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Individual Income Tax Returns 2001

Publication 1304 (Rev. 01-2004)

Mark W. Everson
Commissioner

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

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Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by contacting our Internet site at <http://www.irs.gov/taxstats>.

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Citation:

Statistics of Income--2001
Individual Income Tax Returns
Internal Revenue Service
Washington, DC

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2001. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 130 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2001.

Table A on the following pages presents selected income and tax items for Tax Years 1997, 1998, 1999, 2000, and 2001 as they appear on the forms and provides the percentage change for each item between 2000 and 2001. 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 year-to-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 2001, the number of individual tax returns filed increased by just under 1.0 million, or 1.8 percent. Adjusted gross income (AGI) fell \$194.8 billion, or 3.1 percent from 2000 to 2001, compared to the 8.7 percent growth recorded from 1999 to 2000. Total tax liability decreased 9.0 percent to \$930.2 billion. Several components of AGI showed decreases for between 2000 and 2001: net capital gains less loss decreased 47.1 percent; dividends decreased 18.7 percent; and total IRA distributions decreased 14.3 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2001, 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, 1997-2001, 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, 2000 to 2001
	1997	1998	1999	2000	2001	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns*	122,421,991	124,770,662	127,075,145	129,373,500	130,255,237	0.7
Form 1040 returns.....	68,781,991	71,162,837	74,165,814	78,846,102	80,500,011	2.1
Electronically filed returns	6,972,994	9,450,121	13,173,514	16,018,213	20,811,215	29.9
Form 1040A returns	24,780,076	25,987,822	26,961,302	28,826,589	28,293,817	-1.8
Electronically filed returns	8,475,296	10,285,487	12,462,963	13,889,642	15,007,182	8.0
Form 1040EZ returns.....	21,154,656	20,830,173	20,752,420	21,700,809	21,461,409	-1.1
Electronically filed returns	8,839,265	9,150,964	9,858,843	10,170,740	11,043,091	8.6
Form 1040PC returns	7,705,268	6,789,831	5,195,609	NA	NA	NA
Salaries & wages.....						
Number of returns	104,404,985	106,535,263	108,183,782	110,168,714	111,227,450	1.0
Amount	3,613,918,456	3,879,762,259	4,132,473,459	4,456,167,438	4,565,229,218	2.4
Taxable interest received.....						
Number of returns	67,300,571	67,231,792	67,218,877	68,046,458	67,479,816	-0.8
Amount	171,700,242	178,333,632	175,675,236	199,321,670	198,177,814	-0.6
Tax-exempt interest.....						
Number of returns	4,925,914	4,778,374	4,801,877	4,658,345	4,557,381	-2.2
Amount	49,016,921	50,223,365	52,513,007	53,951,877	55,582,376	3.0
Dividends in AGI.....						
Number of returns	29,507,639	30,423,274	32,226,492	34,140,604	32,621,151	-4.5
Amount	120,493,432	118,479,991	132,465,522	146,987,679	119,533,324	-18.7
State income tax refund.....						
Number of returns	19,218,388	19,544,265	20,811,334	20,921,057	22,132,023	5.8
Amount	14,094,351	14,707,844	17,976,204	18,309,835	21,219,499	15.9
Alimony received.....						
Number of returns	413,109	437,410	418,989	442,335	437,859	-1.0
Amount	4,965,883	5,118,123	5,455,497	6,192,307	6,685,857	8.0
Business or profession net income, less loss.....						
Number of returns	16,937,575	17,104,786	17,312,125	17,600,010	18,018,349	2.4
Amount	186,741,216	202,400,115	208,414,067	213,865,353	216,772,496	1.4
Net capital gain in AGI less loss.....						
Number of returns	24,240,112	25,690,397	21,493,841	22,875,460	23,470,401	2.6
Amount	356,083,267	446,083,839	530,795,936	614,739,612	325,168,963	-47.1
Capital gain distributions reported on Form 1040.....						
Number of returns	N/A	N/A	6,206,662	6,645,305	2,486,027	-62.6
Amount	N/A	N/A	11,962,180	15,802,819	1,358,488	-91.4
Sales of property other than capital assets, net gain less loss.....						
Number of returns	1,744,602	1,719,937	1,732,925	1,700,051	1,615,884	-5.0
Amount	-1,460,402	-1,575,698	-1,712,291	-919,134	-1,896,996	-106.4
Total IRA distributions.....						
Number of returns	6,761,089	8,530,379	8,751,378	9,381,311	9,363,959	-0.2
Amount	79,009,673	133,357,445	125,316,324	138,323,846	118,565,053	-14.3
Taxable IRA distributions in AGI.....						
Number of returns	6,214,044	7,774,091	8,129,376	8,732,291	8,834,138	1.2
Amount	55,182,520	74,094,367	87,140,912	98,966,627	94,327,585	-4.7
Total pensions & annuities.....						
Number of returns	20,948,184	22,211,348	23,180,716	23,793,404	24,317,375	2.2
Amount	382,935,981	441,521,385	508,236,875	552,009,667	532,924,324	-3.5
Taxable pensions & annuities in AGI.....						
Number of returns	19,496,575	20,473,407	21,343,646	21,765,211	22,262,775	2.3
Amount	259,711,251	280,650,198	304,310,714	325,827,702	338,745,409	4.0
Rents, royalties, partnerships, estates, trusts, etc.....						
Number of returns	14,480,636	14,647,697	14,536,311	14,332,632	14,542,983	1.5
Amount	198,823,191	219,258,921	246,591,401	252,085,403	268,224,205	6.4
Farm net income less loss.....						
Number of returns	2,160,954	2,091,845	2,046,308	2,061,784	2,006,871	-2.7
Amount	-6,847,443	-7,933,778	-6,242,916	-9,034,178	-11,004,781	-21.8
Unemployment compensation in AGI.....						
Number of returns	7,124,100	7,082,562	6,775,723	6,478,292	8,799,885	35.8
Amount	17,230,102	16,814,669	17,530,779	16,913,305	26,890,925	59.0
Social security benefits (received).....						
Number of returns	11,351,510	12,136,792	12,487,903	13,627,723	13,753,080	0.9
Amount	139,958,629	154,953,370	163,232,494	186,586,863	196,524,465	5.3
Taxable social security benefits in AGI.....						
Number of returns	8,307,938	8,941,171	9,459,189	10,608,572	10,779,279	1.6
Amount	61,557,689	68,702,700	75,078,976	89,964,021	93,559,363	4.0
Foreign earned income exclusion ²						
Number of returns	297,534	308,284	314,486	358,391	292,006	-18.5
Amount	13,170,179	13,455,924	14,136,544	15,239,672	13,944,765	-8.5
Net operating loss ³						
Number of returns	568,443	539,802	578,583	527,417	611,473	15.9
Amount	51,343,546	48,297,886	49,634,620	48,096,275	54,475,064	13.3
Other income, net gain less loss ²						
Number of returns	4,737,237	5,088,222	5,160,532	5,815,404	5,610,987	-3.5
Amount	19,085,136	21,554,040	22,879,779	25,370,158	19,508,967	-23.1
Total income, net gain less loss.....						
Number of returns	122,332,599	124,652,387	126,840,986	129,148,570	130,014,403	0.7
Amount	5,016,904,666	5,467,503,555	5,912,166,710	6,423,986,106	6,231,176,710	-3.0

