128,225 | 157,657 | -86,484 | 8,347,787 | 363,783 | 12,414,567 | |
| \$500,000 under \$1,000,000..... | 618 | 91,123 | 77,453 | 7,835,652 | 279,664 | 40,654,892 | 52,989 | -110,789 | 2,280,463 | 56,759 | 2,248,387 | |
| \$1,000,000 or more..... | 437 | 55,204 | 45,282 | 7,981,747 | 176,530 | 251,980,788 | 45,584 | -712,778 | 1,465,919 | 34,673 | 2,143,115 | |
| Taxable returns, total..... | 178,149 | 3,380,582 | 7,486,525 | 143,498,212 | 11,885,957 | 436,734,441 | 958,160 | -732,815 | 51,403,966 | 7,808,426 | 140,825,607 | |
| Nontaxable returns, total..... | 22,746 | 307,603 | 818,565 | 6,510,994 | 654,119 | 3,474,832 | 79,776 | -372,405 | 1,134,464 | 640,814 | 5,622,334 | |

Footnotes at end of table

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

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

| Size of adjusted gross income | Rent and royalty net income | | Rent and royalty net loss | | Farm rental net income less loss | | 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..... | 3,204,231 | 41,423,446 | 3,381,514 | 24,024,882 | 242,197 | 1,495,939 | 4,412,780 | 208,296,240 | 354,945 | 8,773,018 | 658,762 | -3,744,590 |
| Under \$5,000 | 15,803 | 106,319 | 18,363 | 208,823 | *1,197 | *4,988 | 24,748 | -284,962 | *996 | *2,541 | 7,875 | -47,290 |
| \$5,000 under \$10,000 | 52,209 | 240,015 | 45,809 | 319,983 | *7,647 | *12,716 | 32,029 | -440,880 | *962 | *4,246 | 9,394 | -99,318 |
| \$10,000 under \$15,000 | 78,735 | 327,937 | 67,749 | 465,768 | *5,615 | *19,866 | 45,900 | -286,223 | 7,708 | 17,109 | 20,740 | -52,766 |
| \$15,000 under \$20,000 | 88,326 | 479,422 | 78,911 | 532,032 | 10,789 | 49,755 | 65,958 | -315,504 | 6,504 | 41,303 | 21,024 | -179,635 |
| \$20,000 under \$25,000 | 104,878 | 506,873 | 103,628 | 689,002 | 9,549 | 72,434 | 70,232 | -12,416 | *4,711 | *24,866 | 22,981 | -66,971 |
| \$25,000 under \$30,000 | 97,923 | 558,246 | 97,923 | 729,814 | 10,517 | 56,128 | 92,296 | 375,410 | 10,490 | 36,446 | 19,728 | -159,057 |
| \$30,000 under \$35,000 | 104,814 | 537,675 | 116,667 | 902,824 | *6,429 | *88,893 | 94,534 | 118,069 | 7,478 | 24,323 | 24,352 | -115,386 |
| \$35,000 under \$40,000 | 117,968 | 658,855 | 125,139 | 686,035 | 9,838 | 73,676 | 112,671 | 37,129 | 9,768 | 63,494 | 28,535 | -174,732 |
| \$40,000 under \$45,000 | 114,168 | 573,904 | 154,788 | 882,592 | 9,032 | 16,651 | 133,740 | 706,361 | 8,515 | 59,285 | 21,926 | -81,717 |
| \$45,000 under \$50,000 | 105,886 | 751,606 | 123,477 | 790,556 | *7,604 | *17,435 | 133,634 | 609,467 | 11,377 | 94,642 | 36,260 | -138,952 |
| \$50,000 under \$55,000 | 107,047 | 655,475 | 160,732 | 998,675 | 7,727 | 44,806 | 147,944 | 373,753 | 9,396 | 65,677 | 43,177 | -197,203 |
| \$55,000 under \$60,000 | 122,969 | 729,894 | 153,757 | 862,571 | 10,860 | 77,806 | 126,649 | 551,985 | 13,842 | 95,311 | 33,931 | -49,385 |
| \$60,000 under \$75,000 | 360,363 | 2,367,244 | 510,599 | 2,899,383 | 26,826 | 144,590 | 440,999 | 3,490,125 | 30,966 | 162,176 | 104,268 | -416,900 |
| \$75,000 under \$100,000 | 509,396 | 4,331,181 | 598,706 | 3,614,110 | 42,507 | 125,484 | 649,439 | 6,649,294 | 54,986 | 414,336 | 97,632 | -225,079 |
| \$100,000 under \$200,000 | 742,978 | 9,226,087 | 718,020 | 5,056,697 | 56,340 | 515,346 | 1,185,263 | 27,296,135 | 92,997 | 1,354,163 | 109,493 | -446,190 |
| \$200,000 under \$500,000 | 343,365 | 8,852,545 | 216,774 | 2,555,336 | 13,959 | 137,007 | 727,079 | 47,709,147 | 52,876 | 1,549,747 | 40,648 | -568,575 |
| \$500,000 under \$1,000,000 | 80,944 | 3,967,250 | 48,771 | 870,984 | 3,551 | 33,116 | 194,309 | 33,288,700 | 17,184 | 1,278,879 | 9,835 | -282,529 |
| \$1,000,000 or more | 56,460 | 6,552,919 | 31,973 | 959,697 | 2,208 | 15,220 | 135,356 | 88,430,631 | 14,188 | 3,489,554 | 6,962 | -442,905 |
| Taxable returns, total..... | 2,958,171 | 39,754,837 | 3,101,797 | 21,248,302 | 223,903 | 1,410,669 | 4,182,860 | 210,568,714 | 337,410 | 8,665,332 | 597,586 | -3,316,169 |
| Nontaxable returns, total..... | 246,060 | 1,668,609 | 279,717 | 2,776,580 | 18,294 | 85,270 | 229,919 | -2,272,474 | 17,535 | 107,686 | 61,176 | -428,421 |

| Size of adjusted gross income | Unemployment compensation | | Taxable social security benefits | | 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..... | 2,088,383 | 6,035,257 | 4,314,030 | 40,303,084 | 61,982 | 3,599,408 | 2,741,790 | 17,024,422 | 10,297,860 | 40,058,384 |
| Under \$5,000 | *5,229 | *15,568 | *1,164 | *4,619 | *3,805 | *228,017 | 10,891 | -24,974 | 57,570 | 112,084 |
| \$5,000 under \$10,000 | 15,863 | 46,187 | 3,008 | 17,868 | *5,690 | *313,075 | 21,093 | 30,851 | 122,110 | 205,333 |
| \$10,000 under \$15,000 | 38,232 | 101,636 | 7,737 | 21,683 | *3,515 | *161,175 | 34,541 | 36,349 | 225,524 | 346,177 |
| \$15,000 under \$20,000 | 69,121 | 233,310 | 51,597 | 69,120 | - | - | 50,100 | 156,289 | 288,221 | 465,221 |
| \$20,000 under \$25,000 | 86,210 | 235,224 | 185,906 | 224,886 | *3,025 | *139,520 | 68,789 | 131,851 | 356,838 | 698,027 |
| \$25,000 under \$30,000 | 112,245 | 384,660 | 280,565 | 687,769 | *3,660 | *164,108 | 89,563 | 222,307 | 439,856 | 937,041 |
| \$30,000 under \$35,000 | 142,420 | 445,739 | 320,473 | 1,110,010 | - | - | 111,547 | 254,749 | 497,548 | 838,048 |
| \$35,000 under \$40,000 | 126,178 | 391,033 | 285,821 | 1,468,838 | *1,148 | *82,958 | 112,268 | 239,052 | 543,346 | 1,039,924 |
| \$40,000 under \$45,000 | 137,662 | 411,726 | 232,529 | 1,441,305 | *2,024 | *119,486 | 119,875 | 133,745 | 534,458 | 1,111,587 |
| \$45,000 under \$50,000 | 173,935 | 477,843 | 222,152 | 1,816,398 | *343 | *38,543 | 123,856 | 278,076 | 494,403 | 1,168,749 |
| \$50,000 under \$55,000 | 165,471 | 451,292 | 217,108 | 1,906,625 | *1,674 | *116,743 | 126,915 | 293,117 | 565,035 | 1,286,393 |
| \$55,000 under \$60,000 | 128,395 | 328,871 | 216,888 | 2,069,303 | *2,656 | *103,764 | 131,237 | 434,022 | 538,705 | 1,060,250 |
| \$60,000 under \$75,000 | 361,864 | 979,898 | 655,053 | 7,418,358 | 4,225 | 252,231 | 335,710 | 734,434 | 1,510,057 | 3,414,307 |
| \$75,000 under \$100,000 | 305,312 | 769,834 | 637,946 | 7,946,962 | 6,289 | 404,367 | 463,771 | 1,320,732 | 1,388,147 | 5,257,638 |
| \$100,000 under \$200,000 | 190,711 | 654,363 | 678,784 | 9,229,915 | 11,085 | 720,761 | 594,296 | 3,339,056 | 1,787,424 | 10,493,292 |
| \$200,000 under \$500,000 | 26,374 | 112,092 | 246,162 | 3,696,599 | 8,736 | 497,823 | 242,100 | 3,300,594 | 704,137 | 7,834,361 |
| \$500,000 under \$1,000,000 | 1,977 | 10,286 | 44,650 | 714,624 | 2,266 | 141,772 | 58,777 | 1,511,273 | 149,574 | 2,139,401 |
| \$1,000,000 or more | 1,183 | 5,696 | 26,487 | 458,201 | 1,844 | 115,067 | 46,460 | 4,632,899 | 94,908 | 1,650,552 |
| Taxable returns, total..... | 1,932,218 | 5,550,106 | 4,162,834 | 39,630,910 | 44,024 | 2,614,436 | 2,582,216 | 16,666,106 | 9,439,888 | 38,385,469 |
| Nontaxable returns, total..... | 156,165 | 485,152 | 161,197 | 672,175 | 17,958 | 984,972 | 159,674 | 458,316 | 857,971 | 1,672,916 |

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 | | | Itemized deductions limitation | | | Medical and dental expenses deduction | | | Medical and dental expenses | | | Medical and dental expenses limitation | | | Total | | | | | | | |
| | Number of returns | Amount | (47) | Number of returns | Amount | (49) | Number of returns | Amount | (50) | Number of returns | Amount | (51) | Number of returns | Amount | (53) | Number of returns | Amount | (55) | Number of returns | Amount | (56) | Amount | (57) |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| All returns, total..... | | | | | | | | | | | | | | | | | | | | | | | |
| Under \$5,000..... | 741,376,847 | 5,465,467 | 31,965,547 | 5,884,418 | 35,376,998 | 5,884,418 | 53,885,106 | 5,883,477 | 18,509,108 | 39,564,240 | 265,365,133 | | | | | | | | | | | | |
| \$5,000 under \$10,000..... | 2,059,633 | - | - | 121,353 | 678,884 | 121,353 | 704,559 | 120,412 | 25,675 | 161,517 | 367,907 | | | | | | | | | | | | |
| \$10,000 under \$15,000..... | 5,908,706 | - | - | 269,331 | 2,794,566 | 269,331 | 2,952,286 | 269,331 | 157,721 | 386,866 | 741,809 | | | | | | | | | | | | |
| \$15,000 under \$20,000..... | 8,806,912 | - | - | 482,968 | 3,028,326 | 482,968 | 3,486,674 | 482,968 | 488,349 | 736,072 | 1,428,037 | | | | | | | | | | | | |
| \$20,000 under \$25,000..... | 13,285,694 | - | - | 595,004 | 3,635,485 | 595,004 | 4,418,165 | 595,004 | 782,680 | 1,156,979 | 2,291,217 | | | | | | | | | | | | |
| \$25,000 under \$30,000..... | 15,865,714 | - | - | 564,001 | 2,791,904 | 564,001 | 3,744,027 | 564,001 | 952,124 | 1,425,832 | 3,088,618 | | | | | | | | | | | | |
| \$30,000 under \$35,000..... | 18,625,692 | - | - | 515,451 | 2,308,262 | 515,451 | 3,371,036 | 515,451 | 1,062,775 | 1,688,770 | 4,022,759 | | | | | | | | | | | | |
| \$35,000 under \$40,000..... | 22,357,195 | - | - | 500,229 | 2,274,480 | 500,229 | 3,490,672 | 500,229 | 1,216,192 | 1,975,490 | 4,969,406 | | | | | | | | | | | | |
| \$40,000 under \$45,000..... | 25,812,068 | - | - | 444,803 | 2,328,304 | 444,803 | 3,580,258 | 444,803 | 1,251,954 | 2,151,026 | 6,271,703 | | | | | | | | | | | | |
| \$45,000 under \$50,000..... | 26,857,728 | - | - | 348,444 | 1,614,144 | 348,444 | 2,725,646 | 348,444 | 1,111,502 | 1,410,435 | 6,598,053 | | | | | | | | | | | | |
| \$50,000 under \$55,000..... | 26,418,076 | - | - | 302,969 | 1,759,882 | 302,969 | 2,836,482 | 302,969 | 1,076,600 | 2,083,059 | 7,152,571 | | | | | | | | | | | | |
| \$55,000 under \$60,000..... | 30,313,409 | - | - | 287,307 | 1,237,955 | 287,307 | 2,365,069 | 287,307 | 1,127,114 | 2,301,409 | 8,772,071 | | | | | | | | | | | | |
| \$60,000 under \$65,000..... | 30,171,560 | - | - | 229,727 | 1,385,679 | 229,727 | 2,370,496 | 229,727 | 984,818 | 2,194,910 | 8,849,261 | | | | | | | | | | | | |
| \$65,000 under \$70,000..... | 91,880,408 | 71,904 | 10,065 | 573,555 | 3,711,006 | 573,555 | 6,577,230 | 573,555 | 2,866,224 | 6,158,281 | 28,533,198 | | | | | | | | | | | | |
| \$70,000 under \$75,000..... | 109,484,166 | 52,585 | 33,306 | 385,873 | 2,468,648 | 385,873 | 4,954,114 | 385,873 | 2,485,466 | 6,340,861 | 37,486,929 | | | | | | | | | | | | |
| \$75,000 under \$100,000..... | 152,802,468 | 3,098,660 | 2,634,493 | 235,169 | 2,460,856 | 235,169 | 4,726,083 | 235,169 | 2,265,227 | 6,415,432 | 59,509,965 | | | | | | | | | | | | |
| \$100,000 under \$200,000..... | 72,773,885 | 1,750,224 | 8,516,120 | 26,029 | 732,780 | 26,029 | 1,282,519 | 26,029 | 549,739 | 1,744,842 | 35,352,168 | | | | | | | | | | | | |
| \$200,000 under \$500,000..... | 25,712,309 | 315,477 | 5,174,359 | 1,763 | 122,396 | 1,763 | 209,119 | 1,763 | 86,723 | 314,502 | 15,008,056 | | | | | | | | | | | | |
| \$500,000 under \$1,000,000..... | 63,280,224 | 186,618 | 15,597,204 | 421 | 42,442 | 421 | 90,669 | 421 | 46,227 | 185,958 | 34,921,406 | | | | | | | | | | | | |
| \$1,000,000 or more..... | 692,819,118 | 5,460,577 | 31,937,888 | 4,541,288 | 20,606,654 | 4,541,288 | 37,283,497 | 4,541,288 | 16,676,843 | 37,070,871 | 258,337,596 | | | | | | | | | | | | |
| Taxable returns, total..... | 48,557,729 | 4,890 | 27,659 | 1,343,131 | 14,769,343 | 1,343,131 | 16,601,609 | 1,342,190 | 1,832,265 | 2,493,369 | 7,027,537 | | | | | | | | | | | | |
| Nontaxable returns, total..... | | | | | | | | | | | | | | | | | | | | | | | |

| 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 | | | Home mortgage interest | | | | | | | | | | | |
| | Number of returns | Amount | (58) | Number of returns | Amount | (61) | Number of returns | Amount | (62) | Number of returns | Amount | (63) | Number of returns | Amount | (64) | Number of returns | Amount | (65) | Number of returns | Amount | (66) | Number of returns | Amount | (68) | Amount | (69) | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| All returns, total..... | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Under \$5,000..... | 33,609,458 | 169,162,512 | 35,420,134 | 86,650,534 | 19,016,794 | 7,866,732 | 3,364,360 | 1,685,354 | 33,705,780 | 291,552,907 | 33,267,570 | 272,148,740 | | | | | | | | | | | | | | | |
| \$5,000 under \$10,000..... | 77,954 | 70,930 | 137,313 | 280,400 | 56,277 | 12,343 | 10,296 | 4,234 | 120,684 | 829,036 | 116,769 | 805,869 | | | | | | | | | | | | | | | |
| \$10,000 under \$15,000..... | 194,818 | 116,841 | 317,105 | 580,631 | 168,578 | 40,679 | 18,423 | 3,657 | 268,774 | 1,711,842 | 261,692 | 1,651,203 | | | | | | | | | | | | | | | |
| \$15,000 under \$20,000..... | 456,782 | 288,044 | 591,021 | 1,048,097 | 315,116 | 82,566 | 45,247 | 9,331 | 482,234 | 2,762,047 | 477,672 | 2,688,807 | | | | | | | | | | | | | | | |
| \$20,000 under \$25,000..... | 844,105 | 562,290 | 941,412 | 1,555,603 | 461,852 | 130,858 | 74,807 | 42,466 | 816,489 | 4,707,315 | 806,105 | 4,649,495 | | | | | | | | | | | | | | | |
| \$25,000 under \$30,000..... | 1,100,340 | 945,586 | 1,159,572 | 1,932,657 | 588,013 | 168,439 | 93,220 | 41,927 | 1,080,993 | 6,636,099 | 1,085,256 | 6,505,394 | | | | | | | | | | | | | | | |
| \$30,000 under \$35,000..... | 1,380,259 | 1,474,614 | 1,399,973 | 2,268,685 | 772,830 | 226,956 | 109,725 | 52,504 | 1,338,560 | 7,839,343 | 1,332,418 | 7,780,165 | | | | | | | | | | | | | | | |
| \$35,000 under \$40,000..... | 1,617,176 | 2,052,743 | 1,677,649 | 2,585,921 | 884,573 | 280,882 | 127,714 | 49,860 | 1,627,959 | 9,635,865 | 1,613,200 | 9,516,605 | | | | | | | | | | | | | | | |
| \$40,000 under \$45,000..... | 1,852,999 | 2,884,971 | 1,861,454 | 3,046,330 | 1,011,906 | 307,504 | 149,949 | 32,899 | 1,856,180 | 11,483,548 | 1,845,411 | 11,306,125 | | | | | | | | | | | | | | | |
| \$45,000 under \$50,000..... | 1,830,049 | 3,237,072 | 1,853,929 | 2,968,297 | 1,055,716 | 330,504 | 171,989 | 62,180 | 1,848,044 | 11,781,110 | 1,841,380 | 11,584,118 | | | | | | | | | | | | | | | |
| \$50,000 under \$55,000..... | 1,816,260 | 3,599,727 | 1,816,933 | 3,178,197 | 1,037,937 | 327,370 | 159,274 | 47,278 | 1,772,568 | 11,701,091 | 1,763,850 | 11,515,732 | | | | | | | | | | | | | | | |
| \$55,000 under \$60,000..... | 2,046,657 | 4,628,395 | 2,052,715 | 3,690,291 | 1,129,563 | 404,964 | 160,563 | 48,421 | 2,033,601 | 13,943,385 | 2,020,889 | 13,752,089 | | | | | | | | | | | | | | | |
| \$60,000 under \$65,000..... | 1,933,757 | 4,787,224 | 1,984,038 | 3,634,205 | 1,106,145 | 388,095 | 166,866 | 39,737 | 1,934,719 | 13,373,956 | 1,922,933 | 13,198,231 | | | | | | | | | | | | | | | |
| \$65,000 under \$70,000..... | 5,358,161 | 16,007,062 | 5,646,353 | 11,223,189 | 3,063,013 | 1,143,773 | 514,035 | 159,174 | 5,490,793 | 40,772,228 | 5,456,028 | 40,196,094 | | | | | | | | | | | | | | | |
| \$70,000 under \$75,000..... | 5,483,919 | 21,661,726 | 5,876,060 | 14,172,674 | 3,195,306 | 1,394,671 | 631,022 | 257,858 | 5,586,606 | 46,445,493 | 5,540,026 | 45,580,597 | | | | | | | | | | | | | | | |
| \$75,000 under \$100,000..... | 5,626,183 | 37,165,343 | 5,995,194 | 20,260,557 | 3,164,238 | 1,685,068 | 663,188 | 398,997 | 5,563,395 | 61,224,253 | 5,453,543 | 58,846,947 | | | | | | | | | | | | | | | |
| \$100,000 under \$200,000..... | 1,536,733 | 25,556,318 | 1,634,287 | 9,011,510 | 792,698 | 588,633 | 200,043 | 195,707 | 1,468,179 | 26,059,353 | 1,391,443 | 23,128,442 | | | | | | | | | | | | | | | |
| \$200,000 under \$500,000..... | 283,635 | 12,162,059 | 298,116 | 2,592,771 | 136,214 | 163,406 | 43,602 | 89,820 | 262,327 | 7,692,318 | 233,784 | 5,509,492 | | | | | | | | | | | | | | | |
| \$500,000 under \$1,000,000..... | 169,670 | 31,961,568 | 177,010 | 2,620,509 | 78,920 | 190,022 | 26,377 | 149,306 | 153,677 | 12,954,624 | 125,170 | 3,933,335 | | | | | | | | | | | | | | | |
| \$1,000,000 or more..... | 31,927,464 | 167,296,067 | 33,239,984 | 81,936,678 | 17,995,043 | 7,510,958 | 3,197,168 | 1,593,892 | 31,656,605 | 272,951,941 | 31,246,451 | 254,994,109 | | | | | | | | | | | | | | | |
| Taxable returns, total..... | 1,681,994 | 1,866,446 | 2,180,149 | 4,713,856 | 1,023,750 | 355,774 | 167,192 | 91,462 | 2,049,176 | 18,600,966 | 2,021,119 | 17,154,631 | | | | | | | | | | | | | | | |
| Nontaxable returns, total..... | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Total itemized deductions--continued

Taxes paid deduction--continued

Interest paid deduction

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)

| Total itemized deductions--continued | | | | | | | | | | | | | | |
|--------------------------------------|------------------------------------|-------------|---------------------|------------|-------------------|----------------------------|----------------------------------|---------------------------------------|------------|-------------------|---|-------------------------|--|--------|
| Size of adjusted gross income | Interest paid deduction--continued | | | | | Deductible points | | Investment interest expense deduction | | Total | | Contributions deduction | | |
| | Home mortgage interest--continued | | Paid to individuals | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | | | | | | | | | Amount |
| All returns, total..... | 32,700,138 | 265,137,203 | 1,880,786 | 7,011,537 | 2,701,991 | 1,794,196 | 1,917,989 | 17,609,971 | 35,523,471 | 125,798,548 | 34,206,914 | 88,276,422 | | |
| Under \$5,000..... | 114,876 | 771,154 | 6,727 | 34,716 | 5,529 | 3,523 | 9,067 | 19,644 | 106,813 | 73,776 | 96,568 | 99,961 | | |
| \$5,000 under \$10,000..... | 259,657 | 1,609,610 | 9,799 | 41,593 | 15,304 | 15,261 | 19,914 | 45,379 | 284,888 | 358,161 | 270,437 | 373,946 | | |
| \$10,000 under \$15,000..... | 462,144 | 2,607,953 | 29,373 | 80,854 | 18,156 | 13,535 | 14,699 | 59,705 | 589,011 | 888,954 | 556,875 | 819,981 | | |
| \$15,000 under \$20,000..... | 784,744 | 4,503,209 | 48,451 | 146,286 | 48,738 | 22,361 | 26,705 | 35,439 | 921,434 | 1,410,177 | 884,662 | 1,208,974 | | |
| \$20,000 under \$25,000..... | 1,036,964 | 6,340,120 | 51,981 | 165,274 | 57,165 | 48,170 | 30,842 | 82,535 | 1,165,980 | 1,791,447 | 1,097,748 | 1,532,871 | | |
| \$25,000 under \$30,000..... | 1,302,789 | 7,607,849 | 70,234 | 172,316 | 50,093 | 27,032 | 23,434 | 32,145 | 1,379,669 | 2,400,377 | 1,311,127 | 2,033,794 | | |
| \$30,000 under \$35,000..... | 1,593,988 | 9,315,239 | 59,273 | 201,365 | 73,000 | 63,428 | 42,543 | 55,933 | 1,701,239 | 3,136,260 | 1,616,436 | 2,518,907 | | |
| \$35,000 under \$40,000..... | 1,790,203 | 10,998,616 | 94,011 | 307,509 | 131,128 | 87,101 | 37,919 | 90,321 | 1,837,436 | 3,087,779 | 1,740,866 | 2,496,822 | | |
| \$40,000 under \$45,000..... | 1,808,333 | 11,285,240 | 77,638 | 298,878 | 113,564 | 115,599 | 41,003 | 81,393 | 1,899,307 | 3,347,208 | 1,801,038 | 2,735,979 | | |
| \$45,000 under \$50,000..... | 1,739,790 | 11,295,415 | 74,288 | 220,317 | 101,662 | 89,957 | 29,829 | 95,403 | 1,802,373 | 3,300,248 | 1,719,406 | 2,673,749 | | |
| \$50,000 under \$55,000..... | 1,979,927 | 13,389,237 | 95,785 | 362,852 | 116,090 | 65,297 | 56,716 | 125,999 | 2,028,091 | 3,747,260 | 1,958,327 | 3,097,981 | | |
| \$55,000 under \$60,000..... | 1,899,226 | 12,910,632 | 97,091 | 287,600 | 149,927 | 112,017 | 44,671 | 63,708 | 1,985,898 | 3,812,691 | 1,908,190 | 3,086,733 | | |
| \$60,000 under \$75,000..... | 5,371,384 | 39,079,479 | 321,365 | 1,116,615 | 413,394 | 235,663 | 151,155 | 340,450 | 5,616,525 | 12,241,463 | 5,367,917 | 10,144,948 | | |
| \$75,000 under \$100,000..... | 5,461,390 | 44,366,710 | 348,216 | 1,213,887 | 521,473 | 329,394 | 257,721 | 535,501 | 5,924,532 | 15,697,220 | 5,754,777 | 12,655,398 | | |
| \$100,000 under \$200,000..... | 5,375,839 | 57,382,963 | 365,370 | 1,463,984 | 638,424 | 346,966 | 539,483 | 2,030,340 | 6,115,139 | 22,726,560 | 5,981,630 | 18,061,990 | | |
| \$200,000 under \$500,000..... | 1,366,921 | 22,520,951 | 105,489 | 607,492 | 197,081 | 168,665 | 381,406 | 2,762,226 | 1,678,196 | 14,176,319 | 1,558,164 | 10,530,488 | | |
| \$500,000 under \$1,000,000..... | 229,481 | 5,351,392 | 17,499 | 158,100 | 34,326 | 28,113 | 116,799 | 2,154,714 | 305,239 | 6,357,526 | 302,285 | 3,993,651 | | |
| \$1,000,000 or more..... | 122,482 | 3,801,437 | 8,197 | 131,898 | 16,938 | 22,053 | 94,082 | 8,999,236 | 181,701 | 27,245,122 | 180,442 | 10,208,251 | | |
| Taxable returns, total..... | 30,716,652 | 248,495,762 | 1,773,875 | 6,498,347 | 2,575,809 | 1,645,943 | 1,819,328 | 16,311,889 | 33,594,495 | 121,782,501 | 32,381,877 | 84,893,489 | | |
| Non-taxable returns, total..... | 1,983,466 | 16,641,442 | 106,910 | 513,189 | 126,183 | 148,253 | 98,662 | 1,298,082 | 1,928,976 | 4,016,047 | 1,825,037 | 3,382,933 | | |
| Total itemized deductions--continued | | | | | | | | | | | | | | |
| Size of adjusted gross income | Contributions deduction--continued | | | | | Carryover from prior years | Casualty or theft loss deduction | | Total | | Miscellaneous deductions subject to 2% AGI limitation | | Unreimbursed employee business expense | |
| | Other than cash contributions | | 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..... | 19,292,367 | 38,286,580 | 337,892 | 15,995,474 | 92,231 | 1,324,841 | 9,276,943 | 44,730,274 | 12,039,824 | 45,804,927 | | | | |
| Under \$5,000..... | 29,544 | 13,490 | 6,112 | 25,663 | 957 | 6,990 | 55,921 | 99,290 | 9,962 | 13,791 | | | | |
| \$5,000 under \$10,000..... | 115,105 | 50,114 | 19,184 | 79,790 | 4,994 | 27,401 | 108,383 | 231,514 | 40,008 | 128,946 | | | | |
| \$10,000 under \$15,000..... | 239,004 | 135,719 | 22,836 | 65,754 | 1,861 | 84,684 | 182,223 | 545,653 | 127,007 | 425,468 | | | | |
| \$15,000 under \$20,000..... | 378,922 | 315,305 | 22,512 | 68,976 | 7,051 | 84,552 | 278,931 | 998,512 | 226,121 | 876,591 | | | | |
| \$20,000 under \$25,000..... | 528,483 | 367,409 | 21,534 | 67,107 | 3,966 | 15,132 | 363,675 | 1,349,023 | 353,616 | 1,285,775 | | | | |
| \$25,000 under \$30,000..... | 638,691 | 356,533 | 20,052 | 661,847 | 3,770 | 27,758 | 457,725 | 1,771,240 | 503,438 | 1,706,786 | | | | |
| \$30,000 under \$35,000..... | 862,125 | 912,347 | 24,900 | 94,084 | 4,809 | 19,121 | 534,009 | 2,041,063 | 603,036 | 2,094,645 | | | | |
| \$35,000 under \$40,000..... | 931,303 | 537,395 | 25,183 | 471,067 | 10,665 | 73,096 | 573,052 | 2,369,120 | 719,877 | 2,494,559 | | | | |
| \$40,000 under \$45,000..... | 992,855 | 540,533 | 18,787 | 130,288 | 11,908 | 94,886 | 570,912 | 2,274,776 | 732,802 | 2,441,985 | | | | |
| \$45,000 under \$50,000..... | 922,469 | 628,656 | 20,895 | 143,071 | 2,769 | 14,013 | 542,471 | 2,255,644 | 714,642 | 2,460,363 | | | | |
| \$50,000 under \$55,000..... | 1,049,726 | 682,929 | 8,217 | 12,708 | 4,080 | 270,706 | 570,778 | 2,105,989 | 775,365 | 2,372,177 | | | | |
| \$55,000 under \$60,000..... | 1,083,358 | 689,618 | 4,450 | 85,360 | 6,758 | 126,737 | 587,879 | 2,317,485 | 787,799 | 2,654,405 | | | | |
| \$60,000 under \$75,000..... | 3,087,751 | 1,946,858 | 32,444 | 496,458 | 14,093 | 169,819 | 1,389,259 | 5,720,517 | 2,153,396 | 6,864,375 | | | | |
| \$75,000 under \$100,000..... | 3,456,963 | 3,075,561 | 28,419 | 676,466 | 6,138 | 49,027 | 1,404,139 | 6,267,736 | 2,068,857 | 7,478,222 | | | | |
| \$100,000 under \$200,000..... | 3,757,637 | 4,979,527 | 31,130 | 1,518,651 | 6,365 | 74,913 | 1,319,176 | 7,757,332 | 1,808,897 | 8,776,487 | | | | |
| \$200,000 under \$500,000..... | 962,203 | 4,136,022 | 18,736 | 3,532,942 | 1,812 | 94,691 | 293,148 | 3,326,898 | 358,265 | 2,793,847 | | | | |
| \$500,000 under \$1,000,000..... | 165,190 | 2,917,345 | 6,361 | 1,954,707 | 191 | 35,740 | 42,750 | 1,086,497 | 39,724 | 526,698 | | | | |
| \$1,000,000 or more..... | 90,959 | 16,021,218 | 6,142 | 5,930,534 | 45 | 55,576 | 22,512 | 2,211,987 | 16,993 | 409,807 | | | | |
| Taxable returns, total..... | 18,481,142 | 37,449,675 | 254,607 | 14,663,913 | 69,563 | 618,965 | 8,654,509 | 42,116,094 | 11,582,194 | 43,824,287 | | | | |
| Non-taxable returns, total..... | 811,225 | 836,905 | 83,286 | 1,331,561 | 22,669 | 705,877 | 622,434 | 2,614,180 | 457,629 | 1,980,661 | | | | |

Adjusted Gross Income--Continued

| Size of adjusted gross income | Income tax before credits | | Total tax credits | | Income tax after credits | | Alternative minimum tax | | Total income tax | |
|----------------------------------|----------------------------|-----------------|----------------------------|-----------------|----------------------------|-----------------|----------------------------|-----------------|----------------------------|-----------------|
| | Number of returns (104) | Amount (105) | Number of returns (106) | Amount (107) | Number of returns (108) | Amount (109) | Number of returns (110) | Amount (111) | Number of returns (112) | Amount (113) |
| All returns, total..... | 38,408,444 | 680,542,709 | 16,360,516 | 18,896,200 | 37,511,141 | 661,646,509 | 920,953 | 5,990,764 | 37,532,174 | 667,631,592 |
| Under \$5,000..... | *6,571 | *2,865 | *1,792 | *65 | *6,571 | *2,800 | *45 | *240 | 6,616 | 3,040 |
| \$5,000 under \$10,000..... | 67,141 | 13,871 | 24,505 | 2,455 | 55,438 | 11,416 | *100 | *5,810 | 55,538 | 17,226 |
| \$10,000 under \$15,000..... | 414,433 | 193,286 | 51,274 | 12,072 | 386,043 | 180,584 | 4,437 | 387,336 | 180,584 | 185,020 |
| \$15,000 under \$20,000..... | 830,059 | 717,986 | 172,163 | 62,077 | 707,475 | 655,909 | *1,264 | *3,955 | 708,731 | 659,864 |
| \$20,000 under \$25,000..... | 1,305,390 | 1,774,059 | 353,572 | 223,859 | 1,109,408 | 1,550,200 | *393 | *2,170 | 1,109,800 | 1,552,371 |
| \$25,000 under \$30,000..... | 1,629,865 | 3,151,795 | 506,174 | 361,785 | 1,463,576 | 2,790,010 | *3,292 | *28,612 | 1,465,010 | 2,818,622 |
| \$30,000 under \$35,000..... | 1,980,864 | 4,880,546 | 694,374 | 545,825 | 1,852,363 | 4,334,721 | 3,845 | 2,133 | 1,853,372 | 4,336,854 |
| \$35,000 under \$40,000..... | 2,169,356 | 6,834,121 | 823,278 | 700,216 | 2,064,988 | 6,133,905 | 4,288 | 6,130 | 2,065,042 | 6,140,035 |
| \$40,000 under \$45,000..... | 2,149,960 | 8,380,066 | 891,993 | 881,993 | 2,098,456 | 7,488,073 | 9,318 | 9,875 | 2,099,526 | 7,497,957 |
| \$45,000 under \$50,000..... | 2,102,476 | 9,734,218 | 924,944 | 901,024 | 2,071,788 | 8,833,194 | 4,240 | 4,937 | 2,071,946 | 8,838,131 |
| \$50,000 under \$55,000..... | 2,312,100 | 12,434,435 | 1,045,691 | 1,048,510 | 2,296,054 | 11,385,924 | 7,397 | 10,062 | 2,296,119 | 11,395,986 |
| \$55,000 under \$60,000..... | 2,200,800 | 13,148,543 | 1,122,105 | 1,171,174 | 2,187,431 | 11,977,369 | 14,532 | 35,094 | 2,188,276 | 12,012,463 |
| \$60,000 under \$75,000..... | 6,194,715 | 47,307,458 | 3,153,469 | 3,515,361 | 6,176,405 | 43,792,096 | 50,507 | 90,221 | 6,179,663 | 43,882,318 |
| \$75,000 under \$100,000..... | 6,369,072 | 74,787,980 | 3,444,435 | 3,468,253 | 6,359,728 | 71,319,727 | 138,404 | 241,421 | 6,364,916 | 71,561,148 |
| \$100,000 under \$200,000..... | 6,427,254 | 146,027,544 | 2,279,488 | 1,729,588 | 6,426,061 | 144,297,956 | 323,725 | 1,113,908 | 6,428,702 | 145,411,863 |
| \$200,000 under \$500,000..... | 1,748,860 | 119,831,011 | 565,225 | 914,005 | 1,748,150 | 118,917,006 | 287,830 | 1,835,060 | 1,749,543 | 120,752,067 |
| \$500,000 under \$1,000,000..... | 315,173 | 60,410,719 | 143,375 | 701,192 | 314,988 | 59,709,526 | 45,840 | 916,785 | 315,456 | 60,626,524 |
| \$1,000,000 or more..... | 186,356 | 170,912,209 | 103,818 | 2,646,116 | 186,243 | 168,266,093 | 24,291 | 1,869,914 | 186,563 | 169,940,103 |
| Taxable returns, total..... | 37,513,366 | 679,714,213 | 15,471,458 | 18,067,704 | 37,511,141 | 661,646,509 | 920,953 | 5,990,764 | 37,532,174 | 667,631,592 |
| Nontaxable returns, total..... | 889,058 | 828,496 | 889,058 | 828,496 | | | | | | |

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

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

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

(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 | 40,244,305 | 3,853,151,318 | 26,166,082 | 2,983,798,794 | 1,025,670 | 73,229,302 |
| Salaries and wages | 35,291,420 | 2,575,314,095 | 23,992,986 | 2,027,697,957 | 918,355 | 42,548,957 |
| Taxable interest | 32,201,793 | 104,072,374 | 22,135,706 | 70,936,064 | 648,807 | 2,714,363 |
| Tax-exempt interest | 3,094,508 | 43,385,731 | 2,009,982 | 27,863,092 | 50,530 | 1,154,101 |
| Dividends | 17,638,831 | 98,904,211 | 12,247,219 | 64,659,731 | 278,011 | 2,465,982 |
| State income tax refunds | 19,142,254 | 16,904,324 | 13,294,012 | 12,682,213 | 421,682 | 346,782 |
| Alimony received | 200,896 | 3,688,185 | 24,692 | 113,017 | *3,253 | *170,977 |
| Business or profession | | | | | | |
| Net income | 6,043,351 | 163,435,704 | 4,762,106 | 130,847,593 | 99,717 | 2,969,089 |
| Net loss | 2,261,739 | 13,426,498 | 1,732,286 | 10,129,821 | 30,940 | 275,417 |
| Sales of capital assets | | | | | | |
| Net gain in AGI | 9,378,849 | 446,451,538 | 6,567,392 | 339,522,017 | 136,958 | 13,709,536 |
| Net loss in AGI | 3,161,227 | 6,242,266 | 2,182,230 | 4,348,974 | 38,679 | 40,311 |
| Sales of property other than capital assets | 1,037,936 | -1,105,220 | 830,905 | -976,445 | 12,363 | -50,322 |
| Taxable IRA distributions | 3,596,695 | 52,538,430 | 2,444,249 | 37,407,188 | 44,088 | 785,820 |
| Taxable pensions and annuities | 8,449,240 | 146,447,942 | 5,521,955 | 103,113,082 | 146,883 | 2,333,554 |
| Rent and royalty | | | | | | |
| Net income | 3,204,231 | 41,423,446 | 2,331,528 | 31,449,994 | 51,580 | 696,599 |
| Net loss | 3,381,514 | 24,024,882 | 2,519,150 | 18,203,983 | 43,460 | 332,246 |
| Farm rental income less loss | 242,197 | 1,495,939 | 173,476 | 1,024,508 | 1,827 | 16,211 |
| Partnership and S Corporation net income less loss | 4,412,780 | 208,296,240 | 3,451,240 | 174,121,767 | 76,526 | 5,060,998 |
| Estate and trust net income less loss | 354,945 | 8,773,018 | 201,380 | 4,494,972 | 4,770 | 303,511 |
| Farm net income less loss | 658,762 | -3,744,590 | 572,086 | -3,103,968 | 5,983 | -57,898 |
| Unemployment compensation | 2,088,383 | 6,035,257 | 1,548,775 | 4,492,462 | 46,516 | 114,569 |
| Taxable social security benefits | 4,314,030 | 40,303,084 | 2,673,937 | 28,297,114 | 58,065 | 462,218 |
| Other income less loss | 2,741,790 | 17,024,422 | 2,070,377 | 13,117,131 | 37,590 | 238,363 |
| Total statutory adjustments | 10,297,860 | 40,058,384 | 7,706,094 | 30,363,638 | 149,884 | 724,079 |
| IRA payments | 1,936,241 | 4,455,445 | 1,443,279 | 3,648,303 | 21,742 | 34,597 |
| Student loan interest deduction | 1,301,159 | 647,786 | 892,186 | 425,086 | - | - |
| Payments to a Keogh plan | 1,057,044 | 10,819,628 | 853,626 | 8,954,541 | 18,538 | 131,104 |
| Deduction for self-employment tax | 6,554,419 | 11,124,150 | 5,257,292 | 9,004,579 | 99,744 | 186,964 |
| Moving expenses adjustment | 490,151 | 1,423,465 | 311,838 | 1,034,984 | 13,736 | 57,223 |
| Medical savings account deduction | 37,387 | 65,019 | 25,085 | 54,014 | *847 | *1,910 |
| Total itemized deductions | 40,244,305 | 741,376,847 | 26,166,082 | 542,460,687 | 1,025,670 | 14,054,224 |
| Itemized deductions limitation | 5,465,467 | 31,965,547 | 4,554,049 | 26,775,640 | 190,482 | 842,869 |
| Medical and dental expenses deduction | 5,884,418 | 35,375,998 | 3,300,661 | 15,768,002 | 129,287 | 388,039 |
| Taxes paid deduction | 39,564,240 | 265,365,133 | 26,010,960 | 202,685,284 | 989,257 | 5,023,530 |
| Interest paid deduction | 33,705,780 | 291,552,907 | 23,592,864 | 221,661,536 | 730,043 | 5,443,198 |
| Contributions deduction | 35,523,471 | 125,798,548 | 23,935,058 | 95,420,982 | 789,414 | 2,594,085 |
| Casualty or theft loss deduction | 92,231 | 1,324,841 | 45,065 | 950,829 | *961 | *13,314 |
| Total miscellaneous deductions | 10,097,206 | 53,924,968 | 5,964,771 | 32,749,695 | 285,292 | 1,434,928 |
| Taxable income | 38,405,357 | 2,861,407,866 | 25,276,546 | 2,232,201,844 | 984,074 | 55,713,428 |
| Total tax credits | 16,360,516 | 18,896,200 | 13,353,460 | 16,078,183 | 217,912 | 288,872 |
| Child care credit | 3,351,743 | 1,460,427 | 2,840,799 | 1,234,095 | 20,047 | 9,404 |
| Credit for the elderly or disabled | 18,529 | 2,691 | *3,755 | *504 | - | - |
| Child tax credit | 11,855,455 | 9,906,916 | 10,170,858 | 8,865,446 | 168,336 | 105,133 |
| Education credit | 2,829,568 | 2,238,133 | 2,396,750 | 1,979,374 | - | - |
| Foreign tax credit | 2,197,882 | 3,270,746 | 1,506,562 | 2,442,799 | 36,418 | 138,606 |
| Earned income credit used to offset income tax before credits | 312,169 | 104,108 | 78,998 | 16,424 | - | - |
| Minimum tax credit | 147,436 | 925,374 | 123,251 | 787,542 | 686 | 16,075 |
| General business credit | 228,749 | 677,790 | 172,606 | 534,141 | 3,788 | 16,040 |
| Empowerment zone employment credit | 4,709 | 25,022 | 4,099 | 20,328 | *45 | *335 |
| Income tax after credits | 37,511,141 | 661,646,509 | 24,757,880 | 519,818,723 | 961,322 | 13,837,692 |
| Alternative minimum tax | 920,953 | 5,980,764 | 654,616 | 4,569,154 | 46,471 | 172,322 |
| Total income tax | 37,532,174 | 667,631,592 | 24,767,947 | 524,390,413 | 963,146 | 14,010,064 |
| Total tax liability | 38,121,055 | 692,571,526 | 25,151,052 | 544,305,734 | 977,229 | 14,437,026 |
| Total tax payments | 38,997,156 | 702,447,669 | 25,666,682 | 544,829,023 | 988,856 | 14,397,331 |
| Income tax withheld | 36,467,535 | 485,939,432 | 24,462,907 | 378,565,508 | 933,835 | 7,964,877 |
| Estimated tax payments | 6,902,739 | 165,093,874 | 4,609,541 | 126,380,162 | 116,639 | 4,216,684 |
| Overpayment refunded | 26,344,737 | 72,311,235 | 16,692,047 | 49,864,207 | 610,204 | 1,113,804 |
| Tax due at time of filing | 11,492,138 | 86,011,658 | 8,042,945 | 67,403,558 | 367,714 | 2,029,408 |