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, 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, 2000 to 2001
	1997	1998	1999	2000	2001	
	(1)	(2)	(3)	(4)	(5)	(6)
Total taxpayer IRA adjustment						
Number of returns	4,068,958	3,868,017	3,687,149	3,505,032	3,448,457	-1.6
Amount	8,662,694	8,188,452	7,883,438	7,477,074	7,406,866	-0.9
Student loan interest deduction						
Number of returns	N/A	3,763,742	4,136,505	4,477,986	4,405,667	-1.6
Amount	N/A	1,730,768	2,254,531	2,639,472	2,711,733	2.7
Medical savings account deduction						
Number of returns	16,912	42,235	50,393	65,415	69,957	6.9
Amount	22,454	62,071	81,977	120,330	123,296	2.5
Moving expenses						
Number of returns	780,813	809,246	986,313	956,586	944,791	-1.2
Amount	1,847,578	1,684,183	2,230,965	2,137,803	2,180,570	2.0
One-half of self-employment tax						
Number of returns	13,513,228	13,756,483	14,029,609	14,300,140	14,574,036	1.9
Amount	14,868,362	15,960,341	16,689,650	17,392,967	18,134,959	4.3
Self-employed health insurance						
Number of returns	3,284,842	3,380,867	3,491,539	3,564,624	3,559,792	-0.1
Amount	3,869,842	4,693,286	6,755,071	7,569,198	8,177,397	8.0
Keogh retirement plan						
Number of returns	1,189,981	1,177,487	1,264,007	1,287,706	1,290,496	0.2
Amount	10,237,623	11,039,683	11,928,242	12,475,396	13,114,412	5.1
Penalty on early withdrawal of savings						
Number of returns	918,302	828,922	805,367	863,436	890,649	3.2
Amount	234,237	217,913	236,115	286,507	197,533	-31.1
Alimony paid adjustment						
Number of returns	623,646	590,898	610,609	656,724	656,635	(Z)
Amount	6,311,455	6,877,808	7,247,919	7,460,164	7,472,718	0.2
Foreign housing deductions						
Number of returns	654	1,543	5,782	4,411	4,122	-6.6
Amount	16,361	38,994	77,574	42,400	92,074	117.2
Other adjustments						
Number of returns	118,629	164,646	198,438	170,106	183,906	8.1
Amount	884,074	1,037,209	1,313,318	1,008,208	961,209	-4.7
Total statutory adjustments						
Number of returns	18,785,760	21,998,366	22,659,973	23,197,425	23,497,092	1.3
Amount	46,954,680	51,530,709	56,698,800	58,609,518	60,572,768	3.3
Adjusted gross income or loss (AGI)						
Amount	4,969,949,986	5,415,972,847	5,855,467,909	6,365,376,648	6,170,603,942	-3.1
Total itemized deductions						
Number of returns	36,624,595	38,186,186	40,244,305	42,534,320	44,562,307	4.8
Amount	620,810,172	676,460,336	741,376,847	822,360,510	884,528,260	7.6
Total standard deduction						
Number of returns	84,844,302	85,576,463	85,755,366	85,670,504	84,238,232	-1.7
Amount	441,695,925	459,457,374	463,960,491	470,820,881	481,907,591	2.4
Basic standard deduction						
Number of returns	84,844,302	85,576,463	85,755,366	85,670,504	84,238,232	-1.7
Amount	428,362,726	445,400,450	449,696,182	456,084,883	466,971,032	2.4
Additional standard deduction						
Number of returns	11,136,379	11,081,634	11,200,024	11,330,554	11,116,629	-1.9
Amount	13,333,199	14,056,924	14,264,309	14,735,998	14,936,559	1.4
AGI less deductions						
Number of returns	110,720,898	111,924,583	113,863,898	116,391,403	115,862,109	-0.5
Amount	3,984,130,897	4,357,840,879	4,730,367,366	5,157,822,794	4,910,329,307	-4.8
Number of exemptions	241,279,259	245,592,958	248,657,119	252,332,427	256,186,046	1.5
Exemption amount	627,825,050	650,347,285	669,241,317	690,109,474	727,554,990	5.4
Taxable income						
Number of returns	99,314,519	100,801,271	102,845,571	105,259,292	104,174,655	-1.0
Amount	3,429,109,165	3,780,838,200	4,136,119,714	4,544,242,424	4,268,506,425	-6.1
Tax from table, rate schedules, etc						
Number of returns	99,217,292	100,793,439	102,831,402	105,254,144	104,163,693	-1.0
Amount	738,819,027	813,227,104	906,345,754	1,008,626,180	926,642,321	-8.1
Additional taxes						
Number of returns	59,250	47,690	36,960	23,487	25,334	7.9
Amount	663,002	341,757	466,001	126,524	198,998	57.3
Alternative minimum tax						
Number of returns	618,072	853,433	1,018,063	1,304,198	1,120,047	-14.1
Amount	4,005,101	5,014,549	6,477,697	9,600,840	6,756,705	-29.6
Income tax before credits						
Number of returns	99,225,503	100,797,716	102,834,362	105,277,966	104,195,834	-1.0
Amount	739,482,029	813,568,861	906,811,755	1,018,218,948	933,567,474	-8.3
Child care credit						
Number of returns	5,795,530	6,128,155	6,182,193	6,368,101	6,184,508	-2.9
Amount	2,464,005	2,660,573	2,675,147	2,793,860	2,721,061	-2.6
Credit for elderly or disabled						
Number of returns	190,343	180,473	181,813	155,796	139,097	-10.7
Amount	41,281	35,689	33,629	32,608	30,496	-6.5
Child tax credit						
Number of returns	N/A	24,810,781	26,016,019	26,404,521	26,452,875	0.2
Amount	N/A	15,143,468	19,398,625	19,689,359	22,427,229	13.9
Education credits						
Number of returns	N/A	4,652,596	6,436,654	6,815,316	7,212,554	5.8
Amount	N/A	3,376,647	4,772,443	4,851,178	5,156,254	6.3
Adoption credit						
Number of returns	30,721	40,668	47,349	42,681	47,737	11.8
Amount	58,522	83,046	103,016	91,866	88,781	-3.4

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, 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, 2000 to 2001
	1997	1998	1999	2000	2001	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign tax credit						
Number of returns	2,334,015	2,995,294	3,266,544	3,935,699	3,942,604	0.2
Amount	4,073,461	4,677,022	4,941,010	5,990,360	6,254,559	4.4
General business credit						
Number of returns	306,254	272,197	287,658	275,115	269,648	-2.0
Amount	826,320	732,487	783,920	764,253	713,974	-6.6
Prior year minimum tax credit						
Number of returns	118,571	108,583	166,010	199,554	248,255	24.4
Amount	681,282	818,389	996,461	1,287,661	1,438,041	11.7
Rate reduction credit						
Number of returns	N/A	N/A	N/A	N/A	22,096,605	(X)
Amount	N/A	N/A	N/A	N/A	5,057,456	(X)
Total credits ²						
Number of returns	8,712,146	32,114,860	34,813,611	36,028,685	49,066,700	36.2
Amount	8,410,868	27,823,908	33,974,279	35,753,613	44,160,998	23.5
Income tax less credits ³						
Number of returns	98,794,570	96,581,077	97,752,068	100,163,625	97,389,985	-2.8
Amount	731,071,161	785,744,954	872,837,476	982,465,335	889,406,476	-9.5
Self-employment tax						
Number of returns	13,515,150	13,757,431	14,029,609	14,300,140	14,575,011	1.9
Amount	29,738,153	31,914,256	33,372,365	34,778,824	36,262,878	4.3
Recapture taxes						
Number of returns	26,922	22,300	12,243	14,144	11,686	-17.4
Amount	133,018	238,980	215,699	298,862	286,974	-4.0
Social security, Medicare tax on tip income not reported						
Number of returns	267,055	245,028	254,489	265,007	288,275	8.8
Amount	27,826	26,264	29,477	35,753	35,879	0.4
Tax on qualified retirement plans						
Number of returns	3,415,245	3,786,186	4,076,050	4,334,527	4,571,187	5.5
Amount	2,335,845	2,699,419	3,074,825	3,414,692	3,259,975	-4.5
Advanced earned income credit payments						
Number of returns	239,664	217,555	171,629	174,967	135,554	-22.5
Amount	122,398	105,877	94,004	72,958	51,492	-29.4
Household employment taxes						
Number of returns	310,367	284,706	286,175	259,906	250,622	-3.6
Amount	763,897	752,307	759,438	795,638	804,086	1.1
Total tax liability ⁴						
Number of returns	102,359,516	100,813,446	102,194,476	104,685,747	102,557,013	-2.0
Amount	768,290,921	826,621,050	916,992,618	1,022,172,309	930,280,996	-9.0
Income tax withheld						
Number of returns	106,483,908	109,144,689	111,193,931	113,733,442	114,798,386	0.9
Amount	582,124,212	636,248,491	695,526,980	763,901,388	773,325,891	1.2
Estimated tax payments						
Number of returns	12,766,410	13,072,121	13,169,356	13,326,669	13,167,856	-1.2
Amount	162,584,233	177,750,952	196,915,946	221,621,893	220,195,712	-0.6
Earned income credit ⁵						
Number of returns	19,391,179	19,704,707	19,260,339	19,277,225	19,593,121	1.6
Amount	30,388,582	31,591,789	31,903,081	32,296,350	33,375,971	3.3
Additional child tax credit						
Number of returns	N/A	754,363	985,579	1,104,143	8,562,900	675.5
Amount	N/A	508,972	812,404	977,641	4,994,877	410.9
Payment with an extension request						
Number of returns	1,597,435	1,540,573	1,510,206	1,610,937	1,448,213	-10.1
Amount	38,918,434	45,640,225	53,984,319	63,396,711	42,495,018	-33.0
Excess social security tax withheld						
Number of returns	1,267,562	1,303,642	1,377,613	1,640,582	1,436,745	-12.4
Amount	1,399,705	1,523,584	1,712,649	2,184,849	1,915,349	-12.3
Other payments						
Form 2439						
Number of returns	68,097	41,688	37,879	50,698	20,955	-58.7
Amount	55,227	46,076	151,723	399,047	88,649	-77.8
Form 4136						
Number of returns	445,633	446,489	426,878	395,555	386,698	-2.2
Amount	101,328	108,376	95,029	90,578	108,963	20.3
Total payments ⁶						
Number of returns	115,138,784	117,835,317	119,809,259	122,243,874	123,451,338	1.0
Amount	815,571,720	893,418,466	981,100,157	1,084,868,447	1,076,500,696	-0.8
Overpayment, total						
Number of returns	88,311,237	93,434,624	94,827,237	95,921,082	102,310,895	6.7
Amount	140,110,378	167,987,055	182,049,186	196,198,780	236,981,755	20.8
Overpayment refunded						
Number of returns	85,381,040	90,233,356	91,600,741	93,000,030	99,011,975	6.5
Amount	119,706,937	144,445,788	155,513,635	167,577,365	202,274,032	20.7
Refund credited to next year						
Number of returns	4,109,601	4,567,379	4,514,663	4,255,215	5,408,878	27.1
Amount	20,403,441	23,541,268	26,535,551	28,621,415	34,708,129	21.3
Tax due at time of filing						
Number of returns	31,198,382	28,429,856	29,200,902	30,624,423	24,581,181	-19.7
Amount	93,909,641	102,151,442	119,091,512	134,944,362	91,830,967	-31.9
Tax penalty						
Number of returns	5,920,839	5,019,736	5,285,114	5,813,525	5,318,905	-8.5
Amount	1,080,062	961,802	1,149,865	1,441,719	1,060,320	-26.5