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..... | 2,806,886 | 153,439,956 | 35,072 | 2,722,099 | 10,210,594 | 639,961,167 |
| Salaries and wages..... | 2,606,434 | 120,876,364 | 30,196 | 1,548,294 | 7,743,449 | 382,642,523 |
| Taxable interest..... | 1,753,376 | 2,381,286 | 27,894 | 85,930 | 7,636,010 | 27,954,731 |
| Tax-exempt interest..... | 70,345 | 562,559 | 3,017 | 43,451 | 960,634 | 13,762,529 |
| Dividends..... | 685,814 | 2,227,476 | 18,058 | 102,010 | 4,409,728 | 29,449,011 |
| State income tax refunds..... | **1,454,682 | **2,274,144 | **16,598 | **16,298 | 4,024,446 | 2,856,705 |
| Alimony received..... | ** | ** | ** | ** | 103,784 | 2,132,373 |
| Business or profession: | | | | | | |
| Net income..... | 249,252 | 5,320,784 | 2,153 | 154,174 | 930,122 | 24,144,064 |
| Net loss..... | 121,126 | 868,120 | *3,582 | *23,093 | 373,806 | 2,130,048 |
| Sales of capital assets: | | | | | | |
| Net gain in AGI..... | 317,168 | 9,139,924 | 12,095 | 264,135 | 2,345,236 | 83,815,927 |
| Net loss in AGI..... | 120,995 | 244,008 | 3,978 | 8,580 | 815,345 | 1,600,392 |
| Sales of property other than capital assets..... | 25,090 | 18,627 | 1,433 | -4,446 | 168,145 | -92,633 |
| Taxable IRA distributions..... | 135,154 | 1,735,352 | *1,896 | *21,537 | 971,308 | 12,588,533 |
| Taxable pensions and annuities..... | 403,687 | 5,239,599 | 17,605 | 401,042 | 2,359,109 | 35,360,664 |
| Rent and royalty: | | | | | | |
| Net income..... | 119,610 | 1,241,288 | 2,304 | 44,723 | 699,207 | 7,990,843 |
| Net loss..... | 159,740 | 1,171,781 | 6,979 | 76,033 | 652,184 | 4,240,839 |
| Farm rental income less loss..... | 1,406 | 6,780 | *8 | *1 | 65,479 | 448,440 |
| Partnership and S Corporation net income less loss..... | 107,610 | 4,390,980 | 4,719 | 63,616 | 772,685 | 24,658,879 |
| Estate and trust net income less loss..... | 12,687 | 280,769 | 1,392 | 60,299 | 134,737 | 3,633,466 |
| Farm net income less loss..... | 12,395 | -46,593 | *3 | *-51 | 68,295 | -536,080 |
| Unemployment compensation..... | 121,322 | 309,091 | - | - | 371,770 | 1,119,135 |
| Taxable social security benefits..... | 101,861 | 611,057 | 9,691 | 40,810 | 1,470,476 | 10,891,885 |
| Other income less loss..... | 135,172 | 824,718 | 2,927 | 49,936 | 495,724 | 2,794,273 |
| Total statutory adjustments..... | 509,832 | 1,945,920 | 3,960 | 22,747 | 1,928,090 | 7,002,000 |
| IRA payments..... | 69,755 | 110,009 | *846 | *1,692 | 400,618 | 660,843 |
| Student loan interest deduction..... | 110,513 | 52,977 | *1,746 | *973 | 296,715 | 168,750 |
| Payments to a Keogh plan..... | 29,702 | 269,413 | *638 | *13,128 | 154,539 | 1,451,442 |
| Deduction for self-employment tax..... | 247,206 | 357,769 | 2,212 | 5,617 | 947,966 | 1,569,221 |
| Moving expenses adjustment..... | 15,803 | 37,332 | - | - | 148,774 | 293,926 |
| Medical savings account deduction..... | *1,251 | *1,199 | - | - | 10,204 | 7,896 |
| Total itemized deductions..... | 2,806,886 | 39,837,934 | 35,072 | 739,527 | 10,210,594 | 144,284,475 |
| Itemized deductions limitation..... | 102,370 | 540,721 | 3,372 | 20,082 | 615,194 | 3,786,235 |
| Medical and dental expenses deduction..... | 403,097 | 1,349,030 | *8,867 | *19,977 | 2,042,507 | 17,850,950 |
| Taxes paid deduction..... | 2,766,210 | 11,578,748 | 34,131 | 237,042 | 9,763,681 | 45,840,529 |
| Interest paid deduction..... | 2,464,733 | 18,734,025 | 30,636 | 332,371 | 6,887,504 | 45,381,777 |
| Contributions deduction..... | 2,433,840 | 4,793,348 | 33,031 | 118,205 | 8,332,129 | 22,871,929 |
| Casualty or theft loss deduction..... | *10,999 | *52,331 | *2,025 | *10,237 | 33,180 | 298,131 |
| Total miscellaneous deductions..... | 870,379 | 3,871,173 | 10,475 | 41,778 | 2,966,288 | 15,827,393 |
| Taxable income..... | 2,622,063 | 97,125,112 | 33,261 | 1,761,286 | 9,489,412 | 474,606,196 |
| Total tax credits..... | 1,640,880 | 1,342,512 | 24,033 | 22,425 | 1,124,230 | 1,164,208 |
| Child care credit..... | 455,741 | 199,823 | *3,099 | *1,327 | 32,058 | 15,779 |
| Credit for the elderly or disabled..... | *956 | *192 | - | - | 13,818 | 1,995 |
| Child tax credit..... | 1,349,609 | 835,620 | 16,739 | 10,244 | 149,914 | 90,473 |
| Education credit..... | 182,644 | 121,974 | *8,982 | *7,440 | 241,192 | 129,344 |
| Foreign tax credit..... | 57,040 | 78,887 | 1,281 | 2,160 | 596,580 | 608,293 |
| Earned income credit used to offset income tax before credits..... | 201,694 | 76,535 | *956 | *294 | 30,521 | 10,854 |
| Minimum tax credit..... | 4,901 | 12,998 | *13 | *369 | 18,584 | 108,391 |
| General business credit..... | 5,508 | 11,099 | *6 | *591 | 46,840 | 115,919 |
| Empowerment zone employment credit..... | - | - | - | - | 564 | 4,360 |
| Income tax after credits..... | 2,326,087 | 18,508,322 | 29,913 | 371,901 | 9,435,940 | 109,109,872 |
| Alternative minimum tax..... | 64,653 | 183,053 | 214 | 2,224 | 154,998 | 1,054,011 |
| Total income tax..... | 2,328,245 | 18,691,375 | 29,918 | 374,125 | 9,442,918 | 110,165,615 |
| Total tax liability..... | 2,377,390 | 19,547,717 | 30,380 | 386,660 | 9,585,005 | 113,894,388 |
| Total tax payments..... | 2,733,127 | 24,446,585 | 33,985 | 439,878 | 9,574,506 | 118,334,852 |
| Income tax withheld..... | 2,633,120 | 20,231,803 | 31,285 | 305,570 | 8,406,389 | 78,871,673 |
| Estimated tax payments..... | 177,843 | 3,049,150 | 6,407 | 112,425 | 1,992,310 | 31,335,453 |
| Overpayment refunded..... | 2,365,534 | 6,876,419 | 27,410 | 102,759 | 6,649,541 | 14,354,046 |
| Tax due at time of filing..... | 382,970 | 2,004,116 | 5,784 | 61,119 | 2,692,725 | 14,513,457 |

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

** Data combined to prevent disclosure of specific taxpayer data

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

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

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

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for dependents | | | | |
|---------------------------------------|--------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Total | | | | Total income tax |
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Number of returns | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns, total..... | 127,075,145 | 248,657,119 | 165,456,675 | 46,485,015 | 83,200,444 | 2,679,891,242 | 29,874,761 | 371,251,811 |
| Under \$5,000..... | 14,416,143 | 11,292,067 | 8,006,949 | 1,947,866 | 3,285,118 | -12,233,551 | 1,853 | 39,543 |
| \$5,000 under \$10,000..... | 12,979,714 | 16,952,885 | 11,488,116 | 3,438,909 | 5,464,770 | 26,443,974 | 7,967 | 6,244 |
| \$10,000 under \$15,000..... | 12,275,717 | 20,176,259 | 13,518,875 | 4,076,439 | 6,657,384 | 51,228,363 | 194,021 | 48,843 |
| \$15,000 under \$20,000..... | 11,783,174 | 21,543,177 | 14,337,940 | 4,195,472 | 7,205,237 | 73,201,044 | 464,646 | 288,909 |
| \$20,000 under \$25,000..... | 9,967,211 | 18,671,868 | 12,593,868 | 3,500,013 | 6,078,000 | 78,534,184 | 1,378,571 | 1,062,445 |
| \$25,000 under \$30,000..... | 8,392,769 | 16,144,766 | 10,889,532 | 2,948,084 | 5,255,235 | 80,779,029 | 2,049,167 | 2,657,611 |
| \$30,000 under \$35,000..... | 7,118,981 | 14,402,314 | 9,746,817 | 2,627,713 | 4,655,498 | 85,134,087 | 2,350,665 | 4,050,434 |
| \$35,000 under \$40,000..... | 6,169,398 | 13,165,841 | 8,852,707 | 2,405,081 | 4,313,135 | 90,242,320 | 2,245,030 | 5,140,250 |
| \$40,000 under \$45,000..... | 5,352,834 | 12,250,947 | 8,115,836 | 2,302,469 | 4,135,111 | 97,732,800 | 2,234,602 | 6,287,059 |
| \$45,000 under \$50,000..... | 4,517,366 | 10,749,736 | 7,129,995 | 1,953,344 | 3,619,741 | 92,721,197 | 1,918,693 | 6,456,985 |
| \$50,000 under \$55,000..... | 4,275,537 | 10,502,829 | 6,975,122 | 1,947,383 | 3,527,707 | 102,169,189 | 1,925,983 | 7,812,797 |
| \$55,000 under \$60,000..... | 3,750,864 | 9,694,319 | 6,393,101 | 1,780,108 | 3,301,219 | 102,359,812 | 1,763,968 | 8,109,682 |
| \$60,000 under \$75,000..... | 8,729,158 | 23,746,391 | 15,415,809 | 4,330,025 | 8,330,582 | 289,510,584 | 4,315,679 | 25,920,745 |
| \$75,000 under \$100,000..... | 7,811,626 | 22,012,494 | 14,288,387 | 4,083,359 | 7,724,107 | 350,852,766 | 4,078,416 | 41,311,445 |
| \$100,000 under \$200,000..... | 7,104,712 | 20,379,286 | 13,205,977 | 3,723,665 | 7,173,309 | 487,940,774 | 3,720,977 | 79,084,659 |
| \$200,000 under \$500,000..... | 1,876,561 | 5,414,891 | 3,481,297 | 967,473 | 1,933,594 | 278,008,660 | 967,063 | 66,515,760 |
| \$500,000 under \$1,000,000..... | 348,257 | 986,970 | 641,537 | 165,827 | 345,433 | 111,497,831 | 165,731 | 32,514,303 |
| \$1,000,000 or more..... | 205,124 | 570,079 | 374,811 | 91,786 | 195,268 | 293,768,179 | 91,729 | 83,944,099 |
| Taxable returns, total..... | 94,546,080 | 182,923,401 | 130,364,206 | 29,874,761 | 52,559,195 | 2,454,960,502 | 29,874,761 | 371,251,811 |
| Nontaxable returns, total..... | 32,529,065 | 65,733,718 | 35,092,469 | 16,610,254 | 30,641,249 | 224,930,741 | - | - |

| 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..... | 43,456,966 | 76,833,601 | 2,666,476,121 | 27,741,623 | 367,408,316 | 794,920 | 1,076,267 | 61,700,794 | 689,930 | 7,904,703 |
| Under \$5,000..... | 1,827,367 | 3,062,330 | -11,568,727 | 1,761 | 37,386 | 22,499 | 36,678 | -376,350 | 52 | 743 |
| \$5,000 under \$10,000..... | 3,175,454 | 4,992,546 | 24,369,376 | 5,993 | 5,520 | 23,410 | 33,176 | 176,864 | 1,932 | 66 |
| \$10,000 under \$15,000..... | 3,705,235 | 6,024,459 | 46,570,853 | 68,756 | 16,686 | 24,502 | 29,412 | 298,198 | 6,759 | 1,832 |
| \$15,000 under \$20,000..... | 3,782,362 | 6,391,220 | 66,024,409 | 226,216 | 115,884 | 36,464 | 61,257 | 641,692 | 21,820 | 12,297 |
| \$20,000 under \$25,000..... | 3,145,586 | 5,362,624 | 70,575,747 | 1,093,223 | 714,574 | 49,378 | 68,970 | 1,123,172 | 33,644 | 42,620 |
| \$25,000 under \$30,000..... | 2,677,185 | 4,671,244 | 73,334,542 | 1,796,100 | 2,202,718 | 77,475 | 122,174 | 2,142,617 | 67,356 | 114,866 |
| \$30,000 under \$35,000..... | 2,438,125 | 4,264,438 | 79,016,352 | 2,162,278 | 3,590,986 | 41,264 | 51,210 | 1,343,318 | 41,070 | 94,972 |
| \$35,000 under \$40,000..... | 2,220,872 | 3,903,150 | 83,293,053 | 2,062,850 | 4,546,562 | 58,571 | 78,642 | 2,209,158 | 56,617 | 177,213 |
| \$40,000 under \$45,000..... | 2,142,255 | 3,788,768 | 90,947,947 | 2,075,088 | 5,659,498 | 55,824 | 60,789 | 2,356,616 | 55,328 | 200,792 |
| \$45,000 under \$50,000..... | 1,866,520 | 3,381,638 | 88,610,309 | 1,832,016 | 6,055,091 | 27,797 | 37,311 | 1,311,102 | 27,797 | 124,316 |
| \$50,000 under \$55,000..... | 1,840,499 | 3,311,871 | 96,605,641 | 1,819,099 | 7,187,292 | 46,347 | 49,490 | 2,430,915 | 46,192 | 273,233 |
| \$55,000 under \$60,000..... | 1,698,803 | 3,130,563 | 97,669,646 | 1,684,697 | 7,579,572 | 51,143 | 74,451 | 2,961,328 | 51,135 | 338,335 |
| \$60,000 under \$75,000..... | 4,169,244 | 7,912,457 | 278,909,489 | 4,155,257 | 24,632,307 | 86,489 | 112,329 | 5,802,498 | 86,488 | 635,295 |
| \$75,000 under \$100,000..... | 3,956,657 | 7,390,409 | 340,172,303 | 3,951,714 | 39,718,345 | 94,354 | 117,549 | 7,943,187 | 94,354 | 1,101,137 |
| \$100,000 under \$200,000..... | 3,614,869 | 6,854,346 | 473,664,499 | 3,612,190 | 76,549,987 | 78,606 | 111,246 | 10,578,043 | 78,600 | 1,890,847 |
| \$200,000 under \$500,000..... | 942,819 | 1,863,783 | 271,142,614 | 942,424 | 64,862,081 | 17,204 | 25,995 | 4,953,083 | 17,194 | 1,247,980 |
| \$500,000 under \$1,000,000..... | 162,365 | 337,003 | 109,185,718 | 162,270 | 31,849,199 | 2,208 | 2,540 | 1,471,270 | 2,208 | 449,122 |
| \$1,000,000 or more..... | 89,749 | 190,753 | 286,951,349 | 89,693 | 82,084,629 | 1,386 | 2,040 | 4,334,083 | 1,383 | 1,199,037 |
| Taxable returns, total..... | 27,741,623 | 48,413,494 | 2,360,642,606 | 27,741,623 | 367,408,316 | 689,930 | 903,787 | 60,644,310 | 689,930 | 7,904,703 |
| Nontaxable returns, total..... | 16,714,342 | 28,420,107 | 214,933,616 | - | - | 104,990 | 171,470 | 1,056,484 | - | - |

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..... | 1,918,280 | 2,203,152 | 96,222,061 | 1,494,820 | 11,421,521 | 2,362,779 | 3,088,434 | 66,204,381 | 1,192,016 | 4,759,223 |
| Under \$5,000..... | 29,768 | 34,886 | -515,531 | 49 | 2,346 | 114,789 | 151,225 | -112,598 | 20 | 683 |
| \$5,000 under \$10,000..... | 66,668 | 71,468 | 525,436 | 41 | 658 | 288,149 | 367,580 | 2,238,601 | - | - |
| \$10,000 under \$15,000..... | 153,530 | 168,713 | 2,009,854 | 55,065 | 15,807 | 344,431 | 434,800 | 4,296,632 | 67,331 | 15,276 |
| \$15,000 under \$20,000..... | 225,938 | 254,456 | 3,921,427 | 117,587 | 84,964 | 376,806 | 498,303 | 6,525,054 | 116,869 | 82,573 |
| \$20,000 under \$25,000..... | 216,873 | 244,394 | 4,844,115 | 150,821 | 192,595 | 318,144 | 402,013 | 7,160,970 | 153,192 | 147,131 |
| \$25,000 under \$30,000..... | 137,657 | 164,395 | 3,778,074 | 111,512 | 174,651 | 228,250 | 297,421 | 6,281,372 | 194,310 | 284,045 |
| \$30,000 under \$35,000..... | 153,305 | 167,512 | 4,968,475 | 141,016 | 313,917 | 134,718 | 172,338 | 4,342,165 | 121,715 | 231,700 |
| \$35,000 under \$40,000..... | 129,066 | 150,941 | 4,842,900 | 125,992 | 324,514 | 132,171 | 180,402 | 4,987,110 | 124,943 | 314,397 |
| \$40,000 under \$45,000..... | 127,364 | 139,940 | 5,410,791 | 122,692 | 375,147 | 100,529 | 145,615 | 4,260,539 | 92,429 | 303,268 |
| \$45,000 under \$50,000..... | 92,479 | 115,040 | 4,378,827 | 90,308 | 342,607 | 65,816 | 85,753 | 3,117,540 | 65,467 | 228,218 |
| \$50,000 under \$55,000..... | 91,161 | 105,270 | 4,764,144 | 89,019 | 389,377 | 43,642 | 61,075 | 2,267,140 | 43,642 | 187,127 |
| \$55,000 under \$60,000..... | 55,001 | 64,284 | 3,174,131 | 52,968 | 275,403 | 26,284 | 31,921 | 1,511,005 | 24,394 | 120,353 |
| \$60,000 under \$75,000..... | 138,768 | 154,952 | 9,240,682 | 137,423 | 854,385 | 104,190 | 150,845 | 6,849,233 | 103,202 | 654,303 |
| \$75,000 under \$100,000..... | 124,504 | 156,653 | 10,788,764 | 124,154 | 1,271,770 | 39,579 | 59,496 | 3,416,777 | 39,230 | 388,571 |
| \$100,000 under \$200,000..... | 142,442 | 167,743 | 18,292,774 | 142,437 | 2,770,998 | 37,586 | 39,974 | 4,956,098 | 37,583 | 794,446 |
| \$200,000 under \$500,000..... | 28,371 | 36,291 | 7,652,867 | 28,357 | 1,776,062 | 5,979 | 7,524 | 1,627,641 | 5,975 | 330,838 |
| \$500,000 under \$1,000,000..... | 3,789 | 4,410 | 2,496,061 | 3,787 | 692,260 | 1,142 | 1,481 | 781,751 | 1,141 | 231,433 |
| \$1,000,000 or more..... | 1,596 | 1,805 | 5,648,273 | 1,596 | 1,564,059 | 574 | 669 | 1,697,352 | 574 | 444,861 |
| Taxable returns, total..... | 1,494,820 | 1,724,111 | 89,659,787 | 1,494,820 | 11,421,521 | 1,192,016 | 1,517,802 | 50,189,957 | 1,192,016 | 4,759,223 |
| Nontaxable returns, total..... | 423,460 | 479,041 | 6,562,274 | - | - | 1,170,762 | 1,570,632 | 16,014,423 | - | - |

* 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 | | | | |
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns, total..... | 127,075,145 | 248,657,119 | 165,456,675 | 46,485,015 | 83,200,444 | 2,679,891,242 | 29,874,761 | 371,251,811 |
| Joint returns of married persons | 49,900,030 | 153,086,420 | 99,792,544 | 27,247,916 | 53,293,877 | 2,203,635,769 | 22,194,465 | 334,578,156 |
| Separate returns of married persons, total..... | 2,385,646 | 3,371,308 | 2,400,885 | 610,815 | 970,424 | 25,677,834 | 489,698 | 3,855,550 |
| Spouse filing | 2,360,012 | 3,307,602 | 2,349,617 | 602,183 | 957,984 | 25,531,836 | 486,748 | 3,840,791 |
| Spouse not filing | 25,634 | 63,707 | 51,267 | 8,632 | 12,440 | 145,999 | *2,950 | *14,758 |
| Returns of heads of household | 17,781,482 | 43,979,179 | 17,779,499 | 16,639,539 | 26,199,680 | 397,309,546 | 6,272,472 | 26,413,541 |
| Returns of surviving spouses | 80,870 | 203,308 | 80,870 | 80,870 | 122,438 | 3,888,691 | 51,015 | 466,688 |
| Returns of single persons | 56,927,117 | 48,016,903 | 45,402,877 | 1,905,875 | 2,614,025 | 49,379,403 | 867,111 | 5,937,876 |

| Marital status | Exemptions for dependents--continued | | | | | | | | | |
|---|--------------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| All returns, total..... | 43,455,966 | 76,833,601 | 2,665,476,121 | 27,741,623 | 367,408,316 | 794,920 | 1,075,257 | 61,700,794 | 689,930 | 7,904,702 |
| Joint returns of married persons | 26,640,333 | 51,350,032 | 2,161,287,345 | 21,699,731 | 328,341,535 | 328,435 | 445,383 | 29,665,275 | 293,971 | 4,605,887 |
| Separate returns of married persons, total..... | 549,886 | 861,286 | 22,844,943 | 435,621 | 3,409,472 | 37,460 | 60,596 | 1,845,828 | 33,560 | 296,161 |
| Spouse filing | 541,254 | 848,846 | 22,698,944 | 432,671 | 3,394,713 | 37,460 | 60,596 | 1,845,828 | 33,560 | 296,161 |
| Spouse not filing | 8,632 | 12,440 | 145,999 | *2,950 | *14,758 | - | - | - | - | - |
| Returns of heads of household | 14,983,384 | 22,854,773 | 354,187,978 | 5,230,804 | 22,872,014 | 79,279 | 111,762 | 3,141,794 | 50,135 | 400,933 |
| Returns of surviving spouses | 80,870 | 120,399 | 3,888,691 | 51,015 | 466,688 | - | - | - | - | - |
| Returns of single persons | 1,201,493 | 1,647,110 | 23,266,164 | 324,452 | 2,318,607 | 349,747 | 457,517 | 17,047,897 | 312,264 | 2,601,721 |

| Marital status | Exemptions for dependents--continued | | | | | | | | | |
|---|--------------------------------------|----------------------|------------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| All returns, total..... | 1,918,280 | 2,203,162 | 96,222,061 | 1,494,820 | 11,421,621 | 2,362,779 | 3,088,434 | 66,204,381 | 1,192,016 | 4,769,223 |
| Joint returns of married persons | 787,409 | 917,855 | 61,096,725 | 670,312 | 8,148,016 | 440,086 | 580,606 | 22,853,520 | 314,713 | 2,184,824 |
| Separate returns of married persons, total..... | 12,948 | 15,837 | 633,235 | 12,945 | 104,740 | 25,233 | 32,705 | 1,025,622 | 19,544 | 148,828 |
| Spouse filing | 12,948 | 15,837 | 633,235 | 12,945 | 104,740 | 25,233 | 32,705 | 1,025,622 | 19,544 | 148,828 |
| Spouse not filing | - | - | - | - | - | - | - | - | - | - |
| Returns of heads of household | 1,016,768 | 1,152,214 | 31,096,720 | 740,702 | 2,668,148 | 1,587,139 | 2,080,931 | 35,616,020 | 678,886 | 1,818,013 |
| Returns of surviving spouses | *1,084 | *1,084 | *13,906 | - | - | *956 | *956 | 12,990 | - | - |
| Returns of single persons | 100,071 | 116,162 | 3,381,475 | 70,861 | 500,618 | 309,366 | 393,236 | 6,696,229 | 178,874 | 607,558 |

*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 2.5--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..... | 19,258,715 | 251,142,647 | 17,674,958 | 226,455,787 | 2,274,575 | 2,396,697 | 3,345,487 | 21,060,300 | 19,258,715 | 249,912,784 |
| No adjusted gross income..... | 84,872 | -2,615,992 | 38,187 | 359,182 | 4,424 | 4,324 | 65,547 | 173,960 | 84,872 | 537,465 |
| \$1 under \$1,000..... | 278,542 | 159,650 | 224,887 | 188,432 | *1,983 | *20 | 70,872 | 27,958 | 278,542 | 216,410 |
| \$1,000 under \$2,000..... | 488,359 | 748,332 | 414,690 | 648,984 | *7,963 | *5,033 | 87,044 | 126,990 | 488,359 | 781,008 |
| \$2,000 under \$3,000..... | 678,625 | 1,691,129 | 597,424 | 1,497,096 | *7,295 | *4,138 | 123,839 | 229,996 | 678,625 | 1,731,230 |
| \$3,000 under \$4,000..... | 679,665 | 2,400,720 | 585,318 | 2,048,506 | *9,874 | *16,613 | 139,270 | 422,002 | 679,665 | 2,487,121 |
| \$4,000 under \$5,000..... | 785,936 | 3,557,636 | 683,316 | 2,900,209 | 16,749 | 9,647 | 164,561 | 583,515 | 785,936 | 3,493,372 |
| \$5,000 under \$6,000..... | 894,509 | 4,917,481 | 789,798 | 3,970,909 | 23,798 | 16,120 | 193,405 | 791,914 | 894,509 | 4,778,943 |
| \$6,000 under \$7,000..... | 972,826 | 6,326,838 | 844,602 | 5,143,865 | 29,489 | 57,220 | 226,925 | 1,058,634 | 972,826 | 6,259,718 |
| \$7,000 under \$8,000..... | 977,445 | 7,335,374 | 843,776 | 5,795,664 | 40,459 | 15,095 | 228,784 | 1,264,369 | 977,445 | 7,075,128 |
| \$8,000 under \$9,000..... | 998,871 | 8,493,466 | 873,202 | 6,844,424 | 51,402 | 53,580 | 227,713 | 1,368,078 | 998,871 | 8,266,082 |
| \$9,000 under \$10,000..... | 1,086,663 | 10,297,421 | 944,142 | 8,137,409 | 42,792 | 15,853 | 244,535 | 1,777,157 | 1,086,663 | 9,930,419 |
| \$10,000 under \$11,000..... | 702,463 | 7,339,503 | 649,399 | 6,425,236 | 57,292 | 51,343 | 112,937 | 774,497 | 702,463 | 7,251,076 |
| \$11,000 under \$12,000..... | 743,927 | 8,547,887 | 684,950 | 7,378,135 | 54,176 | 48,054 | 122,532 | 895,992 | 743,927 | 8,322,181 |
| \$12,000 under \$13,000..... | 729,156 | 9,107,283 | 686,160 | 8,144,792 | 70,223 | 67,795 | 88,542 | 674,341 | 729,156 | 8,886,928 |
| \$13,000 under \$14,000..... | 708,319 | 9,575,938 | 662,125 | 8,404,322 | 78,917 | 80,872 | 106,549 | 924,508 | 708,319 | 9,409,703 |
| \$14,000 under \$15,000..... | 731,254 | 10,612,791 | 694,715 | 9,575,568 | 112,717 | 128,431 | 99,577 | 781,500 | 731,254 | 10,485,499 |
| \$15,000 under \$16,000..... | 739,899 | 11,490,594 | 703,256 | 10,310,261 | 100,211 | 116,671 | 109,793 | 836,631 | 739,899 | 11,263,563 |
| \$16,000 under \$17,000..... | 689,830 | 11,376,849 | 665,984 | 10,611,513 | 102,634 | 93,023 | 79,924 | 482,773 | 689,830 | 11,187,309 |
| \$17,000 under \$18,000..... | 738,024 | 12,897,933 | 703,591 | 11,674,627 | 168,107 | 211,379 | 102,517 | 895,157 | 738,024 | 12,781,163 |
| \$18,000 under \$19,000..... | 669,573 | 12,380,211 | 637,120 | 11,177,661 | 123,344 | 185,007 | 77,078 | 857,516 | 669,573 | 12,220,184 |
| \$19,000 under \$20,000..... | 670,230 | 13,057,198 | 650,017 | 12,051,848 | 142,363 | 127,500 | 82,236 | 746,386 | 670,230 | 12,925,735 |
| \$20,000 under \$25,000..... | 2,710,194 | 60,712,897 | 2,637,639 | 56,010,380 | 674,329 | 769,983 | 357,435 | 3,199,412 | 2,710,194 | 59,979,775 |
| \$25,000 and over..... | 1,499,535 | 40,731,508 | 1,460,661 | 37,156,764 | 354,033 | 318,996 | 233,872 | 2,167,014 | 1,499,535 | 39,642,773 |

| 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..... | 19,258,715 | 31,901,107 | 5,352,300 | 1,918,065 | 2,111,989 | 1,186,277 | 3,137,122 | 2,378,860 | 16,049,812 | 27,804,182 |
| No adjusted gross income..... | 84,872 | 74,159 | - | - | - | - | 53,563 | 22,665 | 50,555 | 51,494 |
| \$1 under \$1,000..... | 278,542 | 43,651 | ** | ** | - | - | 35,582 | 5,096 | 247,331 | 38,554 |
| \$1,000 under \$2,000..... | 488,359 | 176,465 | - | - | - | - | 78,866 | 12,288 | 429,591 | 164,177 |
| \$2,000 under \$3,000..... | 678,625 | 398,323 | - | - | - | - | 115,740 | 26,018 | 606,379 | 372,305 |
| \$3,000 under \$4,000..... | 679,665 | 569,677 | - | - | - | - | 128,861 | 44,061 | 598,785 | 525,616 |
| \$4,000 under \$5,000..... | 785,936 | 817,251 | - | - | - | - | 166,721 | 66,523 | 707,014 | 750,729 |
| \$5,000 under \$6,000..... | 894,509 | 1,155,397 | - | - | - | - | 186,599 | 82,703 | 803,390 | 1,072,694 |
| \$6,000 under \$7,000..... | 972,826 | 1,468,083 | **1,928 | **6 | - | - | 212,590 | 120,462 | 892,430 | 1,347,615 |
| \$7,000 under \$8,000..... | 977,445 | 1,584,382 | **305,480 | **21,499 | *2,642 | *75 | 228,081 | 134,554 | 895,548 | 1,428,330 |
| \$8,000 under \$9,000..... | 998,871 | 1,867,133 | 273,596 | 33,241 | 234,793 | 26,156 | 186,160 | 162,317 | 734,325 | 1,671,575 |
| \$9,000 under \$10,000..... | 1,086,663 | 2,378,416 | 266,632 | 14,382 | 248,827 | 74,358 | 222,848 | 243,773 | 824,675 | 2,120,260 |
| \$10,000 under \$11,000..... | 702,463 | 1,959,260 | 54,941 | 1,542 | 50,006 | 20,581 | 114,182 | 116,843 | 647,278 | 1,840,876 |
| \$11,000 under \$12,000..... | 743,927 | 2,229,310 | 17,880 | 6,728 | - | - | 136,737 | 152,869 | 742,008 | 2,069,713 |
| \$12,000 under \$13,000..... | 729,156 | 2,134,948 | 55,393 | 12,230 | - | - | 93,651 | 107,644 | 727,042 | 2,015,074 |
| \$13,000 under \$14,000..... | 708,319 | 1,978,489 | 92,124 | 21,767 | *956 | *58 | 116,922 | 149,443 | 693,898 | 1,807,280 |
| \$14,000 under \$15,000..... | 731,254 | 1,908,632 | 80,032 | 22,541 | - | - | 106,630 | 122,610 | 709,073 | 1,763,481 |
| \$15,000 under \$16,000..... | 739,899 | 1,758,919 | 217,317 | 38,708 | - | - | 117,353 | 128,345 | 714,264 | 1,591,866 |
| \$16,000 under \$17,000..... | 689,830 | 1,522,059 | 248,883 | 74,169 | - | - | 77,226 | 72,506 | 675,912 | 1,375,383 |
| \$17,000 under \$18,000..... | 738,024 | 1,530,606 | 243,325 | 102,214 | - | - | 120,481 | 124,156 | 708,457 | 1,304,237 |
| \$18,000 under \$19,000..... | 669,573 | 1,275,723 | 306,581 | 149,711 | *9,774 | *2,389 | 79,306 | 94,412 | 617,276 | 1,031,600 |
| \$19,000 under \$20,000..... | 670,230 | 1,150,426 | 352,832 | 183,289 | 27,649 | 4,802 | 88,008 | 82,927 | 607,983 | 884,210 |
| \$20,000 under \$25,000..... | 2,710,194 | 3,186,987 | 1,734,781 | 907,866 | 791,659 | 443,667 | 311,253 | 241,178 | 1,760,566 | 2,037,943 |
| \$25,000 and over..... | 1,499,535 | 732,811 | 1,100,576 | 328,175 | 745,684 | 614,191 | 159,764 | 65,468 | 656,031 | 339,168 |