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, 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, 2000 to 2001
	1997	1998	1999	2000	2001	
	(7)	(8)	(9)	(10)	(11)	
All returns*	122,421,991	124,770,662	127,075,145	129,373,500	130,255,237	0.7
Form 1040 returns	68,781,991	71,162,837	74,165,814	78,846,102	80,500,011	2.1
Electronically filed returns.....	6,972,994	9,450,121	13,173,514	16,018,213	20,811,215	29.9
Form 1040A returns	24,780,076	25,987,822	26,961,302	28,826,589	28,293,817	-1.8
Electronically filed returns.....	8,475,296	10,285,487	12,462,963	13,889,642	15,007,182	8.0
Form 1040EZ returns	21,154,656	20,830,173	20,752,420	21,700,809	21,461,409	-1.1
Electronically filed returns	8,839,265	9,150,964	9,858,843	10,170,740	11,043,091	8.6
Form 1040PC returns	7,705,268	6,789,831	5,195,609	NA	NA	NA
Salaries & wages						
Number of returns	104,404,985	106,535,263	108,183,782	110,168,714	111,227,450	1.0
Amount	2,942,930,339	3,093,909,297	3,241,155,654	3,381,007,161	3,369,172,855	-0.4
Taxable interest received						
Number of returns	67,300,571	67,231,792	67,218,877	68,046,458	67,479,816	-0.8
Amount	139,821,044	142,211,828	137,784,499	151,230,402	146,256,689	-3.3
Tax-exempt interest						
Number of returns	4,925,914	4,778,374	4,801,877	4,658,345	4,557,381	-2.2
Amount	39,916,059	40,050,530	41,186,672	40,934,656	41,020,204	0.2
Dividends in AGI						
Number of returns	29,507,639	30,423,274	32,226,492	34,140,604	32,621,151	-4.5
Amount	98,121,687	94,481,652	103,894,527	111,523,277	88,216,475	-20.9
State income tax refund						
Number of returns	19,218,388	19,544,265	20,811,334	20,921,057	22,132,023	5.8
Amount	11,477,485	11,728,743	14,098,984	13,892,136	15,660,147	12.7
Alimony received						
Number of returns	413,109	437,410	418,989	442,335	437,859	-1.0
Amount	4,043,879	4,081,438	4,278,821	4,698,260	4,934,212	5.0
Business or profession net income, less loss						
Number of returns	16,937,575	17,104,786	17,312,125	17,600,010	18,018,349	2.4
Amount	152,069,394	161,403,600	163,462,013	162,265,063	159,979,702	-1.4
Net capital gain in AGI less loss						
Number of returns	24,240,112	25,690,397	21,493,841	22,875,460	23,470,401	2.6
Amount	289,970,087	355,728,739	416,310,538	466,418,522	239,977,094	-48.5
Capital gain distributions reported on Form 1040						
Number of returns	N/A	N/A	6,206,662	6,645,305	2,486,027	-62.6
Amount	N/A	N/A	9,382,102	11,989,999	1,002,574	-91.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,744,602	1,719,937	1,732,925	1,700,051	1,615,884	-5.0
Amount	-1,189,252	-1,256,537	-1,342,973	-697,370	-1,399,997	-100.8
Total IRA distributions						
Number of returns	6,761,089	8,530,379	8,751,378	9,381,311	9,363,959	-0.2
Amount	64,340,125	106,345,650	98,287,313	104,949,807	87,501,884	-16.6
Taxable IRA distributions in AGI						
Number of returns	6,214,044	7,774,091	8,129,376	8,732,291	8,834,138	1.2
Amount	44,936,906	59,086,417	68,345,813	75,088,488	69,614,454	-7.3
Total pensions & annuities						
Number of returns	20,948,184	22,211,348	23,180,716	23,793,404	24,317,375	2.2
Amount	311,837,118	352,090,419	398,617,157	418,823,723	393,302,084	-6.1
Taxable pensions & annuities in AGI						
Number of returns	19,496,575	20,473,407	21,343,646	21,765,211	22,262,775	2.3
Amount	211,491,247	223,803,986	238,675,070	247,213,734	249,996,612	1.1
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	14,480,636	14,647,697	14,536,311	14,332,632	14,542,983	1.5
Amount	161,908,136	174,847,624	193,405,020	191,263,583	197,951,443	3.5
Farm net income less loss						
Number of returns	2,160,954	2,091,845	2,046,308	2,061,784	2,006,871	-2.7
Amount	-5,576,094	-6,326,777	-4,896,405	-6,854,460	-8,121,610	-18.5
Unemployment compensation in AGI						
Number of returns	7,124,100	7,082,562	6,775,723	6,478,292	8,799,885	35.8
Amount	14,031,028	13,408,827	13,749,631	12,832,553	19,845,701	54.7
Social security benefits (received)						
Number of returns	11,351,510	12,136,792	12,487,903	13,627,723	13,753,080	0.9
Amount	113,972,825	123,567,281	128,025,485	141,568,181	145,036,506	2.4
Taxable social security benefits in AGI						
Number of returns	8,307,938	8,941,171	9,459,189	10,608,572	10,779,279	1.6
Amount	50,128,411	54,786,842	58,865,471	68,257,983	69,047,500	1.2
Foreign earned income exclusion ²						
Number of returns	297,534	308,284	314,486	358,391	292,006	-18.5
Amount	10,724,901	10,730,402	11,087,485	11,562,725	10,291,339	-11.0
Net operating loss ²						
Number of returns	568,443	539,802	578,583	527,417	611,473	15.9
Amount	41,810,705	38,515,061	38,929,114	36,491,863	40,202,999	10.2
Other income, net gain less loss ²						
Number of returns	4,737,237	5,088,222	5,160,532	5,815,404	5,610,987	-3.5
Amount	15,541,642	17,188,230	17,944,925	19,248,982	14,397,762	-25.2
Total income, net gain less loss						
Number of returns	122,332,599	124,652,387	126,840,986	129,148,570	130,014,403	0.7
Amount	4,085,427,252	4,360,050,682	4,636,993,498	4,874,041,052	4,598,654,399	-5.7