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 qualifying children | | | | | | | | | |
|-------------------------------|-------------------------------------|------------------------------------|------------------------|-------------------|--------------------------|---------------|----------------------------|------------------|-------------------|-------------------|
| | 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..... | 3,222,299 | 16,370,473 | 2,643,920 | 13,914,424 | 62,376 | 24,201 | 880,997 | 3,112,992 | 3,222,299 | 17,051,617 |
| No adjusted gross income | 48,859 | -1,222,345 | 17,756 | 91,642 | *970 | *472 | 42,116 | 73,526 | 48,859 | 165,640 |
| \$1 under \$1,000 | 162,459 | 86,850 | 113,384 | 81,318 | - | - | 60,900 | 36,864 | 162,459 | 118,182 |
| \$1,000 under \$2,000 | 223,115 | 344,700 | 166,934 | 252,782 | *1,983 | *2,645 | 66,705 | 104,242 | 223,115 | 359,668 |
| \$2,000 under \$3,000 | 302,708 | 767,081 | 239,055 | 593,687 | *2,981 | *3,414 | 88,769 | 162,939 | 302,708 | 760,040 |
| \$3,000 under \$4,000 | 303,381 | 1,066,656 | 231,216 | 766,737 | *3,926 | *1,158 | 98,231 | 288,555 | 303,381 | 1,056,450 |
| \$4,000 under \$5,000 | 353,108 | 1,602,526 | 290,696 | 1,207,299 | *6,897 | *1,505 | 95,296 | 346,019 | 353,108 | 1,554,823 |
| \$5,000 under \$6,000 | 360,582 | 1,980,052 | 292,525 | 1,431,446 | *9,948 | *2,184 | 120,191 | 469,680 | 360,582 | 1,903,309 |
| \$6,000 under \$7,000 | 374,720 | 2,428,539 | 311,850 | 1,826,900 | *9,938 | *3,908 | 101,400 | 505,876 | 374,720 | 2,336,684 |
| \$7,000 under \$8,000 | 383,893 | 2,874,471 | 327,069 | 2,236,397 | *2,981 | *380 | 93,679 | 477,748 | 383,893 | 2,714,525 |
| \$8,000 under \$9,000 | 335,201 | 2,851,686 | 298,701 | 2,285,721 | *12,887 | *5,984 | 70,350 | 381,816 | 335,201 | 2,673,520 |
| \$9,000 under \$10,000 | 316,438 | 3,006,921 | 297,869 | 2,610,086 | *8,900 | *2,416 | 35,663 | 222,316 | 316,438 | 2,834,819 |
| \$10,000 under \$11,000 | 57,832 | 583,336 | 56,866 | 530,409 | *966 | *134 | *7,698 | *43,412 | 57,832 | 573,955 |
| \$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 qualifying children--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..... | 3,222,299 | 644,529 | 885,682 | 67,696 | 536,267 | 121,169 | 728,745 | 153,140 | 2,038,665 | 423,694 |
| No adjusted gross income | 48,859 | 8,284 | - | - | - | - | 33,518 | 5,960 | 16,292 | 2,325 |
| \$1 under \$1,000 | 162,459 | 8,774 | - | - | - | - | 31,755 | 2,985 | 131,461 | 5,789 |
| \$1,000 under \$2,000 | 223,115 | 27,468 | - | - | - | - | 61,379 | 8,366 | 165,034 | 19,102 |
| \$2,000 under \$3,000 | 302,708 | 57,149 | - | - | - | - | 79,055 | 14,915 | 230,462 | 42,234 |
| \$3,000 under \$4,000 | 303,381 | 77,618 | - | - | - | - | 90,486 | 22,155 | 222,518 | 55,463 |
| \$4,000 under \$5,000 | 353,108 | 113,644 | - | - | - | - | 92,484 | 27,117 | 274,186 | 86,527 |
| \$5,000 under \$6,000 | 360,582 | 117,037 | - | - | - | - | 111,446 | 33,309 | 269,463 | 83,729 |
| \$6,000 under \$7,000 | 374,720 | 101,359 | *1,927 | *6 | - | - | 95,819 | 22,761 | 295,288 | 78,592 |
| \$7,000 under \$8,000 | 383,893 | 75,973 | 303,466 | 21,291 | *2,642 | *75 | 87,999 | 12,525 | 301,997 | 42,157 |
| \$8,000 under \$9,000 | 335,201 | 40,862 | 273,596 | 33,241 | 234,793 | 26,156 | 27,754 | 2,486 | 71,596 | 5,135 |
| \$9,000 under \$10,000 | 316,438 | 15,860 | 256,687 | 12,723 | 248,827 | 74,358 | 14,179 | 548 | 55,416 | 2,589 |
| \$10,000 under \$11,000 | 57,832 | 500 | 50,006 | 435 | 50,006 | 20,581 | *2,873 | *13 | *4,953 | *52 |
| \$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 qualifying child | | | | | | | | | |
|-------------------------------|-----------------------------------|------------------------------------|------------------------|-------------------|--------------------------|------------------|----------------------------|------------------|-------------------|--------------------|
| | 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..... | 7,802,846 | 105,248,004 | 7,313,841 | 98,263,948 | 1,030,641 | 1,087,057 | 1,101,555 | 6,865,521 | 7,802,846 | 104,216,525 |
| No adjusted gross income..... | 19,457 | -735,667 | 8,766 | 108,155 | *1,634 | *1,303 | 12,205 | 81,091 | 19,457 | 190,549 |
| \$1 under \$1,000..... | 58,236 | 36,961 | 56,090 | 52,229 | - | - | *4,639 | *6,544 | 58,236 | 45,685 |
| \$1,000 under \$2,000..... | 160,024 | 242,541 | 150,555 | 248,256 | *3,997 | *2,386 | 12,321 | 10,467 | 160,024 | 261,109 |
| \$2,000 under \$3,000..... | 214,482 | 524,534 | 206,010 | 544,710 | - | - | 14,258 | 25,056 | 214,482 | 569,766 |
| \$3,000 under \$4,000..... | 215,419 | 762,566 | 197,997 | 694,771 | *3,965 | *412 | 26,847 | 90,544 | 215,419 | 785,728 |
| \$4,000 under \$5,000..... | 252,122 | 1,132,797 | 224,401 | 969,605 | *5,948 | *5,710 | 45,098 | 156,720 | 252,122 | 1,132,034 |
| \$5,000 under \$6,000..... | 336,668 | 1,856,386 | 304,656 | 1,566,906 | *8,897 | *2,848 | 53,190 | 252,776 | 336,668 | 1,822,530 |
| \$6,000 under \$7,000..... | 352,486 | 2,298,647 | 297,660 | 1,778,965 | *13,717 | *5,913 | 89,854 | 454,556 | 352,486 | 2,239,435 |
| \$7,000 under \$8,000..... | 341,267 | 2,564,536 | 289,394 | 2,009,633 | 23,731 | 10,547 | 84,725 | 486,917 | 341,267 | 2,507,097 |
| \$8,000 under \$9,000..... | 355,434 | 3,018,483 | 307,545 | 2,478,877 | 19,776 | 41,909 | 85,841 | 470,282 | 355,434 | 2,991,068 |
| \$9,000 under \$10,000..... | 320,013 | 3,029,413 | 297,515 | 2,599,682 | *7,860 | *920 | 48,704 | 318,412 | 320,013 | 2,919,014 |
| \$10,000 under \$11,000..... | 301,227 | 3,163,857 | 274,697 | 2,760,046 | 29,610 | 39,313 | 43,665 | 308,811 | 301,227 | 3,108,169 |
| \$11,000 under \$12,000..... | 370,567 | 4,260,947 | 345,613 | 3,712,097 | 24,756 | 36,169 | 55,625 | 381,811 | 370,567 | 4,130,078 |
| \$12,000 under \$13,000..... | 399,508 | 4,992,937 | 380,640 | 4,487,144 | 39,527 | 37,147 | 42,928 | 299,729 | 399,508 | 4,824,020 |
| \$13,000 under \$14,000..... | 359,255 | 4,849,473 | 339,487 | 4,360,367 | 36,520 | 45,230 | 49,425 | 407,469 | 359,255 | 4,813,066 |
| \$14,000 under \$15,000..... | 366,254 | 5,306,012 | 348,870 | 4,905,801 | 58,393 | 65,355 | 42,471 | 302,454 | 366,254 | 5,273,610 |
| \$15,000 under \$16,000..... | 392,021 | 6,084,519 | 371,726 | 5,481,673 | 69,540 | 71,982 | 51,758 | 401,674 | 392,021 | 5,955,329 |
| \$16,000 under \$17,000..... | 372,667 | 6,148,415 | 359,265 | 5,781,030 | 50,191 | 42,394 | 36,974 | 210,804 | 372,667 | 6,034,228 |
| \$17,000 under \$18,000..... | 353,552 | 6,179,735 | 338,644 | 5,650,012 | 87,217 | 117,831 | 43,556 | 351,463 | 353,552 | 6,119,307 |
| \$18,000 under \$19,000..... | 316,966 | 5,861,006 | 304,483 | 5,317,472 | 63,039 | 87,505 | 37,832 | 365,364 | 316,966 | 5,770,341 |
| \$19,000 under \$20,000..... | 329,643 | 6,413,466 | 320,035 | 5,981,369 | 65,221 | 72,851 | 36,541 | 283,451 | 329,643 | 6,337,671 |
| \$20,000 under \$25,000..... | 1,288,116 | 28,800,684 | 1,266,915 | 26,951,468 | 334,540 | 340,831 | 139,213 | 931,336 | 1,288,116 | 28,223,636 |
| \$25,000 and over..... | 327,463 | 8,455,757 | 322,876 | 7,823,680 | 82,560 | 58,499 | 43,884 | 280,877 | 327,463 | 8,163,056 |

| Size of adjusted gross income | Returns with one qualifying child--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..... | 7,802,846 | 12,005,739 | 2,949,602 | 1,269,031 | 1,116,664 | 798,433 | 1,013,290 | 843,612 | 6,497,190 | 9,893,096 |
| No adjusted gross income..... | 19,457 | 30,605 | - | - | - | - | 10,755 | 8,869 | 18,943 | 21,736 |
| \$1 under \$1,000..... | 58,236 | 13,872 | - | - | - | - | *1,741 | *399 | 58,022 | 13,473 |
| \$1,000 under \$2,000..... | 160,024 | 84,920 | - | - | - | - | *9,469 | *1,984 | 160,024 | 82,936 |
| \$2,000 under \$3,000..... | 214,482 | 180,522 | - | - | - | - | 12,326 | 3,804 | 214,482 | 176,718 |
| \$3,000 under \$4,000..... | 215,419 | 259,665 | - | - | - | - | 25,150 | 14,299 | 215,410 | 245,365 |
| \$4,000 under \$5,000..... | 252,122 | 381,045 | - | - | - | - | 47,132 | 27,105 | 252,122 | 353,940 |
| \$5,000 under \$6,000..... | 336,668 | 619,576 | - | - | - | - | 55,102 | 38,640 | 336,668 | 580,936 |
| \$6,000 under \$7,000..... | 352,486 | 742,447 | - | - | - | - | 86,101 | 74,594 | 351,522 | 667,852 |
| \$7,000 under \$8,000..... | 341,267 | 768,920 | - | - | - | - | 88,670 | 75,881 | 341,267 | 693,039 |
| \$8,000 under \$9,000..... | 355,434 | 805,450 | - | - | - | - | 81,917 | 78,957 | 354,493 | 726,492 |
| \$9,000 under \$10,000..... | 320,013 | 729,607 | *3,965 | *311 | - | - | 52,351 | 50,867 | 319,047 | 678,429 |
| \$10,000 under \$11,000..... | 301,227 | 681,267 | *2,952 | *821 | - | - | 41,829 | 50,059 | 300,876 | 630,386 |
| \$11,000 under \$12,000..... | 370,567 | 835,402 | *12,895 | *3,771 | - | - | 59,254 | 65,384 | 368,648 | 766,247 |
| \$12,000 under \$13,000..... | 399,508 | 902,401 | 53,411 | 11,920 | - | - | 42,032 | 47,284 | 397,601 | 843,197 |
| \$13,000 under \$14,000..... | 359,255 | 754,926 | 89,143 | 19,424 | *956 | *58 | 59,458 | 63,744 | 345,817 | 671,758 |
| \$14,000 under \$15,000..... | 366,254 | 707,347 | 63,204 | 21,450 | - | - | 41,602 | 47,733 | 344,073 | 638,164 |
| \$15,000 under \$16,000..... | 392,021 | 692,232 | 200,545 | 35,760 | - | - | 52,472 | 54,117 | 370,434 | 602,355 |
| \$16,000 under \$17,000..... | 372,667 | 603,537 | 238,014 | 71,747 | - | - | 38,014 | 25,041 | 361,215 | 506,749 |
| \$17,000 under \$18,000..... | 353,552 | 504,812 | 224,493 | 92,541 | - | - | 50,576 | 38,244 | 333,341 | 374,026 |
| \$18,000 under \$19,000..... | 316,966 | 404,212 | 240,451 | 131,024 | *9,774 | *2,389 | 38,103 | 28,129 | 286,487 | 245,059 |
| \$19,000 under \$20,000..... | 329,643 | 377,975 | 299,296 | 161,574 | 27,649 | 4,802 | 34,768 | 21,683 | 283,815 | 194,718 |
| \$20,000 under \$25,000..... | 1,288,116 | 875,429 | 1,210,996 | 671,974 | 769,959 | 435,998 | 82,024 | 26,333 | 466,189 | 177,122 |
| \$25,000 and over..... | 327,463 | 49,571 | 310,237 | 46,712 | 308,326 | 355,186 | *2,444 | *462 | 16,693 | 2,397 |

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 two or more qualifying children | | | | | | | | | |
|--------------------------------|--|------------------------------------|------------------------|--------------------|--------------------------|------------------|----------------------------|-------------------|-------------------|--------------------|
| | 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..... | 8,233,571 | 129,524,170 | 7,717,197 | 116,277,415 | 1,181,559 | 1,285,439 | 1,362,935 | 11,081,788 | 8,233,571 | 128,644,642 |
| No adjusted gross income | 16,555 | -657,979 | 11,665 | 159,385 | *1,821 | *2,548 | 11,227 | 19,343 | 16,555 | 181,276 |
| \$1 under \$1,000 | 57,848 | 35,840 | 55,413 | 54,885 | *1,983 | *20 | *5,333 | *2,362 | 57,848 | 52,543 |
| \$1,000 under \$2,000 | 105,220 | 161,091 | 97,201 | 147,946 | *1,983 | *2 | 8,019 | 12,282 | 105,220 | 160,230 |
| \$2,000 under \$3,000 | 161,434 | 399,515 | 152,359 | 358,698 | *4,314 | *724 | 20,812 | 42,001 | 161,434 | 401,424 |
| \$3,000 under \$4,000 | 160,865 | 571,498 | 156,105 | 586,998 | *1,983 | *15,043 | 14,192 | 42,902 | 160,865 | 644,943 |
| \$4,000 under \$5,000 | 180,707 | 822,313 | 168,219 | 723,305 | *3,905 | *2,432 | 24,167 | 80,777 | 180,707 | 806,514 |
| \$5,000 under \$6,000 | 197,258 | 1,081,043 | 192,618 | 972,557 | *4,953 | *11,089 | 20,023 | 69,458 | 197,258 | 1,053,104 |
| \$6,000 under \$7,000 | 245,620 | 1,599,652 | 235,091 | 1,538,000 | *5,834 | *47,398 | 35,671 | 98,202 | 245,620 | 1,683,600 |
| \$7,000 under \$8,000 | 252,284 | 1,896,366 | 227,313 | 1,549,634 | *13,747 | *4,168 | 50,380 | 299,704 | 252,284 | 1,853,506 |
| \$8,000 under \$9,000 | 308,236 | 2,623,296 | 266,956 | 2,079,826 | 18,739 | 5,687 | 71,521 | 515,980 | 308,236 | 2,601,493 |
| \$9,000 under \$10,000 | 450,212 | 4,261,086 | 348,757 | 2,927,641 | 26,032 | 12,516 | 160,168 | 1,236,428 | 450,212 | 4,176,586 |
| \$10,000 under \$11,000 | 343,404 | 3,592,310 | 317,836 | 3,134,782 | 26,716 | 11,896 | 61,575 | 422,274 | 343,404 | 3,568,952 |
| \$11,000 under \$12,000 | 373,360 | 4,286,940 | 339,337 | 3,666,038 | 29,420 | 11,885 | 66,907 | 514,181 | 373,360 | 4,192,104 |
| \$12,000 under \$13,000 | 329,648 | 4,114,346 | 305,519 | 3,657,649 | 30,696 | 30,647 | 45,615 | 374,612 | 329,648 | 4,062,908 |
| \$13,000 under \$14,000 | 349,064 | 4,726,465 | 322,638 | 4,043,955 | 42,397 | 35,642 | 57,123 | 517,039 | 349,064 | 4,596,637 |
| \$14,000 under \$15,000 | 365,000 | 5,306,779 | 345,846 | 4,669,766 | 54,324 | 63,076 | 57,106 | 479,046 | 365,000 | 5,211,889 |
| \$15,000 under \$16,000 | 347,878 | 5,406,076 | 331,530 | 4,828,588 | 30,671 | 44,689 | 58,035 | 434,957 | 347,878 | 5,308,234 |
| \$16,000 under \$17,000 | 317,163 | 5,228,434 | 306,719 | 4,830,483 | 52,442 | 50,629 | 42,950 | 271,969 | 317,163 | 5,153,081 |
| \$17,000 under \$18,000 | 384,471 | 6,718,198 | 364,947 | 6,024,614 | 80,890 | 93,548 | 58,961 | 543,694 | 384,471 | 6,661,856 |
| \$18,000 under \$19,000 | 352,607 | 6,519,205 | 332,637 | 5,860,188 | 60,305 | 97,502 | 39,246 | 492,152 | 352,607 | 6,449,842 |
| \$19,000 under \$20,000 | 340,586 | 6,643,732 | 329,982 | 6,070,480 | 77,142 | 54,649 | 45,695 | 462,935 | 340,586 | 6,588,064 |
| \$20,000 under \$25,000 | 1,422,077 | 31,912,214 | 1,370,725 | 29,058,912 | 339,789 | 429,152 | 218,222 | 2,268,076 | 1,422,077 | 31,756,140 |
| \$25,000 and over | 1,172,072 | 32,275,751 | 1,137,784 | 29,333,084 | 271,474 | 260,497 | 189,988 | 1,886,136 | 1,172,072 | 31,479,717 |

| Size of adjusted gross income | Returns with two or more qualifying children--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..... | 8,233,571 | 19,250,839 | 1,517,016 | 581,338 | 459,058 | 266,675 | 1,395,088 | 1,382,108 | 7,513,956 | 17,287,392 |
| No adjusted gross income... | 16,555 | 35,269 | - | - | - | - | 9,289 | 7,836 | 15,320 | 27,433 |
| \$1 under \$1,000 | 57,848 | 21,005 | ** | ** | - | - | *2,086 | *1,712 | 57,848 | 19,292 |
| \$1,000 under \$2,000 | 105,220 | 64,077 | - | - | - | - | 8,019 | 1,938 | 104,534 | 62,139 |
| \$2,000 under \$3,000 | 161,434 | 160,652 | - | - | - | - | 24,358 | 7,299 | 161,434 | 153,353 |
| \$3,000 under \$4,000 | 160,865 | 232,394 | - | - | - | - | 13,226 | 7,607 | 160,857 | 224,787 |
| \$4,000 under \$5,000 | 180,707 | 322,562 | - | - | - | - | 27,105 | 12,301 | 180,707 | 310,261 |
| \$5,000 under \$6,000 | 197,258 | 418,784 | - | - | - | - | 20,052 | 10,754 | 197,258 | 408,030 |
| \$6,000 under \$7,000 | 245,620 | 624,277 | ** | ** | - | - | 30,671 | 23,107 | 245,620 | 601,171 |
| \$7,000 under \$8,000 | 252,284 | 739,490 | **2,016 | **208 | - | - | 51,412 | 46,148 | 252,284 | 693,134 |
| \$8,000 under \$9,000 | 308,236 | 1,020,821 | - | - | - | - | 76,488 | 80,874 | 308,236 | 939,947 |
| \$9,000 under \$10,000 | 450,212 | 1,632,949 | *5,980 | *1,347 | - | - | 156,318 | 192,359 | 450,212 | 1,439,243 |
| \$10,000 under \$11,000 | 343,404 | 1,277,493 | *1,983 | *286 | - | - | 69,480 | 66,770 | 341,449 | 1,210,438 |
| \$11,000 under \$12,000 | 373,360 | 1,393,908 | *4,985 | *2,957 | - | - | 77,483 | 87,485 | 373,360 | 1,303,466 |
| \$12,000 under \$13,000 | 329,648 | 1,232,547 | *1,983 | *309 | - | - | 51,618 | 60,360 | 329,441 | 1,171,877 |
| \$13,000 under \$14,000 | 349,064 | 1,223,562 | *2,981 | *2,342 | - | - | 57,464 | 85,699 | 348,081 | 1,135,522 |
| \$14,000 under \$15,000 | 365,000 | 1,201,285 | *16,828 | *1,091 | - | - | 65,028 | 74,877 | 365,000 | 1,125,317 |
| \$15,000 under \$16,000 | 347,878 | 1,066,687 | *16,772 | *2,947 | - | - | 64,881 | 74,228 | 343,830 | 989,511 |
| \$16,000 under \$17,000 | 317,163 | 918,522 | *10,869 | *2,423 | - | - | 39,213 | 47,465 | 314,697 | 868,634 |
| \$17,000 under \$18,000 | 384,471 | 1,025,795 | 18,832 | 9,672 | - | - | 69,904 | 85,911 | 375,117 | 930,211 |
| \$18,000 under \$19,000 | 352,607 | 871,510 | 66,130 | 18,687 | - | - | 41,203 | 66,282 | 330,788 | 786,541 |
| \$19,000 under \$20,000 | 340,586 | 772,451 | 53,536 | 21,714 | - | - | 53,239 | 61,244 | 324,168 | 689,492 |
| \$20,000 under \$25,000 | 1,422,077 | 2,311,558 | 523,785 | 235,892 | 21,700 | 7,670 | 229,229 | 214,845 | 1,294,377 | 1,860,821 |
| \$25,000 and over | 1,172,072 | 683,240 | 790,338 | 281,463 | 437,358 | 259,006 | 157,320 | 65,006 | 639,338 | 336,771 |

* 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 3.1--Returns with Modified Taxable Income¹: 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 | Number of returns | Adjusted gross income | Modified taxable income | Income tax before credits regular tax computation | | Tax generated | | Tax differences due to alternative computations | Taxes from special computation | | Income tax before credits | | |
|--|-------------------|-----------------------|-------------------------|---|-------------|-------------------|-------------|---|--------------------------------|---------|---------------------------|-------------|--|
| | | | | Number of returns | Amount | Number of returns | Amount | | Number of returns | Amount | Number of returns | Amount | |
| | | | | | | | | | | | | | |
| Returns with regular tax computation only | | | | | | | | | | | | | |
| Total..... | 84,117,372 | 3,646,800,687 | 2,434,189,065 | 84,117,372 | 487,596,499 | 84,117,372 | 487,448,545 | - | 23,302 | 145,722 | 84,117,372 | 487,594,267 | |
| Under \$5,000..... | 1,240,612 | 4,401,150 | 712,645 | 1,240,612 | 106,742 | 1,240,612 | 106,742 | - | - | - | 1,240,612 | 106,742 | |
| \$5,000 under \$10,000..... | 5,552,709 | 43,913,265 | 11,035,597 | 5,552,709 | 1,656,010 | 5,552,709 | 1,656,012 | - | - | - | 5,552,709 | 1,656,012 | |
| \$10,000 under \$15,000..... | 7,822,748 | 99,066,232 | 35,577,825 | 7,822,748 | 5,337,754 | 7,822,748 | 5,337,754 | - | 5,824 | *833 | 7,822,748 | 5,338,568 | |
| \$15,000 under \$20,000..... | 9,850,125 | 171,845,544 | 70,955,797 | 9,850,125 | 10,644,024 | 9,850,125 | 10,644,021 | - | 1,912 | *2,437 | 9,850,125 | 10,646,458 | |
| \$20,000 under \$25,000..... | 8,860,009 | 198,950,463 | 100,799,665 | 8,860,009 | 15,121,307 | 8,860,009 | 15,120,404 | - | - | - | 8,860,009 | 15,120,404 | |
| \$25,000 under \$30,000..... | 7,494,517 | 205,142,560 | 117,784,542 | 7,494,517 | 17,673,473 | 7,494,517 | 17,673,437 | - | 1,912 | *919 | 7,494,517 | 17,674,356 | |
| \$30,000 under \$40,000..... | 11,676,541 | 405,248,706 | 251,021,566 | 11,676,541 | 38,785,497 | 11,676,541 | 38,785,119 | - | 3,831 | *5,204 | 11,676,541 | 38,790,323 | |
| \$40,000 under \$50,000..... | 8,306,213 | 371,122,031 | 244,345,309 | 8,306,213 | 39,813,102 | 8,306,213 | 39,812,766 | - | 3,907 | *6,872 | 8,306,213 | 39,819,638 | |
| \$50,000 under \$75,000..... | 13,231,473 | 805,545,383 | 556,609,290 | 13,231,473 | 94,799,981 | 13,231,473 | 94,790,013 | - | 1,734 | *9,777 | 13,231,473 | 94,799,790 | |
| \$75,000 under \$100,000..... | 5,346,995 | 458,172,830 | 331,724,946 | 5,346,995 | 64,925,546 | 5,346,995 | 64,899,761 | - | 2,085 | *21,425 | 5,346,995 | 64,921,186 | |
| \$100,000 under \$200,000..... | 3,873,863 | 497,735,868 | 378,006,845 | 3,873,863 | 86,621,811 | 3,873,863 | 86,589,360 | - | 1,561 | *44,063 | 3,873,863 | 86,633,422 | |
| \$200,000 under \$500,000..... | 715,331 | 201,842,293 | 170,760,979 | 715,331 | 50,548,866 | 715,331 | 50,535,030 | - | 310 | *32,634 | 715,331 | 50,567,664 | |
| \$500,000 under \$1,000,000..... | 100,671 | 67,373,188 | 59,791,152 | 100,671 | 21,075,754 | 100,671 | 21,066,494 | - | 201 | *17,879 | 100,671 | 21,084,323 | |
| \$1,000,000 or more..... | 45,567 | 116,441,174 | 105,062,907 | 45,567 | 40,486,630 | 45,567 | 40,431,632 | - | 725 | *3,730 | 45,567 | 40,435,362 | |
| Returns with Form 8615 tax computation | | | | | | | | | | | | | |
| Total..... | 574,924 | 4,420,634 | 3,723,878 | 574,924 | 783,166 | 574,924 | 933,335 | 150,170 | - | - | 574,924 | 933,335 | |
| Under \$5,000..... | 392,164 | 1,056,586 | 589,996 | 392,164 | 116,615 | 392,164 | 145,473 | - | - | - | 392,164 | 145,473 | |
| \$5,000 under \$10,000..... | 103,215 | 721,418 | 579,666 | 103,215 | 94,475 | 103,215 | 134,238 | - | - | - | 103,215 | 134,238 | |
| \$10,000 under \$15,000..... | 33,092 | 374,342 | 354,301 | 33,092 | 52,355 | 33,092 | 79,883 | - | - | - | 33,092 | 79,883 | |
| \$15,000 under \$20,000..... | 17,248 | 297,230 | 273,882 | 17,248 | 42,355 | 17,248 | 61,326 | - | - | - | 17,248 | 61,326 | |
| \$20,000 under \$25,000..... | 8,483 | 185,616 | 174,154 | 8,483 | 26,577 | 8,483 | 45,395 | - | - | - | 8,483 | 45,395 | |
| \$25,000 under \$30,000..... | 5,615 | 151,396 | 134,730 | 5,615 | 20,779 | 5,615 | 37,405 | - | - | - | 5,615 | 37,405 | |
| \$30,000 under \$40,000..... | 7,095 | 252,104 | 227,244 | 7,095 | 40,738 | 7,095 | 60,300 | - | - | - | 7,095 | 60,300 | |
| \$40,000 under \$50,000..... | 3,611 | 164,733 | 217,287 | 3,611 | 31,586 | 3,611 | 52,604 | - | - | - | 3,611 | 52,604 | |
| \$50,000 under \$75,000..... | 903 | 47,536 | 45,611 | 903 | 9,749 | 903 | 17,926 | - | - | - | 903 | 17,926 | |
| \$75,000 under \$100,000..... | 495 | 41,333 | 36,018 | 495 | 4,292 | 495 | 5,337 | - | - | - | 495 | 5,337 | |
| \$100,000 under \$200,000..... | 2,035 | 280,557 | 208,194 | 2,035 | 54,816 | 2,035 | 65,614 | - | - | - | 2,035 | 65,614 | |
| \$200,000 under \$500,000..... | 502 | 139,295 | 187,873 | 502 | 41,165 | 502 | 39,861 | - | - | - | 502 | 39,861 | |
| \$500,000 under \$1,000,000..... | 166 | 105,129 | 79,486 | 166 | 28,509 | 166 | 20,480 | - | - | - | 166 | 20,480 | |
| \$1,000,000 or more..... | 300 | 603,359 | 615,535 | 300 | 219,155 | 300 | 167,492 | - | - | - | 300 | 167,492 | |
| Returns with Schedule D tax computation | | | | | | | | | | | | | |
| Total..... | 16,913,104 | 2,004,809,569 | 1,253,342,519 | 16,913,104 | 464,675,975 | 16,913,104 | 405,764,485 | -58,911,490 | 10,693 | 313,685 | 16,913,104 | 406,078,171 | |
| Under \$5,000..... | 344,434 | 1,016,635 | 203,720 | 344,434 | 81,189 | 344,434 | 64,329 | -16,861 | - | - | 344,434 | 64,329 | |
| \$5,000 under \$10,000..... | 377,758 | 2,813,496 | 660,738 | 377,758 | 200,723 | 377,758 | 166,615 | -33,908 | - | - | 377,758 | 166,615 | |
| \$10,000 under \$15,000..... | 515,435 | 6,533,898 | 2,131,220 | 515,435 | 459,634 | 515,435 | 412,948 | -46,686 | - | - | 515,435 | 412,948 | |
| \$15,000 under \$20,000..... | 673,885 | 11,819,642 | 3,995,040 | 673,885 | 809,946 | 673,885 | 739,611 | -70,334 | - | - | 673,885 | 739,611 | |
| \$20,000 under \$25,000..... | 720,274 | 16,225,350 | 6,629,793 | 720,274 | 1,254,687 | 720,274 | 1,167,990 | -86,697 | - | - | 720,274 | 1,167,990 | |
| \$25,000 under \$30,000..... | 722,133 | 19,899,377 | 9,840,750 | 722,133 | 1,765,560 | 722,133 | 1,669,335 | -96,225 | - | - | 722,133 | 1,669,335 | |
| \$30,000 under \$40,000..... | 1,464,062 | 51,492,900 | 28,143,718 | 1,464,062 | 5,134,958 | 1,464,062 | 4,872,644 | -262,314 | - | - | 1,464,062 | 4,882,366 | |
| \$40,000 under \$50,000..... | 1,495,997 | 67,342,293 | 40,255,979 | 1,495,997 | 7,718,621 | 1,495,997 | 7,369,755 | -348,866 | - | - | 1,495,997 | 7,369,755 | |
| \$50,000 under \$75,000..... | 3,451,142 | 213,720,464 | 135,165,617 | 3,451,142 | 27,359,947 | 3,451,142 | 26,148,320 | -1,211,627 | - | - | 3,451,142 | 26,201,547 | |
| \$75,000 under \$100,000..... | 2,435,436 | 210,503,637 | 138,778,086 | 2,435,436 | 31,956,485 | 2,435,436 | 30,439,377 | -1,517,108 | - | - | 2,435,436 | 30,433,377 | |
| \$100,000 under \$200,000..... | 3,186,404 | 430,716,724 | 290,702,868 | 3,186,404 | 80,518,771 | 3,186,404 | 75,868,192 | -4,650,580 | - | - | 3,186,404 | 75,915,012 | |
| \$200,000 under \$500,000..... | 1,136,894 | 333,395,776 | 231,769,767 | 1,136,894 | 86,629,285 | 1,136,894 | 78,165,542 | -8,463,743 | - | - | 1,136,894 | 78,280,283 | |
| \$500,000 under \$1,000,000..... | 239,726 | 162,838,001 | 110,420,896 | 239,726 | 51,736,522 | 239,726 | 45,111,759 | -6,624,763 | - | - | 239,726 | 45,160,936 | |
| \$1,000,000 or more..... | 149,523 | 476,491,376 | 254,644,329 | 149,523 | 169,049,647 | 149,523 | 133,567,869 | -35,481,778 | - | - | 149,523 | 133,607,868 | |

Footnotes at end of table.

Table 3.1--Returns with Modified Taxable Income¹: 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 | | | Average income tax (dollars) | | | | | | | | | | |
|--|-------------------|------------|------|--------------------------|-------------|------|-------------------------|-----------|------|------------------|------|-------------------|------------------------------|--------|------|------|-------------------|--------|-------|-------------------------|-------|-----------------------|----------|
| | Number of returns | Amount | (13) | Number of returns | Amount | (14) | Number of returns | Amount | (15) | (16) | (17) | Number of returns | | Amount | (18) | (19) | Number of returns | Amount | (20) | Modified taxable income | (21) | Adjusted gross income | (22) |
| Returns with regular tax computation only | | | | | | | | | | | | | | | | | | | | | | | |
| Total..... | 30,234,338 | 27,835,226 | | 76,105,999 | 459,759,041 | | 429,771 | 1,433,326 | | | | 76,118,355 | 461,192,439 | | | | | | 18.9 | | 12.6 | | 5,483 |
| Under \$5,000 | 13,369 | 1,710 | | 1,235,784 | 105,031 | | - | - | | | | 1,235,784 | 105,031 | | | | | | 14.7 | | 2.4 | | 85 |
| \$5,000 under \$10,000 | 1,067,494 | 113,740 | | 5,017,131 | 1,542,272 | | - | - | | | | 5,017,131 | 1,542,272 | | | | | | 14.0 | | 3.5 | | 278 |
| \$10,000 under \$15,000 | 1,760,239 | 546,944 | | 6,419,713 | 4,791,644 | | *1,685 | *2,598 | | | | 6,419,713 | 4,794,242 | | | | | | 13.5 | | 4.8 | | 613 |
| \$15,000 under \$20,000 | 3,418,565 | 2,016,881 | | 6,934,739 | 8,629,578 | | *8 | *127 | | | | 6,934,739 | 8,629,705 | | | | | | 12.2 | | 5.0 | | 876 |
| \$20,000 under \$25,000 | 3,210,010 | 2,850,162 | | 6,981,212 | 12,270,242 | | *148 | *361 | | | | 6,981,212 | 12,270,603 | | | | | | 12.2 | | 6.2 | | 1,385 |
| \$25,000 under \$30,000 | 2,635,959 | 2,371,935 | | 6,706,193 | 15,302,420 | | *2,993 | *139 | | | | 6,708,216 | 15,302,560 | | | | | | 13.0 | | 7.5 | | 2,042 |
| \$30,000 under \$40,000 | 4,220,987 | 3,833,359 | | 11,315,670 | 34,956,964 | | 8,196 | 9,666 | | | | 11,315,670 | 34,966,630 | | | | | | 13.9 | | 8.6 | | 2,995 |
| \$40,000 under \$50,000 | 3,503,210 | 3,421,890 | | 8,230,570 | 36,397,747 | | 19,902 | 16,313 | | | | 8,232,698 | 36,414,070 | | | | | | 14.9 | | 9.8 | | 4,384 |
| \$50,000 under \$75,000 | 6,194,054 | 6,848,789 | | 13,191,712 | 87,950,001 | | 64,250 | 110,686 | | | | 13,194,418 | 88,060,691 | | | | | | 15.8 | | 10.9 | | 6,655 |
| \$75,000 under \$100,000 | 2,756,211 | 2,864,807 | | 5,340,336 | 62,056,379 | | 99,410 | 185,439 | | | | 5,343,982 | 62,241,818 | | | | | | 18.8 | | 13.6 | | 11,641 |
| \$100,000 under \$200,000 | 1,251,586 | 1,191,469 | | 3,871,828 | 85,441,953 | | 175,704 | 447,498 | | | | 3,873,384 | 85,889,451 | | | | | | 22.7 | | 17.3 | | 22,172 |
| \$200,000 under \$500,000 | 153,678 | 575,425 | | 715,003 | 49,992,239 | | 52,788 | 416,672 | | | | 715,207 | 50,408,968 | | | | | | 29.5 | | 25.0 | | 70,469 |
| \$500,000 under \$1,000,000 | 30,923 | 340,370 | | 100,605 | 20,743,953 | | 3,569 | 126,673 | | | | 100,644 | 20,870,626 | | | | | | 34.9 | | 31.0 | | 207,315 |
| \$1,000,000 or more | 18,054 | 856,744 | | 45,504 | 39,578,618 | | 1,118 | 117,154 | | | | 45,557 | 39,695,772 | | | | | | 37.8 | | 34.1 | | 871,152 |
| Returns with Form 8615 tax computation | | | | | | | | | | | | | | | | | | | | | | | |
| Total..... | 73,514 | 8,301 | | 574,924 | 925,035 | | *2,812 | *1,834 | | | | 574,924 | 926,869 | | | | | | 24.9 | | 21.0 | | 1,612 |
| Under \$5,000 | 40,257 | 1,029 | | 392,164 | 144,444 | | *896 | *1,036 | | | | 392,164 | 145,481 | | | | | | 24.7 | | 13.8 | | 371 |
| \$5,000 under \$10,000 | 18,814 | 469 | | 103,215 | 133,770 | | - | - | | | | 103,215 | 133,770 | | | | | | 23.1 | | 18.5 | | 1,296 |
| \$10,000 under \$15,000 | *4,062 | *124 | | 33,092 | 79,759 | | - | - | | | | 33,092 | 79,759 | | | | | | 22.5 | | 21.3 | | 2,410 |
| \$15,000 under \$20,000 | *1,852 | *175 | | 17,248 | 61,150 | | *956 | *139 | | | | 17,248 | 61,289 | | | | | | 22.4 | | 20.6 | | 3,553 |
| \$20,000 under \$25,000 | *1,792 | *30 | | *8,483 | *45,365 | | - | - | | | | *8,483 | *45,365 | | | | | | *26.0 | | *24.4 | | *5,348 |
| \$25,000 under \$30,000 | *1,792 | *177 | | *5,615 | *37,228 | | *896 | *522 | | | | *5,615 | *37,750 | | | | | | *28.0 | | *24.9 | | *6,723 |
| \$30,000 under \$40,000 | *2,528 | *222 | | *7,095 | *60,079 | | - | - | | | | *7,095 | *60,079 | | | | | | *26.4 | | *23.8 | | *8,468 |
| \$40,000 under \$50,000 | *1,805 | *39 | | *3,611 | *52,565 | | - | - | | | | *3,611 | *52,565 | | | | | | *24.2 | | *31.9 | | *14,557 |
| \$50,000 under \$75,000 | - | - | | *903 | *17,926 | | - | - | | | | *903 | *17,926 | | | | | | *39.3 | | *37.7 | | *19,852 |
| \$75,000 under \$100,000 | *343 | *120 | | *495 | *5,217 | | - | - | | | | *495 | *5,217 | | | | | | *14.5 | | *12.6 | | *10,539 |
| \$100,000 under \$200,000 | - | - | | *2,035 | *65,614 | | - | - | | | | *2,035 | *65,614 | | | | | | *31.5 | | *23.4 | | *32,243 |
| \$200,000 under \$500,000 | - | - | | *502 | *39,861 | | - | - | | | | *502 | *39,861 | | | | | | *21.2 | | *28.6 | | *79,404 |
| \$500,000 under \$1,000,000 | *83 | *2 | | *166 | *20,478 | | *41 | *103 | | | | *166 | *20,581 | | | | | | *25.9 | | *19.6 | | *123,982 |
| \$1,000,000 or more | 186 | 5,914 | | 300 | 161,578 | | *23 | *34 | | | | 300 | 161,612 | | | | | | 26.3 | | 26.8 | | 538,707 |
| Returns with Schedule D tax computation | | | | | | | | | | | | | | | | | | | | | | | |
| Total..... | 6,056,521 | 7,863,526 | | 16,698,594 | 398,214,645 | | 531,084 | 3,863,140 | | | | 16,701,373 | 402,101,524 | | | | | | 32.1 | | 20.1 | | 23,775 |
| Under \$5,000 | 31,425 | 639 | | 344,434 | 63,690 | | - | - | | | | 344,434 | 63,690 | | | | | | 31.3 | | 6.3 | | 185 |
| \$5,000 under \$10,000 | 48,131 | 4,101 | | 361,182 | 162,714 | | - | - | | | | 361,182 | 162,714 | | | | | | 24.6 | | 5.8 | | 431 |
| \$10,000 under \$15,000 | 91,436 | 31,524 | | 486,254 | 381,424 | | - | - | | | | 486,254 | 381,424 | | | | | | 17.9 | | 5.8 | | 740 |
| \$15,000 under \$20,000 | 116,645 | 45,204 | | 642,550 | 694,407 | | *6 | *17 | | | | 642,550 | 694,425 | | | | | | 17.4 | | 5.9 | | 1,030 |
| \$20,000 under \$25,000 | 158,392 | 83,899 | | 680,545 | 1,084,091 | | - | - | | | | 680,545 | 1,084,091 | | | | | | 16.4 | | 6.7 | | 1,505 |
| \$25,000 under \$30,000 | 193,678 | 128,177 | | 687,513 | 1,541,157 | | - | - | | | | 687,513 | 1,541,157 | | | | | | 15.7 | | 7.7 | | 2,134 |
| \$30,000 under \$40,000 | 427,058 | 280,456 | | 1,434,148 | 4,601,910 | | *2,095 | *933 | | | | 1,434,148 | 4,602,842 | | | | | | 16.4 | | 8.9 | | 3,144 |
| \$40,000 under \$50,000 | 518,994 | 417,965 | | 1,476,650 | 6,951,790 | | *1,602 | *1,181 | | | | 1,476,660 | 6,952,970 | | | | | | 17.3 | | 10.3 | | 4,648 |
| \$50,000 under \$75,000 | 1,381,972 | 1,237,536 | | 3,441,347 | 24,964,011 | | 14,493 | 11,761 | | | | 3,442,640 | 24,975,772 | | | | | | 18.5 | | 11.7 | | 7,237 |
| \$75,000 under \$100,000 | 1,222,084 | 1,100,880 | | 2,432,756 | 29,338,496 | | 40,698 | 47,936 | | | | 2,433,443 | 29,366,432 | | | | | | 21.2 | | 14.0 | | 12,066 |
| \$100,000 under \$200,000 | 1,214,873 | 819,852 | | 3,185,671 | 75,095,160 | | 150,320 | 600,862 | | | | 3,186,017 | 75,696,021 | | | | | | 26.0 | | 17.6 | | 23,756 |
| \$200,000 under \$500,000 | 442,495 | 854,845 | | 1,136,398 | 77,425,438 | | 256,936 | 1,471,350 | | | | 1,136,783 | 78,896,789 | | | | | | 34.0 | | 23.7 | | 69,397 |
| \$500,000 under \$1,000,000 | 121,212 | 618,532 | | 239,648 | 44,542,403 | | 44,282 | 691,570 | | | | 239,699 | 45,233,973 | | | | | | 41.0 | | 27.8 | | 188,690 |
| \$1,000,000 or more | 88,226 | 2,239,913 | | 149,486 | 131,367,954 | | 20,653 | 1,057,531 | | | | 149,503 | 132,429,224 | | | | | | 52.0 | | 27.8 | | 885,678 |

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

¹ See section 4 for the definition of modified taxable income

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

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

| Size of adjusted gross income | Total income tax as a percentage of adjusted gross income | | | | | | | | | |
|--------------------------------|---|------------------------------------|------------------|-------------------|------------------------------------|------------------|-------------------|------------------------------------|------------------|--|
| | Total | | | | | Under 5 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..... | 94,546,080 | 5,580,849,494 | 877,401,489 | 16,376,090 | 356,299,839 | 10,639,410 | 11,676,118 | 348,800,935 | 21,239,702 | |
| Under \$5,000..... | 2,469,571 | 988,846 | 462,622 | 1,455,458 | 4,723,917 | 70,966 | 297,503 | 618,237 | 37,576 | |
| \$5,000 under \$10,000..... | 5,582,051 | 43,819,098 | 1,866,846 | 3,805,816 | 29,945,285 | 782,211 | 862,566 | 6,234,595 | 374,151 | |
| \$10,000 under \$15,000..... | 7,058,131 | 88,660,768 | 5,296,315 | 2,009,678 | 24,280,543 | 699,310 | 2,793,520 | 34,376,858 | 2,083,238 | |
| \$15,000 under \$20,000..... | 7,711,411 | 134,302,305 | 9,444,636 | 2,064,374 | 35,786,767 | 1,006,764 | 609,464 | 10,721,043 | 638,795 | |
| \$20,000 under \$25,000..... | 7,733,012 | 174,121,344 | 13,447,210 | 1,657,380 | 37,223,244 | 1,030,959 | 1,279,542 | 28,816,243 | 1,735,243 | |
| \$25,000 under \$30,000..... | 7,442,202 | 204,260,106 | 16,944,557 | 1,299,433 | 35,743,720 | 985,001 | 985,093 | 26,888,485 | 1,641,062 | |
| \$30,000 under \$40,000..... | 12,802,035 | 445,310,034 | 39,695,871 | 2,006,284 | 69,309,908 | 2,069,565 | 1,575,919 | 54,712,090 | 3,313,547 | |
| \$40,000 under \$50,000..... | 9,741,580 | 435,845,734 | 43,463,656 | 1,050,840 | 46,614,809 | 1,528,510 | 1,265,252 | 56,533,536 | 3,434,753 | |
| \$50,000 under \$75,000..... | 16,676,288 | 1,019,027,245 | 113,204,249 | 876,878 | 52,266,485 | 1,830,531 | 1,721,019 | 103,025,524 | 6,327,613 | |
| \$75,000 under \$100,000..... | 7,803,395 | 670,502,046 | 91,819,100 | 108,119 | 9,192,193 | 323,379 | 247,325 | 20,415,682 | 1,259,661 | |
| \$100,000 under \$200,000..... | 7,098,067 | 933,898,935 | 162,224,990 | 29,161 | 3,798,300 | 117,399 | 34,649 | 4,104,238 | 251,843 | |
| \$200,000 or more..... | 2,428,337 | 1,430,113,034 | 379,531,398 | 12,669 | 7,414,667 | 194,814 | 4,267 | 2,354,403 | 142,219 | |
| Joint returns | | | | | | | | | | |
| Total..... | 42,299,155 | 3,813,675,802 | 629,548,120 | 6,500,897 | 220,588,079 | 6,748,135 | 5,286,096 | 235,098,536 | 14,322,260 | |
| Under \$5,000..... | 4,386 | -4,751,108 | 89,184 | - | - | - | - | - | - | |
| \$5,000 under \$10,000..... | 2,061 | *10,759 | 6,616 | - | - | - | - | - | - | |
| \$10,000 under \$15,000..... | 334,121 | 4,721,928 | 47,164 | 333,762 | 4,716,950 | 43,999 | 81,401 | 1,590,829 | 83,616 | |
| \$15,000 under \$20,000..... | 1,514,344 | 26,506,766 | 776,817 | 1,432,933 | 24,915,779 | 693,013 | 853,949 | 19,275,457 | 1,149,097 | |
| \$20,000 under \$25,000..... | 1,692,967 | 38,171,884 | 1,846,327 | 708,597 | 15,719,965 | 467,127 | 475,534 | 13,000,874 | 791,954 | |
| \$25,000 under \$30,000..... | 1,893,838 | 52,252,429 | 2,927,259 | 679,141 | 18,760,539 | 506,777 | 943,744 | 32,921,892 | 1,994,542 | |
| \$30,000 under \$40,000..... | 4,946,498 | 173,603,580 | 11,321,916 | 1,511,885 | 52,491,466 | 1,530,694 | 1,047,321 | 46,892,375 | 2,839,478 | |
| \$40,000 under \$50,000..... | 5,282,813 | 237,437,039 | 18,405,682 | 915,989 | 40,652,165 | 1,333,327 | 1,621,281 | 97,380,412 | 5,981,576 | |
| \$50,000 under \$75,000..... | 11,979,507 | 738,945,791 | 70,680,753 | 788,128 | 46,869,112 | 1,638,069 | 232,181 | 19,066,945 | 1,176,741 | |
| \$75,000 under \$100,000..... | 6,473,725 | 556,867,180 | 71,648,297 | 97,873 | 8,294,911 | 294,046 | 27,572 | 3,217,737 | 199,747 | |
| \$100,000 under \$200,000..... | 6,104,741 | 801,559,592 | 135,121,008 | 22,634 | 2,984,428 | 92,183 | 3,114 | 1,752,014 | 105,508 | |
| \$200,000 or more..... | 2,070,154 | 1,193,345,962 | 316,677,097 | 9,954 | 5,182,766 | 148,701 | | | | |
| Single returns | | | | | | | | | | |
| Total..... | 42,955,578 | 1,358,218,184 | 198,422,237 | 7,508,793 | 75,327,285 | 2,192,239 | 4,867,497 | 67,585,002 | 4,116,014 | |
| Under \$5,000..... | 2,462,035 | 6,544,413 | 367,250 | 1,452,585 | 4,713,989 | 70,794 | 297,503 | 618,237 | 37,576 | |
| \$5,000 under \$10,000..... | 5,462,496 | 42,831,825 | 1,831,442 | 3,703,207 | 29,106,099 | 761,745 | 848,691 | 6,104,722 | 367,035 | |
| \$10,000 under \$15,000..... | 6,276,001 | 78,150,455 | 4,987,396 | 1,443,825 | 16,535,565 | 587,012 | 2,683,924 | 33,028,850 | 2,002,322 | |
| \$15,000 under \$20,000..... | 5,633,976 | 97,856,347 | 8,107,112 | 387,563 | 6,637,180 | 203,037 | 395,212 | 6,736,744 | 415,832 | |
| \$20,000 under \$25,000..... | 4,732,226 | 106,283,641 | 10,114,698 | 208,724 | 4,665,695 | 147,239 | 245,435 | 5,483,805 | 335,176 | |
| \$25,000 under \$30,000..... | 4,060,756 | 111,149,532 | 11,474,409 | 110,928 | 3,001,801 | 98,095 | 143,178 | 3,895,990 | 240,129 | |
| \$30,000 under \$40,000..... | 5,559,082 | 192,425,733 | 22,188,314 | 100,148 | 3,467,581 | 104,250 | 132,797 | 4,559,926 | 278,856 | |
| \$40,000 under \$50,000..... | 3,159,337 | 140,710,864 | 19,624,833 | 41,058 | 1,816,456 | 51,995 | 61,320 | 2,746,159 | 170,144 | |
| \$50,000 under \$75,000..... | 3,507,864 | 209,639,170 | 33,956,294 | 47,434 | 2,922,354 | 99,663 | 42,797 | 2,408,133 | 149,260 | |
| \$75,000 under \$100,000..... | 1,023,809 | 87,675,116 | 16,172,656 | 7,132 | 626,232 | 21,726 | 10,430 | 932,786 | 56,818 | |
| \$100,000 under \$200,000..... | 793,569 | 105,886,226 | 22,014,249 | 4,173 | 519,452 | 16,012 | 5,390 | 682,952 | 39,429 | |
| \$200,000 or more..... | 284,428 | 179,064,862 | 47,583,584 | 2,017 | 1,314,881 | 30,670 | 821 | 386,699 | 23,440 | |

Footnotes at end of table.

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

(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 | | | 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 | Adjusted gross income less deficit | Total income tax | |
| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | |
| All returns | | | | | | | | | | |
| Total..... | 23,904,836 | 840,824,004 | 72,451,711 | 16,752,592 | 718,486,257 | 78,709,487 | 10,654,543 | 731,791,507 | 98,569,382 | |
| Under \$5,000..... | 350,259 | 910,814 | 76,601 | 147,635 | 409,388 | 45,115 | 92,786 | 301,599 | 39,888 | |
| \$5,000 under \$10,000..... | 732,771 | 6,352,701 | 502,282 | 59,110 | 432,987 | 46,605 | 43,535 | 296,809 | 39,165 | |
| \$10,000 under \$15,000..... | 2,006,976 | 26,745,404 | 2,120,013 | 189,065 | 2,578,578 | 259,626 | 26,033 | 306,345 | 40,571 | |
| \$15,000 under \$20,000..... | 4,802,187 | 83,741,636 | 7,314,422 | 196,247 | 3,376,454 | 372,170 | 24,382 | 429,136 | 55,363 | |
| \$20,000 under \$25,000..... | 2,030,281 | 44,520,018 | 4,010,109 | 2,721,160 | 62,537,599 | 6,521,022 | 36,729 | 848,445 | 105,148 | |
| \$25,000 under \$30,000..... | 1,776,528 | 49,087,374 | 4,042,791 | 3,323,546 | 90,963,305 | 10,030,651 | 52,392 | 1,436,565 | 183,175 | |
| \$30,000 under \$40,000..... | 4,035,758 | 140,753,063 | 12,222,399 | 2,775,550 | 92,781,140 | 10,349,432 | 2,351,246 | 85,695,026 | 11,388,963 | |
| \$40,000 under \$50,000..... | 2,633,607 | 117,413,218 | 10,109,843 | 2,112,960 | 95,457,542 | 10,231,732 | 1,158,985 | 50,846,600 | 7,025,946 | |
| \$50,000 under \$75,000..... | 4,450,942 | 268,727,246 | 23,044,802 | 3,667,930 | 220,522,393 | 24,272,092 | 3,101,114 | 198,940,703 | 26,611,784 | |
| \$75,000 under \$100,000..... | 917,522 | 76,794,130 | 6,760,929 | 1,216,089 | 102,990,508 | 11,397,048 | 2,459,912 | 211,900,388 | 28,633,971 | |
| \$100,000 under \$200,000..... | 154,898 | 18,428,972 | 1,604,023 | 326,409 | 37,465,379 | 4,180,327 | 1,273,449 | 151,357,611 | 20,781,210 | |
| \$200,000 or more..... | 13,107 | 7,349,430 | 643,498 | 16,891 | 8,970,985 | 993,666 | 33,980 | 29,432,281 | 4,063,196 | |
| Joint returns | | | | | | | | | | |
| Total..... | 10,141,897 | 531,490,554 | 45,646,149 | 6,401,055 | 411,809,370 | 45,108,704 | 5,619,566 | 504,662,709 | 68,178,766 | |
| 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..... | 739,021 | 20,487,137 | 1,603,105 | - | - | - | - | - | - | |
| \$30,000 under \$40,000..... | 2,286,067 | 80,218,101 | 6,977,762 | 200,817 | 7,831,200 | 792,860 | *925 | *29,148 | *3,535 | |
| \$40,000 under \$50,000..... | 1,849,713 | 83,088,138 | 7,129,852 | 1,465,602 | 66,608,249 | 7,073,438 | *2,928 | *141,279 | *18,648 | |
| \$50,000 under \$75,000..... | 4,113,530 | 249,397,669 | 21,353,714 | 3,230,759 | 195,423,106 | 21,496,345 | 2,060,043 | 137,780,629 | 18,256,855 | |
| \$75,000 under \$100,000..... | 873,049 | 73,108,824 | 6,431,482 | 1,182,288 | 100,105,200 | 11,079,698 | 2,314,129 | 198,575,565 | 26,928,700 | |
| \$100,000 under \$200,000..... | 140,403 | 16,427,006 | 1,433,630 | 308,749 | 35,285,852 | 3,938,494 | 1,214,761 | 144,175,344 | 19,797,669 | |
| \$200,000 or more..... | 10,084 | 5,596,599 | 488,670 | 12,839 | 6,555,764 | 727,869 | 24,795 | 22,950,518 | 3,171,830 | |
| Single returns | | | | | | | | | | |
| Total..... | 11,154,350 | 217,504,450 | 18,985,394 | 9,094,955 | 255,259,914 | 28,007,111 | 4,254,873 | 183,305,087 | 24,890,939 | |
| Under \$5,000..... | 350,258 | 910,811 | 76,601 | 147,635 | 409,388 | 45,115 | 92,786 | 301,599 | 39,888 | |
| \$5,000 under \$10,000..... | 731,805 | 6,345,570 | 501,750 | 59,110 | 432,987 | 46,605 | 41,552 | 286,596 | 37,639 | |
| \$10,000 under \$15,000..... | 1,906,607 | 25,404,980 | 2,015,146 | 183,111 | 2,506,653 | 281,952 | 26,032 | 306,331 | 40,569 | |
| \$15,000 under \$20,000..... | 4,657,052 | 81,192,435 | 7,089,423 | 169,219 | 2,867,086 | 318,920 | 11,488 | 196,967 | 26,958 | |
| \$20,000 under \$25,000..... | 1,685,691 | 36,462,462 | 3,383,786 | 2,555,856 | 58,837,139 | 6,123,496 | 28,994 | 688,131 | 82,443 | |
| \$25,000 under \$30,000..... | 622,771 | 17,136,479 | 1,497,421 | 3,153,495 | 86,311,638 | 9,517,555 | 25,665 | 676,446 | 86,779 | |
| \$30,000 under \$40,000..... | 810,486 | 28,110,688 | 2,496,982 | 2,303,580 | 75,346,219 | 8,530,760 | 2,197,107 | 80,407,173 | 10,670,538 | |
| \$40,000 under \$50,000..... | 248,598 | 10,840,708 | 945,696 | 318,627 | 14,082,705 | 1,561,940 | 1,045,549 | 45,663,847 | 6,342,436 | |
| \$50,000 under \$75,000..... | 106,093 | 6,291,684 | 559,463 | 177,685 | 10,204,036 | 1,130,405 | 675,916 | 39,322,374 | 5,441,764 | |
| \$75,000 under \$100,000..... | 20,650 | 1,738,672 | 153,370 | 11,213 | 950,539 | 103,394 | 70,087 | 5,924,090 | 819,736 | |
| \$100,000 under \$200,000..... | 11,937 | 1,659,774 | 140,795 | 12,291 | 1,535,277 | 170,359 | 31,657 | 4,058,118 | 545,648 | |
| \$200,000 or more..... | 2,411 | 1,410,008 | 124,962 | 3,134 | 1,776,247 | 196,609 | 8,040 | 5,493,414 | 756,541 | |

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 | | | 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 | Adjusted gross income less deficit | Total income tax | |
| | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | |
| All returns | | | | | | | | | | |
| Total..... | 5,656,363 | 491,334,761 | 78,582,086 | 8,289,216 | 1,298,196,837 | 263,058,757 | 799,035 | 323,025,182 | 88,394,399 | |
| Under \$5,000..... | 56,508 | 196,112 | 31,359 | 51,312 | 184,143 | 35,929 | *10,436 | *41,105 | *10,871 | |
| \$5,000 under \$10,000..... | *6,272 | *36,346 | *6,062 | 64,135 | 466,698 | 95,102 | *4,779 | *32,130 | *8,806 | |
| \$10,000 under \$15,000..... | *956 | *11,308 | *1,698 | 24,233 | 273,847 | 53,075 | *4,471 | *48,696 | *13,648 | |
| \$15,000 under \$20,000..... | *956 | *14,762 | *2,458 | 10,913 | 184,450 | 39,943 | *1,920 | *31,896 | *9,079 | |
| \$20,000 under \$25,000..... | - | - | - | *5,050 | *111,388 | *21,924 | *956 | *21,565 | *6,391 | |
| \$25,000 under \$30,000..... | *8 | *236 | *35 | *2,261 | *60,650 | *13,142 | *1,860 | *50,471 | *13,552 | |
| \$30,000 under \$40,000..... | 45,249 | 1,640,210 | 257,278 | 9,255 | 322,934 | 64,507 | *1,865 | *63,595 | *17,453 | |
| \$40,000 under \$50,000..... | 1,349,930 | 60,753,403 | 9,678,751 | 167,271 | 8,103,609 | 1,407,594 | *3 | *135 | *36 | |
| \$50,000 under \$75,000..... | 958,778 | 59,849,509 | 9,500,546 | 1,896,180 | 115,495,842 | 21,481,108 | *110 | *6,329 | *1,727 | |
| \$75,000 under \$100,000..... | 1,549,640 | 134,282,838 | 21,426,221 | 1,303,376 | 114,809,103 | 21,947,787 | *44 | *3,948 | *1,031 | |
| \$100,000 under \$200,000..... | 1,631,431 | 203,222,121 | 32,629,033 | 3,549,836 | 499,511,838 | 98,092,902 | 89,398 | 14,610,226 | 3,869,266 | |
| \$200,000 or more..... | 56,634 | 31,327,916 | 5,048,646 | 1,205,394 | 558,672,332 | 119,805,743 | 683,194 | 308,115,086 | 84,442,538 | |
| Joint returns | | | | | | | | | | |
| Total..... | 3,093,861 | 345,047,193 | 55,208,500 | 4,362,607 | 921,914,417 | 187,573,957 | 561,142 | 259,446,812 | 71,006,717 | |
| Under \$5,000..... | - | - | - | † | † | † | - | - | - | |
| \$5,000 under \$10,000..... | - | - | - | - | - | - | - | - | - | |
| \$10,000 under \$15,000..... | - | - | - | *41 | *572 | *142 | - | - | - | |
| \$15,000 under \$20,000..... | - | - | - | *6 | *110 | *22 | - | - | - | |
| \$20,000 under \$25,000..... | - | - | - | † | † | † | - | - | - | |
| \$25,000 under \$30,000..... | *8 | *236 | *35 | † | † | † | *8 | *218 | *56 | |
| \$30,000 under \$40,000..... | *1,136 | *43,515 | *7,250 | *1,867 | *66,067 | *13,495 | *3 | *107 | *30 | |
| \$40,000 under \$50,000..... | - | - | - | *1,253 | *54,525 | *9,979 | *3 | *135 | *36 | |
| \$50,000 under \$75,000..... | 161,402 | 11,813,581 | 1,815,904 | 2,441 | 166,323 | 37,700 | † | † | † | |
| \$75,000 under \$100,000..... | 1,338,976 | 116,332,004 | 18,550,258 | 434,017 | 40,283,282 | 7,122,566 | † | † | † | |
| \$100,000 under \$200,000..... | 1,543,057 | 192,232,341 | 30,865,761 | 2,839,169 | 405,837,773 | 78,197,360 | 3,865 | 664,757 | 174,986 | |
| \$200,000 or more..... | 49,281 | 24,625,517 | 3,969,291 | 1,083,381 | 475,496,227 | 102,190,995 | 557,258 | 258,781,300 | 70,831,530 | |
| Single returns | | | | | | | | | | |
| Total..... | 2,260,712 | 124,044,028 | 19,824,026 | 3,534,332 | 322,495,070 | 64,608,991 | 197,618 | 50,050,644 | 13,675,249 | |
| Under \$5,000..... | 56,508 | 196,112 | 31,359 | 51,271 | 183,972 | 35,897 | *10,436 | *41,105 | *10,871 | |
| \$5,000 under \$10,000..... | *6,272 | *36,346 | *6,062 | 64,135 | 466,698 | 95,102 | *4,779 | *32,130 | *8,806 | |
| \$10,000 under \$15,000..... | *956 | *11,308 | *1,698 | 24,191 | 273,275 | 52,933 | *4,471 | *48,696 | *13,648 | |
| \$15,000 under \$20,000..... | - | - | - | 10,557 | 177,925 | 38,389 | *1,920 | *31,896 | *9,079 | |
| \$20,000 under \$25,000..... | - | - | - | *4,659 | *102,052 | *20,262 | *956 | *21,565 | *6,391 | |
| \$25,000 under \$30,000..... | - | - | - | *1,912 | *51,019 | *11,113 | *1,852 | *50,253 | *13,497 | |
| \$30,000 under \$40,000..... | *5,804 | *217,579 | *33,574 | *6,444 | *223,094 | *44,953 | *1,862 | *63,487 | *17,423 | |
| \$40,000 under \$50,000..... | 1,305,967 | 58,788,996 | 9,360,843 | 135,491 | 6,649,283 | 1,146,972 | - | - | - | |
| \$50,000 under \$75,000..... | 675,242 | 40,260,309 | 6,452,706 | 1,781,188 | 108,146,526 | 20,088,524 | *107 | *6,127 | *1,673 | |
| \$75,000 under \$100,000..... | 144,264 | 12,285,742 | 1,967,345 | 759,983 | 65,212,668 | 13,049,014 | *42 | *3,757 | *977 | |
| \$100,000 under \$200,000..... | 58,766 | 7,326,687 | 1,179,311 | 596,850 | 78,105,541 | 16,677,416 | 70,206 | 11,692,407 | 3,081,833 | |
| \$200,000 or more..... | 6,934 | 4,920,949 | 791,128 | 97,650 | 62,903,017 | 13,348,416 | 100,988 | 38,059,220 | 10,511,050 | |

Footnotes at end of table

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

(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 50 percent | | | 50 under 100 percent | | | 100 percent or more | | | |
| | (28) | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (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 | | |
| All returns | | | | | | | | | | |
| Total..... | 418,735 | 475,830,557 | 163,284,612 | 10,053 | 2,436,328 | 1,629,763 | 8,499 | -6,176,712 | 442,181 | |
| Under \$5,000 | - | - | - | *896 | *2,857 | *1,737 | 6,777 | -6,399,326 | 112,579 | |
| \$5,000 under \$10,000 | *2,967 | *20,838 | *6,650 | *11 | *98 | *77 | *89 | *610 | *5,734 | |
| \$10,000 under \$15,000 | *2,876 | *34,698 | *11,976 | *277 | *3,839 | *2,175 | *47 | *651 | *986 | |
| \$15,000 under \$20,000 | † | † | † | † | † | † | † | † | † | |
| \$20,000 under \$25,000 | † | † | † | † | † | † | † | † | † | |
| \$25,000 under \$30,000 | *957 | *25,934 | *9,831 | - | - | - | *124 | *3,368 | *25,316 | |
| \$30,000 under \$40,000 | *846 | *29,732 | *10,744 | *60 | *2,216 | *1,825 | *3 | *121 | *158 | |
| \$40,000 under \$50,000 | *2,708 | *121,826 | *43,983 | *19 | *861 | *587 | *4 | *195 | *960 | |
| \$50,000 under \$75,000 | *1,289 | *71,738 | *25,667 | *1,144 | *72,609 | *51,512 | *905 | *48,867 | *56,868 | |
| \$75,000 under \$100,000 | *327 | *28,723 | *9,416 | *1,034 | *83,900 | *58,885 | *8 | *634 | *772 | |
| \$100,000 under \$200,000 | 4,974 | 807,033 | 275,023 | 3,506 | 525,023 | 329,286 | *356 | *68,194 | *94,678 | |
| \$200,000 or more | 398,924 | 474,631,290 | 162,870,177 | 3,098 | 1,744,782 | 1,183,551 | 179 | 99,862 | 143,349 | |
| Joint returns | | | | | | | | | | |
| Total..... | 319,228 | 391,201,547 | 134,062,243 | 6,802 | 1,947,303 | 1,279,583 | 6,005 | -4,530,718 | 413,105 | |
| Under \$5,000 | - | - | - | - | - | - | 4,343 | -4,751,282 | 89,151 | |
| \$5,000 under \$10,000 | † | † | † | *8 | *71 | *61 | *42 | *281 | *4,944 | |
| \$10,000 under \$15,000 | † | † | † | *260 | *3,640 | *1,992 | *47 | *651 | *986 | |
| \$15,000 under \$20,000 | - | - | - | - | - | - | † | † | † | |
| \$20,000 under \$25,000 | - | - | - | - | - | - | † | † | † | |
| \$25,000 under \$30,000 | † | † | † | - | - | - | *124 | *3,368 | *25,316 | |
| \$30,000 under \$40,000 | *3 | *102 | *41 | *49 | *1,861 | *1,550 | † | † | † | |
| \$40,000 under \$50,000 | - | - | - | *3 | *125 | *73 | † | † | † | |
| \$50,000 under \$75,000 | † | † | † | *976 | *63,172 | *42,556 | *905 | *48,867 | *56,868 | |
| \$75,000 under \$100,000 | † | † | † | *1,034 | *83,900 | *58,885 | *8 | *634 | *772 | |
| \$100,000 under \$200,000 | 2,017 | 309,369 | 111,738 | 2,163 | 357,847 | 218,329 | *350 | *67,140 | *91,110 | |
| \$200,000 or more | 316,962 | 390,873,211 | 133,944,093 | 2,309 | 1,436,687 | 956,137 | 177 | 99,359 | 142,474 | |
| Single returns | | | | | | | | | | |
| Total..... | 77,037 | 62,992,292 | 21,751,410 | 3,228 | 486,315 | 348,461 | 2,175 | -831,903 | 22,402 | |
| Under \$5,000 | - | - | - | *896 | *2,857 | *1,737 | 2,157 | -833,657 | 17,411 | |
| \$5,000 under \$10,000 | † | † | † | † | † | † | † | † | † | |
| \$10,000 under \$15,000 | *2,868 | *34,597 | *11,933 | *16 | *199 | *183 | - | - | - | |
| \$15,000 under \$20,000 | † | † | † | † | † | † | † | † | † | |
| \$20,000 under \$25,000 | *1,912 | *42,792 | *15,905 | - | - | - | - | - | - | |
| \$25,000 under \$30,000 | *956 | *25,906 | *9,821 | - | - | - | - | - | - | |
| \$30,000 under \$40,000 | *843 | *29,631 | *10,703 | *11 | *355 | *276 | - | - | - | |
| \$40,000 under \$50,000 | *2,708 | *121,826 | *43,983 | *16 | *736 | *514 | *3 | *147 | *309 | |
| \$50,000 under \$75,000 | *1,250 | *69,020 | *24,555 | *152 | *8,427 | *8,280 | - | - | - | |
| \$75,000 under \$100,000 | *8 | *631 | *276 | - | - | - | - | - | - | |
| \$100,000 under \$200,000 | *953 | *138,174 | *49,303 | *1,340 | *166,791 | *110,574 | † | † | † | |
| \$200,000 or more | 61,645 | 62,493,120 | 21,573,125 | 788 | 306,807 | 226,769 | † | † | † | |

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

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in 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 sample--money amounts are in thousands of dollars)

| Size of adjusted gross income | All returns | Tax credits | | | | | | | | | | | | | | | |
|----------------------------------|-------------|-------------------|------------|-------------------|-----------|------------------------------------|--------|-------------------|------------|-------------------|-----------|-------------------|---------|---|-----------|--------------------|---------|
| | | Total | | Child care credit | | Credit for the elderly or disabled | | Child tax credit | | Education credit | | Adoption credit | | Earned income credit used to offset income tax before credits | | Minimum 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 | Number of returns | Amount | Number of returns | Amount |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | |
| All returns, total..... | 127,075,145 | 36,621,595 | 35,892,344 | 6,182,193 | 2,675,147 | 181,813 | 33,629 | 26,016,019 | 19,398,625 | 6,436,654 | 4,772,443 | 47,349 | 103,016 | 5,352,300 | 1,918,065 | 166,010 | 996,461 |
| No adjusted gross income..... | 1,066,171 | 822 | 255 | 3 | (Z) | 6 | 7 | 805 | 130 | 7 | 1 | - | - | - | - | 3 | 1 |
| \$1 under \$5,000..... | 13,349,971 | 121,025 | 4,197 | - | - | 4,921 | 1,393 | 1,739 | 560 | - | - | - | - | - | - | 2,939 | 184 |
| \$5,000 under \$10,000..... | 12,979,714 | 1,171,871 | 120,705 | - | - | 42,345 | 5,571 | 12,781 | 2,091 | 214,442 | 42,480 | - | - | 847,636 | 69,127 | 7 | 2 |
| \$10,000 under \$15,000..... | 12,275,717 | 1,874,815 | 582,199 | 93,638 | 19,704 | 77,720 | 17,168 | 903,983 | 205,279 | 498,163 | 268,917 | - | - | 300,370 | 64,808 | - | - |
| \$15,000 under \$20,000..... | 11,783,174 | 3,569,951 | 2,071,016 | 364,457 | 136,657 | 47,439 | 7,679 | 2,506,468 | 1,014,401 | 518,681 | 346,267 | - | - | 1,368,937 | 548,090 | 962 | 133 |
| \$20,000 under \$25,000..... | 9,967,211 | 3,391,461 | 2,942,582 | 464,070 | 202,254 | 9,381 | 1,811 | 2,524,943 | 1,457,121 | 480,201 | 336,065 | - | - | 1,734,781 | 907,866 | 52 | 63 |
| \$25,000 under \$30,000..... | 8,392,769 | 2,848,942 | 2,508,794 | 434,013 | 198,919 | - | - | 2,254,796 | 1,564,461 | 511,027 | 394,504 | 2,924 | 3,135 | 1,038,808 | 324,496 | 93 | 110 |
| \$30,000 under \$40,000..... | 13,288,379 | 4,675,837 | 4,125,530 | 796,250 | 329,952 | - | - | 3,839,744 | 3,045,530 | 882,348 | 648,002 | 2,981 | 4,582 | 61,767 | 3,679 | 4,452 | 4,083 |
| \$40,000 under \$50,000..... | 9,870,199 | 4,040,831 | 3,851,793 | 761,423 | 333,745 | - | - | 3,302,472 | 2,817,677 | 806,629 | 557,758 | 7,780 | 10,499 | - | - | 7,643 | 13,206 |
| \$50,000 under \$75,000..... | 16,755,560 | 7,568,456 | 8,098,342 | 1,584,243 | 698,197 | - | - | 6,195,150 | 5,585,032 | 1,546,534 | 1,498,865 | 20,653 | 62,759 | - | - | 10,833 | 11,824 |
| \$75,000 under \$100,000..... | 7,811,626 | 3,987,138 | 3,968,991 | 872,629 | 390,033 | - | - | 3,054,879 | 2,658,859 | 978,622 | 679,585 | 6,133 | 17,632 | - | - | 11,033 | 12,986 |
| \$100,000 under \$200,000..... | 7,104,712 | 2,477,615 | 2,023,544 | 680,897 | 303,013 | - | - | 1,418,260 | 1,047,482 | - | - | 6,729 | 3,656 | - | - | 51,873 | 71,852 |
| \$200,000 under \$500,000..... | 1,876,561 | 605,064 | 1,440,457 | 111,501 | 51,897 | - | - | - | - | - | - | 1151 | 752 | - | - | 48,355 | 210,528 |
| \$500,000 under \$1,000,000..... | 348,256 | 156,078 | 974,927 | 13,893 | 7,807 | - | - | - | - | - | - | - | - | - | - | 15,720 | 196,608 |
| \$1,000,000 or more..... | 205,124 | 111,688 | 3,179,013 | 5,175 | 2,969 | - | - | - | - | - | - | - | - | - | - | 12,047 | 474,881 |
| Taxable returns, total..... | 94,546,080 | 28,314,718 | 30,109,557 | 5,182,523 | 2,239,124 | 115,869 | 23,885 | 19,740,847 | 16,107,631 | 5,491,978 | 4,131,423 | 36,562 | 75,434 | 2,111,989 | 751,230 | 164,190 | 968,723 |
| No adjusted gross income..... | 4,842 | 21 | 9 | - | - | 6 | 7 | 14 | 3 | - | - | - | - | - | - | - | - |
| \$1 under \$5,000..... | 2,464,729 | 112,512 | 2,228 | - | - | - | - | - | - | - | - | - | - | - | - | 2,939 | 184 |
| \$5,000 under \$10,000..... | 5,582,051 | 593,612 | 49,280 | - | - | 9,842 | 878 | 1,983 | 991 | 40,869 | 5,857 | - | - | 486,261 | 40,146 | - | - |
| \$10,000 under \$15,000..... | 7,058,131 | 427,050 | 128,791 | 1,883 | 455 | 59,895 | 15,505 | 25,540 | 12,676 | 230,148 | 97,080 | - | - | 50,962 | 590 | - | - |
| \$15,000 under \$20,000..... | 7,711,411 | 605,319 | 334,536 | 8,919 | 2,597 | 37,720 | 5,836 | 83,507 | 43,870 | 363,707 | 235,137 | - | - | 37,423 | 39,173 | 863 | 135 |
| \$20,000 under \$25,000..... | 7,733,012 | 1,464,508 | 1,217,725 | 161,114 | 57,947 | 8,425 | 1,659 | 806,991 | 417,309 | 353,600 | 256,432 | - | - | 791,659 | 467,824 | - | - |
| \$25,000 under \$30,000..... | 7,442,202 | 2,021,698 | 1,568,596 | 285,353 | 115,166 | - | - | 1,491,702 | 939,858 | 410,638 | 303,826 | - | - | 685,900 | 199,879 | 442 | 34 |
| \$30,000 under \$40,000..... | 12,802,035 | 4,273,513 | 3,615,895 | 727,553 | 295,401 | - | - | 3,484,555 | 2,709,474 | 795,324 | 548,137 | 2,025 | 2,934 | 59,784 | 3,618 | 4,187 | 3,986 |
| \$40,000 under \$50,000..... | 9,741,580 | 3,944,038 | 3,650,234 | 738,388 | 316,670 | - | - | 3,223,329 | 2,735,105 | 782,296 | 524,639 | 7,775 | 10,491 | - | - | 7,640 | 13,202 |
| \$50,000 under \$75,000..... | 16,676,288 | 7,541,312 | 7,997,799 | 1,577,196 | 695,341 | - | - | 6,154,831 | 5,545,812 | 1,536,929 | 1,480,903 | 13,751 | 39,974 | - | - | 10,074 | 11,067 |
| \$75,000 under \$100,000..... | 7,803,395 | 3,981,973 | 3,942,724 | 870,669 | 389,870 | - | - | 3,050,837 | 2,655,680 | 978,466 | 679,411 | 6,132 | 17,626 | - | - | 10,929 | 12,873 |
| \$100,000 under \$200,000..... | 7,098,067 | 2,476,714 | 2,012,679 | 680,890 | 303,009 | - | - | 1,417,558 | 1,046,852 | - | - | 6,729 | 3,656 | - | - | 51,496 | 65,877 |
| \$200,000 under \$500,000..... | 1,875,383 | 604,785 | 1,425,678 | 111,494 | 51,893 | - | - | - | - | - | - | 1151 | 752 | - | - | 48,210 | 203,650 |
| \$500,000 under \$1,000,000..... | 348,002 | 156,013 | 966,074 | 13,891 | 7,806 | - | - | - | - | - | - | - | - | - | - | 15,682 | 192,256 |
| \$1,000,000 or more..... | 204,951 | 111,648 | 3,157,307 | 5,175 | 2,969 | - | - | - | - | - | - | - | - | - | - | 12,029 | 465,460 |
| Non-taxable returns, total..... | 32,529,065 | 8,306,878 | 5,782,787 | 999,669 | 436,023 | 65,923 | 9,744 | 6,275,172 | 3,290,994 | 944,676 | 641,020 | 10,787 | 27,582 | 3,240,311 | 1,166,835 | 1,820 | 27,738 |

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 | Foreign tax credit | | | | Tax credits--continued | | | | | | Income tax after credits | | | | Alternative minimum tax | |
|--|--------------------|------------------|----------------|----------------|-------------------------|---------------|------------------------------|---------------|------------------------------------|----------------|--------------------------|--------------------|-------------------|------------------|-------------------------|--|
| | Number of returns | | Amount | | General business credit | | Empowerment zone emp. credit | | Nonconventional source fuel credit | | Other tax credits | | Number of returns | | Number of returns | |
| | (18) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) | | |
| All returns, total..... | 3,266,544 | 4,941,010 | 287,658 | 783,920 | 4,752 | 26,728 | 19,385 | 31,512 | 52,466 | 107,048 | 94,511,758 | 870,919,411 | 1,018,063 | 6,477,697 | | |
| No adjusted gross income | *4 | *116 | - | - | - | - | - | - | *3 | *1 | *13 | *191 | 4,829 | 109,076 | | |
| \$1 under \$5,000 | 110,470 | 1,600 | *956 | *460 | - | - | - | - | - | - | 2,463,718 | 349,767 | *1,906 | *3,588 | | |
| \$5,000 under \$10,000 | 64,305 | 1,437 | - | - | - | - | - | - | - | - | 5,581,923 | 1,860,952 | *129 | *5,894 | | |
| \$10,000 under \$15,000 | 64,721 | 3,072 | *4,662 | *3,250 | - | - | - | - | - | - | 7,056,839 | 5,289,572 | 2,985 | 6,743 | | |
| \$15,000 under \$20,000 | 91,942 | 14,412 | 4,841 | 2,002 | - | - | *941 | *1 | - | - | 7,710,155 | 9,440,398 | *2,235 | *4,238 | | |
| \$20,000 under \$25,000 | 89,429 | 24,074 | *2,882 | *2,066 | - | - | - | - | *3,965 | *7,435 | 7,732,620 | 13,444,826 | *539 | *2,384 | | |
| \$25,000 under \$30,000 | 77,830 | 6,325 | 6,365 | 9,048 | - | - | - | - | *3,695 | *2,955 | 7,438,753 | 16,915,725 | 5,319 | 28,832 | | |
| \$30,000 under \$40,000 | 187,845 | 47,443 | 13,853 | 18,091 | - | - | *150 | *367 | *3,788 | *6,706 | 12,800,998 | 39,683,013 | 11,688 | 12,857 | | |
| \$40,000 under \$50,000 | 204,566 | 61,762 | 20,414 | 25,866 | - | - | *3,288 | *5,532 | *2,356 | *7,708 | 9,738,522 | 43,443,906 | 22,447 | 19,781 | | |
| \$50,000 under \$75,000 | 529,818 | 118,431 | 53,600 | 66,788 | - | - | - | *935 | 8,783 | 3,423 | 16,670,723 | 113,055,796 | 83,050 | 148,447 | | |
| \$75,000 under \$100,000 | 415,909 | 129,488 | 30,868 | 55,736 | - | - | *2,110 | *677 | *10,920 | *8,343 | 7,797,862 | 91,570,544 | 143,729 | 248,555 | | |
| \$100,000 under \$200,000 | 753,863 | 441,645 | 73,257 | 137,198 | ** | ** | 5,629 | 3,207 | 8,411 | 3,763 | 7,093,635 | 161,086,028 | 334,533 | 1,138,963 | | |
| \$200,000 under \$500,000 | 450,130 | 1,024,512 | 46,631 | 129,881 | **2,251 | **5,637 | 2,069 | 2,055 | 6,048 | 15,199 | 1,873,835 | 128,231,249 | 322,600 | 2,042,634 | | |
| \$500,000 under \$1,000,000 | 128,668 | 656,282 | 15,406 | 89,021 | 1,510 | 11,759 | 1,139 | 3,841 | 2,303 | 9,518 | 347,533 | 65,988,014 | 53,912 | 976,542 | | |
| \$1,000,000 or more | 97,043 | 2,410,411 | 13,922 | 224,513 | 992 | 9,332 | 1,361 | 14,897 | 2,193 | 41,998 | 204,627 | 180,559,429 | 28,163 | 1,729,163 | | |
| Taxable returns, total..... | 3,226,858 | 4,840,266 | 268,258 | 745,434 | 4,752 | 26,728 | 18,383 | 26,779 | 46,990 | 89,767 | 94,511,758 | 870,919,411 | 1,018,063 | 6,477,697 | | |
| No adjusted gross income | - | - | - | - | - | - | - | - | - | - | *13 | *191 | 4,829 | 109,076 | | |
| \$1 under \$5,000 | 108,618 | 1,585 | *956 | *460 | - | - | - | - | - | - | 2,463,718 | 349,767 | *1,906 | *3,588 | | |
| \$5,000 under \$10,000 | 62,503 | 1,407 | - | - | - | - | - | - | - | - | 5,581,923 | 1,860,952 | *129 | *5,894 | | |
| \$10,000 under \$15,000 | 62,510 | 2,371 | *956 | *114 | - | - | - | - | - | - | 7,056,839 | 5,289,572 | 2,985 | 6,743 | | |
| \$15,000 under \$20,000 | 80,010 | 5,585 | *2,762 | *957 | - | - | *941 | *1 | - | - | 7,710,155 | 9,440,398 | *2,235 | *4,238 | | |
| \$20,000 under \$25,000 | 83,412 | 10,995 | *2,775 | *2,055 | - | - | - | - | *1,983 | *3,501 | 7,732,620 | 13,444,826 | *539 | *2,384 | | |
| \$25,000 under \$30,000 | 75,888 | 3,873 | *3,209 | *1,073 | - | - | - | - | *2,793 | *846 | 7,438,753 | 16,915,725 | 5,319 | 28,832 | | |
| \$30,000 under \$40,000 | 180,563 | 22,663 | 11,183 | 12,748 | - | - | *150 | *367 | *2,885 | *1,314 | 12,800,998 | 39,683,013 | 11,688 | 12,857 | | |
| \$40,000 under \$50,000 | 201,063 | 50,963 | 18,219 | 19,087 | - | - | *2,346 | *840 | *1,454 | *2,484 | 9,738,522 | 43,443,906 | 22,447 | 19,781 | | |
| \$50,000 under \$75,000 | 528,118 | 114,730 | 48,675 | 74,036 | - | - | *2,698 | *935 | *8,007 | *2,913 | 16,670,723 | 113,055,796 | 83,050 | 148,447 | | |
| \$75,000 under \$100,000 | 415,204 | 121,087 | 30,709 | 55,264 | - | - | *2,092 | *644 | *10,920 | *8,343 | 7,797,862 | 91,570,544 | 143,729 | 248,555 | | |
| \$100,000 under \$200,000 | 753,336 | 437,997 | 72,890 | 136,594 | ** | ** | 5,588 | 3,203 | 8,411 | 3,763 | 7,093,635 | 161,086,028 | 334,533 | 1,138,963 | | |
| \$200,000 under \$500,000 | 449,988 | 1,016,937 | 46,604 | 129,675 | **2,251 | **5,637 | 2,068 | 2,051 | 6,048 | 15,087 | 1,873,835 | 128,231,249 | 322,600 | 2,042,634 | | |
| \$500,000 under \$1,000,000 | 128,632 | 651,902 | 15,401 | 88,901 | 1,510 | 11,759 | 1,139 | 3,841 | 2,303 | 9,518 | 347,533 | 65,988,014 | 53,912 | 976,542 | | |
| \$1,000,000 or more | 97,014 | 2,398,172 | 13,918 | 224,469 | 992 | 9,332 | 1,361 | 14,897 | 2,193 | 41,998 | 204,627 | 180,559,429 | 28,163 | 1,729,163 | | |
| Non taxable returns, total..... | 39,686 | 100,744 | 19,400 | 38,486 | - | - | *1,002 | *4,733 | 5,476 | 17,281 | - | - | - | - | | |