Footnotes at end of table

Individual Returns 2001

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, 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, 2000 to 2001
	1997	1998	1999	2000	2001	
	(7)	(8)	(9)	(10)	(11)	(12)
Total taxpayer IRA adjustment						
Number of returns	4,068,958	3,868,017	3,687,149	3,505,032	3,448,457	-1.6
Amount	7,054,311	6,529,866	6,183,089	5,673,046	5,466,322	-3.6
Student loan interest deduction						
Number of returns	N/A	3,763,742	4,136,505	4,477,986	4,405,667	-1.6
Amount	N/A	1,380,198	1,768,260	2,002,634	2,001,279	-0.1
Medical savings account deduction						
Number of returns	16,912	42,235	50,393	65,415	69,957	6.9
Amount	18,285	49,498	64,296	91,297	90,993	-0.3
Moving expenses						
Number of returns	780,813	809,246	986,313	956,586	944,791	-1.2
Amount	1,504,542	1,343,049	1,749,776	1,622,005	1,609,277	-0.8
One-half of self-employment tax						
Number of returns	13,513,228	13,756,483	14,029,609	14,300,140	14,574,036	1.9
Amount	12,107,787	12,727,545	13,089,922	13,196,485	13,383,734	1.4
Self-employed health insurance						
Number of returns	3,284,842	3,380,867	3,491,539	3,564,624	3,559,792	-0.1
Amount	3,151,337	3,742,652	5,298,095	5,742,942	6,034,979	5.1
Keogh retirement plan						
Number of returns	1,189,981	1,177,487	1,264,007	1,287,706	1,290,496	0.2
Amount	8,336,827	8,803,575	9,355,484	9,465,399	9,678,533	2.3
Penalty on early withdrawal of savings						
Number of returns	918,302	828,922	805,367	863,436	890,649	3.2
Amount	190,747	173,774	185,188	217,380	145,781	-32.9
Alimony paid adjustment						
Number of returns	623,646	590,898	610,609	656,724	656,635	(2)
Amount	5,139,621	5,484,695	5,684,642	5,660,215	5,514,921	-2.6
Foreign housing deductions						
Number of returns	654	1,543	5,782	4,411	4,122	-6.6
Amount	13,323	31,096	60,842	32,170	67,951	111.2
Other adjustments						
Number of returns	118,629	164,646	198,438	170,106	183,906	8.1
Amount	719,930	827,120	1,030,053	764,953	709,379	-7.3
Total statutory adjustments						
Number of returns	18,785,760	21,998,366	22,659,973	23,197,425	23,497,092	1.3
Amount	38,236,710	41,093,069	44,469,647	44,468,527	44,703,150	0.5
Adjusted gross income or loss (AGI)						
Amount	4,141,624,988	4,318,967,613	4,592,523,850	4,829,572,571	4,553,951,249	-5.7
Total itemized deductions						
Number of returns	36,624,595	38,186,186	40,244,305	42,534,320	44,562,307	4.8
Amount	505,545,743	539,442,054	581,472,037	623,945,759	652,788,384	4.6
Total standard deduction						
Number of returns	84,844,302	85,576,463	85,755,366	85,670,504	84,238,232	-1.7
Amount	359,687,235	366,393,440	363,890,581	357,223,734	355,651,359	-0.4
Basic standard deduction						
Number of returns	84,844,302	85,576,463	85,755,366	85,670,504	84,238,232	-1.7
Amount	348,829,581	355,183,772	352,702,888	346,043,159	344,628,068	-0.4
Additional standard deduction						
Number of returns	11,136,379	11,081,634	11,200,024	11,330,554	11,116,629	-1.9
Amount	10,857,654	11,209,668	11,187,693	11,180,575	11,023,291	-1.4
AGI less deductions						
Number of returns	110,720,898	111,924,583	113,863,898	116,391,403	115,862,109	-0.5
Amount	3,244,406,268	3,475,152,216	3,710,092,052	3,913,370,860	3,623,859,267	-7.4
Number of exemptions	241,279,259	245,592,958	248,657,119	252,332,427	256,186,046	1.5
Exemption amount	511,258,184	518,618,250	524,895,151	523,603,546	536,940,952	2.5
Taxable income						
Number of returns	99,314,519	100,801,271	102,845,571	105,259,292	104,174,655	-1.0
Amount	2,792,434,173	3,015,022,488	3,244,015,462	3,447,831,885	3,150,189,244	-8.6
Tax from table, rate schedules, etc						
Number of returns	99,217,292	100,793,439	102,831,402	105,254,144	104,163,693	-1.0
Amount	601,644,159	648,506,463	710,859,415	765,270,243	683,868,872	-10.6
Additional taxes						
Number of returns	59,250	47,690	36,960	23,487	25,334	7.9
Amount	539,904	272,533	365,491	95,997	146,862	53.0
Alternative minimum tax						
Number of returns	618,072	853,433	1,018,063	1,304,198	1,120,047	-14.1
Amount	3,261,483	3,998,843	5,080,547	7,284,401	4,986,498	-31.5
Income tax before credits						
Number of returns	99,225,503	100,797,716	102,834,362	105,277,966	104,195,834	-1.0
Amount	602,184,063	648,778,996	711,224,906	772,548,519	688,979,686	-10.8
Child care credit						
Number of returns	5,795,530	6,128,155	6,182,193	6,368,101	6,184,508	-2.9
Amount	2,006,519	2,121,669	2,098,155	2,119,772	2,008,163	-5.3
Credit for elderly or disabled						
Number of returns	190,343	180,473	181,813	155,796	139,097	-10.7
Amount	33,616	28,460	26,376	24,741	22,506	-9.0
Child tax credit						
Number of returns	N/A	24,810,781	26,016,019	26,404,521	26,452,875	0.2
Amount	N/A	12,076,131	15,214,608	14,938,816	16,551,461	10.8
Education credits						
Number of returns	N/A	4,652,596	6,436,654	6,815,316	7,212,554	5.8
Amount	N/A	2,692,701	3,743,093	3,680,712	3,805,354	3.4
Adoption credit						
Number of returns	30,721	40,668	47,349	42,681	47,737	11.8
Amount	47,656	66,225	80,797	69,701	65,521	-8.0

Footnotes at end of table

Table A--Selected Income and Tax Items for Selected Years, 1997-2001, 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, 2000 to 2001
	1997	1998	1999	2000	2001	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit						
Number of returns	2,334,015	2,995,294	3,266,544	3,935,699	3,942,604	0.2
Amount	3,317,151	3,729,683	3,875,302	4,545,038	4,615,911	1.6
General business credit						
Number of returns	306,254	272,197	287,658	275,115	269,648	-2.0
Amount	672,899	584,120	614,839	579,858	526,918	-9.1
Prior year minimum tax credit						
Number of returns	118,571	108,583	166,010	199,554	248,255	24.4
Amount	554,790	652,623	781,538	976,981	1,061,623	8.6
Rate reduction credit						
Number of returns.....	N/A	N/A	N/A	N/A	22,096,605	(X)
Amount	N/A	N/A	N/A	N/A	3,732,440	(X)
Total credits ³						
Number of returns	8,712,146	32,114,860	34,813,611	36,028,685	49,066,700	36.2
Amount	6,849,241	22,188,124	26,646,493	27,127,172	32,591,142	20.1
Income tax less credits ⁴						
Number of returns	98,794,570	96,581,077	97,752,068	100,163,625	97,389,985	-2.8
Amount	595,334,822	626,590,872	684,578,413	745,421,347	656,388,543	-11.9
Self-employment tax						
Number of returns	13,515,150	13,757,431	14,029,609	14,300,140	14,575,011	1.9
Amount	24,216,737	25,449,965	26,174,404	26,387,575	26,762,272	1.4
Recapture taxes						
Number of returns.....	26,922	22,300	12,243	14,144	11,686	-17.4
Amount	108,321	190,574	169,176	226,754	211,789	-6.6
Social security, Medicare tax on tip income not reported						
Number of returns.....	267,055	245,028	254,489	265,007	288,275	8.8
Amount	22,660	20,944	23,119	27,127	26,479	-2.4
Tax on qualified retirement plans						
Number of returns.....	3,415,245	3,786,186	4,076,050	4,334,527	4,571,187	5.5
Amount	1,902,154	2,152,647	2,411,627	2,590,813	2,405,886	-7.1
Advanced earned income credit payments						
Number of returns	239,664	217,555	171,629	174,967	135,554	-22.5
Amount	99,673	84,431	73,729	55,355	38,001	-31.3
Household employment taxes						
Number of returns.....	310,367	284,706	286,175	259,906	250,622	-3.6
Amount	622,066	599,926	595,638	603,671	593,421	-1.7
Total tax liability ⁵						
Number of returns.....	102,359,516	100,813,446	102,194,476	104,685,747	102,557,013	-2.0
Amount	625,644,072	659,187,440	719,209,896	775,548,034	686,554,241	-11.5
Income tax withheld						
Number of returns.....	106,483,908	109,144,689	111,193,931	113,733,442	114,798,386	0.9
Amount	474,042,518	507,375,192	545,511,357	579,591,341	570,720,215	-1.5
Estimated tax payments						
Number of returns.....	12,766,410	13,072,121	13,169,356	13,326,669	13,167,856	-1.2
Amount	132,397,584	141,747,171	154,443,879	168,150,146	162,506,061	-3.4
Earned income credit ⁶						
Number of returns.....	19,391,179	19,704,707	19,260,339	19,277,225	19,593,121	1.6
Amount	24,746,402	25,192,814	25,022,024	24,504,059	24,631,713	0.5
Additional child tax credit						
Number of returns	N/A	754,363	985,579	1,104,143	8,562,900	675.5
Amount	N/A	405,879	637,180	741,761	3,686,256	397.0
Payment with an extension request						
Number of returns	1,597,435	1,540,573	1,510,206	1,610,937	1,448,213	-10.1
Amount	31,692,536	36,395,714	42,340,642	48,100,691	31,361,637	-34.8
Excess social security tax withheld						
Number of returns.....	1,267,562	1,303,642	1,377,613	1,640,582	1,436,745	-12.4
Amount	1,139,825	1,214,979	1,343,254	1,657,700	1,413,542	-14.7
Other payments						
Form 2439						
Number of returns.....	68,097	41,688	37,879	50,698	20,955	-58.7
Amount	44,973	36,743	118,998	302,767	65,424	-78.4
Form 4136						
Number of returns	445,633	446,489	426,878	395,555	386,698	-2.2
Amount	82,515	86,424	74,533	68,724	80,415	17.0
Total payments ⁷						
Number of returns.....	115,138,784	117,835,317	119,809,259	122,243,874	123,451,338	1.0
Amount	664,146,352	712,454,917	769,490,319	823,117,183	794,465,458	-3.5
Overpayment, total						
Number of returns.....	88,311,237	93,434,624	94,827,237	95,921,082	102,310,895	6.7
Amount	114,096,399	133,960,969	142,783,675	148,860,996	174,894,284	17.5
Overpayment refunded						
Number of returns	85,381,040	90,233,356	91,600,741	93,000,030	99,011,975	6.5
Amount	97,481,219	115,188,029	121,971,478	127,145,193	149,279,728	17.4
Refund credited to next year						
Number of returns.....	4,109,601	4,567,379	4,514,663	4,255,215	5,408,878	27.1
Amount	16,615,180	18,772,941	20,812,197	21,715,793	25,614,855	18.0
Tax due at time of filing						
Number of returns.....	31,198,382	28,429,856	29,200,902	30,624,423	24,581,181	-19.7
Amount	76,473,649	81,460,480	93,405,107	102,385,707	67,771,931	-33.8
Tax penalty						
Number of returns	5,920,839	5,019,736	5,285,114	5,813,525	5,318,905	-8.5
Amount	879,529	766,987	901,855	1,093,869	782,524	-28.5