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 | Form 4970 tax-accumulation distribution | | Total income tax | | All other taxes | | | | | | | | | | | |
|----------------------------------|---|--------|-------------------|-------------|-------------------|------------|---|-----------|---------------------|------------|-------------------------------------|--------|--------------------------|---------|-------------------|--------|
| | Number of returns | Amount | Number of returns | Amount | Total | | Penalty tax on qualified retirement plans | | Self-employment tax | | Social security taxes on tip income | | Household employment tax | | | |
| | | | | | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | (32) | (33) | (34) | (35) | (36) | (37) | (38) | (39) | (40) | (41) | (42) | (43) | (44) | (45) | | |
| All returns, total..... | 2,043 | 4,381 | 94,546,080 | 877,401,489 | 18,292,436 | 37,579,060 | 4,076,050 | 3,074,825 | 14,029,609 | 33,372,365 | 254,489 | 29,477 | 286,175 | 759,438 | | |
| No adjusted gross income..... | - | - | 4,842 | 109,267 | 170,082 | 266,662 | 18,942 | 22,132 | 146,045 | 227,446 | 6 | (Z) | 8,400 | 15,431 | | |
| \$1 under \$5,000..... | - | - | 2,464,729 | 353,355 | 1,023,872 | 429,890 | 48,581 | 9,024 | 936,958 | 416,505 | 37,037 | 1,579 | 3,872 | 2,736 | | |
| \$5,000 under \$10,000..... | - | - | 5,582,051 | 1,866,846 | 1,684,531 | 1,428,054 | 114,317 | 23,586 | 1,529,532 | 1,388,136 | 45,678 | 4,681 | 7,152 | 11,580 | | |
| \$10,000 under \$15,000..... | - | - | 7,058,131 | 5,296,315 | 1,347,427 | 1,489,399 | 143,274 | 35,001 | 1,133,704 | 1,442,801 | 42,637 | 3,088 | 10,007 | 7,565 | | |
| \$15,000 under \$20,000..... | - | - | 7,711,411 | 9,444,636 | 1,250,542 | 1,555,435 | 246,293 | 58,044 | 996,190 | 1,491,659 | 19,769 | 3,278 | 2,825 | 1,582 | | |
| \$20,000 under \$25,000..... | - | - | 7,733,012 | 13,447,210 | 1,099,650 | 1,551,535 | 230,651 | 96,842 | 857,359 | 1,425,494 | 25,801 | 2,871 | 6,836 | 25,875 | | |
| \$25,000 under \$30,000..... | - | - | 7,442,202 | 16,944,557 | 1,018,268 | 1,446,730 | 265,907 | 91,266 | 739,616 | 1,344,298 | 22,559 | 4,985 | 2,034 | 5,362 | | |
| \$30,000 under \$40,000..... | - | - | 12,802,035 | 39,695,871 | 1,837,944 | 2,823,696 | 517,010 | 235,014 | 1,319,630 | 2,558,609 | 29,939 | 3,066 | 11,054 | 24,424 | | |
| \$40,000 under \$50,000..... | *903 | *9 | 9,741,580 | 43,463,696 | 1,562,557 | 2,601,232 | 482,378 | 255,718 | 1,099,759 | 2,318,841 | *7,096 | *229 | 9,577 | 25,291 | | |
| \$50,000 under \$75,000..... | *903 | *5 | 16,676,288 | 113,204,249 | 2,993,478 | 6,084,743 | 990,494 | 705,921 | 2,027,879 | 5,336,187 | 14,798 | 4,378 | 20,774 | 33,450 | | |
| \$75,000 under \$100,000..... | - | - | 7,803,395 | 91,819,100 | 1,563,969 | 4,229,992 | 509,504 | 529,615 | 1,090,067 | 3,674,801 | *6,999 | *547 | 11,326 | 20,814 | | |
| \$100,000 under \$200,000..... | - | - | 7,098,067 | 162,224,990 | 1,847,321 | 7,023,657 | 434,436 | 799,740 | 1,395,451 | 6,050,936 | *2,161 | *776 | 73,868 | 166,163 | | |
| \$200,000 under \$500,000..... | *150 | *57 | 1,875,383 | 130,273,941 | 664,073 | 4,073,200 | 65,775 | 183,656 | 562,525 | 3,692,147 | - | - | 70,467 | 192,934 | | |
| \$500,000 under \$1,000,000..... | *41 | *213 | 348,002 | 66,964,769 | 137,752 | 1,116,030 | 5,493 | 18,347 | 119,724 | 1,006,774 | - | - | 23,980 | 76,222 | | |
| \$1,000,000 or more..... | 46 | 4,096 | 204,951 | 182,292,689 | 90,970 | 1,458,807 | 2,995 | 10,919 | 75,169 | 997,730 | *9 | (Z) | 24,002 | 150,009 | | |
| Taxable returns, total..... | 2,043 | 4,381 | 94,546,080 | 877,401,489 | 13,579,204 | 32,419,494 | 3,579,948 | 2,915,688 | 9,899,794 | 28,510,349 | 149,272 | 20,155 | 255,358 | 632,706 | | |
| No adjusted gross income..... | - | - | 4,842 | 109,267 | 2,105 | 12,134 | 278 | 780 | 1,729 | 9,149 | - | - | 218 | 1,811 | | |
| \$1 under \$5,000..... | - | - | 2,464,729 | 353,355 | 49,230 | 11,116 | *2,883 | *72 | 38,321 | 10,914 | *8,026 | *131 | - | - | | |
| \$5,000 under \$10,000..... | - | - | 5,582,051 | 1,866,846 | 319,661 | 241,515 | 23,987 | 3,342 | 265,462 | 231,561 | 23,916 | 1,556 | *3,897 | *5,021 | | |
| \$10,000 under \$15,000..... | - | - | 7,058,131 | 5,296,315 | 540,886 | 574,309 | 63,713 | 17,610 | 448,235 | 552,085 | *9,885 | *601 | *7,343 | *3,937 | | |
| \$15,000 under \$20,000..... | - | - | 7,711,411 | 9,444,636 | 674,007 | 763,206 | 125,292 | 29,967 | 536,263 | 728,945 | *9,916 | *2,851 | *1,859 | *635 | | |
| \$20,000 under \$25,000..... | - | - | 7,733,012 | 13,447,210 | 704,608 | 907,398 | 169,315 | 73,329 | 523,809 | 820,104 | 19,917 | 2,625 | *4,921 | *10,887 | | |
| \$25,000 under \$30,000..... | - | - | 7,442,202 | 16,944,557 | 798,374 | 1,035,417 | 219,152 | 69,208 | 567,193 | 956,699 | 16,610 | 3,397 | *2,025 | *5,296 | | |
| \$30,000 under \$40,000..... | - | - | 12,802,035 | 39,695,871 | 1,694,658 | 2,512,448 | 492,646 | 221,961 | 1,201,039 | 2,281,472 | 29,939 | 3,066 | *5,855 | *18,455 | | |
| \$40,000 under \$50,000..... | *903 | *9 | 9,741,580 | 43,463,696 | 1,523,752 | 2,498,955 | 479,066 | 253,920 | 1,064,840 | 2,225,197 | *7,096 | *229 | *8,652 | *18,455 | | |
| \$50,000 under \$75,000..... | *903 | *5 | 16,676,288 | 113,204,249 | 2,974,104 | 6,024,421 | 985,457 | 703,556 | 2,013,917 | 5,286,374 | 14,798 | 4,378 | 19,278 | 25,306 | | |
| \$75,000 under \$100,000..... | - | - | 7,803,395 | 91,819,100 | 1,561,916 | 4,209,386 | 509,503 | 529,615 | 1,089,042 | 3,656,279 | *6,999 | *547 | 10,295 | 8,731 | | |
| \$100,000 under \$200,000..... | - | - | 7,098,067 | 162,224,990 | 1,843,664 | 6,986,230 | 434,432 | 799,726 | 1,392,917 | 6,046,856 | *2,161 | *776 | 72,758 | 132,830 | | |
| \$200,000 under \$500,000..... | *150 | *57 | 1,875,383 | 130,273,941 | 663,676 | 4,069,654 | 65,742 | 183,372 | 562,257 | 3,690,842 | - | - | 70,343 | 190,980 | | |
| \$500,000 under \$1,000,000..... | *41 | *213 | 348,002 | 66,964,769 | 137,661 | 1,115,408 | 5,488 | 18,334 | 119,650 | 1,006,399 | - | - | 23,957 | 76,074 | | |
| \$1,000,000 or more..... | 46 | 4,096 | 204,951 | 182,292,689 | 90,900 | 1,457,896 | 2,993 | 10,896 | 75,118 | 997,474 | *9 | (Z) | 23,975 | 149,377 | | |
| Non-taxable returns, total..... | - | - | - | - | 4,713,232 | 5,159,566 | 496,101 | 159,137 | 4,129,815 | 4,862,015 | 105,217 | 9,322 | 30,817 | 126,732 | | |

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 | | Total tax liability | | Number of returns without tax liability | Tax payments | | | | | | | |
|----------------------------------|---|-----------|---------------------|-------------|---|--------------|-------------|---------------------|-------------|------------------------|-------------|-----------------------------|---------|
| | Number of returns | Amount | Number of returns | Amount | | Total | | Income tax withheld | | Estimated tax payments | | Additional child tax credit | |
| | | | | | | (46) | (47) | (48) | (49) | (50) | (51) | (52) | (53) |
| All returns, total..... | 3,137,122 | 2,378,860 | 97,138,402 | 912,463,971 | 29,937 | 117,050,440 | 948,386,646 | 111,193,931 | 695,526,980 | 13,169,356 | 196,915,946 | 985,579 | 812,404 |
| No adjusted gross income..... | 53,563 | 22,665 | 152,287 | 349,957 | 914 | 357,633 | 1,773,180 | 263,579 | 821,809 | 82,503 | 725,420 | 109,043 | 124,275 |
| \$1 under \$5,000..... | 525,770 | 153,987 | 3,235,626 | 629,156 | 10,114 | 9,902,110 | 2,185,848 | 9,650,664 | 1,927,989 | 232,379 | 216,501 | *6,089 | *2,900 |
| \$5,000 under \$10,000..... | 1,036,279 | 743,809 | 6,200,376 | 2,550,927 | 6,779 | 10,606,566 | 6,498,039 | 10,251,095 | 5,861,979 | 427,288 | 590,365 | 6,832 | 4,555 |
| \$10,000 under \$15,000..... | 568,121 | 649,408 | 7,340,722 | 6,133,042 | 4,935 | 10,764,504 | 11,373,739 | 10,174,108 | 10,340,816 | 705,708 | 962,338 | 19,989 | 17,816 |
| \$15,000 under \$20,000..... | 482,373 | 502,346 | 7,947,896 | 10,488,944 | 3,835 | 10,980,671 | 17,643,930 | 10,313,478 | 16,007,699 | 916,708 | 1,557,981 | 49,277 | 54,739 |
| \$20,000 under \$25,000..... | 311,253 | 241,178 | 7,964,172 | 14,731,025 | 2,003 | 9,625,799 | 22,020,938 | 9,101,557 | 20,077,885 | 831,564 | 1,815,410 | 212,651 | 151,436 |
| \$25,000 under \$30,000..... | 154,984 | 65,051 | 7,585,566 | 18,286,044 | 807 | 8,200,948 | 24,824,387 | 7,827,481 | 22,901,768 | 676,738 | 1,776,786 | 266,300 | 222,105 |
| \$30,000 under \$40,000..... | *4,780 | *417 | 12,910,264 | 42,477,493 | 378 | 13,030,879 | 53,869,290 | 12,432,975 | 49,431,618 | 1,269,055 | 4,188,460 | 234,699 | 172,307 |
| \$40,000 under \$50,000..... | - | - | 9,769,928 | 46,056,802 | 100 | 9,755,702 | 55,640,631 | 9,319,549 | 50,643,918 | 1,116,916 | 4,710,163 | 57,660 | 45,704 |
| \$50,000 under \$75,000..... | - | - | 16,695,662 | 119,286,021 | 60 | 16,611,776 | 137,677,554 | 15,866,874 | 123,165,194 | 2,284,270 | 13,897,791 | 21,162 | 13,884 |
| \$75,000 under \$100,000..... | - | - | 7,805,293 | 96,046,520 | 6 | 7,757,284 | 100,532,662 | 7,358,450 | 86,505,951 | 1,432,470 | 12,867,893 | 1,855 | 2,617 |
| \$100,000 under \$200,000..... | - | - | 7,101,716 | 169,248,635 | **4 | 7,044,273 | 165,234,432 | 6,549,974 | 130,509,964 | 1,969,353 | 31,141,993 | *14 | *37 |
| \$200,000 under \$500,000..... | - | - | 1,875,780 | 134,347,140 | - | 1,863,056 | 122,425,076 | 1,622,168 | 78,438,070 | 878,608 | 37,497,440 | - | - |
| \$500,000 under \$1,000,000..... | - | - | 348,093 | 68,080,799 | - | 345,146 | 60,542,200 | 291,056 | 33,444,023 | 202,511 | 21,761,309 | - | - |
| \$1,000,000 or more..... | - | - | 205,021 | 183,751,467 | - | 204,093 | 166,144,739 | 170,923 | 65,448,298 | 143,284 | 63,206,094 | *8 | *29 |
| Taxable returns, total..... | - | - | 94,538,892 | 909,814,893 | *7 | 90,733,144 | 925,619,973 | 85,675,936 | 675,793,878 | 12,218,789 | 194,236,665 | 11,388 | 9,432 |
| No adjusted gross income..... | - | - | 4,835 | 121,194 | - | 3,157 | 190,431 | 2,304 | 50,738 | 1,208 | 84,312 | 154 | 208 |
| \$1 under \$5,000..... | - | - | 2,464,729 | 364,409 | - | 1,243,698 | 340,910 | 1,138,992 | 273,070 | 88,185 | 43,715 | *41 | *62 |
| \$5,000 under \$10,000..... | - | - | 5,582,051 | 2,108,362 | - | 4,982,639 | 3,450,710 | 4,825,995 | 3,207,433 | 209,879 | 298,995 | - | - |
| \$10,000 under \$15,000..... | - | - | 7,058,131 | 5,870,607 | - | 6,438,486 | 7,801,326 | 5,962,926 | 7,014,337 | 575,732 | 741,050 | *8 | *16 |
| \$15,000 under \$20,000..... | - | - | 7,711,411 | 10,207,842 | - | 7,269,725 | 12,894,154 | 6,689,303 | 11,535,927 | 801,185 | 1,296,532 | - | - |
| \$20,000 under \$25,000..... | - | - | 7,739,012 | 14,353,755 | - | 7,505,903 | 18,368,541 | 7,035,780 | 16,711,122 | 746,057 | 1,558,930 | *686 | *853 |
| \$25,000 under \$30,000..... | - | - | 7,439,231 | 17,979,126 | *3 | 7,320,948 | 22,971,704 | 6,989,456 | 21,257,436 | 612,509 | 1,594,078 | *2,970 | *2,711 |
| \$30,000 under \$40,000..... | - | - | 12,800,010 | 42,206,499 | **4 | 12,584,244 | 52,655,190 | 12,016,952 | 48,410,153 | 1,225,520 | 4,018,931 | *3,911 | *2,274 |
| \$40,000 under \$50,000..... | - | - | 9,739,555 | 45,962,587 | ** | 9,640,785 | 55,225,095 | 9,217,545 | 50,314,083 | 1,098,311 | 4,630,786 | *2,035 | *1,024 |
| \$50,000 under \$75,000..... | - | - | 16,676,288 | 119,228,670 | - | 16,544,438 | 137,140,621 | 15,811,762 | 122,788,092 | 2,268,671 | 13,746,368 | ** | ** |
| \$75,000 under \$100,000..... | - | - | 7,803,243 | 96,026,308 | - | 7,749,429 | 100,429,319 | 7,353,182 | 86,438,745 | 1,429,897 | 12,838,900 | *1,559 | *2,218 |
| \$100,000 under \$200,000..... | - | - | 7,098,059 | 169,211,208 | - | 7,038,550 | 165,143,740 | 6,548,318 | 130,487,257 | 1,964,701 | 31,077,065 | *14 | *37 |
| \$200,000 under \$500,000..... | - | - | 1,875,383 | 134,343,594 | - | 1,862,215 | 122,385,024 | 1,621,645 | 78,426,641 | 878,135 | 37,471,012 | - | - |
| \$500,000 under \$1,000,000..... | - | - | 348,002 | 68,080,177 | - | 344,966 | 60,523,056 | 290,936 | 33,439,551 | 202,408 | 21,748,181 | - | - |
| \$1,000,000 or more..... | - | - | 204,951 | 183,750,556 | - | 203,959 | 166,100,153 | 170,840 | 65,439,291 | 143,200 | 63,176,925 | *8 | *29 |
| Nontaxable returns, total..... | 3,137,122 | 2,378,860 | 2,599,511 | 2,649,078 | 29,930 | 26,317,296 | 22,766,673 | 25,517,995 | 19,733,102 | 950,568 | 2,679,281 | 974,191 | 802,972 |

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 | | | | | | | | | | Overpayment | |
|----------------------------------|--|------------|---------------------------------------|-----------|--|--------|--|---------|--|------------|-------------------|-------------|
| | Payments with request for extension of filing time | | Excess social security taxes withheld | | Credit for Federal tax on gasoline and special fuels | | Credit from regulated investment companies | | Earned income credit, refundable portion | | 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 |
| | (59) | (60) | (61) | (62) | (63) | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| All returns, total..... | 1,510,206 | 53,984,319 | 1,377,613 | 1,712,649 | 426,878 | 95,029 | 37,879 | 151,723 | 16,049,812 | 27,604,182 | 94,827,237 | 182,049,186 |
| No adjusted gross income..... | 15,589 | 122,823 | 4,604 | 6,644 | 27,399 | 8,687 | 2,080 | 87,797 | 50,555 | 51,494 | 455,954 | 1,758,308 |
| \$1 under \$5,000..... | 65,024 | 35,490 | *1,315 | *1,627 | 20,282 | 3,826 | *2,970 | *414 | 2,589,101 | 1,851,381 | 10,050,818 | 3,864,502 |
| \$5,000 under \$10,000..... | 45,091 | 41,035 | *1,730 | *670 | 29,835 | 3,297 | *2,015 | *693 | 4,150,368 | 7,640,475 | 10,548,442 | 12,395,606 |
| \$10,000 under \$15,000..... | 52,709 | 64,781 | *2,024 | *54 | 35,263 | 5,511 | *956 | *239 | 3,519,299 | 9,496,424 | 9,976,271 | 15,914,068 |
| \$15,000 under \$20,000..... | 46,632 | 69,443 | *3,969 | *1,957 | 41,740 | 6,849 | - | - | 3,323,892 | 6,187,296 | 9,645,137 | 14,757,001 |
| \$20,000 under \$25,000..... | 58,452 | 119,765 | *73 | *178 | 33,390 | 7,699 | - | - | 1,760,566 | 2,037,943 | 8,078,742 | 11,080,542 |
| \$25,000 under \$30,000..... | 58,406 | 135,365 | *2,519 | *1,687 | 30,258 | 7,796 | *941 | *986 | 627,213 | 337,501 | 6,732,241 | 8,654,456 |
| \$30,000 under \$40,000..... | 103,267 | 236,322 | *999 | *2,302 | 46,416 | 8,741 | *4,737 | *1,846 | 28,818 | 1,667 | 10,213,584 | 15,295,754 |
| \$40,000 under \$50,000..... | 85,073 | 271,428 | *3,621 | *4,260 | 36,079 | 7,948 | *3,830 | *2,914 | - | - | 7,331,134 | 13,566,907 |
| \$50,000 under \$75,000..... | 167,936 | 572,825 | 58,292 | 20,046 | 70,283 | 14,678 | *5,670 | *7,020 | - | - | 12,138,244 | 28,202,226 |
| \$75,000 under \$100,000..... | 164,996 | 929,888 | 350,727 | 206,658 | 26,375 | 4,063 | *4,444 | *18,209 | - | - | 4,862,090 | 13,787,744 |
| \$100,000 under \$200,000..... | 303,086 | 2,800,887 | 663,984 | 764,902 | 22,010 | 12,148 | 5,585 | 4,539 | - | - | 3,784,286 | 15,711,807 |
| \$200,000 under \$500,000..... | 208,583 | 5,991,852 | 213,015 | 487,355 | 5,420 | 1,889 | 3,601 | 8,470 | - | - | 783,925 | 8,483,618 |
| \$500,000 under \$1,000,000..... | 70,798 | 5,211,833 | 43,543 | 122,611 | 1,101 | 766 | 425 | 1,659 | - | - | 136,201 | 4,185,539 |
| \$1,000,000 or more..... | 64,567 | 37,380,581 | 27,198 | 91,698 | 1,027 | 1,131 | 625 | 16,937 | - | - | 90,168 | 14,391,109 |
| Taxable returns, total..... | 1,410,231 | 53,762,601 | 1,366,559 | 1,696,798 | 304,215 | 66,167 | 32,827 | 63,865 | - | - | 67,001,976 | 132,297,299 |
| No adjusted gross income..... | 751 | 54,314 | 196 | 427 | 138 | 209 | *9 | *430 | - | - | 2,276 | 100,437 |
| \$1 under \$5,000..... | 47,717 | 23,820 | *3 | (Z) | *41 | *3 | *956 | *301 | - | - | 968,858 | 241,752 |
| \$5,000 under \$10,000..... | 33,330 | 32,097 | - | - | *6,182 | *607 | *2,015 | *693 | - | - | 4,251,302 | 1,860,880 |
| \$10,000 under \$15,000..... | 36,601 | 42,579 | *1,991 | *31 | 18,959 | 3,329 | - | - | - | - | 5,294,101 | 2,962,561 |
| \$15,000 under \$20,000..... | 39,861 | 56,893 | *3,968 | *1,956 | 26,770 | 2,845 | - | - | - | - | 5,835,107 | 3,930,996 |
| \$20,000 under \$25,000..... | 45,845 | 54,308 | - | - | 25,537 | 4,181 | - | - | - | - | 6,005,482 | 5,435,373 |
| \$25,000 under \$30,000..... | 52,660 | 112,873 | *2,016 | *1,353 | 21,945 | 4,977 | *941 | *986 | - | - | 5,902,250 | 6,463,832 |
| \$30,000 under \$40,000..... | 93,211 | 213,542 | *986 | *2,276 | 44,257 | 8,441 | *4,737 | *1,846 | - | - | 9,799,613 | 14,106,711 |
| \$40,000 under \$50,000..... | 84,048 | 266,601 | *3,280 | *3,507 | 34,763 | 7,204 | *3,830 | *2,914 | - | - | 7,227,421 | 13,174,638 |
| \$50,000 under \$75,000..... | 165,509 | 566,154 | 57,835 | 18,543 | 69,742 | 14,445 | *5,669 | *7,020 | - | - | 12,072,488 | 27,701,042 |
| \$75,000 under \$100,000..... | 163,882 | 926,841 | 348,779 | 202,561 | 26,371 | 4,062 | *4,444 | *18,209 | - | - | 4,854,265 | 13,702,704 |
| \$100,000 under \$200,000..... | 303,013 | 2,798,201 | 663,815 | 764,600 | 21,967 | 12,083 | 5,583 | 4,534 | - | - | 3,779,623 | 15,655,286 |
| \$200,000 under \$500,000..... | 208,487 | 5,989,734 | 212,972 | 487,282 | 5,418 | 1,888 | 3,597 | 8,467 | - | - | 783,124 | 8,446,508 |
| \$500,000 under \$1,000,000..... | 70,770 | 5,210,319 | 43,529 | 122,583 | 1,101 | 766 | 424 | 1,657 | - | - | 136,027 | 4,166,941 |
| \$1,000,000 or more..... | 64,547 | 37,374,325 | 27,189 | 91,679 | 1,024 | 1,126 | 623 | 16,807 | - | - | 90,037 | 14,347,637 |
| Nontaxable returns, total..... | 99,975 | 221,718 | 11,054 | 15,851 | 122,663 | 28,862 | 5,051 | 87,858 | 16,049,812 | 27,604,182 | 27,825,261 | 49,751,886 |

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 | | Predetermined estimated tax penalty | |
|---------------------------------|-----------------------|-------------|--------------------------------|------------|---------------------------|-------------|-------------------------------------|-----------|
| | Refunded | | Credited to 2000 estimated tax | | Number of returns | Amount | Number of returns | Amount |
| | Number of returns | Amount | Number of returns | Amount | | | | |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) | (78) |
| All returns, total..... | 91,600,741 | 155,513,635 | 4,514,663 | 26,535,551 | 29,200,902 | 119,091,512 | 5,285,114 | 1,149,865 |
| No adjusted gross income | 423,357 | 1,481,696 | 44,228 | 276,612 | 99,000 | 165,592 | 21,118 | 2,970 |
| \$1 under \$5,000 | 9,958,167 | 3,791,380 | 120,174 | 73,121 | 2,127,828 | 459,976 | 14,236 | 1,242 |
| \$5,000 under \$10,000 | 10,443,411 | 12,257,034 | 153,601 | 138,572 | 1,752,616 | 822,134 | 142,683 | 10,242 |
| \$10,000 under \$15,000 | 9,783,034 | 15,723,738 | 265,449 | 190,330 | 1,941,818 | 1,197,892 | 225,226 | 14,872 |
| \$15,000 under \$20,000 | 9,417,110 | 14,528,880 | 326,215 | 228,121 | 2,021,838 | 1,424,085 | 239,326 | 19,834 |
| \$20,000 under \$25,000 | 7,889,567 | 10,843,294 | 286,639 | 237,248 | 1,852,801 | 1,658,871 | 279,149 | 22,867 |
| \$25,000 under \$30,000 | 6,594,845 | 8,437,589 | 214,674 | 216,869 | 1,612,644 | 1,622,262 | 271,181 | 21,925 |
| \$30,000 under \$40,000 | 9,957,198 | 14,813,890 | 381,884 | 481,864 | 3,042,570 | 3,827,378 | 530,751 | 49,982 |
| \$40,000 under \$50,000 | 7,077,322 | 13,027,607 | 360,238 | 539,300 | 2,519,592 | 4,001,556 | 537,145 | 52,889 |
| \$50,000 under \$75,000 | 11,631,022 | 26,863,045 | 736,289 | 1,339,181 | 4,594,161 | 9,926,640 | 1,005,801 | 123,115 |
| \$75,000 under \$100,000 | 4,528,010 | 12,505,719 | 462,775 | 1,282,025 | 2,931,582 | 9,409,513 | 662,381 | 107,958 |
| \$100,000 under \$200,000 | 3,285,262 | 12,392,805 | 675,341 | 3,319,001 | 3,300,978 | 19,950,392 | 861,317 | 224,406 |
| \$200,000 under \$500,000 | 520,164 | 4,317,376 | 331,805 | 4,166,242 | 1,079,609 | 20,621,125 | 361,251 | 215,443 |
| \$500,000 under \$1,000,000 | 61,682 | 1,468,586 | 86,507 | 2,716,953 | 210,048 | 11,843,109 | 86,299 | 118,971 |
| \$1,000,000 or more | 30,588 | 3,060,996 | 68,843 | 11,330,113 | 113,817 | 32,160,988 | 47,249 | 163,151 |
| Taxable returns, total..... | 64,011,591 | 106,481,674 | 4,129,991 | 25,815,625 | 27,402,270 | 117,633,918 | 5,013,058 | 1,125,869 |
| No adjusted gross income | 1,658 | 64,519 | 824 | 35,918 | 2,565 | 31,873 | 1,305 | 674 |
| \$1 under \$5,000 | 917,397 | 223,915 | 61,031 | 17,838 | 1,484,188 | 265,595 | *5,675 | *343 |
| \$5,000 under \$10,000 | 4,194,755 | 1,819,281 | 71,211 | 41,599 | 1,318,953 | 527,233 | 96,132 | 7,446 |
| \$10,000 under \$15,000 | 5,139,062 | 2,838,084 | 205,024 | 124,479 | 1,754,057 | 1,044,092 | 185,203 | 12,250 |
| \$15,000 under \$20,000 | 5,631,097 | 3,759,683 | 275,134 | 171,313 | 1,867,455 | 1,260,648 | 198,460 | 15,964 |
| \$20,000 under \$25,000 | 5,835,538 | 5,237,851 | 252,453 | 197,522 | 1,721,545 | 1,443,542 | 228,904 | 18,585 |
| \$25,000 under \$30,000 | 5,778,895 | 6,276,275 | 193,151 | 187,557 | 1,532,317 | 1,489,509 | 240,729 | 19,241 |
| \$30,000 under \$40,000 | 9,552,967 | 13,654,679 | 366,182 | 452,033 | 2,991,538 | 3,710,470 | 504,900 | 47,146 |
| \$40,000 under \$50,000 | 6,975,200 | 12,649,078 | 356,341 | 525,560 | 2,504,148 | 3,966,128 | 530,175 | 51,793 |
| \$50,000 under \$75,000 | 11,570,022 | 26,402,469 | 726,813 | 1,298,573 | 4,590,986 | 9,915,678 | 1,003,565 | 122,841 |
| \$75,000 under \$100,000 | 4,520,421 | 12,424,550 | 462,267 | 1,278,155 | 2,931,251 | 9,407,604 | 662,339 | 107,951 |
| \$100,000 under \$200,000 | 3,282,984 | 12,358,932 | 672,840 | 3,266,354 | 3,299,901 | 19,947,105 | 860,943 | 224,375 |
| \$200,000 under \$500,000 ... | 519,565 | 4,289,844 | 331,504 | 4,156,664 | 1,079,523 | 20,620,507 | 361,200 | 215,429 |
| \$500,000 under \$1,000,000 | 61,548 | 1,454,681 | 86,431 | 2,712,260 | 210,028 | 11,843,028 | 86,286 | 118,966 |
| \$1,000,000 or more | 30,494 | 3,027,834 | 68,785 | 11,319,803 | 113,807 | 32,160,906 | 47,242 | 162,866 |
| Non taxable returns, total..... | 27,589,150 | 49,031,961 | 384,672 | 719,925 | 1,798,632 | 1,457,594 | 272,056 | 23,996 |

* 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

(Z) Less than \$500.

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..... | 102,831,402 | 5,747,279,314 | 4,136,344,070 | 1,930,732,034 | 906,396,888 | 460,855,417 | 870,912,952 | 15.2 | 21.1 |
| 10 percent..... | 1,120,497 | 14,312,428 | 4,374,762 | 4,374,110 | 437,566 | 437,411 | 372,950 | 2.6 | 8.5 |
| 15 percent (Form 8814)..... | 12,571 | 10,669 | 13,778 | 13,778 | 2,066 | 2,066 | 13 | 0.1 | 0.1 |
| 15 percent..... | 68,117,909 | 1,855,062,752 | 996,492,153 | 978,609,551 | 148,584,761 | 146,791,433 | 127,157,803 | 6.9 | 12.8 |
| 20 percent..... | 1,240,705 | 170,817,162 | 132,403,115 | 87,969,487 | 23,545,821 | 17,593,897 | 23,135,154 | 13.5 | 17.5 |
| 25 percent..... | 56,361 | 9,893,890 | 8,374,445 | 1,818,957 | 1,660,773 | 454,739 | 1,649,721 | 16.7 | 19.7 |
| 28 percent..... | 72,526 | 7,014,510 | 5,524,495 | 475,892 | 1,120,135 | 133,250 | 1,114,938 | 15.9 | 20.2 |
| 28 percent (capital gains)..... | 25,912,056 | 1,917,425,519 | 1,442,198,308 | 303,460,351 | 276,780,570 | 84,968,898 | 268,931,581 | 14.0 | 18.6 |
| 31 percent..... | 3,451,039 | 499,666,715 | 409,159,931 | 71,168,473 | 97,612,203 | 22,062,227 | 97,119,022 | 19.4 | 23.7 |
| 36 percent..... | 1,408,684 | 374,065,701 | 322,090,723 | 64,954,368 | 87,105,776 | 23,383,572 | 86,279,042 | 23.1 | 26.8 |
| 39.6 percent..... | 864,129 | 894,589,334 | 811,694,117 | 414,494,152 | 268,552,002 | 164,139,684 | 264,227,693 | 29.5 | 32.6 |
| Form 8615..... | 574,924 | 4,420,634 | 4,018,242 | 3,392,914 | 995,214 | 888,240 | 925,035 | 20.9 | 23.0 |
| Joint returns and returns of surviving spouses | | | | | | | | | |
| All tax rates..... | 44,630,790 | 3,885,330,257 | 2,854,657,499 | 1,235,487,530 | 649,882,807 | 316,992,875 | 625,130,103 | 16.1 | 21.9 |
| 10 percent..... | 252,848 | 7,279,369 | 1,992,865 | 1,992,224 | 199,333 | 199,222 | 158,832 | 2.2 | 8.0 |
| 15 percent (Form 8814)..... | 6,851 | -33,759 | 6,246 | 6,246 | 937 | 937 | 13 | (X) | 0.2 |
| 15 percent..... | 24,884,637 | 1,007,913,897 | 540,641,342 | 530,667,146 | 80,600,621 | 79,600,072 | 67,504,626 | 6.7 | 12.5 |
| 20 percent..... | 709,660 | 118,036,803 | 91,545,756 | 60,998,759 | 16,333,515 | 12,199,752 | 15,992,169 | 13.5 | 17.5 |
| 25 percent..... | 36,993 | 7,375,980 | 6,219,320 | 1,280,705 | 1,228,586 | 320,176 | 1,218,327 | 16.5 | 19.6 |
| 28 percent..... | 42,313 | 4,833,363 | 3,709,627 | 317,274 | 745,759 | 88,837 | 741,614 | 15.3 | 20.0 |
| 28 percent (capital gains)..... | 14,892,353 | 1,349,555,536 | 998,150,629 | 202,558,961 | 191,975,989 | 56,716,509 | 185,051,922 | 13.7 | 18.5 |
| 31 percent..... | 1,982,312 | 340,318,388 | 274,806,036 | 42,111,787 | 65,050,096 | 13,054,654 | 64,695,101 | 19.0 | 23.5 |
| 36 percent..... | 1,099,679 | 302,400,819 | 259,223,050 | 50,745,494 | 69,613,957 | 18,268,378 | 68,933,508 | 22.8 | 26.6 |
| 39.6 percent..... | 723,143 | 747,649,861 | 678,362,628 | 344,808,934 | 224,134,015 | 136,544,338 | 220,833,991 | 29.5 | 32.6 |
| Form 8615..... | - | - | - | - | - | - | - | (X) | (X) |
| Separate returns of married persons | | | | | | | | | |
| All tax rates..... | 2,108,319 | 101,325,309 | 75,947,118 | 38,544,159 | 17,861,423 | 10,322,148 | 17,276,753 | 17.1 | 22.7 |
| 10 percent..... | *5,096 | *114,502 | *15,959 | *15,959 | *1,596 | 1,596 | *1,557 | 1.4 | 9.8 |
| 15 percent (Form 8814)..... | *899 | *-2,962 | *2,129 | *2,129 | *319 | 319 | - | (X) | (X) |
| 15 percent..... | 1,231,972 | 25,483,263 | 14,289,351 | 14,178,839 | 2,137,966 | 2,126,826 | 1,939,855 | 7.6 | 13.6 |
| 20 percent..... | 28,008 | 5,002,285 | 3,952,623 | 3,349,963 | 748,970 | 669,993 | 735,949 | 14.7 | 18.6 |
| 25 percent..... | *21 | *58,430 | *51,137 | *23,138 | *11,361 | 5,785 | *11,270 | 19.3 | 22.0 |
| 28 percent..... | *3 | *66,402 | *50,667 | *11,438 | *12,346 | 3,203 | *12,125 | 18.3 | 23.9 |
| 28 percent (capital gains)..... | 683,933 | 30,714,237 | 22,774,385 | 5,897,018 | 4,383,794 | 1,651,165 | 4,278,948 | 13.9 | 18.8 |
| 31 percent..... | 89,942 | 7,313,227 | 5,924,845 | 891,457 | 1,408,437 | 276,352 | 1,402,452 | 19.2 | 23.7 |
| 36 percent..... | 35,836 | 4,851,579 | 4,161,902 | 724,462 | 1,104,756 | 260,806 | 1,073,139 | 22.1 | 25.8 |
| 39.6 percent..... | 32,608 | 27,724,345 | 24,724,120 | 13,449,755 | 8,051,879 | 5,326,103 | 7,821,458 | 28.2 | 31.6 |
| Form 8615..... | - | - | - | - | - | - | - | (X) | (X) |
| Returns of heads of households | | | | | | | | | |
| All tax rates..... | 11,973,216 | 388,840,679 | 214,439,567 | 146,403,476 | 38,459,826 | 25,928,314 | 31,300,427 | 8.0 | 14.6 |
| 10 percent..... | 33,671 | 721,170 | 226,771 | 226,771 | 22,680 | 22,677 | 17,424 | 2.4 | 7.7 |
| 15 percent (Form 8814)..... | *3,866 | *38,579 | *4,734 | *4,734 | *710 | *710 | - | (X) | (X) |
| 15 percent..... | 10,580,163 | 269,982,878 | 122,566,988 | 121,668,297 | 18,340,967 | 18,250,245 | 11,774,967 | 4.4 | 9.6 |
| 20 percent..... | 38,004 | 4,372,207 | 3,393,850 | 2,081,549 | 585,799 | 416,310 | 573,546 | 13.1 | 16.9 |
| 25 percent..... | 2,196 | 388,373 | 343,074 | 98,579 | 69,766 | 24,645 | 69,667 | 17.9 | 20.3 |
| 28 percent..... | *944 | *79,867 | *67,960 | *333 | *12,454 | *93 | *12,453 | 15.6 | 18.3 |
| 28 percent (capital gains)..... | 1,196,825 | 79,438,127 | 58,504,820 | 12,407,794 | 10,872,703 | 3,474,182 | 10,450,009 | 13.2 | 17.9 |
| 31 percent..... | 71,925 | 10,650,481 | 8,641,238 | 1,550,821 | 2,089,300 | 480,755 | 2,080,849 | 19.5 | 24.1 |
| 36 percent..... | 30,253 | 7,762,563 | 6,784,151 | 1,491,217 | 1,860,313 | 536,838 | 1,828,033 | 23.5 | 26.9 |
| 39.6 percent..... | 15,368 | 15,406,433 | 13,905,982 | 6,873,381 | 4,605,133 | 2,721,859 | 4,493,478 | 29.2 | 32.3 |
| Form 8615..... | - | - | - | - | - | - | - | (X) | (X) |
| Returns of single persons | | | | | | | | | |
| All tax rates..... | 44,119,077 | 1,371,783,070 | 991,299,886 | 510,296,869 | 200,192,832 | 107,612,082 | 197,205,668 | 14.4 | 19.9 |
| 10 percent..... | 828,880 | 6,197,387 | 2,139,167 | 2,139,156 | 213,958 | 213,916 | 195,136 | 3.1 | 9.1 |
| 15 percent (Form 8814)..... | *956 | *8,810 | *669 | *669 | *100 | *100 | - | (X) | (X) |
| 15 percent..... | 31,421,136 | 551,682,714 | 318,994,472 | 312,095,268 | 47,505,208 | 46,814,290 | 45,938,356 | 8.3 | 14.4 |
| 20 percent..... | 465,034 | 43,405,867 | 33,510,886 | 21,539,217 | 5,877,537 | 4,307,843 | 5,833,491 | 13.4 | 17.4 |
| 25 percent..... | 17,150 | 2,071,108 | 1,760,914 | 416,535 | 351,060 | 104,134 | 350,457 | 16.9 | 19.9 |
| 28 percent..... | 29,267 | 2,034,877 | 1,696,242 | 146,847 | 349,576 | 41,117 | 348,745 | 17.1 | 20.6 |
| 28 percent (capital gains)..... | 9,138,945 | 457,717,618 | 362,768,474 | 82,596,579 | 69,548,084 | 23,127,042 | 69,150,701 | 15.1 | 19.1 |
| 31 percent..... | 1,306,860 | 141,384,618 | 119,787,812 | 26,614,408 | 29,064,370 | 8,250,466 | 28,940,620 | 20.5 | 24.2 |
| 36 percent..... | 242,915 | 59,050,740 | 51,921,621 | 11,993,195 | 14,526,751 | 4,317,550 | 14,444,362 | 24.5 | 27.8 |
| 39.6 percent..... | 93,010 | 103,808,695 | 94,701,387 | 49,362,081 | 31,760,976 | 19,547,384 | 31,078,766 | 29.9 | 32.8 |
| Form 8615..... | 574,924 | 4,420,634 | 4,018,242 | 3,392,914 | 995,214 | 888,240 | 925,035 | 20.9 | 23.0 |

(X) Percentage not computed

* 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 | | | | | |
|---------------------------------------|--|----------------------|-------------------------|----------------------------|--------------------------------|----------------------|-----------------------|-----------------------------|----------------------|-----------------------|
| | | | | | 10 percent | | | 15 percent (from Form 8814) | | |
| | | | | | 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..... | 102,831,402 | 4,136,119,648 | 4,136,344,070 | 906,396,888 | 9,308,031 | 36,755,463 | 3,675,993 | 293,426 | 237,011 | 35,556 |
| Under \$2,000 | 817,976 | 454,042 | 460,299 | 59,862 | 523,760 | 249,969 | 25,021 | 2,559 | 4,620 | 693 |
| \$2,000 under \$4,000 | 751,744 | 1,153,732 | 1,162,230 | 177,426 | 462,492 | 450,235 | 45,028 | *956 | *669 | *100 |
| \$4,000 under \$6,000 | 1,728,146 | 2,102,481 | 2,111,687 | 320,742 | 291,215 | 391,761 | 39,192 | *956 | *1,338 | *201 |
| \$6,000 under \$8,000 | 2,203,558 | 4,047,221 | 4,055,119 | 604,216 | 215,209 | 346,675 | 34,680 | *956 | *669 | *100 |
| \$8,000 under \$10,000 | 3,128,860 | 7,862,311 | 7,863,007 | 1,174,397 | 244,545 | 425,003 | 42,510 | **957 | **669 | **100 |
| \$10,000 under \$12,000 | 2,953,753 | 11,915,519 | 11,938,389 | 1,785,850 | 255,985 | 492,746 | 49,294 | ** | ** | ** |
| \$12,000 under \$14,000 | 3,635,610 | 17,260,961 | 17,260,871 | 2,568,455 | 250,892 | 504,256 | 50,435 | - | - | - |
| \$14,000 under \$16,000 | 4,178,813 | 23,465,046 | 23,467,807 | 3,493,385 | 332,631 | 760,224 | 76,046 | *2,878 | *2,839 | *425 |
| \$16,000 under \$18,000 | 4,294,103 | 29,739,567 | 29,741,993 | 4,431,137 | 310,775 | 756,765 | 75,695 | *1,912 | *2,007 | *301 |
| \$18,000 under \$20,000 | 4,117,111 | 34,280,105 | 34,282,951 | 5,103,289 | 342,830 | 885,879 | 88,604 | *1,935 | *2,709 | *406 |
| \$20,000 under \$25,000 | 9,659,573 | 109,880,452 | 109,877,198 | 16,387,198 | 796,697 | 2,273,586 | 227,401 | *2,509 | *2,415 | *362 |
| \$25,000 under \$30,000 | 8,268,020 | 130,116,151 | 130,118,463 | 19,423,544 | 767,647 | 2,354,068 | 235,466 | *2,806 | *2,385 | *358 |
| \$30,000 under \$40,000 | 13,203,325 | 284,989,844 | 285,017,826 | 43,791,880 | 1,270,395 | 5,007,175 | 500,767 | 16,961 | 12,530 | 1,878 |
| \$40,000 under \$50,000 | 9,837,453 | 290,993,509 | 291,085,131 | 47,302,087 | 999,639 | 4,136,318 | 413,663 | 22,672 | 16,074 | 2,412 |
| \$50,000 under \$75,000 | 16,721,867 | 711,037,056 | 711,086,624 | 121,088,117 | 1,660,684 | 8,704,725 | 870,545 | 44,804 | 28,968 | 4,345 |
| \$75,000 under \$100,000 | 7,807,557 | 491,122,090 | 491,134,013 | 95,519,461 | 321,609 | 3,768,958 | 376,919 | 53,935 | 45,424 | 6,816 |
| \$100,000 under \$200,000 | 7,096,691 | 721,988,211 | 721,988,296 | 163,017,878 | 187,913 | 3,286,687 | 328,680 | 85,734 | 69,826 | 10,477 |
| \$200,000 under \$500,000 | 1,874,756 | 463,540,868 | 463,617,683 | 129,540,267 | 49,978 | 1,205,187 | 120,521 | 36,486 | 30,788 | 4,618 |
| \$500,000 under \$1,000,000 | 347,735 | 209,906,906 | 209,896,512 | 66,895,951 | 11,755 | 355,822 | 35,582 | 8,915 | 7,823 | 1,173 |
| \$1,000,000 or more | 204,751 | 590,263,576 | 590,177,972 | 183,711,745 | 11,380 | 399,422 | 39,942 | 5,495 | 5,255 | 788 |

| Size of adjusted gross income | Tax generated at specific rate | | | | | | | | |
|---------------------------------------|--------------------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|
| | 15 percent | | | 20 percent | | | 25 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..... | 101,226,284 | 2,169,776,648 | 323,966,497 | 10,444,816 | 399,034,837 | 79,806,966 | 471,976 | 9,283,219 | 2,320,866 |
| Under \$2,000 | 403,512 | 163,749 | 24,562 | - | - | - | - | - | - |
| \$2,000 under \$4,000 | 484,060 | 399,265 | 59,890 | - | - | - | - | - | - |
| \$4,000 under \$6,000 | 1,620,218 | 1,413,261 | 211,989 | - | - | - | - | - | - |
| \$6,000 under \$8,000 | 2,139,757 | 3,524,974 | 528,746 | - | - | - | - | - | - |
| \$8,000 under \$10,000 | 3,034,038 | 7,224,201 | 1,083,630 | - | - | - | - | - | - |
| \$10,000 under \$12,000 | 2,886,316 | 11,220,213 | 1,683,032 | - | - | - | - | - | - |
| \$12,000 under \$14,000 | 3,589,544 | 16,691,247 | 2,503,687 | - | - | - | - | - | - |
| \$14,000 under \$16,000 | 4,103,078 | 22,602,003 | 3,390,300 | - | - | - | - | - | - |
| \$16,000 under \$18,000 | 4,231,180 | 28,879,064 | 4,331,860 | - | - | - | - | - | - |
| \$18,000 under \$20,000 | 4,069,720 | 33,294,944 | 4,994,242 | - | - | - | - | - | - |
| \$20,000 under \$25,000 | 9,583,150 | 107,427,810 | 16,114,172 | - | - | - | - | - | - |
| \$25,000 under \$30,000 | 8,219,518 | 127,579,912 | 19,136,987 | *6,865 | *4,370 | *875 | - | - | - |
| \$30,000 under \$40,000 | 13,142,348 | 269,678,925 | 40,451,839 | 401,377 | 609,268 | 121,862 | *3,907 | *5,708 | *1,426 |
| \$40,000 under \$50,000 | 9,804,917 | 256,128,627 | 38,419,294 | 634,068 | 2,082,980 | 416,604 | 21,310 | 47,257 | 11,817 |
| \$50,000 under \$75,000 | 16,683,518 | 581,768,881 | 87,265,332 | 2,291,218 | 10,361,131 | 2,072,231 | 54,659 | 199,598 | 49,908 |
| \$75,000 under \$100,000 | 7,782,774 | 309,315,319 | 46,397,298 | 2,370,845 | 16,511,960 | 3,302,396 | 74,473 | 314,043 | 78,520 |
| \$100,000 under \$200,000 | 7,060,617 | 285,887,796 | 42,883,169 | 3,189,461 | 47,964,815 | 9,592,940 | 160,286 | 1,818,367 | 454,612 |
| \$200,000 under \$500,000 | 1,852,378 | 75,054,503 | 11,258,175 | 1,147,907 | 57,131,406 | 11,426,278 | 105,725 | 2,562,464 | 640,630 |
| \$500,000 under \$1,000,000 | 340,480 | 13,705,139 | 2,055,771 | 245,056 | 37,809,201 | 7,561,839 | 28,726 | 1,439,887 | 359,976 |
| \$1,000,000 or more | 195,161 | 7,816,817 | 1,172,523 | 158,019 | 226,559,706 | 45,311,941 | 22,890 | 2,895,894 | 723,976 |

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 | | | | | | | | |
|----------------------------------|--------------------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|
| | 28 percent (capital gains) | | | 28 percent | | | 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 |
| | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| Total..... | 119,866 | 1,522,077 | 426,178 | 31,705,814 | 740,832,089 | 207,376,985 | 5,724,932 | 197,691,438 | 61,284,346 |
| Under \$2,000..... | - | - | - | - | - | - | - | - | - |
| \$2,000 under \$4,000..... | - | - | - | - | - | - | - | - | - |
| \$4,000 under \$6,000..... | - | - | - | - | - | - | - | - | - |
| \$6,000 under \$8,000..... | - | - | - | - | - | - | - | - | - |
| \$8,000 under \$10,000..... | - | - | - | - | - | - | - | - | - |
| \$10,000 under \$12,000..... | - | - | - | - | - | - | - | - | - |
| \$12,000 under \$14,000..... | - | - | - | - | - | - | - | - | - |
| \$14,000 under \$16,000..... | - | - | - | - | - | - | - | - | - |
| \$16,000 under \$18,000..... | - | - | - | - | - | - | - | - | - |
| \$18,000 under \$20,000..... | - | - | - | - | - | - | - | - | - |
| \$20,000 under \$25,000..... | - | - | - | - | - | - | - | - | - |
| \$25,000 under \$30,000..... | - | - | - | 46,663 | 44,431 | 12,441 | - | - | - |
| \$30,000 under \$40,000..... | - | - | - | 2,958,592 | 9,477,613 | 2,653,732 | - | - | - |
| \$40,000 under \$50,000..... | *8,364 | *2,442 | *684 | 3,186,050 | 28,511,203 | 7,983,137 | *903 | *5,735 | *1,778 |
| \$50,000 under \$75,000..... | 21,849 | 81,893 | 22,929 | 9,019,946 | 109,450,599 | 30,646,168 | 156,405 | 445,849 | 138,213 |
| \$75,000 under \$100,000..... | 35,024 | 82,922 | 23,215 | 7,281,635 | 153,551,726 | 42,994,483 | 685,183 | 7,497,495 | 2,324,223 |
| \$100,000 under \$200,000..... | 33,153 | 131,830 | 36,912 | 6,869,520 | 307,032,312 | 85,969,047 | 2,649,936 | 70,844,957 | 21,961,937 |
| \$200,000 under \$500,000..... | 15,329 | 102,837 | 28,794 | 1,816,806 | 102,735,975 | 28,766,073 | 1,721,228 | 90,934,396 | 28,189,663 |
| \$500,000 under \$1,000,000..... | 3,437 | 188,745 | 52,849 | 334,337 | 18,948,410 | 5,305,555 | 323,134 | 17,655,063 | 5,473,070 |
| \$1,000,000 or more..... | 2,711 | 931,408 | 260,794 | 192,264 | 10,879,820 | 3,046,350 | 188,144 | 10,307,942 | 3,195,462 |

| Size of adjusted gross income | Tax generated at specific rate | | | | | | | | |
|----------------------------------|--------------------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|-------------------|----------------------|-----------------------|
| | 36 percent | | | 39.6 percent | | | Form 8615 | | |
| | 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 |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) | (36) | (37) |
| Total..... | 2,272,990 | 173,470,143 | 62,449,251 | 864,306 | 414,548,220 | 164,161,095 | 574,924 | 3,392,914 | 888,240 |
| Under \$2,000..... | - | - | - | - | - | - | 132,093 | 41,959 | 9,508 |
| \$2,000 under \$4,000..... | - | - | - | - | - | - | 211,846 | 312,057 | 72,324 |
| \$4,000 under \$6,000..... | - | - | - | - | - | - | 86,427 | 305,325 | 69,313 |
| \$6,000 under \$8,000..... | - | - | - | - | - | - | 35,889 | 182,801 | 40,645 |
| \$8,000 under \$10,000..... | - | - | - | - | - | - | **53,614 | **438,561 | **101,498 |
| \$10,000 under \$12,000..... | - | - | - | - | - | - | ** | ** | ** |
| \$12,000 under \$14,000..... | - | - | - | - | - | - | *5,735 | *65,368 | *14,290 |
| \$14,000 under \$16,000..... | - | - | - | - | - | - | *7,690 | *102,742 | *26,536 |
| \$16,000 under \$18,000..... | - | - | - | - | - | - | *6,691 | *104,157 | *23,163 |
| \$18,000 under \$20,000..... | - | - | - | - | - | - | *5,735 | *99,419 | *19,953 |
| \$20,000 under \$25,000..... | - | - | - | - | - | - | *8,483 | *173,387 | *44,976 |
| \$25,000 under \$30,000..... | - | - | - | - | - | - | *5,615 | *133,297 | *37,056 |
| \$30,000 under \$40,000..... | - | - | - | - | - | - | *7,095 | *226,607 | *59,998 |
| \$40,000 under \$50,000..... | - | - | - | - | - | - | *3,611 | *154,495 | *52,442 |
| \$50,000 under \$75,000..... | - | - | - | - | - | - | *903 | *44,979 | *17,830 |
| \$75,000 under \$100,000..... | *8,414 | *25,012 | *9,004 | - | - | - | *495 | *21,154 | *5,337 |
| \$100,000 under \$200,000..... | 277,048 | 4,578,672 | 1,648,322 | 8,593 | 165,084 | 65,373 | *2,035 | *207,949 | *65,554 |
| \$200,000 under \$500,000..... | 1,492,410 | 108,108,410 | 38,919,028 | 393,311 | 25,622,468 | 10,146,497 | *502 | *129,248 | *39,861 |
| \$500,000 under \$1,000,000..... | 311,935 | 38,175,421 | 13,743,152 | 288,918 | 81,531,548 | 32,286,493 | *166 | *79,452 | *20,473 |
| \$1,000,000 or more..... | 183,183 | 22,582,629 | 8,129,746 | 173,485 | 307,229,120 | 121,662,732 | 300 | 569,958 | 167,483 |

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

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

NOTE: Detail may not add to totals because of rounding

Table 3.6--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..... | 102,831,402 | 4,136,344,059 | 906,391,470 | 44,630,790 | 2,854,657,499 | 649,879,470 |
| 10 percent | 9,308,031 | 36,755,463 | 3,675,546 | 4,173,134 | 20,886,630 | 2,088,663 |
| 15 percent (Form 8814)..... | 293,426 | 237,011 | 35,556 | 268,009 | 211,037 | 31,658 |
| 15 percent..... | 101,226,284 | 2,159,776,648 | 323,966,497 | 44,317,511 | 1,360,582,089 | 204,087,313 |
| 20 percent..... | 10,444,816 | 399,034,837 | 79,806,967 | 6,973,112 | 300,625,171 | 60,125,034 |
| 25 percent..... | 471,976 | 9,283,219 | 2,320,805 | 323,895 | 7,378,392 | 1,844,598 |
| 28 percent (capital gains)..... | 119,866 | 1,522,077 | 426,182 | 75,954 | 1,080,030 | 302,408 |
| 28 percent..... | 31,705,814 | 740,632,089 | 207,376,985 | 18,736,775 | 536,780,504 | 150,298,541 |
| 31 percent..... | 5,724,932 | 197,691,438 | 61,284,346 | 3,805,134 | 141,455,572 | 43,851,227 |
| 36 percent..... | 2,272,990 | 173,470,143 | 62,449,251 | 1,822,822 | 140,849,140 | 50,705,690 |
| 39.6 percent..... | 864,306 | 414,548,220 | 164,161,095 | 723,143 | 344,808,934 | 136,544,338 |
| Form 8615..... | 574,924 | 3,392,914 | 888,240 | - | - | - |

| Tax rate classes | Separate returns of married persons | | | Returns of heads of households | | | Returns of single persons | | |
|---------------------------------|-------------------------------------|----------------------|------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
| | Number of returns | Income taxed at rate | Income tax generated at rate | Number of returns | Income taxed at rate | Income tax generated at rate | Number of returns | Income taxed at rate | Income tax generated at rate |
| | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| All tax rates..... | 2,108,319 | 75,947,119 | 17,861,403 | 11,973,216 | 214,439,565 | 38,459,529 | 44,119,077 | 991,299,876 | 200,191,067 |
| 10 percent | 85,518 | 353,473 | 35,347 | 437,449 | 1,660,976 | 166,098 | 4,611,930 | 13,854,384 | 1,385,438 |
| 15 percent (Form 8814)..... | 1,822 | 3,813 | 572 | 22,563 | 21,440 | 3,217 | 1,031 | 721 | 108 |
| 15 percent..... | 2,097,941 | 32,684,323 | 4,902,648 | 11,931,871 | 167,953,752 | 25,193,063 | 42,878,960 | 598,556,484 | 89,783,473 |
| 20 percent..... | 165,544 | 11,878,484 | 2,375,697 | 262,825 | 8,148,315 | 1,629,663 | 3,043,335 | 78,382,868 | 15,676,574 |
| 25 percent..... | 3,428 | 125,676 | 31,419 | 12,037 | 175,796 | 43,949 | 132,616 | 1,603,356 | 400,839 |
| 28 percent (capital gains)..... | 129 | 57,324 | 16,051 | 1,298 | 5,986 | 1,676 | 42,485 | 378,737 | 106,046 |
| 28 percent..... | 842,319 | 11,881,800 | 3,326,904 | 1,315,316 | 21,904,961 | 6,133,389 | 10,811,404 | 170,064,824 | 47,618,151 |
| 31 percent..... | 158,386 | 2,756,555 | 854,532 | 117,547 | 4,071,406 | 1,262,136 | 1,643,865 | 49,407,904 | 15,316,450 |
| 36 percent..... | 68,444 | 2,755,916 | 992,130 | 45,621 | 3,623,552 | 1,304,479 | 336,103 | 26,241,535 | 9,446,953 |
| 39.6 percent..... | 32,608 | 13,449,755 | 5,326,103 | 15,368 | 6,873,381 | 2,721,859 | 93,187 | 49,416,149 | 19,568,795 |
| Form 8615..... | - | - | - | - | - | - | 574,924 | 3,392,914 | 888,240 |

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 1999 to reflect changes in the law.

Additional Child Tax Credit Δ

(line 60, Form 1040)

See "Child Tax Credit."

Additional Standard Deduction

(included in line 36, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 40, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deficit

(line 33, 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 or S corporation net income;
- Net 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 1999. 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;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 31, Form 1040) were subtracted to arrive at adjusted gross income (line 33, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Certain student loan interest;
- Medical savings accounts;
- 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;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deduction for clean-fuel vehicles; and
- Employee business expenses of fee-basis state or local government officials

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 32 was greater than the amount on line 22).

Adjustments

See "Statutory Adjustments."

Adoption Credit

(line 45, Form 1040)

This nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 1999, or for qualified expenses paid in 1998 in connection with adoption of domestic children, for an adoption that was final in or before 1999. The credit could have been as much as \$5,000 for each child (\$6,000 for a child with special needs).

Advance Earned Income Credit Payments

(line 54, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received 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 31a, 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 Δ

(lines 50, 52, 53, 55, 56 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, the low income housing credit, qualified electric vehicle credit, and the Indian employment credit; social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and tax on medical savings accounts; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; and section 72 penalty taxes. New for 1999, the statistics included tax from recapture of education credits. 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. Also, included in "total income tax" is tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax

(line 51, 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 for ordinary income tax purposes 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, except that capital gains are taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 40, Form 1040 minus the regular foreign tax credit, line 46, Form 1040) to arrive at the alternative minimum tax.

Basic Standard Deduction

(included in line 36, 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 2001 summer issue of the *Statistics of Income Bulletin*.

Capital Assets

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

Capital Gain Distributions Reported on Form 1040 Δ

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040.

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

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

Capital Gains and Losses

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

Casualty or Theft Loss 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 baby-sitters, 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. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS had the authority to

use mathematical error procedures to change 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 or fraction thereof 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.

Child Tax Credit Δ

(line 43, Form 1040)

A credit was allowed for each qualifying child under 17. To be a qualifying child, the person had to be a son, daughter, stepson, stepdaughter, grandchild, or qualifying foster child for whom the taxpayer claims a dependent exemption. For families with no more than two children the credit was nonrefundable; for families with more than two children the credit called the additional child tax credit, could have been refundable. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers. The taxpayer could claim up to \$500 for each child meeting the AGI phase out guidelines.

An additional child tax credit for taxpayers with three or more qualifying children could have been refundable. The taxpayer had to

meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 60, Form 1040).

Contributions Deduction

(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 in doing 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, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayers AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). 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 63b, 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 63a, 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 2000 Estimated Tax

(line 67, Form 1040)

This amount was the part of the overpayment of 1999 tax which taxpayers specifically requested to be credited to their estimated tax for 2000. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax Δ

(line 27, 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 to total income in the calculation of AGI. (See also "Self-Employment Tax.")

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, partnerships, or regulated investment companies. 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 59a, Form 1040)

The earned income credit (EIC) for 1999 was a maximum of \$2,312 for one qualifying child, \$3,816 for two or more qualifying children, and \$347 for taxpayers with no qualifying children. To be eligible for the credit

with children, the taxpayers must have had a qualifying child living with them for more than half the year and have had earned income and modified adjusted gross income each less than \$26,928 (\$30,580 if more than one qualifying child). To be eligible for the credit without children, the taxpayer must have had earned income and modified adjusted gross income less than \$10,200 and they (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. For the EIC, "modified AGI" excluded net capital losses, net losses from trusts and estates, and net losses from nonbusiness rents and royalties. Modified AGI included tax-exempt interest plus the nontaxable part of pension, annuity, or IRA distributions, except for any amount that is nontaxable due to trustee-to-trustee transfer or a rollover distribution. Also, 75 percent of business losses had to be added back to AGI to figure modified AGI. Taxpayers with investment income totaling more than \$2,350 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

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."

Education Credits

(line 44, Form 1040)

There were two credits available, the Hope Scholarship credit and Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. If a student made a tax-free withdrawal from an education IRA, neither credit could be claimed unless the taxpayer elected to be taxable on the education IRA withdrawal. The credits were phased out for AGI between \$40,000 and \$50,000 (\$80,000 and \$100,000 for married filing jointly).

The Hope Scholarship credit allowed a maximum credit per student of 100 percent for the first \$1,000 of qualified tuition and related expenses and 50 percent credit for the next \$1,000 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of \$1,000 per return.

Education IRA

Taxpayers could have made nondeductible contributions up to \$500 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA

contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$150,000 and \$160,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually 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 58, Form 1040)

This figure represents the total of the tax payments made for 1999 using Form 1040-ES, and any overpayment from the taxpayer's 1998 return that was applied to the 1999 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 1999, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 1999, or (b) 100 percent of the tax shown on Form 1040 for 1998.

Excess Social Security Taxes

Withheld Δ

(line 62, Form 1040)

If a taxpayer earned more than \$72,600 (\$68,400 for 1998) in total wages from two or more employers in 1999, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (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 income 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, 38, Form 1040)

In the computation of taxable income, a \$2,750 deduction was allowed for each exemption claimed if adjusted gross income was less than \$94,975. 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 also filed his or her own 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 1999:

- 1) The individual received more than half of his or her support for 1999 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 \$2,750. 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 \$126,600 and was completed at \$249,100; for married persons filing jointly and surviving spouses, the phaseout began at \$189,950 and was completed at \$312,450; for heads of household, the phaseout began at \$158,300 and was completed at \$280,800; and for married persons filing separately, the phaseout began at \$94,975 and was completed at \$156,225.

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. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E.

Filing Status

See "Marital Filing Status."

Foreign-Earned Income Exclusion Δ

(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 \$74,000 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. The employer-provided foreign housing exclusion was left as part of other income.

Foreign Housing Deduction

(included in the total on line 32, 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 1999.

Foreign Tax Credit

(line 46, 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 1999 could be carried back 2 years and then forward 5 years.

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, Telefile (Form 1040EZ's where all information is filed by telephone), 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 Telefile returns were considered to have been Form

1040EZ for these statistics. 1040PC returns were classified separately, 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 or her non-wage 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 tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 1999 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction.")

Gambling Loss Deduction

(included in line 27, Schedule A)

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

General Business Credit

(line 47a, Form 1040)

The general business credit consisted of the investment credit, the work opportunity credit, the welfare-to-work credit, the alcohol fuel

credit, the research credit, the low-income housing 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, the orphan drug credit, the community development corporation credit, the Alaska pipeline liability fund credit, and the credit from electing large partnerships. 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 25 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."

Household Employment Taxes Δ

(line 55, Form 1040)

Taxpayers paying domestic employees more than \$1,100 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

[(line 40 minus line 48) minus part or all of line 59a, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 48, 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, Schedule J (Farm income averaging), or Form 8615, plus Form(s) 8814 (line 40a), and any additional taxes from Form 4972 (line 40b). (See also "Tax Generated.")

Income Tax Withheld

(line 57, 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 Δ

(lines 23, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and Roth IRA, information on these two new IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all

contributions to a traditional IRA, even if their spouses were covered by a plan. The deduction was limited to \$2,000 and was phased out for modified AGI (on a joint return) between \$150,000 and \$160,000. The modified AGI levels at which the traditional IRA deduction phased out (for taxpayers covered by a retirement plan at work) was between \$51,000 and \$61,000 for married persons filing jointly and surviving spouses; between \$31,000 and \$41,000 for single filers or heads of households; and between \$0 and \$10,000 for married taxpayers filing separately. 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. Married couples filing a joint return could contribute up to \$2,000 to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$4,000 for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional 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. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home.

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. (See also "Roth IRA" and "Education IRA.")

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. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, and distributions from a Roth IRA. If a taxpayer converted from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Interest Paid Deduction

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage interest for 1999 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 on the capital gain tax rates. 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 16, Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also "Sales of Capital Assets, Net Gain or Loss.")

Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

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

Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (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. The exception was that 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 taxpayers whose spouse died in 1997 or 1998, and 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.")

Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Medical Savings Account Deduction Δ

(line 25, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,495 (\$3,450 for a family) a year for contributions to a medical savings account. The medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853 was used for the medical savings accounts.

Minimum Tax Credit

(line 47c, Form 1040)

A minimum tax credit could be taken for 1999 by certain taxpayers who paid alternative minimum tax for 1998 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1999, the excess could be carried forward to later years.

Miscellaneous Deductions Other Than Gambling

(included in line 27, 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.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-26, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions

(lines 20-27, 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.")

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, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For

those returns with a Form 8814, *Parents' Election To Report Child's Interest and Dividends* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 15 percent rate, as well as the parent's taxable income.

For prior year returns included in the 1999 statistics, a modified taxable income was calculated by using the tax rate schedule for 1999 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

(line 26, Form 1040)

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.

Net Capital Gain in AGI less loss

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

Net Long-Term Gain or Loss from Sales of Capital Assets

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.")

Net Short-Term Gain or Loss from Sales of Capital Assets

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

Nonconventional Source Fuel Credit

(included in line 47d, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

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 current year passive losses (lines 1b+2b) and were limited to zero.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Adjustments

(included in line 32, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, Form 1040)

Included in other income were items such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, children's interest and dividends from Form 8814, qualified state tuition program earnings, Alaska permanent fund dividends, 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 1998) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

Other Payments

(line 63, Form 1040)

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

Other Tax Credits

(included in lines 47d, 48, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes 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 65, 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 2000 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 66a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were 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, 2000;
- had income only from interest and dividends and capital gain distributions;
- had gross income for 1999 that was more than \$700 but less than \$7,000;
- had no estimated tax payments for 1999;
- did not have any overpayment of tax shown on his or her 1998 return applied to the 1999 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. (See also "Modified Taxable Income.")

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, for partnership, as 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. (See also "Nondeductible Passive Losses.")

Payment with Request for Extension of Filing Time

(line 61, 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 29, 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 on Early Withdrawal of Savings

(line 30, 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.

Penalty Tax on Qualified Retirement Plans

(line 53, Form 1040)

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

(line 7, Schedule A)

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 69, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 68 (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 1999 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.

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

(included in line 56, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 66a, 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 67, Form 1040)

See "Credit to 2000 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 table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

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." and "Total Rent and Royalty Income or Loss in AGI.")

Roth IRA

(lines 14a-26, Form 8606)

Unlike traditional IRA's, contributions to a Roth IRA were not deductible. However, qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRA's was the lesser of \$2,000 or the individual's taxable compensation unless the taxpayer contributed to both Roth IRA's and traditional IRA's. In this case, the contribution limit for Roth IRA's was reduced by all contributions (other than employer contributions) to traditional IRA's for the taxable year. The eligibility for Roth IRA's was phased out for joint filers with modified AGI between \$150,000 and \$160,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$95,000 and \$110,000. Contributions to Roth IRA's could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRA's.

Some taxpayers were also eligible to make taxable rollovers of traditional IRA's to Roth IRA's without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified AGI of \$100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Married taxpayers filing separately could not take advantage of this rollover provision. (See also "Individual Retirement Arrangement Taxable Distributions.")

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 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 carryover" in the statistics).

The maximum long-term capital gains tax rate for most sales or exchanges of properties was 20 percent (10 percent for taxpayers in the 15-percent tax bracket). Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property was taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 10-percent, 20-percent, 25-percent, or 28-percent.

Taxpayers who sold their main homes after May 6, 1997, were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

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*.

Self-Employed Health Insurance Deduction Δ

(line 28, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 60 percent of the amount paid for health insurance for themselves and their families.

Self-Employment Tax Δ

(line 50, Form 1040)

The ceiling for social security tax on taxable self-employment income for 1999 was \$72,600 (\$68,400 for 1998). The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) was subject to the Medicare tax portion. (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 7, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See "Sales of Capital Assets, Net Gain or Loss.")

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

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

Short-Term Loss Carryover

(line 6, Schedule D)

Short-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Size of Adjusted Gross Income

(line 33, 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. See "Adjusted Gross Income Less Deficit."

Social Security Benefits

(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 percent 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 52, 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 36, Form 1040)

For 1999, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$850 or \$1,050 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$4,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,050 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$7,200;

Each taxpayer 65 or over or blind was allowed an additional \$850 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$3,600;

Each taxpayer 65 or over or blind was allowed an additional \$850 deduction each for age and blindness.

Head of Household

Basic deduction of \$6,350;

Each taxpayer 65 or over or blind was allowed an additional \$1,050 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was a minimum of \$700. The amount of the standard deduction for a dependent could be greater than \$700 and equal to the dependent's earned income plus \$250 (but not more than the regular standard deduction amount).

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 1999 that was paid or deducted before 1999, 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)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 1999; had paid state and local income taxes directly during 1999 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

Statutory Adjustments

(lines 23-32, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1999, statutory adjustments included payments to an IRA, student loan interest deductions, medical savings

account deductions, moving expenses, the deduction for one-half of self-employment tax, the self-employed health insurance deduction, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), penalty on early withdrawal of savings, alimony paid, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction Δ

(line 24, Form 1040)

Beginning in 1999, a deduction allowed eligible taxpayers to deduct up to \$1,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$40,000 to \$55,000 (\$60,000 to \$75,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 68, Form 1040)

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

Tax from Recomputing Prior-Year Investment Credit

(included line 56, 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 40, Form 1040)

This amount was the tax computed on modified taxable income. For 1999, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. The 15-percent bracket applied to taxable income equal to or below \$25,750 for single filers; \$43,050 for joint filers or surviving spouses; \$21,525 for married persons filing separately; and \$34,550 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 \$62,450 for single filers; \$104,050 for joint filers or surviving spouses; \$52,025 for married persons filing separately; and \$89,150 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 \$130,250 for single filers; \$158,550 for joint filers or surviving spouses; \$79,275 for married persons filing separately; and \$144,400 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 \$283,150 for single filers, joint filers, or surviving spouses and heads of households and \$141,575 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, 3.5, and 3.6.

If children under age 14 had investment income that exceeded \$1,400, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,400 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, 3.5, and 3.6. 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 \$1,400 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13. The remaining investment income in excess of the \$700 standard deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 40, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

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

(lines 57, 58, 61-64, 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 1998 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; and
- (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 59a, 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.") Also, the

additional child credit was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(line 69, 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 floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 57, 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, uncollected employee social security and medicare 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, household employment taxes, 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 39, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "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 associations, 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

(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 49 + line 51 + any Form 4970 tax on line 56 - line 59a, 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. For 1999, total income tax included the tax from Form 4970 (2,043 returns for \$4,381,000). 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 36, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three 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 wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$126,600 (\$63,300 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 \$126,600 (\$63,300). 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 lines 38 and 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 the portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Statutory Adjustments

(line 32, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-31a).

Total Tax Credits

(lines 48, 59a, Form 1040)

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

- (1) child care credit;
- (2) credit for the elderly and disabled;
- (3) child tax credit;
- (4) education credits;
- (5) adoption credit;
- (6) foreign tax credit;
- (7) general business credit;
- (8) minimum tax credit;
- (9) mortgage interest credit;

- (10) empowerment zone employment credit;
- (11) nonconventional source fuel credit and;
- (12) other tax credits;
- (13) earned income credit (EIC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount 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 56 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, household employment taxes, tax on golden parachute payments and Form 4970 tax. 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.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Taxable IRA Distributions."

Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

Type of Tax Computation

(line 40, 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.
Schedule J, Farm Income Averaging returns are included with regular tax. (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 tax on long-term capital gains (in excess of short-term capital losses.) This tax could be at various rates, 10, 20, 25, or 28 percent.

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. In most cases, 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 floor. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

1999 Forms

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Page 2

Form 1040 (1998)

Tax and Credits

34 Amount from line 33 (adjusted gross income) ☐ Blind ☐ Spouse was 65 or older ☐ Blind ☐ Add the amount from line 33 and enter the total here ☐ 35a

35b If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 30 and check here ☐ 35b

36 Enter your itemized deductions from Schedule A, line 28. OR standard deduction shown on the left. See page 30 for your standard deduction. If you checked any box on line 35a or 35b or if someone can claim you as a dependent ☐ 36

37 Subtract line 36 from line 34 ☐ 37

38 If line 34 is \$94,915 or less, multiply \$2,750 by the total number of exemptions claimed on line 6d. If line 34 is over \$94,915, see the worksheet on page 31 for the amount to enter ☐ 38

39 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0- ☐ 39

40 Tax before tax credits. Check if any tax is from a ☐ Form 8814 ☐ Form 4972 ☐ 40

41 Credit for child and dependent care expenses. Attach Form 2441 ☐ 41

42 Credit for the elderly or the disabled. Attach Schedule R ☐ 42

43 Child tax credit. See page 13 ☐ 43

44 Education credits. Attach Form 8863 ☐ 44

45 Adoption credit. Attach Form 8839 ☐ 45

46 Foreign tax credit. Attach Form 1116 if required ☐ 46

47 Other credit. Check if from a ☐ Form 3800 ☐ Form 8936 ☐ 47

48 Add lines 41 through 47. These are your total credits ☐ 48

49 Subtract line 48 from line 40. If line 48 is more than line 40, enter -0- ☐ 49

Other Taxes

50 Self-employment tax. Attach Schedule SE ☐ 50

51 Alternative minimum tax. Attach Form 6251 ☐ 51

52 Social Security and Medicare tax on tip income not reported to employer. Attach Form 4137 ☐ 52

53 Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required ☐ 53

54 Advance earned income credit payments from Form W-2 ☐ 54

55 Household employment taxes. Attach Schedule H ☐ 55

56 Add lines 49 through 55. This is your total tax ☐ 56

Payments

57 Federal income tax withheld from Forms W-2 and 1099 ☐ 57

58 1999 estimated tax payments and amount applied from 1998 return ☐ 58

59a Earned income credit. Attach Sch. EC if you have a qualifying child and type ☐ 59a

59b Nonrefundable earned income amount ☐ 59b

60 Additional child tax credit. Attach Form 8812 ☐ 60

61 Amount paid with required extension to file (see page 48) ☐ 61

62 Excess social security and RRTA tax withheld (see page 48) ☐ 62

63 Other payments. Check if from a ☐ Form 2439 b ☐ Form 4136 ☐ 63

64 Add lines 57, 58, 59a, and 60 through 63. These are your total payments ☐ 64

65 If line 64 is more than line 56, subtract line 56 from line 64. This is the amount you OVERPAID ☐ 65

66a Amount of line 65 you want REFUNDED TO YOU ☐ 66a

66b Amount of line 65 you want APPLIED TO YOUR 2000 ESTIMATED TAX ☐ 66b

You Owe

67 Refund. Have it directly deposited to your bank account. See page 48 ☐ 67

68 Amount you owe. See page 48 ☐ 68

Sign Here

69 Your signature ☐ 69

70 Spouse's signature. If a joint return, BOTH must sign ☐ 70

71 Date ☐ 71

72 Date ☐ 72

73 Date ☐ 73

74 Date ☐ 74

75 Date ☐ 75

76 Date ☐ 76

77 Date ☐ 77

78 Date ☐ 78

79 Date ☐ 79

80 Date ☐ 80

81 Date ☐ 81

82 Date ☐ 82

83 Date ☐ 83

84 Date ☐ 84

85 Date ☐ 85

86 Date ☐ 86

87 Date ☐ 87

88 Date ☐ 88

89 Date ☐ 89

90 Date ☐ 90

91 Date ☐ 91

92 Date ☐ 92

93 Date ☐ 93

94 Date ☐ 94

95 Date ☐ 95

96 Date ☐ 96

97 Date ☐ 97

98 Date ☐ 98

99 Date ☐ 99

100 Date ☐ 100

Form 1040 (1999)

U.S. Individual Income Tax Return 1999

For the year Jan. 1-Dec. 31, 1999, or other tax year beginning 1999, ending 1999

Label

1 Your first name and initial ☐ 1

2 Your last name ☐ 2

3 If a joint return, spouse's first name and initial ☐ 3

4 Home address (number and street). If you have a P.O. box, see page 18 ☐ 4

5 City (town or post office), state, and ZIP code. If you have a foreign address, see page 18 ☐ 5

Important!

6 Do you want \$3 to go to this fund? ☐ 6

7 If a part name, does your spouse want \$3 to go to this fund? ☐ 7

Filing Status

8 Single ☐ 8

9 Married filing joint return (even if only one had income) ☐ 9

10 Married filing separate return. Enter spouse's social security number above and full name here ☐ 10

11 Head of household (with qualifying person). (See page 18) If the qualifying person is a child but not your dependent, enter this child's name here ☐ 11

12 Qualifying widow(er) with dependent child (your spouse died in 1999). (See page 18) ☐ 12

Exemptions

13a If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 13a ☐ 13a

13b Spouse ☐ 13b

13c Dependents:

(1) First name Last name (2) Dependents' social security number (3) Dependents' relationship to you (4) Dependents' birth date (5) Dependents' age (6) Dependents' sex (7) Dependents' occupation (8) Dependents' education (9) Dependents' income (10) Dependents' other information

Income

14a Total number of exemptions claimed ☐ 14a

14b Wages, salaries, tips, etc. Attach Form(s) W-2 ☐ 14b

14c Taxable interest. Attach Schedule B if required ☐ 14c

14d Tax-exempt interest. DO NOT include on line 14a ☐ 14d

14e Ordinary dividends. Attach Schedule B if required ☐ 14e

14f Taxable refunds, credits, or offsets of state and local income taxes (see page 21) ☐ 14f

14g Alimony received ☐ 14g

14h Business income (or loss). Attach Schedule C or C-EZ ☐ 14h

14i Capital gain (or loss). Attach Schedule D if required. If not required, check here ☐ 14i

14j Other gains (or losses). Attach Form 4197 ☐ 14j

14k Total IRA distributions ☐ 14k

14l Total pensions and annuities ☐ 14l

14m Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E ☐ 14m

14n Farm income (or loss). Attach Schedule F ☐ 14n

14o Unemployment compensation ☐ 14o

14p Social security benefits ☐ 14p

14q Other income. List type and amount (see page 24) ☐ 14q

14r Add the amounts in the far right column for lines 7 through 21. This is your total income ☐ 14r

14s RRA deduction (see page 28) ☐ 14s

14t Student loan interest deduction (see page 28) ☐ 14t

14u Medical savings account deduction. Attach Form 8853 ☐ 14u

14v Moving expenses. Attach Form 3903 ☐ 14v

14w One-half of self-employment tax. Attach Schedule SE ☐ 14w

14x Self-employed health insurance deduction (see page 28) ☐ 14x

14y Keogh and self-employed SEP and SIMPLE plans ☐ 14y

14z Penalty on early withdrawal of savings ☐ 14z

14aa Alimony paid ☐ 14aa

14ab Add lines 23 through 31a ☐ 14ab

14ac Subtract line 32 from line 22. This is your adjusted gross income ☐ 14ac

Adjusted Gross Income

23 RRA deduction (see page 28) ☐ 23

24 Student loan interest deduction (see page 28) ☐ 24

25 Medical savings account deduction. Attach Form 8853 ☐ 25

26 Moving expenses. Attach Form 3903 ☐ 26

27 One-half of self-employment tax. Attach Schedule SE ☐ 27

28 Self-employed health insurance deduction (see page 28) ☐ 28

29 Keogh and self-employed SEP and SIMPLE plans ☐ 29

30 Penalty on early withdrawal of savings ☐ 30

31a Alimony paid ☐ 31a

31b Add lines 23 through 31a ☐ 31b

32 Subtract line 32 from line 22. This is your adjusted gross income ☐ 32

Other Information

33a If you did not get a W-2, see page 20 ☐ 33a

33b If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33b ☐ 33b

33c If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33c ☐ 33c

33d If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33d ☐ 33d

33e If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33e ☐ 33e

33f If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33f ☐ 33f

33g If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33g ☐ 33g

33h If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33h ☐ 33h

33i If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33i ☐ 33i

33j If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33j ☐ 33j

33k If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33k ☐ 33k

33l If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33l ☐ 33l

33m If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33m ☐ 33m

33n If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33n ☐ 33n

33o If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33o ☐ 33o

33p If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33p ☐ 33p

33q If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33q ☐ 33q

33r If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33r ☐ 33r

33s If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33s ☐ 33s

33t If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33t ☐ 33t

33u If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33u ☐ 33u

33v If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33v ☐ 33v

33w If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33w ☐ 33w

33x If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33x ☐ 33x

33y If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33y ☐ 33y

33z If you are claiming an exemption for someone else, can claim you as a dependent on his or her tax return, do not check box 33z ☐ 33z

Page 2

Form 1040A (1999)

Taxable income

19 Enter the amount from line 18

19

20a Check ☐ You were 65 or older ☐ Blind ☐ Blind ☐ Enter number of boxes checked ☐ 20a

b If you are married filing separately and your spouse itemizes deductions, see page 32 and check here ☐ 20b ☐

21 Enter the standard deduction for your filing status. But see page 33 if you checked any box on line 20a or 20b OR if someone can claim you as a dependent.

• Single—\$4,300 • Married filing jointly or Qualifying widow(er)—\$7,200

• Head of household—\$6,350 • Married filing separately—\$3,600

22 Subtract line 21 from line 19. If line 21 is more than line 19, enter -0-

23 Multiply \$2,750 by the total number of exemptions claimed on line 6d.

24 Subtract line 23 from line 22. If line 23 is more than line 22, enter -0-

25 This is your taxable income. ☐ 24 ☐ 25

26 Find the tax on the amount on line 24 (see page 34).

27 Credit for child and dependent care expenses

28 Credit for the elderly or the disabled. Attach Schedule 2.

29 Credit for the elderly or the disabled. Attach Schedule 3.

30 Child tax credit (see page 35).

31 Education credits. Attach Form 8863.

32 Adoption credit. Attach Form 8839.

33 Add lines 26 through 30. These are your total credits.

34 Subtract line 31 from line 25. If line 31 is more than line 25, enter -0-

35 Advance earned income credit payments from Form(s) W-2.

36 Add lines 32 and 33. This is your total tax.

37 Total Federal income tax withheld from Form(s) W-2 and 1099.

38 1999 estimated tax payments and amount applied from 1998 return.

37a Earned income credit. Attach Schedule EIC if you have a qualifying child.

b Nontaxable earned income amount ☐ and type ☐ 37a

38 Additional child tax credit. Attach Form 8812.

39 Add lines 35, 36, 37a, and 38. These are your total payments.

40 If line 39 is more than line 34, subtract line 34 from line 39.

41 This is the amount you overpaid.

41a Amount of line 40 you want refunded to you.

b Rounding number ☐ c Type ☐ Checking ☐ Savings

d Account number ☐

42 Amount of line 40 you want applied to your 2000 estimated tax.

43 If line 34 is more than line 39, subtract line 39 from line 34. This is the amount you owe. For details on how to pay, see page 48.

44 Estimated tax penalty (see page 48).

Amount you owe

Sign here

Joint return? See page 20. Keep a copy for your records.

Paid preparer's use only

Preparer's signature

Preparer's name for your records (if not employed and self-employed)

Preparer's SSN or PTIN

Date

Check if self-employed ☐

ZIP code

Form 1040A (1999)

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 1999

OMB No. 1545-0045

Form 1040A

Label

(See page 18)

Use the IRS label. Otherwise, please print or type.

Your first name and initial

Last name

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 20.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 20.

Apartment number

Your social security number

Spouse's social security number

IMPORTANT! You must enter your SSN(s) above.

Presidential Election Campaign Fund (See page 20).

Do you want \$3 to go to this fund? ☐ Yes ☐ No

If a joint return, does your spouse want \$3 to go to this fund? ☐ Yes ☐ No

Note: Checking "Yes" will not change your tax or reduce your refund.

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and full name here. ☐

4 ☐ Head of household (with qualifying person). (See page 21.) If the qualifying person is a child but not your dependent, enter this child's name here. ☐

5 ☐ Qualifying widow(er) with dependent child (year spouse died ☐ 19). (See page 22.)

6a ☐ Yourself. If your parent (or someone else) can claim you as if dependent on his or her tax return, do not check box 6a.

b ☐ Spouse

c Dependents:

(1) First name Last name

(2) Dependents' social security number

(3) Dependents' relationship to you

(4) If you are claiming a child for child tax credit, line 23, check box ☐

(5) If you are claiming a child for child tax credit, line 23, check box ☐

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Schedule 1
(Form 1040A)
Department of the Treasury—Internal Revenue Service
Interest and Ordinary Dividends
for Form 1040A Filers **1999**
OMB No. 1545-0045
Name: _____ Your social security number: _____

Part I
Interest
(See page 60 and the instructions for Form 1040A, line 8a.)

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

| 1 | List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 60 and list this interest first. Also, show that buyer's social security number and address. | Amount |
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Part II
Ordinary dividends
(See page 60 and the instructions for Form 1040A, line 9.)

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

| 1 | List name of payer | Amount |
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For Paperwork Reduction Act Notice, see Form 1040A instructions. **Schedule 1 (Form 1040A) 1999**

Schedule 2
(Form 1040A)
Department of the Treasury—Internal Revenue Service
Child and Dependent Care Expenses
for Form 1040A Filers **1999**
OMB No. 1545-0055
Name: _____ Your social security number: _____

Before you begin, you need to understand the following terms. See Definitions on page 61.

- **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

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 | (b) Address (number, street, apt. no., city, state, and zip code) | (c) Identifying number (SSN or EIN) | (d) Amount paid (see page 62) |
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Part II
Credit for child and dependent care expenses

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See Schedule H and its instructions for details.