¹ All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the basic Tables in Section 3.² Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.³ Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.⁴ Total tax liability includes the values for "other taxes" not tabulated here.⁵ Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," 2000 (Bureau of Labor Statistics), Table B-59, based on 1990=100 when 1990 CPI-U = 130.7, 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6, 1998 CPI-U = 163.9, 1997 CPI-U = 160.5.

N/A = Not applicable

(Z) Less than .05 percent.

(X) Percentage not computed.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$7,450 \$8,550
	Head of household	under 65 65 or older	\$9,550 \$10,650
Married with a child and living apart from spouse during the last six months of 2001	Head of household	under 65 65 or older	\$9,550 \$10,650
Married and living with spouse at the end of 2001 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$13,400 \$14,300
		65 or older (both spouses)	\$15,200
Married, not living with spouse at the end of 2001 (or on the date spouse died)	Married, separate return	any age	\$2,900
	Married, joint or separate return	any age	\$2,900
Widowed in 1999 or 2000 and not remarried in 2001	Single	under 65 65 or older	\$7,450 \$8,550
	Head of household	under 65 65 or older	\$9,550 \$10,650
	Qualifying widow(er) with dependent child	under 65 65 or older	\$10,500 \$11,400

Requirements for Filing

The filing requirements for Tax Year 2001 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 2001 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;
 - Tax from medical savings accounts (MSA);

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 income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

Caution: an individual's gross income was \$2,900 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 \$4,550, or
- Unearned income was over \$750, or
- Gross income was more than the larger of (a) \$750 or (b) earned income (up to \$4,300) plus \$250.

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

- Earned income was more than \$5,650 (\$6,750 if 65 or older and blind), or
- Unearned income was more than \$1,850 (\$2,950 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,300) plus \$250 or \$700, whichever is larger; plus \$1,100 (\$2,200 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 \$3,800, or
- Unearned income was over \$750, or
- Gross income was more than the larger of \$750 or earned income (up to \$3,550) plus \$250.

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

- Earned income was more than \$4,700 (\$5,600 if 65 or older and blind), or
- Unearned was more than \$1,650 (\$2,550 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$3,550) plus \$250 or \$750, whichever is larger, plus \$900 (\$1,800 if 65 or older and blind).
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.

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 2001 that 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.

Alternative Minimum Tax

For Tax Year 2001, the AMT exemption amounts increased by \$4,000 for married taxpayers filing joint returns and surviving spouses, and by \$2,000 for single taxpayers or married taxpayers filing separate returns. This increased the AMT exemption amounts to \$49,000 for married couples filing a joint return and surviving spouse, \$24,500 for married couples filing separate returns, estates, and trusts, and \$35,750 for single taxpayers and heads of household.

Capital Gains Tax Rate

The rate at which net gains (less losses) on sales of capital assets that were held for at least five years was lowered to 8 percent for 2001 for those individuals who would otherwise have paid a 10-percent tax rate on these gains.

Child Tax Credit

The maximum amount of the child tax credit for each qualifying child was increased from \$500 to \$600 for 2001. The refundable portion of the child tax credit was also extended to families with fewer than three children. It was refundable to the extent of 10 percent of the amount by which a taxpayer's earned income exceeded \$10,000. Families with more than three children could choose the greater of this value, or the amount by which the taxpayer's social security taxes exceeded his or her earned income credit.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual

could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,450 from \$2,400. The maximum credit for taxpayers with no qualifying children increased to \$364. For these taxpayers, earned income and modified AGI had to be less than \$10,710 (up from \$10,380 for 2000). For taxpayers with one qualifying child, the maximum credit increased to \$2,428 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,008. To be eligible for the credit, a taxpayer's earned income and modified AGI had to be less than \$28,281 for one qualifying child, or less than \$32,121 for two or more qualifying children.