Information about your qualifying person(s). If you have more than two qualifying persons, see page 62.

| (a) Qualifying person's name | (b) Qualifying person's social security number | (c) Qualified expenses you incurred and paid in 1999 for the person listed in column (b) |
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3 Add the amounts in column (c) of line 2. 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 24.

4 Enter YOUR earned income.

5 If married filing a joint

Schedule 2 (Form 1040A) 1999

Page 2

Part III
Dependent care benefits

| | | |
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| 10 | Enter the total amount of dependent care benefits you received for 1999. 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. | 10 |
| 11 | Enter the amount forfeited, if any. See page 63. | 11 |
| 12 | Subtract line 11 from line 10. | 12 |
| 13 | Enter the total amount of qualified expenses incurred in 1999 for the care of the qualifying person(s). | 13 |
| 14 | Enter the smaller of line 12 or 13. | 14 |
| 15 | Enter YOUR earned income. | 15 |
| 16 | If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15. | 16 |
| 17 | Enter the smallest of line 14, 15, or 16. | 17 |
| 18 | Excluded benefits. Enter here the smaller of the following: • The amount from line 17, or • \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16). | 18 |
| 19 | Taxable benefits. Subtract line 18 from line 12. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB." | 19 |
| 20 | To claim the child and dependent care credit, complete lines 20-24 below | 20 |
| 21 | Enter \$2,400 (\$4,800 if two or more qualifying persons). | 21 |
| 22 | Enter the amount from line 18. | 22 |
| 23 | Subtract line 21 from line 20. If zero or less, STOP. You cannot take the credit. Exception. If you paid 1998 expenses in 1999, see the instructions for line 9. | 23 |
| 24 | Complete line 2 on the front of this schedule. DO NOT include in column (c) any benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here. | 24 |

Schedule 2 (Form 1040A) 1999

Department of the Treasury—Internal Revenue Service

1999

Schedule 3
Credit for the Elderly or the Disabled
(Form 1040A)

Married shown on Form 1040A

OMB No 1545-0045
Your social security number

You may be able to take this credit and reduce your tax if by the end of 1999:

- 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

In most cases, the IRS can figure the credit for you. See the instructions

Part I
If your filing status is:
Check the box for your filing status and age
And by the end of 1999:
Check only one box:

 Single.
 Head of household, or
 Qualifying widow(er)
 with dependent child

- 1 You were 65 or older 1 []
 2 You were under 65 and you retired on permanent and total disability 2 []
 3 Both spouses were 65 or older 3 []
 4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []
 5 Both spouses were under 65, and both retired on permanent and total disability 5 []
 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []
 7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability 7 []
 8 You were 65 or older and you lived apart from your spouse for all of 1999 8 []
 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1999 9 []

 Married filing a
 joint return

 Did you check
 box 1, 3, 7, or
 8?

- Yes ☐ Skip Part II and complete Part III on the back
 No ☐ Complete Parts II and III.

Part II
IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line 8 on the statement, AND

Statement of permanent and total disability
 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1999, check this box ☐

 ■ If you checked this box, you do not have to get another statement for 1999.
 Complete this part only if you checked box 2, 4, 5, 6, or 9 above

■ If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Cat No 17064K

Schedule 3 (Form 1040A) 1999

Part III

Figure your credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7 Enter: \$5,000
 Box 3, 5, or 6 \$7,500
 Box 8 or 9 \$3,750
 Box 10

Did you check box 2, 4, 5, 6, or 9 in Part I? Yes ☐ No ☐ You must complete line 11.

- 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.
☐ 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.

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 (and your spouse if filing a joint return) received in 1999:

- ☐ Nontaxable part of social security benefits, and

Nontaxable part of railroad retirement benefits treated as social security. See instructions.

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.

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 13b or 13c, enter -0- on line 13c.

14 Enter the amount from Form 1040A, line 19

15 If you checked (in Part I):

Box 1 or 2 Enter: \$7,500

Box 3, 4, 5, 6, or 7 \$10,000

Box 8 or 9 \$5,000

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

17 Enter one-half of line 16.

18 Add lines 13c and 17.

19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20.

20 Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 27. But if this amount is more than the amount on Form 1040A, line 25, or you are filing Schedule 2 (Form 1040A), see the instructions for the amount of credit you may take.

Schedule 3 (Form 1040A) 1999

Income Tax Return for Single and Joint Filers With No Dependents in 1999

OMB No. 1545-0075

Use the IRS label here

First name and initial Last name
 If a joint return, spouse's first name and initial Last name
 Home address (number and street). If you have a P.O. box, see page 1 Apt. no.
 City, town or post office, state and ZIP code. If you have a foreign address, see page 12

Your social security number
 Spouse's social security number

Presidential Election Campaign (See page 12)

Note. Checking "Yes" will not change your tax or reduce your refund. Do you want \$3 to go to this fund? ☐ Yes ☐ No

If a joint return, does your spouse want \$3 to go to this fund? ☐ Yes ☐ No

- 1 Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).
- 2 Taxable interest. If the total is over \$400, you cannot use Form 1040EZ.
- 3 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends (see page 14)
- 4 Add lines 1, 2, and 3. This is your adjusted gross income.

5 Can your parents (or someone else) claim you on their return? ☐ Yes ☐ No. If single, enter 7,050.00. If married, enter 12,700.00.

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income.

7 Enter your Federal income tax withheld from box 2 of your W-2 form(s).

8a Earned income credit (see page 15).

b Nontaxable earned income. Enter type and amount below.

Type \$

9 Add lines 7 and 8a. These are your total payments.

10 Tax. Use the amount on line 9 above to find your tax in the tax table on pages 24-28 of the booklet. Then, enter the tax from the table on this line.

11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund.

b Routing number

c Type

d Account number

12 If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 21 for details on how to pay.

13a If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 21 for details on how to pay.

13b If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 21 for details on how to pay.

13c If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 21 for details on how to pay.

13d If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 21 for details on how to pay.

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13aa If line 10 is larger than line 9, subtract line 9 from line 10. This is the amount you owe. See page 21 for details on how to pay.

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- Use this form if**
- Your filing status is single or married filing jointly.
 - You do not claim any dependents.
 - You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, qualified state tuition program earnings, or Alaska Permanent Fund dividends, and your taxable interest was not over \$400. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 13. If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see page 14.
 - You did not receive any advance earned income credit payments.

If you are not sure about your filing status, see page 11. If you have questions about dependents, use TeleTax topic 354 (see page 6). If you cannot use this form, use TeleTax topic 352 (see page 6).

Enter your (and your spouse's if married) social security number on the front. Because this form is read by a machine, please print your numbers inside the boxes like this:

9876543210 Do not type your numbers. Do not use dollar signs.

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the booklet before filling in the form. Also, see the booklet if you received a Form 1099-INT showing Federal income tax withheld or if Federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

Remember, you must report all wages, salaries, and tips even if you do not get a W-2 form from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for dependents who checked "Yes" on line 5
(Keep a copy for your records)

- Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, use TeleTax topic 354 (see page 6).
- Amount, if any, from line 1 on front: 250.00. Enter total: **A.**
 - Minimum standard deduction: **B.** 700.00
 - Enter the LARGER of line A or line B here: **C.**
 - Maximum standard deduction. If single, enter 4,300.00. If married, enter 7,200.00: **D.**
 - Enter the SMALLER of line C or line D here. This is your standard deduction: **E.**
 - Exemption amount: **F.**
 - If single, enter 0
 - If married and—
 - both you and your spouse can be claimed as dependents, enter 0
 - only one of you can be claimed as a dependent, enter 2,750.00
 - Enter lines E and F. Enter the total here and on line 5 on the front: **G.**

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you.

- Single, enter 7,050.00. This is the total of your standard deduction (4,300.00) and your exemption (2,750.00).
- Married, enter 12,700.00. This is the total of your standard deduction (7,200.00), your exemption (2,750.00), and your spouse's exemption (2,750.00).

Mail your return by April 17, 2000. Use the envelope that came with your booklet. If you do not have that envelope, see page 32 for the address to use.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and accurate. I am aware of all amounts and credits I have received during the tax year. This declaration is based on all information of which I have any knowledge.

Preparer's signature: _____ Date: _____
 If preparer is not a CPA, please print name and address: _____
 If preparer is a CPA, please print name and address: _____

SCHEDULES A&B (Form 1049)

Department of the Treasury
Internal Revenue Service

Caution: Do not include expenses reimbursed or paid by others

1 Medical and dental expenses (see page A-1)

2 Enter amount from Form 1040, line 34, 2

3 Multiply line 2 above by 7.5% (0.075)

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter 0

5 State and local income taxes

6 Real estate taxes (see page A-2)

7 Personal property taxes

8 Other taxes. List type and amount

9 Add lines 5 through 8

10 Home mortgage interest and points reported to you on Form 1098

11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address

12 Points not reported to you on Form 1098. See page A-3 for special rules

13 Investment interest. Attach Form 4952 if required (See page A-3)

14 Add lines 10 through 13

15 Gifts by cash or check if you made any gift of \$250 or more. See page A-4

16 Other than by cash or check, if any gift of \$250 or more, see page A-4. You MUST attach Form 8283 if over \$500 benefit for a

17 Carryover from prior year

18 Add lines 15 through 17

Casualty and Theft Losses

19 Casualty or theft losses. Attach Form 4684 (See page A-5)

20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You MUST attach Form 2106 or 2106-EZ if required (See page A-5)

21 Tax preparation fees

22 Other expenses—investment, safe deposit box, etc. List type and amount

23 Add lines 20 through 22

24 Enter amount from Form 1040, line 34, 24

25 Multiply line 24 above by 2% (0.02)

26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-

27 Other—From list on page A-6. List type and amount

28 Is Form 1040, line 34, over \$126,600 (over \$63,300 if married filing separately)?

No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36

Yes. Your deduction may be limited. See page A-6 for the amount to enter

Total itemized deductions

29

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OMB No. 1545-0014 Page 2

Your social security number

Schedule A (Form 1040) 1999

Name shown on Form 1040. Do not enter name and social security number if shown on other side.

Schedule B—Interest and Ordinary Dividends

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

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address. ☐

Part I
Interest

(See page B-1 and the instructions for Form 1040 line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from the payer, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1. ☐
- 3 Excludable interest on Series EE and U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815. ☐
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a. ☐

Note. If you had over \$400 in ordinary dividends, you must also complete Part III.

- 5 List name of payer. Include only ordinary dividends. If you received any capital gain distributions, see the instructions for Form 1040, line 13. ☐

Part II
Ordinary Dividends

(See page B-1 and the instructions for Form 1040 line 9.)

Note. If you received a Form 1099-DIV, Form 1099-PF, or substitute statement from the payer, list the firm's name as the payer and enter the ordinary dividends shown on that form.

Part III
Foreign Accounts and Trusts

(See page B-2.)

For Paperwork Reduction Act Notice, see Form 1040 instructions.

SCHEDULE C
(Form 1040)

Department of the Treasury Internal Revenue Service

Name of proprietor

Profit or Loss From Business
(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.

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

Social security number (SSN)

- A Principal business or profession, including product or service (see page C-1)

- C Business name. If no separate business name, leave blank.

- E Business address (including suite or room no.) ☐

- F Accounting method (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ☐

- G Do you materially participate in the operation of this business during 1999? If "No," see page C-2 for limit on losses.

- H If you started or acquired this business during 1999, check here: ☐ Yes ☐ No

Part I
Income

- 1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on the form was checked, see page C-2 and check here. ☐

- 2 Returns and allowances

- 3 Subtract line 2 from line 1

- 4 Cost of goods sold (from line 42 on page 2)

- 5 Gross profit. Subtract line 4 from line 3

- 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)

- 7 Gross income. Add lines 5 and 6

- 8 Advertising

- 9 Bad debts from sales or services (see page C-3)

- 10 Car and truck expenses (see page C-3)

- 11 Commissions and fees

- 12 Depreciation

- 13 Depreciation and section 179 expense deduction (not included in Part II) (see page C-3)

- 14 Employee benefit programs (other than on line 15)

- 15 Insurance (other than health)

- 16 Interest

- 17 Other (see page C-3)

- 18 Legal and professional services

- 19 Office expense

- 20 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns

- 21 Tentative profit (loss). Subtract line 20 from line 7

- 22 Expenses for business use of your home. Attach Form 8829

- 23 Net profit or (loss). Subtract line 22 from line 21

- 24 If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-8). Estates and trusts, enter on Form 1041, line 3

- 25 If a loss, you MUST go on to line 32

- 26 If you have a loss, check the box that describes your investment in this activity (see page C-8)

- 27 If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2

- 28 If you checked 32b, enter the loss on Form 1041, line 3

- 29 If you checked 32c, you MUST attach Form 8596

- 30 For Paperwork Reduction Act Notice, see Form 1040 instructions

- 31 Schedule C (Form 1040) 1999

- 32a All investment is at risk

- 32b Some investment is at risk

- 32c All investment is not at risk

- 32d All investment is not at risk

- 32e All investment is not at risk

- 32f All investment is not at risk

- 32g All investment is not at risk

- 32h All investment is not at risk

- 32i All investment is not at risk

- 32j All investment is not at risk

- 32k All investment is not at risk

- 32l All investment is not at risk

- 32m All investment is not at risk

- 32n All investment is not at risk

- 32o All investment is not at risk

- 32p All investment is not at risk

- 32q All investment is not at risk

- 32r All investment is not at risk

- 32s All investment is not at risk

- 32t All investment is not at risk

- 32u All investment is not at risk

- 32v All investment is not at risk

Schedule C (Form 1040) 1999

Part III Cost of Goods Sold (see page C-6)

| | | | | |
|----|--|---------------------------------|--|---|
| 33 | Method(s) used to value closing inventory: | a <input type="checkbox"/> Cost | b <input type="checkbox"/> Lower of cost or market | c <input type="checkbox"/> Other (attach explanation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation | <input type="checkbox"/> Yes | <input type="checkbox"/> No | |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | | |
| 38 | Materials and supplies | 38 | | |
| 39 | Other costs | 39 | | |
| 40 | Add lines 35 through 39 | 40 | | |
| 41 | Inventory at end of year | 41 | | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4. | 42 | | |

Part IV Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

| | | |
|--------------------------------------|---|--|
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) <input type="checkbox"/> / <input type="checkbox"/> / <input type="checkbox"/> | |
| 44 | Of the total number of miles you drove your vehicle during 1999, enter the number of miles you used your vehicle for: | |
| a Business | b Commuting | c Other |
| 45 | Do you (or your spouse) have another vehicle available for personal use? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 46 | Was your vehicle available for use during off-duty hours? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 47a | Do you have evidence to support your deduction? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b If "Yes," is the evidence written? | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

| | | |
|----|---|----|
| 48 | Total other expenses. Enter here and on page 1, line 27 | 48 |
|----|---|----|

Schedule C (Form 1040) 1999

SCHEDULE C-EZ
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Net Profit From Business**
(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
 Attach to Form 1040 or Form 1041. See instructions on back.

OMB No. 1545-0047
1999
 Attachment
 Sequence No. 09A
 Social security number (SSN)

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- ☐ Had business expenses of \$2,500 or less
- ☐ Use the cash method of accounting
- ☐ Did not have an inventory at any time during the year
- ☐ Did not have a net loss from your business
- ☐ Had only one business as a sole proprietor

And You:

- ☐ Had no employees during the year
- ☐ Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- ☐ Do not deduct expenses for business use of your home
- ☐ Do not have prior year unallowed passive activity losses from this business

| | |
|---|------------------------------------|
| A Principal business or profession, including product or service | B Enter code from pages C-8 & 9 |
| C Business name. If no separate business name, leave blank. | D Employer ID number (EIN), if any |
| E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. | |

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

Part II Figure Your Net Profit

| | |
|--|---|
| 1 Gross receipts. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-2 and check here <input type="checkbox"/> | 1 |
| 2 Total expenses. If more than \$2,500, you must use Schedule C. See instructions. | 2 |
| 3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on Form 1040, line 12, and ALSO on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.) | 3 |

Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2.

| | |
|---|--|
| 4 When did you place your vehicle in service for business purposes? (month, day, year) <input type="checkbox"/> / <input type="checkbox"/> / <input type="checkbox"/> | |
| 5 Of the total number of miles you drove your vehicle during 1999, enter the number of miles you used your vehicle for: | |
| a Business | b Commuting |
| 6 Do you (or your spouse) have another vehicle available for personal use? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7 Was your vehicle available for use during off-duty hours? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 8a Do you have evidence to support your deduction? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b If "Yes," is the evidence written? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat No 143740

Schedule C-EZ (Form 1040) 1999

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service
Name(s) shown on return**Earned Income Credit**
Qualifying Child InformationComplete and attach to Form 1040A or 1040
only if you have a qualifying child.

OMB No. 1545-0072

1999
Attachment
Sequence No. 43

Your social security number

Before you begin:

See the instructions for Form 1040A, lines 37a and 37b, or Form 1040, lines 59a and 59b, to make sure that (1) you can take the EIC and (2) you have a qualifying child.

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.
- If you do not enter the child's correct social security number on line 4, at the time we process your return, we may reduce or disallow your EIC.

**Qualifying Child Information****Child 1**

| First name | Last name | First name | Last name |
|---|---|---|---|
| Year <u>1980</u> skip lines 3a and 3b; go to line 4 | Year <u>1980</u> skip lines 3a and 3b; go to line 4 | Year <u>1980</u> skip lines 3a and 3b; go to line 4 | Year <u>1980</u> skip lines 3a and 3b; go to line 4 |

1 Child's name
If you have more than two qualifying children, you only have to list two to get the maximum credit.

2 Child's year of birth

3 If the child was born before 1981—
a Was the child under age 24 at the end of 1999 and a student?
☐ Yes. ☐ No. ☐ Go to line 4. ☐ Continue

b Was the child permanently and totally disabled during any part of 1999?
☐ Yes. ☐ No. ☐ Continue

4 Child's social security number (SSN)
The child must have an SSN as defined on page 42 of the Form 1040A instructions or page 41 of the Form 1040 instructions unless the child was born and died in 1999. If your child was born and died in 1999 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate.

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

6 Number of months the child lived with you in the United States during 1999
■ If the child lived with you for more than half of 1999 but less than 7 months, enter "7".
■ If the child was born or died in 1999 and your home was the child's home for the entire time he or she was alive during 1999, enter "12".

Do not enter more than 12 months

Do not enter more than 12 months

Do not enter more than 12 months

Do you want part of the EIC added to your take-home pay in 2000? 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 1339M

Schedule EIC (Form 1040A or 1040) 1999

SCHEDULE F
(Form 1040)Department of the Treasury
Internal Revenue Service
Name of proprietor**Profit or Loss From Farming**■ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.
■ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

1999
Attachment
Sequence No. 14

Social security number 0304

Principal product. Describe in one of two words your principal crop or activity for the current tax year

Accounting method (1) ☐ Cash (2) ☐ Accrual

E. Did you "materially participate" in the operation of this business during 1999? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts I and II, and line 11 of Part I). Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

| | | | |
|--|-----|-----|-----|
| 1 Sales of livestock and other items you bought for resale | 1 | 2 | 3 |
| 2 Cost or other basis of livestock and other items reported on line 1 | | | |
| 3 Subtract line 2 from line 1 | | | |
| 4 Sales of livestock, produce, grain, and other products you raised | | | |
| 5a Total cooperative distributions (Form 1099-PATh) | 5a | | |
| 5b Taxable amount | | | |
| 6a Agricultural program payments (see page F-2) | 6a | | |
| 6b Taxable amount | | | |
| 7 Commodity Credit Corporation (CCC) loans (see page F-3) | | | |
| 8 CCC loans forfeited | 7b | 7c | 7d |
| 9 Crop insurance proceeds and certain disaster payments (see page F-3) | | | |
| 10 Amount received in 1999 | 10a | 10b | 10c |
| c Election to defer to 2000 is attached; check here <input type="checkbox"/> | | | |
| 11 Other income, including Federal and state gasoline or fuel tax credit (see page F-3) | | | |
| 12 Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 | | | |

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

| | | | |
|---|-----|---------------------------------------|------------|
| 12 Car and truck expenses (see page F-4; also attach Form 4562) | 12 | 25 Pension and profit-sharing plans | 25 |
| 13 Chemicals | 13 | 26 Rent or lease (see page F-5) | |
| 14 Conservation expenses (see page F-4) | 14 | a Vehicles, machinery, and equipment | 26a |
| 15 Custom hire (machine work) | 15 | b Other (land, animals, etc.) | 26b |
| 16 Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4) | 16 | 27 Repairs and maintenance | 27 |
| 17 Employee benefit programs other than on line 25 | 17 | 28 Seeds and plants purchased | 28 |
| 18 Feed purchased | 18 | 29 Storage and warehousing | 29 |
| 19 Fertilizers and lime | 19 | 30 Supplies purchased | 30 |
| 20 Freight and trucking | 20 | 31 Taxes | 31 |
| 21 Gasoline, fuel, and oil | 21 | 32 Utilities | 32 |
| 22 Insurance (other than health) | 22 | 33 Veterinary, breeding, and medicine | 33 |
| 23 Interest | | 34 Other expenses (specify) | |
| a Mortgage (paid to banks, etc.) | 23a | a | 34a |
| b Other | 23b | b | 34b |
| 24 Labor (net less employment credit) | 24 | c | 34c |
| | | d | 34d |
| | | e | 34e |
| | | f | 34f |
| 35 Total expenses. Add lines 12 through 34f | | | 35 |
| 36 Net farm profit or loss. Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 31 (lessee, trustee, and partnerships, see page F-6). | | | 36 |
| 37 If you have a loss, you MUST check the box that describes your investment in the activity (see page F-6): a If you checked 37a, enter the loss on Form 1040, line 18, and ALSO on Schedule SE, line 1. b If you checked 37b, you MUST attach Form 8198 | | | 37a 37b |

Cat No 1334M

Schedule F (Form 1040) 1999

Part III Farm Income—Accrual Method (See page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4787 and do not include this livestock on line 46 below.

| | | | |
|-----|--|-----|----------------|
| 38 | Sales of livestock, produce, grains, and other products during the year | 39 | |
| 39a | Total cooperative distributions (Form 1099-PATR) 39a | 39b | Taxable amount |
| 40a | Agricultural program payments 40a | 40b | Taxable amount |
| 41 | Commodity Credit Corporation (CCC) loans | 41a | |
| | • CCC loans reported under election | 41b | |
| 42 | CCC loans forfeited 42a | 42b | Taxable amount |
| 43 | Crop insurance proceeds | 43 | |
| 44 | Custom hire (machine work) income | 44 | |
| 45 | Other income including Federal and state gasoline or fuel tax credit or refund | 45 | |
| 46 | Add amounts in the right column for lines 38 through 44 | 46 | |
| 47 | Cost of livestock, produce, grains, and other products at beginning of the year | 47 | |
| 48 | Cost of livestock, produce, grains, and other products purchased during the year | 48 | |
| 49 | Add lines 46 and 47 | 49 | |
| 50 | Inventory of livestock, produce, grains, and other products at end of year | 50 | |
| 51 | Gross income. Subtract line 50 from line 49. Enter the result here and on page 1, line 11. If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 46, subtract line 48 from line 49. Enter the result on line 50. Add lines 49 and 50. Enter the total on line 51. | 51 | |

Part IV Principal Agricultural Activity Codes

Caution. File Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B.

- Crop Production
 - 11100 Oilseed and grain farming
 - 11210 Vegetable and melon farming
 - 11300 Fruit and tree nut farming

- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

Animal Production

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Animal aquaculture
- 112900 Other animal production

Forestry and Logging

- 113000 Forestry and logging (including forest nurseries and timber tracts)

SCHEDULE H
(Form 1040)

Department of the Treasury

Internal Revenue Service 599

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

■ Attach to Form 1040, 1040NR, 1040NR-EZ, 1040-SS, or 1041.

■ See separate instructions.

OMB No. 1545-0074

1999

Attachment

Sequence No. 44

Social security number

Employer identification number

Name of employer

A Did you pay any one household employee cash wages of \$1,100 or more in 1999? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

- ☐ Yes. Skip lines B and C and go to line 1
- ☐ No. Go to line B

B Did you withhold Federal income tax during 1999 for any household employee?

- ☐ Yes. Skip line C and go to line 5
- ☐ No. Go to line C

C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1998 or 1999 to household employees? (Do not count cash wages paid in 1998 or 1999 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Do not file this schedule.
- ☐ Yes. Skip lines 1-9 and go to line 10 on the back

Part I Social Security, Medicare, and Income Taxes

| | | | |
|---|---|---|--|
| 1 | Total cash wages subject to social security taxes (see page 3) | 1 | |
| 2 | Social security taxes. Multiply line 1 by 12.4% (124) | 2 | |
| 3 | Total cash wages subject to Medicare taxes (see page 3) | 3 | |
| 4 | Medicare taxes. Multiply line 3 by 2.9% (29) | 4 | |
| 5 | Federal income tax withheld, if any | 5 | |
| 6 | Total social security, Medicare, and income taxes (add lines 2, 4, and 5) | 6 | |
| 7 | Advance earned income credit (EIC) payments, if any | 7 | |
| 8 | Net taxes (subtract line 7 from line 6) | 8 | |

9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 1998 or 1999 to household employees? (Do not count cash wages paid in 1998 or 1999 to your spouse, your child under age 21, or your parent.)

- ☐ No. Stop. Enter the amount from line 8 above on Form 1040, line 55. If you are not required to file Form 1040, see the line 9 instructions on page 4

- ☐ Yes. Go to line 10 on the back

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Cat No 12187K

Schedule H (Form 1040) 1999

Federal Unemployment (FUTA) Tax

| | Yes | No |
|--|-----|----|
| 10 Did you pay unemployment contributions to only one state? | 10 | |
| 11 Did you pay all state unemployment contributions for 1999 by April 17, 2000? Fiscal year filers, see page 4 | 11 | |
| 12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? | 12 | |

Section A

3 Name of the state where you paid unemployment contributions ☐
 4 State reporting number as shown on state unemployment tax return ☐
 5 Contributions paid to your state unemployment fund (see page 4)
 6 Total cash wages subject to FUTA tax (see page 4)
 7 FUTA tax. Multiply line 16 by 008. Enter the result here, skip Section B, and go to line 26.

Section 8

| | (a) State reporting number of unemployment tax return | (b) Taxable wages less defined in state act | (c) State apportionment rate period from To | (d) State apportionment rate | (e) Multiply col (c) by (d) | (f) Subtract (g) from col (e), zero or less enter -0- | (g) Contributions paid to state unemployment fund |
|---|--|---|--|---------------------------------|--------------------------------|--|--|
| 0 Totals | | | | | 20 | 19 | |
| 0 Add columns (h) and (i) of line 19. | | | | | | | |
| 1 Total cash wages subject to FUTA tax (see the line 16 instructions on page 4). | | | | | | 21 | |
| 2 Multiply line 21 by 6.2% (062). | | | | | | 22 | |
| 3 Multiply line 21 by 5.4% (054). | | | | | 23 | | |
| 4 Enter the smaller of line 20 or line 23. | | | | | | 24 | |
| 5 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26. | | | | | | 25 | |
| Part III Total Household Employment Taxes | | | | | | | |
| 0 Enter the amount from line 8. | | | | | | 26 | |
| Add lines 32 (or line 25) and line 26. | | | | | | 27 | |

Are you required to file Form 1040?

☐ Yes. Stop. Enter the amount from line 27 above on Form 1040, line 55. Do not complete Part IV below.

☐ No. You may have to complete Part IV. See page 4 for details.

Part IV Address and Signature—Complete this part only if required. See the line 28 instructions on page 4.

Address (number and street) or P.O. box if mail is not delivered to street address

Apt., room, or suite no.

under penalties of perjury I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be deducted from the payments to employees.

Introduction

Date _____

School of Health 1040 1000

Schedule R
(Form 1040)

Department of the Treasury
Internal Revenue Service
1968

Credit for the Elderly or the Disabled

▶ Attach to Form 1040. ▶ See separate instructions for Schedule R.

DAWG MAG 1345-0074

1999

| | |
|--|-------------------------------|
| | Attachment Sequence No. 18 |
|--|-------------------------------|

/s/ [Signature] security number _____

You may be able to take this credit and reduce your tax if by the end of 1999,

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

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

▶ In most cases, the IRS can figure the credit for you. See the instructions.

Part I

And by the end of 1999:

Single.

- | | | |
|---|---|--------------------------|
| 1 | You were 65 or older | <input type="checkbox"/> |
| 2 | You were under 65 and you retired on permanent and total disability | <input type="checkbox"/> |
| 3 | Both spouses were 65 or older | <input type="checkbox"/> |
| 4 | Both spouses were under 65, but only one spouse retired on permanent and total disability | <input type="checkbox"/> |
| 5 | Both spouses were under 65, and both retired on permanent and total disability | <input type="checkbox"/> |
| 6 | One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | <input type="checkbox"/> |
| 7 | One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability | <input type="checkbox"/> |

Married filing a separate return

Did you check
box 1, 3, 7.

Did you check box 1, 3, 7, or 8? ☐ Yes ☐ No

Part II

Part II **Statement of Permanent and Total Disability** (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1999, check this box ☐
- If you checked this box, you do not have to get another statement for 1999
 - If you did not check this box, have your physician complete the statement on page 4 of the instructions. You must keep the statement for your records.

For Paperwork Reduction Act Notice see Form 1040 Instructions.

APR 11 1964

Schmidt, R. G. 1999.

Part III Figure Your Credit

| | | | | | | | | | | |
|---|--|--|--|--|---|---|-------------------------------------|--------------------------------|--|--|
| 10 If you checked (in Part I): Box 1, 2, 4, or 7 Enter: \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750 | 11 If you checked: Did you check box 2, 4, 5, 8, or 9 in Part I? Yes <input type="checkbox"/> No <input type="checkbox"/> You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13. | 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 received in 1999: a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions | 14 Enter the amount from Form 1040, line 34 | 15 If you checked (in Part I): Box 1 or 2 Enter: \$7,500 Box 3, 4, 5, 6, or 7 \$10,000 Box 8 or 9 \$5,000 | 16 Subtract line 15 from line 14. If zero or less, enter -0- | 17 Enter one-half of line 16 | 18 Add lines 13c and 17 | 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20 | 20 Multiply line 19 by 15% (15). Enter the result here and on Form 1040, line 42. But if this amount is more than the amount on Form 1040, line 40, or you are filing Form 2441, see the instructions for the amount of credit you may take |
|---|--|--|--|--|---|---|-------------------------------------|--------------------------------|--|--|

Schedule R (Form 1040) 1999

SCHEDULE SE (Form 1040)**Self-Employment Tax**

See instructions for Schedule SE (Form 1040).

Attach to Form 1040.

Social security number of person with self-employment income

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

OMB No. 1545-0074

1999

Adjustment

Sequence No. 17

Who Must File Schedule SE

You must file Schedule SE if

- You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, OR
- You had church employee income of \$108.28 or more, income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

Note: Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

Exception: If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, write "Exempt Form 4361" on Form 1040, line 50.

May I Use Short Schedule SE or MUST I Use Long Schedule SE?

| | | |
|--|------------|-----------|
| DO YOU RECEIVE WAGES OR TIPS IN 1999? | Yes | No |
| Was the total of your wages and tips subject to social security or railroad retirement tax more than your net earnings from self-employment (more than \$12,600)? | Yes | No |
| Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources but you owe self-employment tax on other earnings? | Yes | No |
| Are you using one of the optional methods to figure your net earnings (see page SE-3)? | Yes | No |
| Do you receive church employee income reported on form W-2 of \$108.28 or more? | Yes | No |
| YOU MAY USE SHORT SCHEDULE SE BELOW | | |
| YOU MUST USE LONG SCHEDULE SE ON THE BACK | | |

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 | 1 |
| 2 | Net profit or (loss) from Schedule C, line 31, Schedule C-EZ, line 3, Schedule K-1 (Form 1065), line 15a (other than farming), and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report | 2 |
| 3 | Combine lines 1 and 2 | 3 |
| 4 | Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax | 4 |
| 5 | Self-employment tax. If the amount on line 4 is: ■ \$72,600 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 50. ■ More than \$72,600, multiply line 4 by 2.9% (.029). Then, add \$9,002.40 to the result. Enter the total here and on Form 1040, line 50. | 5 |
| 6 | Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.5). Enter the result here and on Form 1040, line 27 | 6 |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 11997

Schedule SE (Form 1040) 1999

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

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- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ☐

| | | | |
|----|---|----|-----------|
| 1 | Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. Note: Skip this line if you use the farm optional method. See page SE-3. | 1 | |
| 2 | Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note: Skip this line if you use the nonfarm optional method. See page SE-3. | 2 | |
| 3 | Combine lines 1 and 2. | 3 | |
| 4a | If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. | 4a | |
| 4b | If you elected one or both of the optional methods, enter the total of lines 15 and 17 here. | 4b | |
| 4c | Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue. | 4c | |
| 5a | Enter your church employee income from Form W-2. Caution: See page SE-1 for definition of church employee income. | 5a | |
| 5b | Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-. | 5b | |
| 6 | Net earnings from self-employment. Add lines 4c and 5b. | 6 | |
| 7 | Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1999. | 7 | 72,600.00 |
| 8a | Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. | 8a | |
| 8b | Unreported tips subject to social security tax (from Form 4137, line 9). | 8b | |
| 8c | Add lines 8a and 8b. | 8c | |
| 9 | Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. | 9 | |
| 10 | Multiply the smaller of line 6 or line 9 by 12.4% (.124). | 10 | |
| 11 | Multiply line 6 by 2.9% (.029). | 11 | |
| 12 | Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 50. | 12 | |
| 13 | Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27. | 13 | |

Part II Optional Methods To Figure Net Earnings (See page SE-3)

| | | | |
|----|---|----|----------|
| 14 | Maximum income for optional methods. | 14 | 1,600.00 |
| 15 | 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. | 15 | |
| 16 | Nonfarm Optional Method. You may use this method only if: a Your net nonfarm profits were less than \$1,733. b You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times. | 16 | |
| 17 | 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. | 17 | |

From Sch. F line 11 and Sch. K-1 (Form 1065) line 15b From Sch. C line 31 Sch. C-EZ line 3 Sch. K-1 (Form 1065) line 15c and Sch. K-1 (Form 1065-B) box 9
 From Sch. F line 36 and Sch. X-1 (Form 1083) line 15a From Sch. C line 3 Sch. C-EZ line 3 Sch. K-1 (Form 1065) line 15c and Sch. K-1 (Form 1065-B) box 9
 Schedule SE (Form 1043) 1999

Employee Business Expenses

Form **2106**

Department of the Treasury

Internal Revenue Service (IRS)

Your name

OMB No. 1545-0079

1999

Attachment Sequence No. 54

Social security number

Occupation in which you incurred expenses

Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

| | Column A Other Than Meals and Entertainment | Column B Meals and Entertainment |
|---|--|--|
| 1 | Vehicle expense from line 22c or line 29 (Rural mail carriers. See instructions). | 1 |
| 2 | Parking fees, tolls, and transportation, including train bus, etc., that did not involve overnight travel or commuting to and from work. | 2 |
| 3 | Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment. | 3 |
| 4 | Business expenses not included on lines 1 through 3. Do not include meals and entertainment. | 4 |
| 5 | Meals and entertainment expenses (see instructions). | 5 |
| 6 | Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5. | 6 |

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 Reimbursements Received From Your Employer for Expenses Listed in STEP 1

| | | |
|---|--|---|
| 7 | Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 13 of your Form W-2 (see instructions). | 7 |
|---|--|---|

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

| | | |
|----|---|----|
| 8 | Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7. | 8 |
| 9 | In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits. Multiply meal expenses by 55% (.55) instead of 50%. For more details, see instructions). | 9 |
| 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. (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities. See the instructions for special rules on where to enter the total.) | 10 |

For Paperwork Reduction Act Notice, see instructions.

Car No. 117004

Form 2106

Part III Vehicle Expenses**Section A—General Information** You must complete this section if you are claiming vehicle expenses.

| | (a) Vehicle 1 | (b) Vehicle 2 |
|--|---------------|---------------|
| 11 Enter the date the vehicle was placed in service. | 11 / / | 11 / / |
| 12 Total miles the vehicle was driven during 1999. | 12 miles | 12 miles |
| 13 Business miles included on line 12. | 13 miles | 13 miles |
| 14 Percent of business use. Divide line 13 by line 12. | 14 % | 14 % |
| 15 Average daily roundtrip commuting distance. | 15 miles | 15 miles |
| 16 Commuting miles included on line 12. | 16 miles | 16 miles |
| 17 Other miles. Add lines 13 and 16 and subtract the total from line 12. | 17 miles | 17 miles |

18 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

19 If your employer provided you with a vehicle, is personal use during off-duty hours permitted? ☐ Yes ☐ No

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 (See the instructions for Part II to find out whether to complete this section or Section C.)

22a Multiply business miles driven before April 1, 1999, by 32¢ (325)

22b Multiply business miles driven after March 31, 1999, by 31¢ (311)

22c Add lines 22a and 22b. Enter the result here and on line 1.

Section C—Actual Expenses

| | (a) Vehicle 1 | (b) Vehicle 2 |
|--|---------------|---------------|
| 23 Gasoline, oil, repairs, vehicle insurance, etc. | 23 | 23 |
| 24a Vehicle rentals | 24a | 24a |
| b Inclusion amount (see instructions) | 24b | 24b |
| c Subtract line 24b from line 24a | 24c | 24c |
| 25 Value of employee-provided vehicle (lessee only if 100% of annual lease value was included on Form W-2. See instructions) | 25 | 25 |
| 26 Add lines 23, 24c, and 25 | 26 | 26 |
| 27 Multiply line 26 by the percentage on line 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 owned the vehicle and are completing Section C (or the vehicle).)

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

Child and Dependent Care Expenses

Department of the Treasury Internal Revenue Service (99)

OMB No. 1545-0048

1999

Attachment Sequence No. 21

Your social security number

Before you begin, you need to understand the following terms. See Definitions on page 1 of the instructions.

- Dependent Care Benefits ■ Qualifying Person(s) ■ Qualified Expenses ■ Earned Income

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 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

Did you receive dependent care benefits? ☐ No ☐ Yes

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 55.

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

3 Add the amounts in column (c) of line 2. 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 24.

4 Enter YOUR earned income.

5 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4.

6 Enter the smallest of line 3, 4, or 5.

7 Enter the amount from Form 1040, line 34.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

| If line 7 is— | Decimal amount is | If line 7 is— | Decimal amount is |
|----------------|-------------------|--------------------|-------------------|
| Over 50-10,000 | 30 | Over 20,000-22,000 | 24 |
| 10,000-12,000 | 29 | 22,000-24,000 | 23 |
| 12,000-14,000 | 28 | 24,000-26,000 | 22 |
| 14,000-16,000 | 27 | 26,000-28,000 | 21 |
| 16,000-18,000 | 26 | 28,000-No limit | 20 |
| 18,000-20,000 | 25 | | |

9 Multiply line 6 by the decimal amount on line 8. Enter the result here and on Form 1040, line 41. But if this amount is more than the amount on Form 1040, line 40, or you paid 1998 expenses in 1999, see the instructions for the amount to enter on line 41.

For Paperwork Reduction Act Notice, see page 3 of the instructions.

Form 2441 (1999)

Page 4

Part III Dependent Care Benefits

10 Enter the total amount of dependent care benefits you received for 1999. 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.

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

12 Subtract line 11 from line 10.

13 Enter the total amount of qualified expenses incurred in 1999 for the care of the qualifying person(s).

14 Enter the smaller of line 12 or 13.

15 Enter YOUR earned income.

16 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 15.

17 Enter the smallest of line 14, 15, or 16.

18 Excluded benefits. Enter here the smaller of the following:

- The amount from line 17, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 16)

19 Taxable benefits. Subtract line 18 from line 17. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, enter "DCB".

To claim the child and dependent care credit, complete lines 20-24 below.

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

21 Enter the amount from line 18.

22 Subtract line 21 from line 20. If zero or less, STOP. You cannot take the credit. Exception: If you paid 1998 expenses in 1999, see the instructions for line 9.

23 Complete line 2 on the front of this form. DO NOT include in column (c) any benefits shown on line 18 above. Then, add the amounts in column (c) and enter the total here.

24 Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this form and complete lines 4-9.

Form 2441 (1999)

Form 3800

General Business Credit

- Attach to your tax return.
- See separate instructions.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0045

1999

Attachment
Sequence No. 22

Identifying number

Part I Tentative Credit

- Current year investment credit (Form 3468, Part I)
- Current year work opportunity credit (Form 5884, Part I)
- Current year welfare-to-work credit (Form 8861, Part I)
- Current year credit for alcohol used as fuel (Form 8478)
- Current year credit for increasing research activities (Form 6765, Part I)
- Current year low-income housing credit (Form 8596, Part I)
- Current year enhanced oil recovery credit (Form 8830, Part I)
- Current year disabled access credit (Form 8828, Part I)
- Current year renewable electricity production credit (Form 8835, Part I)
- Current year Indian employment credit (Form 8845, Part I)
- Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)
- Current year orphan drug credit (Form 8820, Part I)
- Current year credit for contributions to selected community development corporations (Form 8847, Part I)
- Current year trans-Alaska pipeline liability fund credit (see instructions)
- Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))
- Current year general business credit. Add lines 1a through 14
- Passive activity credits included on line 2 (see instructions)
- Subtract line 3 from line 2
- Passive activity credits allowed for 1999 (see instructions)
- Carryforward of general business or ESOP credit to 1999 (see instructions for the schedule to attach)
- Carryback of general business credit from 2000 (see instructions)

Part II General Business Credit Limitation Based on Amount of Tax

- Regular tax before credits (see instructions)
- Credit for child and dependent care expenses (Form 2441, line 9)
- Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)
- Child tax credit (Form 1040, line 43)
- Education credits (Form 8863, line 18)
- Mortgage interest credit (Form 8396, line 11)
- Adoption credit (Form 8839, line 15)
- District of Columbia first-time homebuyer credit (Form 8859, line 11)
- Foreign tax credit
- Possessions tax credit (Form 5735, line 17 or 27)
- Credit for fuel from a nonconventional source
- Qualified electric vehicle credit (Form 8834, line 19)
- Add lines 10a through 10k
- Net regular tax. Subtract line 10l from line 9
- Alternative minimum tax (see instructions)
- Net income tax. Add lines 11 and 12
- Tentative minimum tax (see instructions)
- If line 11 is more than \$25,000, enter 25% (25) of the excess (see instructions)
- Enter the greater of line 14 or line 15
- Subtract line 16 from line 13. If zero or less, enter -0-
- Enter the smaller of line 8 or line 17a. Individuals, estates, and trusts: See instructions if claiming the credit for increasing research activities. C corporations: See the instructions for Schedule A if any regular investment credit carryforward is claimed and the line 17b instructions. If there has been an ownership change, acquisition, or reorganization
- Suspended research credit allowed for the current year (see instructions)
- General business credit allowed for the current year. Subtract line 17c from line 17b. Enter here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return

For Paperwork Reduction Act Notice, see back of form.

Cat No 73397

Form 3800

OMB No. 1545-0071
1099
Attachment
Sequence No. 32
Your social security number

Alternative Minimum Tax- Individuals

See separate instructions.

Attach to Form 1040 or Form 1040EZ.

Department of the Treasury
Internal Revenue Service

Married: Show on Form 1040

Part I Adjustments and Preferences

| | | |
|----|---|----|
| 1 | If you itemized deductions on Schedule A (Form 1040), go to line 2. Otherwise enter your standard deduction from Form 1040, line 36, here and go to line 6. | 1 |
| 2 | Medical and dental. Enter the smaller of Schedule A (Form 1040) line 4 or 2 1/2% of Form 1040, line 34. | 2 |
| 3 | Taxes. Enter the amount from Schedule A (Form 1040), line 9. | 3 |
| 4 | Certain interest on a home mortgage not used to buy, build, or improve your home. | 4 |
| 5 | Miscellaneous itemized deductions. Enter the amount from Schedule A (Form 1040), line 26. | 5 |
| 6 | Refund of taxes. Enter any tax refund from Form 1040, line 10 or line 21. | 6 |
| 7 | Investment interest. Enter difference between regular tax and AMT deduction. | 7 |
| 8 | Post-1986 depreciation. Enter difference between regular tax and AMT depreciation. | 8 |
| 9 | Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss. | 9 |
| 10 | Incentive stock options. Enter excess of AMT income over regular tax income. | 10 |
| 11 | Passive activities. Enter difference between AMT and regular tax income or loss. | 11 |
| 12 | Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 9. | 12 |
| 13 | Tax-exempt interest from private activity bonds issued after 8/7/86. | 13 |
| 14 | Other. Enter the amount, if any, for each item below and enter the total on line 14. | 14 |
| a | Circulation expenditures. | |
| b | Depletion. | |
| c | Depreciation (pre-1987). | |
| d | Insider trading. | |
| e | Intangible drilling costs. | |
| f | Large partnerships. | |
| g | Long-term contracts. | |
| h | Loss limitations. | |
| i | Moving costs. | |
| j | Patron's adjustment. | |
| k | Pollution control facilities. | |
| l | Research and experimental. | |
| m | Section 1202 exclusion. | |
| n | Tax shelter farm activities. | |
| o | Related adjustments. | |
| 15 | Total Adjustments and Preferences. Combine lines 1 through 14. | 15 |

Part III Alternative Minimum Taxable Income

| | | |
|----|--|----|
| 16 | Enter the amount from Form 1040, line 37. If less than zero, enter as a loss. | 16 |
| 17 | Net operating loss deduction, if any, from Form 1040, line 21. Enter as a positive amount. | 17 |
| 18 | If Form 1040, line 34, is over \$128,600 (over \$63,300 if married filing separately), and you itemized deductions, enter the amount, if any, from line 9 of the worksheet for Schedule A (Form 1040) line 28. | 18 |
| 19 | Combine lines 15 through 18. | 19 |
| 20 | Alternative tax net operating loss deduction. See page 6 of the instructions. | 20 |
| 21 | Alternative Minimum Taxable Income. Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$163,000, see page 7 of the instructions.) | 21 |

Part III Exemption Amount and Alternative Minimum Tax

| | | |
|---|---|----------|
| 22 | Exemption Amount. (If this form is for a child under age 14, see page 7 of the instructions.) | 22 |
| If your filing status is ... AND line 21 is not over ... THEN enter on line 22 | | |
| Single or head of household | \$12,500 | \$33,750 |
| Married filing jointly or qualifying widow(er) | 150,000 | 45,000 |
| Married filing separately | 75,000 | 22,500 |
| If line 21 is over the amount shown above for your filing status, see page 7 of the instructions. | | |
| 23 | Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28. | 23 |
| 24 | If you reported capital gain distributions directly on Form 1040, line 13, or you completed Schedule D (Form 1040) and have an amount on line 25 or line 27 (or would have had an amount on either line if you had completed Part IV) less required for the AMT, if necessary, go to Part IV of Form 6251 to figure line 24. All other capital gains, including those from Schedule D, are treated as ordinary income. Multiply line 23 by 28% (26% if married filing jointly) and subtract \$3,500 (\$1,750 if married filing separately) from the result. | 24 |
| 25 | Alternative minimum tax foreign tax credit. See page 7 of the instructions. | 25 |
| 26 | Tentative minimum tax. Subtract line 25 from line 24. | 26 |
| 27 | Enter your tax from Form 1040, line 40 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 46). | 27 |
| 28 | Alternative Minimum Tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 51. | 28 |

For Paperwork Reduction Act Notices, see page 8 of the instructions.

Cal. No. 13500C

Form 6251 1999

Form 3800 (1999) Page 2

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

| | | |
|----|--|----|
| 19 | Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990). | 19 |
| 20 | Tentative minimum tax (from line 14). | 20 |
| 21 | Multiply line 20 by 25% (25). | 21 |
| 22 | Enter the amount from line 17a. | 22 |
| 23 | Enter the portion of the credit shown on line 8 that is NOT attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990). | 23 |
| 24 | Subtract line 23 from line 22 (if zero or less, enter -0-). | 24 |
| 25 | Subtract line 24 from line 19 (if zero or less, enter -0-). | 25 |
| 26 | For purposes of this line only, refigure the amount on line 11, Form 4628, by using zero on line 8, Form 4628, and enter the result here. | 26 |
| 27 | Multiply line 26 by 10% (10). | 27 |
| 28 | Net income tax (from line 13). | 28 |
| 29 | Enter the amount from line 17b. | 29 |
| 30 | Subtract line 29 from line 28. | 30 |
| 31 | Subtract line 27 from line 30. | 31 |
| 32 | Enter the smallest of line 21, line 25, or line 31. | 32 |
| 33 | Subtract line 32 from line 20. | 33 |
| 34 | Enter the greater of line 15 or line 33. | 34 |
| 35 | Subtract line 34 from line 28. | 35 |
| 36 | Enter the smaller of line 11 or line 35. Also enter this amount on line 17b instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 17b. | 36 |
| 37 | If line 35 is greater than line 36, enter the excess here and see the instructions for how to claim the additional credit. | 37 |

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

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return attachments for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

17 hr., 28 min. Reconciling about the law or the form.
1 hr., 29 min. Preparing and sending the form to the IRS.
1 hr., 50 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Form 3800 (1999)

Form **8582****Passive Activity Loss Limitations**

OMB No. 1545-1008

1999Attachment
Sequence No. 88
Identifying numberDepartment of the Treasury
Internal Revenue Service

Narrowed shown on return

See separate instructions.
Attach to Form 1040 or Form 1041.**Part I 1999 Passive Activity Loss****Caution:** See the instructions for Worksheets 1 and 2 on page 2 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** on page 3.)

- 1a Activities with net income (enter the amount from Worksheet 1, column (a)).
- b Activities with net loss (enter the amount from Worksheet 1, column (b)).
- c Prior years unallowed losses (enter the amount from Worksheet 1, column (c)).
- d Combine lines 1a, 1b, and 1c.

All Other Passive Activities

- 2a Activities with net income (enter the amount from Worksheet 2, column (a)).
- b Activities with net loss (enter the amount from Worksheet 2, column (b)).
- c Prior years unallowed losses (enter the amount from Worksheet 2, column (c)).
- d Combine lines 2a, 2b, and 2c.

- 3 Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Do not complete Form 8582. Take the losses to the line and schedule you normally report them on.
- If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10.

Part II Special Allowance for Rental Real Estate With Active Participation**Note:** Enter all numbers in Part II as positive amounts. See page 7 for examples.
Note: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, enter -0- on line 9 and go to line 10.

- 4 Enter the smaller of the loss on line 1d or the loss on line 3.
- 5 Enter \$150,000. If married filing separately, see page 7.
- 6 Enter modified adjusted gross income, but not less than zero (see page 7).
- Note:** If line 6 is greater than or equal to line 5, skip lines 7 and 8. Enter -0- on line 9, and go to line 10. Otherwise, go to line 7.
- 7 Subtract line 6 from line 5.
- 8 Multiply line 7 by 50% (5). Do not enter more than \$25,000. If married filing separately, see page 8.
- 9 Enter the smaller of line 4 or line 8.

Part III Total Losses Allowed

- 10 Add the income, if any, on lines 1a and 2a and enter the total.
- 11 Total losses allowed from all passive activities for 1999. Add lines 9 and 10. See page 9 to find out how to report the losses on your tax return.

For Paperwork Reduction Act Notice, see page 11.

Form **8582**Page **2**

Form 6251 (1999)

Part IV Line 24 Computation Using Maximum Capital Gains Rates**Caution:** If you did not complete Part IV of Schedule D (Form 1040), see page 8 of the instructions before you complete this part.

- 29 Enter the amount from Form 6251, line 23.
- 30 Enter the amount from Schedule D (Form 1040), line 27 (as required for the AMT, if necessary). See page 8 of the instructions.
- 31 Enter the amount from Schedule D (Form 1040), line 25 (as required for the AMT, if necessary). See page 8 of the instructions.
- 32 Add lines 30 and 31.
- 33 Enter the amount from Schedule D (Form 1040), line 22 (as required for the AMT, if necessary). See page 8 of the instructions.
- 34 Enter the smaller of line 32 or line 33.
- 35 Subtract line 34 from line 29. If zero or less, enter -0-.
- 36 If line 35 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 35 by 26% (26). Otherwise, multiply line 35 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.
- 37 Enter the amount from Schedule D (Form 1040), line 36 (as required for the regular tax). See page 8 of the instructions.
- 38 Enter the smaller of line 29, line 30, or line 37.
- 39 Multiply line 38 by 10% (10).
- 40 Enter the smaller of line 29 or line 30.
- 41 Enter the amount from line 38.
- 42 Subtract line 41 from line 40.
- 43 Multiply line 42 by 20% (20).
Note: If line 31 is zero or blank, go to line 48.
- 44 Enter the amount from line 29.
- 45 Add lines 35, 38, and 42.
- 46 Subtract line 45 from line 44.
- 47 Multiply line 46 by 25% (25).
- 48 Add lines 36, 39, 43, and 47.
- 49 If line 29 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 29 by 26% (26). Otherwise, multiply line 29 by 28% (28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.
- 50 Enter the smaller of line 48 or line 49 here and on line 24.

Form 6251 (1999)

Page 3

Form 8582 (1999)

Worksheet 3—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 8.)

| Name of Activity | (a) | (b) | (c) Ratio | (d) Unallowed loss | (e) Allowed loss |
|--|-----|-----|-----------|--------------------|------------------|
| Form or Schedule To Be Reported on: | | | | | |
| 1a Net loss plus prior year unallowed loss from form or schedule | | | | | |
| b Net income from form or schedule | | | | | |
| c Subtract line 1b from line 1a. If zero or less, enter -0- | | | | | |
| Form or Schedule To Be Reported on: | | | | | |
| 1a Net loss plus prior year unallowed loss from form or schedule | | | | | |
| b Net income from form or schedule | | | | | |
| c Subtract line 1b from line 1a. If zero or less, enter -0- | | | | | |
| Form or Schedule To Be Reported on: | | | | | |
| 1a Net loss plus prior year unallowed loss from form or schedule | | | | | |
| b Net income from form or schedule | | | | | |
| c Subtract line 1b from line 1a. If zero or less, enter -0- | | | | | |
| Total | | | 1.00 | | |

Form 8582 (1999)

Page 2

Form 8582 (1999)

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 7.)

| Name of activity | Current year | | Prior years | | Overall gain or loss | |
|--|--------------------------|------------------------|------------------------------|----------|----------------------|--|
| | (a) Net income (line 1a) | (b) Net loss (line 1b) | (c) Unallowed loss (line 1c) | (d) Gain | (e) Loss | |
| Total. Enter on Form 8582, lines 1a, 1b, and 1c. | | | | | | |

Worksheet 2—For Form 8582, Lines 2a, 2b, and 2c (See page 7.)

| Name of activity | Current year | | Prior years | | Overall gain or loss | |
|--|--------------------------|------------------------|------------------------------|----------|----------------------|--|
| | (a) Net income (line 2a) | (b) Net loss (line 2b) | (c) Unallowed loss (line 2c) | (d) Gain | (e) Loss | |
| Total. Enter on Form 8582, lines 2a, 2b, and 2c. | | | | | | |

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See page 8.)

| Name of activity | Form or schedule to be reported on | (a) Loss | (b) Ratio | (c) Special allowance | (d) Subtract column (c) from column (a) |
|------------------|------------------------------------|----------|-----------|-----------------------|---|
| | | | | | |
| Total | | | 1.00 | | |

Worksheet 4—Allocation of Unallowed Losses (See page 8.)

| Name of activity | Form or schedule to be reported on | (a) Loss | (b) Ratio | (c) Unallowed loss |
|------------------|------------------------------------|----------|-----------|--------------------|
| | | | | |
| Total | | | 1.00 | |

Worksheet 5—Allowed Losses (See page 8.)

| Name of activity | Form or schedule to be reported on | (a) Loss | (b) Unallowed loss | (c) Allowed loss |
|------------------|------------------------------------|----------|--------------------|------------------|
| | | | | |
| Total | | | | |

Form 8582 (1999)

Form 8615 Who Have Investment Income of More Than \$1,400

OMB No. 1545-0098

1999

Department of the Treasury Internal Revenue Service (99) Attachment Sequence No. 33

Child's name shown on return

Parent's name (first, initial, and last) Caution: See instructions on back before completing

Parent's social security number

Parent's filing status: ☐ Single ☐ Married filing jointly ☐ Head of household ☐ Qualifying widow(er)

Child's net investment income

1 Enter the child's investment income, such as taxable interest and dividends. See instructions. If this amount is \$1,400 or less, stop; do not file this form.

2 If the child did not receive distributions on Schedule A (Form 1040 or Form 1040NR), enter \$1,400. If the child did receive distributions, see instructions.

3 Subtract line 2 from line 1. If the result is zero or less, stop; do not complete the rest of this form but do attach it to the child's return.

4 Enter the child's taxable income from Form 1040, line 38; Form 1040A, line 24; or Form 1040NR, line 38.

5 Enter the smaller of line 3 or line 4.

6 Enter the smaller of line 3 or line 4.

7 Enter the total net investment income, if any, from Forms 8615, line 5, of all other children of the parent identified above. Do not include the amount from line 5 above.

8 Add lines 5, 6, and 7.

9 Enter the tax on line 8 based on the parent's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐ Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

10 Enter the parent's tax from Form 1040, line 25; Form 1040EZ, line 10; Telephone Tax Record, line K; Form 1040NR, line 39; or Form 1040NR-EZ, line 15. If any tax is from Form 4872 or 8814, see instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) was used to figure the tax, check here: ☐

11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III.

12a Add lines 5 and 7.

12b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places).

13 Multiply line 11 by line 12b.

14 Subtract line 13 from line 11.

15 Enter the tax on line 14 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

16 Add lines 13 and 15.

17 Enter the tax on line 4 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

18 Enter the larger of line 16 or line 17 here and on Form 1040, line 40; Form 1040A, line 25; or Form 1040NR, line 39.

19 Enter the tax on line 4 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

20 Enter the tax on line 4 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

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Form 8801 Credit For Prior Year Minimum Tax-Individuals, Estates, and Trusts

OMB No. 1545-1013

1999

Department of the Treasury Internal Revenue Service (99) Attachment Sequence No. 74

Name(s) shown on return

Identifying number

Net Minimum Tax on Exclusion Items

1 Combine lines 18 through 18 of your 1998 Form 6251. Estates and trusts. See instructions.

2 Enter adjustments and preferences treated as exclusion items. See instructions.

3 Minimum tax credit net operating loss deduction. See instructions.

4 Combine lines 1, 2, and 3. If zero or less, enter -0-. Here and on line 15 and go to Part II. If more than \$165,000 and you were married filing jointly for 1998, see instructions.

5 Enter: \$45,000 if married filing jointly or qualifying widow(er) for 1998; \$33,750 if single or head of household for 1998; or \$22,500 if married filing separately for 1998. Estates and trusts, enter \$22,500.

6 Enter: \$150,000 if married filing jointly or qualifying widow(er) for 1998; \$112,500 if single or head of household for 1998; or \$75,000 if married filing separately for 1998. Estates and trusts, enter \$75,000.

7 Subtract line 6 from line 4. If zero or less, enter -0-. Here and on line 8 and go to line 9.

8 Multiply line 7 by 25% (.25).

9 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions.

10 Subtract line 9 from line 4. If zero or less, enter -0-. Here and on line 15, and go to Part II. Form 1040NR filers, see instructions.

11 If you completed Schedule D (Form 1040 or 1041) for 1998 and had an amount on line 25 or line 27 of Schedule D (Form 1040) line 24 or line 26 of Schedule D (Form 1041) or you would have had an amount on either of those lines had you completed Part IV of Schedule D (Form 1040) (or Part V of Schedule D (Form 1041)), go to Part III of Form 8801 to figure the amount to enter on this line. All others: Multiply line 10 by 26% (.26). If line 10 is: \$175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998, or \$87,500 or less if married filing separately for 1998. Otherwise, multiply line 10 by 28% (.28) and subtract from the result \$3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or \$1,750 if married filing separately for 1998.

12 Minimum tax foreign tax credit on exclusion items. See instructions.

13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11.

14 Enter the amount from your 1998 Form 6251, line 27, or Form 1041, Schedule I, line 38.

15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.

16 Enter the amount from your 1998 Form 6251, line 28, or Form 1041, Schedule I, line 39.

17 Enter the amount from line 15 above.

18 Subtract line 17 from line 16. If less than zero, enter as a negative amount.

19 1998 minimum tax credit carryforward. Enter the amount from your 1998 Form 8801, line 26.

20 Enter the total of your 1998 unallowed nonconventional source fuel credit and 1998 unallowed qualified electric vehicle credit. See instructions.

21 Combine lines 18, 19, and 20. If zero or less, stop here and see instructions.

22 Enter your 1999 regular income tax liability minus allowable credits. See instructions.

23 Enter the amount from your 1999 Form 6251, line 26, or 1999 Form 1041, Schedule I, line 37.

24 Subtract line 23 from line 22. If zero or less, enter -0-.

25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 1999 Form 1040, line 47; Form 1040NR, line 44; or Form 1041, Schedule G, line 2d.

26 Minimum tax credit carryforward to 2000. Subtract line 25 from line 21. Keep a record of this amount because it can be carried forward and used in future years.

For Paperwork Reduction Act Notice, see page 4.

Form 8801 1-99

Form 8615 Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,400

OMB No. 1545-0098

1999

Department of the Treasury Internal Revenue Service (99) Attachment Sequence No. 33

Child's name shown on return

Parent's name (first, initial, and last) Caution: See instructions on back before completing

Parent's social security number

Parent's filing status: ☐ Single ☐ Married filing jointly ☐ Head of household ☐ Qualifying widow(er)

Child's net investment income

1 Enter the child's investment income, such as taxable interest and dividends. See instructions. If this amount is \$1,400 or less, stop; do not file this form.

2 If the child did not receive distributions on Schedule A (Form 1040 or Form 1040NR), enter \$1,400. If the child did receive distributions, see instructions.

3 Subtract line 2 from line 1. If the result is zero or less, stop; do not complete the rest of this form but do attach it to the child's return.

4 Enter the child's taxable income from Form 1040, line 38; Form 1040A, line 24; or Form 1040NR, line 38.

5 Enter the smaller of line 3 or line 4.

6 Enter the smaller of line 3 or line 4.

7 Enter the total net investment income, if any, from Forms 8615, line 5, of all other children of the parent identified above. Do not include the amount from line 5 above.

8 Add lines 5, 6, and 7.

9 Enter the tax on line 8 based on the parent's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

10 Enter the parent's tax from Form 1040, line 25; Form 1040EZ, line 10; Telephone Tax Record, line K; Form 1040NR, line 39; or Form 1040NR-EZ, line 15. If any tax is from Form 4872 or 8814, see instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) was used to figure the tax, check here: ☐

11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Part III.

12a Add lines 5 and 7.

12b Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places).

13 Multiply line 11 by line 12b.

14 Subtract line 13 from line 11.

15 Enter the tax on line 14 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

16 Add lines 13 and 15.

17 Enter the tax on line 4 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

18 Enter the larger of line 16 or line 17 here and on Form 1040, line 40; Form 1040A, line 25; or Form 1040NR, line 39.

19 Enter the tax on line 4 based on the child's filing status. See instructions. If the Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax, check here: ☐

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Section 6

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(See also basic and standard deductions)

Classified by:

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Returns with itemized deductions 2.1

Classified by marital status 2.2

Time Series, 1995-1999 A

All other taxes

Classified by:

Size of adjusted gross income 3.3

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Alternative minimum tax

Classified by:

Marital status 1.3

Size of adjusted gross income 3.3

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Reported on:

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Classified by marital status 2.2

Time series, 1995-1999 A

Alternative minimum taxable income

(See Alternative minimum tax)

B**Basic standard deduction**

(See also Additional and standard deductions)

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Time Series, 1995-1999 A

Business or profession net income or loss

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

1979 income concept B

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Classified by marital status 2.2

Time series, 1995-1999 A

C**Capital assets**

(See sales of capital assets, net gain less loss)

Capital gain distributions reported on Form 1040

Classified by:

Size of adjusted gross income 1.4

Time series, 1995-1999 A

Capital gains and losses

(See sales of capital assets, net gain less loss)

Cash contribution deduction

(See Contributions deduction)

Casualty or theft loss deduction

Classified by marital status 1.3

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Reported on:

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Classified by marital status 2.2

Child care credit

Classified by:

Marital status 1.3

Size of adjusted gross income 3.3

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Child tax credit

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Children at home exemption

(See Exemptions)

Children away from home exemption

(See Exemptions)

Coefficient of variation

| | |
|-------------------|-------|
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Contributions deduction

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| Carryover from prior years | 2.1 |
| Classified by marital status | 1.3 |
| Definition | pg 93 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Type of contribution | 2.1 |

Credit for elderly or disabled

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| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
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| Returns with itemized deductions | |
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Credit for Federal tax on gasoline and special fuels

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|-------------------------------------|-------|
| Classified by: | |
| Size of adjusted gross income | 3.3 |
| Definition | pg 93 |

Credit from regulated investment companies

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| Classified by: | |
| Size of adjusted gross income | 3.3 |
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Credit to 2000 estimated tax

(See also Overpayment refunded)

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D**Deductible points**

(See also Interest paid deduction)

| | |
|--|-----|
| Reported on returns with itemized deductions | 2.1 |
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Deductions of self-employment tax

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| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
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(See Exemptions)

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| Classified by: | |
| Marital status | 1.3 |
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| Returns with itemized deductions | 2.1 |
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E

Earned income credit

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| Total: | |
| Reported on: | |
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| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income ... | 2.5, 3.3 |
| Reported on: | |
| Returns with itemized deductions | |
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| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

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| Time series, 1995-1999 | A |
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(See Unreimbursed employee business expenses)

Empowerment zone employment credit

| | |
|-------------------------------------|-----|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Reported on: | |
| Returns with itemized deductions | |
| Classified by marital status | 2.2 |

Estate or trust net income or loss

| | |
|--|-------|
| Classified by: | |
| Marital status | 1.3 |
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| 1979 income concept | B |
| Definition | pg 96 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |

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| | |
|-------------------------------------|-------|
| Classified by: | |
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| Returns with itemized deductions | |
| Classified by marital status | 2.2 |
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Excess social security taxes withheld

| | |
|-------------------------------------|-------|
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| | |
|-------------------------------------|-------|
| Classified by: | |
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| Size of adjusted gross income | 1.4 |
| Type of exemption | 2.3 |
| Definition | pg 96 |
| Reported on: | |

| | |
|--|-----|
| Returns with itemized deductions | 2.1 |
| Time series, 1995-1999 | A |

F

Farm net income or loss

| | |
|--|-------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
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| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
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Farm rental net income or loss

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| Classified by: | |
| Marital status | 1.3 |
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| Returns with itemized deductions | 2.1 |
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| Reported on returns with itemized | |
| Deductions | 2.1 |
| Time series, 1995-1999 | A |

Foreign housing adjustment

| | |
|-------------------------------------|-------|
| Classified by: | |
| Size of adjusted gross income | 1.4 |
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Foreign tax credit

| | |
|-------------------------------------|-------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
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| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

Forfeited interest penalty

| | |
|-------------------------------------|-----|
| Classified by: | |
| Size of adjusted gross income | 1.4 |
| Time series, 1995-1999 | A |

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G

Gambling earnings

Classified by:

| | |
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| Size of adjusted gross income | 1.4 |
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Gambling loss deduction

| | |
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| Definition | pg 98 |
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General business credit

Classified by:

| | |
|---|-------|
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Definition | pg 98 |
| Reported on returns with itemized deductions classified by marital status .. | 2.2 |
| Time series, 1995-1999 | A |

H

Heads of household, 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 |
| Time series, 1995-1999 | A |

Home mortgage interest deduction

(See also Interest paid deduction)

| | |
|---|-----|
| Reported on returns with itemized Deductions | 2.1 |
|---|-----|

Household employment tax

Classified by:

| | |
|-------------------------------------|-------|
| Size of adjusted gross income | 3.3 |
| Definition | pg 99 |

I

Income subject to tax

(See Modified taxable income)

Income tax after credits

As a percentage of adjusted gross income
and modified taxable income.....

| | |
|--|----------|
| Classified by: | |
| Accumulated size of adjusted gross income | 1.1 |
| Marginal tax rate | 3.4 |
| Marital status | 1.2, 1.3 |
| Size of adjusted gross income | 1.2, 3.3 |
| Definition | pg 99 |

Reported on:

| | |
|---|-----|
| Returns with modified taxable income .. | 3.1 |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

Income tax before credits

Classified by:

| | |
|-------------------------------------|-------|
| Size of adjusted gross income | 1.4 |
| Definition | pg 99 |

Reported on:

| | |
|---|-----|
| Returns with modified taxable income .. | 3.1 |
| Returns with itemized deductions | 2.1 |
| Time series, 1995-1999 | A |

Income tax less credits

| | |
|------------------------------|---|
| Time series, 1995-1999 | A |
|------------------------------|---|

Income tax withheld

Classified by:

| | |
|-------------------------------------|-------|
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Definition | pg 99 |

Reported on:

| | |
|--|-----|
| Returns with itemized deductions Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

Individual retirement arrangement (IRA) deductible payments, adjustment
 (See also Primary and secondary IRA payments)
 Classified by:
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 99
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Time series, 1995-1999 A

Individual retirement arrangement (IRA) taxable distributions
 Classified by:
 Marital status 1.3
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 Definition pg 100
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 Returns with itemized deductions 2.1
 Classified by marital status 2.2
 Time series, 1995-1999 A

Interest paid deduction
 Classified by marital status 1.3
 Definition pg 100
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Interest received
 (See Taxable interest received)

Interest, tax-exempt
 (See Tax-exempt interest)

Investment interest expense deduction
 (See Interest paid deduction)

Itemized deductions
 (See Total itemized deductions and also specific type)
 Change in Law pg 10

Itemized deduction limitation
 Classified by:
 Marital status 2.2
 Reported on:
 Returns with itemized deductions 2.1

J

Joint returns of married persons
 (See also Marital filing status)
 Classified by:
 Each rate at which tax was computed .. 3.6
 Marginal tax rate 3.4
 Size of adjusted gross income 1.2
 Sources of income 1.3
 Type of exemption 2.4
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
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K

Keogh retirement plan
 (See Payments to a Keogh plan)
 Time series, 1995-1999 A

L

Long-term capital gain or loss
 (See also Sales of capital assets, net gain or loss)
 Classified by:
 Size of adjusted gross income 1.4

Long-term gain or loss from other forms
 (See also Sales of capital assets, net gain or loss)
 Classified by:
 Size of adjusted gross income 1.4

Long-term loss carryover
 (See also Sales of capital assets, net gain or loss)
 Classified by:
 Size of adjusted gross income 1.4

M

Marginal tax rates

(See also Tax generated)

| | |
|--|----------|
| Definition | pg 101 |
| Reported on returns with modified taxable income | 3.4, 3.6 |

Marital filing status

Classified by:

| | |
|--|--------|
| Each rate at which tax was computed .. | 3.6 |
| Marginal tax rate | 3.4 |
| Size of adjusted gross income | 1.2 |
| Sources of income | 1.3 |
| Definition | pg 101 |
| Reported on returns with itemized deductions | 2.2 |
| Type of exemption | 2.4 |

Medical and dental expenses deduction

| | |
|--|--------|
| Classified by marital status | 1.3 |
| Definition | pg 102 |
| Limitation | 2.1 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |

Method of estimation

| | |
|-------------------|-------|
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Minimum tax credit

Classified by:

| | |
|--|--------|
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Definition | pg 102 |
| Reported on returns with itemized deductions | 2.2 |
| Time series, 1995-1999 | A |

Miscellaneous itemized deductions

| | |
|--|--------|
| Classified by marital status | 1.3 |
| Definition | pg 102 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |

Miscellaneous medical expenses

(See Medical and dental expenses deduction)

Miscellaneous deductions other than gambling

| | |
|--|--------|
| Definition | pg 102 |
| Returns with itemized deductions | 2.1 |

Modified taxable income

Classified by:

| | |
|--------------------------------------|----------|
| Marginal tax rate | 3.4 |
| Size of adjusted gross income | 3.1, 3.5 |
| Tax generated at each rate | 3.6 |
| Tax generated at specific rate | 3.5 |
| Definition | pg 102 |

Moving expenses adjustment

Classified by:

| | |
|--|--------|
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| Definition | pg 103 |
| Reported on: | |
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| Classified by marital status | 2.2 |

N

Net capital gain in AGI less loss

| | |
|------------------------------|--------|
| Definition | pg 103 |
| Time series, 1995-1999 | A |

Net operating loss

Classified by size of adjusted gross

| | |
|------------------------------|--------|
| Income | 1.4 |
| Definition | pg 103 |
| Time series, 1995-1999 | A |

Nonconventional source fuel credit

Classified by:

| | |
|-------------------------------------|--------|
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Definition | pg 103 |

Nondeductible passive losses

(See also Rent and royalty net income or loss)

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|---|--------|
| Classified by 1979 income concept | B |
| Definition | pg 103 |

Nontaxable returns

(See also Taxable returns)

Classified by size of AGI 1.2,1.4,2.3,3.3

Reported on:

Returns with itemized deductions 2.1

Number of exemptions

Classified by:

Size of adjusted gross income 1.4

Type of exemption and size of

Adjusted gross income 2.3

Type of exemption and marital status .. 2.4

Reported on:

Returns with itemized deductions 2.1

Time series, 1995-1999 A

O**Other adjustments**

(See also Statutory adjustments)

Classified by:

Size of adjusted gross income 1.4

Time series, 1995-1999 A

Other contributions

(See Contributions deduction)

Other dependents

(See Exemptions)

Other income or loss

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 104

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

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Other payments

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Other tax credits

Classified by:

Size of adjusted gross income 3.3

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Other taxes deduction

(See also Taxes paid deduction)

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Reported on returns with itemized

Deductions 2.1

Other than cash contributions deduction

(See Contributions deduction)

Overpayment

(See also Credit to 2000 estimated tax)

Credited to 2000 estimated tax:

Classified by:

Size of adjusted gross income 3.3

Definition pg 104

Refunded:

Classified by:

Marital status 1.3

Size of adjusted gross income 3.3

Returns with itemized deductions

classified by marital status 2.2

Time series, 1995-1999 A

Total 3.3

P**Parent exemptions**

(See Exemptions)

Parents' election to report child's interest and dividends

Definition pg 104

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 105

Reported on:

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 105
 Time series, 1995-1999 A

Payments to a Keogh plan

Classified by:
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 105
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Time series, 1995-1999 A

Penalty tax on qualified retirement plans

Classified by:
 Size of adjusted gross income 3.3
 Definition pg 105
 Time series, 1995-1999 A

Pensions and annuities

Classified by:
 Marital status 1.3
 Size of adjusted gross income 1.4
 1979 income concept B
 Definition pg 106
 Reported on:
 Returns with itemized deductions 2.1
 Classified by marital status 2.2
 Time series, 1995-1999 A

Personal exemption

(See Exemptions)

Personal interest deductions

(See Interest paid deduction)

Personal interest paid

(See also Interest paid deduction)

Personal property taxes deduction

(See also Taxes paid deduction)

Definition pg 106
 Reported on returns with itemized
 Deductions 2.1

Population and sample

Reported on Forms 1040, 1040A, and
 1040EZ C

Predetermined estimated tax penalty

Classified by:
 Size of adjusted gross income 3.3
 Definition pg 106
 Time series, 1995-1999 A

Prescription medicine and drug expenses
 (See Medical and dental expenses deduction)**Primary IRA Payments**

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:
 Marital status 1.3
 Size of adjusted gross income 1.4
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Time series, 1995-1999 A

R**Real estate taxes**

(See also Taxes paid deduction)

Definition pg 106
 Reported on returns with itemized
 Deductions 2.1

Recapture taxes

Time series, 1995-1999 A

Refund

(See also Overpayment refunded)

Definition pg 106

Refund credited to next year

(See also Credit to 2000 estimated tax)

Time series, 1995-1999 A

Regular tax computation

Classified by:

Size of adjusted gross income 3.1

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Rent and royalty net income or loss

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 107

Reported on:

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

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Requirements for filing

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Retrospective income concept

Classified by size of adjusted gross

Income and 1979 concept B

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Roth IRA

Change in lawpg 11

Description pg 107

Royalty net income or loss

Classified by:

Size of adjusted gross income 1.4

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S**S corporation**

(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

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Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1995-1999 A

Sales of capital assets, net gain or loss

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

1979 income concept B

Definition pg 108

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Sales of capital assets reported on Schedule D

Classified by:

Size of adjusted gross income..... 1.4

Sales of property other than capital assets, net gain or loss

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Definition pg 109

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Time series, 1995-1999 A

Schedule D gain subject to 28% tax rate

Classified by:

Size of adjusted gross income 1.4

Secondary IRA payments

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

Marital status 1.3

Size of gross adjusted income 1.4

| | |
|--|--------|
| Reported on: | |
| Returns with itemized deduction | |
| Classified by marital status | 2.2 |
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| Change in Law | pg 11 |
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| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
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| Self-employment tax | |
| (See also Deduction of self-employment tax) | |
| Change in Law | pg 11 |
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| Separate returns of married persons | |
| (See also Marital filing status) | |
| Classified by: | |
| Each rate at which tax was computed .. | 3.6 |
| Marginal tax rate | 3.4 |
| Size of adjusted gross income | 1.2 |
| Sources of income | 1.3 |
| Type of exemption..... | 2.4 |
| Reported on returns with itemized deductions | |
| Classified by marital status | 2.2 |
| Short-term capital gain or loss | |
| (See also Sales of capital assets, net gain or loss) | |
| Classified by size of adjusted gross income | 1.4 |
| Short-term gain or loss from other forms | |
| (See also Sales of capital assets, net gain or loss) | |
| Classified by size of adjusted gross income | 1.4 |
| Short-term loss carryover | |
| (See also Sales of capital assets, net gain or loss) | |
| Classified by size of adjusted gross income | 1.4 |

| | |
|---|----------|
| Single persons, returns of | |
| (See also Marital filing status) | |
| Classified by: | |
| Each rate at which tax was computed .. | 3.6 |
| Marginal tax rate | 3.4 |
| Size of adjusted gross income | 1.2 |
| Sources of income | 1.3 |
| Type of exemption..... | 2.4 |
| Reported on returns with itemized deductions | |
| Classified by marital status | 2.2 |
| Size of adjusted gross income | |
| Classified by: | |
| Marital status | 1.2 |
| Selected income and tax items | 1.1 |
| Size of adjusted gross income | 3.3 |
| Sources of income | 1.4 |
| Type of tax computation | 3.1 |
| 1979 income concept | B |
| Definition | pg 110 |
| Reported on: | |
| Returns with earned income credit ... | 2.5 |
| Returns with itemized deductions | 2.1 |
| Returns with modified taxable income | 3.1, 3.6 |
| 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 concept | B |
| Social security benefits | |
| Benefits in adjusted gross income: | |
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| Definition | pg 110 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

Social security and Medicare tax on tip income

Classified by:

Marital status 3.3

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Time series, 1995-1999 A

Sources of income

(See also specific type)

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

Sources of data

(See description of sample)

Spouse IRA

Time series, 1995-1999 A

Standard deduction

(See also Basic and additional standard deductions)

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Classified by:

Marital status 1.2

Size of adjusted gross income 1.2

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State income tax refunds

(See Taxes paid deduction)

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

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Returns with itemized deductions 2.1

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State and local income taxes

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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

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Returns with itemized deductions 2.1

Classified by marital status 2.2

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Type of adjustment 1.4

Student loan interest deduction

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Classified by:

Marital status 1.3

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Classified by marital status 2.2

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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

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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:

Returns with modified taxable income . 3.1

Returns with itemized deductions 2.1

Classified by marital status 2.2

| | |
|--|---------------|
| Time series, 1995-1999 | 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 111 |
| Reported on: | |
| Returns with itemized deductions | |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |
| Tax generated | |
| Classified by: | |
| Each rate at which tax was computed .. | 3.6 |
| Marginal tax rate | 3.4 |
| Marital status | 3.4 |
| Size of adjusted gross income | 3.5 |
| Tax generated at specified rate | 3.5 |
| Definition | pg 112 |
| Reported on returns with modified taxable income | 3.1 |
| 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: | |
| Returns with modified taxable income .. | 3.1 |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |
| Tax liability | |
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Reported on: | |
| Returns with itemized deductions | |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

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| Tax payments | |
| (See also specific type) | |
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 3.3 |
| Definition | pg 112 |
| Reported on: | |
| Returns with itemized deductions | |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

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| Tax penalty | |
| (See also Predetermined estimated tax penalty) | |
| Definition | pg 113 |
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| Tax preparation fee | |
| (See also Miscellaneous itemized deductions) | |
| Definition | pg 113 |
| Reported on returns with itemized Deductions | 2.1 |

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| Tax rates | |
| (See Income tax withheld) | |

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| Tax withheld | |
| (See Income tax withheld) | |

| | |
|--|--------|
| Tax-exempt interest | |
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| Definition | pg 113 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

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|---|--------------------|
| Taxable income | |
| Classified by: | |
| Accumulated size of adjusted gross income | 1.1 |
| Marital status | 1.2, 1.3 |
| Size of AGI | 1.1, 1.2, 1.4, 3.5 |
| 1979 income concept | B |
| Tax generated at specific rate | 3.5 |
| Definition | pg 113 |

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|--|-----|
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

Taxable interest

| | |
|--|--------|
| Classified by: | |
| Marital status | 1.3 |
| Size of adjusted gross income | 1.4 |
| 1979 income concept | B |
| Definition | pg 113 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
| Time series, 1995-1999 | A |

Taxable IRA

(See Individual retirement arrangement (IRA) taxable distributions)

Taxable pensions and annuities

(See Pensions and annuities)

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|------------------------------|---|
| Time series, 1995-1999 | A |
|------------------------------|---|

Taxable returns

(See also Nontaxable returns)

| | |
|--|-------------------------|
| Classified by: | |
| Accumulated size of AGI | 1.1 |
| Size of adjusted gross income | 1.1, 1.2, 1.4, 2.3, 3.3 |
| Reported on: | |
| Returns with itemized deductions | 2.1 |

Taxable social security

| | |
|------------------------------|---|
| Time series, 1995-1999 | A |
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Taxes paid deduction

| | |
|--|--------|
| Classified by marital status | 1.3 |
| Definition | pg 114 |
| Reported on: | |
| 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, 1995-1999 | A |
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Total income

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| Definition | pg 114 |
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Total income, net gain less loss

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|------------------------------|---|
| Time series, 1995-1999 | A |
|------------------------------|---|

Total income tax

| | |
|--|-------------------------|
| As percentage of adjusted gross income .. | 3.2 |
| Type of tax computation | 3.1 |
| As percentage of taxable income | 1.1 |
| Average | 1.1 |
| Type of tax computation | 3.1 |
| Classified by: | |
| Accumulated size of adjusted gross income..... | 1.1 |
| Each rate at which tax was computed .. | 3.6 |
| Marital status | 1.2, 1.3 |
| Number of exemptions | 2.4 |
| Size of adjusted gross income | 1.1, 1.2, 2.1, 3.2, 3.3 |
| 1979 income concept | B |
| Type of exemption | 2.3 |
| Definition | pg 114 |
| Reported on: | |
| Returns with earned income credit | 2.5 |
| Returns with itemized deductions | 2.1 |
| Classified by marital status | 2.2 |
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Total itemized deductions

| | |
|--|----------|
| Classified by: | |
| Marital status | 1.2, 1.3 |
| Size of adjusted gross income | 1.2, 1.4 |
| 1979 income concept | B |
| Definition | pg 114 |
| Reported on: | |
| 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, 1995-1999 | A |
| Type of deduction | 2.1 |

Total miscellaneous deductions

(See miscellaneous deductions)

Total payments

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Total rent and royalty income or loss

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Total standard deduction

(See Standard deduction)

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Total statutory adjustments

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Total tax credits

(See Tax credits)

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Total tax liability

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Type of tax computation

Classified by size of adjusted gross

Income 3.1

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U**Unemployment compensation**

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

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Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

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Unreimbursed employee business expense

(See also Miscellaneous itemized deductions and employee business expense)

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Reported on returns with itemized

Deductions 2.1