Taxpayers with investment income totaling more than \$2,450 (up from \$2,400 in 2000) were not eligible to receive the EIC.

Exemption Amount

Indexing for inflation increased to \$2,900 the deduction for each exemption to which the taxpayer was entitled for 2001, an increase over the \$2,800 allowed for 2000. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$128,950 to \$132,950 for single filers; \$193,400 to \$199,450 for married persons filing jointly and surviving spouses; \$161,150 to \$166,200 for heads of household; and \$96,700 to \$99,725 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$255,450 for single filers; \$321,950 for married persons filing jointly and surviving spouses; \$288,700 for heads of household; and \$160,975 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

Foreign Earned Income Exclusion

For 2001, the amount of foreign earned income that could have been excluded from income increased from \$76,000 to \$78,000.

Itemized Deductions

If a taxpayer's AGI was greater than \$132,950 (\$66,475 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$128,950 (\$64,475) for 2000, 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.

Rate Reduction Credit

Individual taxpayers were eligible for a rate reduction credit if they did not receive an advance payment (based on the income shown on their 2000 tax return) equal to 5 percent of the first \$6,000 of taxable income for single or married filing separately taxpayers, \$10,000 for head of household taxpayers, and \$12,000 for married taxpayers filing jointly or qualified widowers. The rate reduction credit was, however, reduced by the amount of the advance rate reduction credit issued in the form of a check in the summer of 2001, which was based on information on the taxpayer's 2000 tax return.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2001, to \$80,400 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$76,200 for 2000.

Standard Deduction

The standard deduction increased for 2001 as a result of indexing for inflation. For single filers, the standard deduction rose from \$4,400 to \$4,550; for married persons filing jointly or surviving spouses, from \$7,350 to \$7,600; for

married persons filing separately, from \$3,675 to \$3,800; and for heads of household, from \$6,450 to \$6,650. The amount of standard deduction for a dependent was the greater of \$750 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 \$900 or \$1,100 depending on marital status.

Student Loan Interest Deduction

For 2001, the maximum deduction allowed for eligible taxpayers for interest paid on qualified higher education loans increased to \$2,500 from \$2,000 for 2000. 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 deduction was phased out when a taxpayer's modified AGI was between \$40,000 - \$55,000 (\$60,000 - \$75,000, joint returns).

Tax Rate Reductions

For tax years beginning after December 31, 2000, a new 10 percent regular income tax rate will be used for a portion of the taxable income replacing the former 15 percent rate, but for Tax Year 2001, the 10 percent applies to the first \$6,000 for dependent filers only. Taxpayers other than dependents received benefits equivalent to the 10 percent rate bracket via the rate reduction credit. Also for tax year 2001, there was a reduction of the former tax rates of 28 percent, 31 percent, 36 percent and 39.6 percent to 27.5 percent, 30.5 percent, 35.5 percent, and 39.1 percent respectively.

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

Figure 3.-Calculation of the 1979 Income Concept for 2001

1979 Total Income Concept=

Income or Loss:

- Salaries and wages ¹
- Interest ¹
- Dividends ¹
- Taxable refunds ¹
- Alimony received ¹
- Sales of capital assets, net gain or loss 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

¹ Included in adjusted gross income (less deficit) (AGI) for Tax Year 2001.

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 2001.

⁶ Not included in AGI for Tax Year 2001.

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 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

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2001

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

Size of income	Income				Salaries and wages			
	2001 Adjusted Gross Income		1979 Income Concept		2001 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.....	130,255,237	6,170,604	130,255,237	6,287,645	111,227,450	4,665,229	111,227,450	4,665,229
Under \$10,000	26,384,333	55,382	25,927,404	50,017	20,443,323	113,226	20,304,265	109,853
\$10,000 under \$20,000	23,380,151	348,945	23,386,012	349,240	18,793,767	262,119	18,796,624	264,125
\$20,000 under \$30,000	18,534,407	458,705	19,252,263	476,711	16,125,736	372,000	16,383,648	379,708
\$30,000 under \$40,000	13,843,640	480,541	14,429,233	500,770	12,312,025	395,740	12,633,862	405,525
\$40,000 under \$50,000	10,612,617	475,360	10,610,378	474,985	9,509,614	387,743	9,537,811	392,532
\$50,000 under \$60,000	8,399,671	460,640	8,168,655	448,214	7,626,312	373,865	7,461,264	370,655
\$60,000 under \$70,000	6,484,350	420,113	6,156,907	398,523	5,830,177	335,276	5,643,187	331,438
\$70,000 under \$80,000	5,046,596	377,478	4,790,170	358,669	4,611,261	303,658	4,463,780	299,500
\$80,000 under \$90,000	3,785,570	320,389	3,533,664	299,567	3,466,334	255,820	3,286,267	245,933
\$90,000 under \$100,000	2,747,484	259,972	2,613,471	247,204	2,556,148	211,802	2,447,475	203,160
\$100,000 under \$125,000	4,279,704	476,654	4,250,746	473,682	3,955,922	381,072	3,929,010	377,041
\$125,000 under \$150,000	2,283,192	311,183	2,206,404	301,000	2,063,069	235,761	2,023,295	226,115
\$150,000 under \$175,000	1,167,614	188,519	1,217,007	196,266	1,052,602	137,696	1,099,334	137,746
\$175,000 under \$200,000	738,688	137,962	788,228	147,414	653,523	97,393	702,410	99,851
\$200,000 under \$300,000	1,328,260	319,063	1,464,065	352,801	1,171,663	212,041	1,280,319	216,154
\$300,000 under \$400,000	471,670	162,260	562,476	193,640	405,258	100,570	480,246	105,668
\$400,000 under \$500,000	218,442	97,270	261,692	116,560	186,902	55,839	220,853	57,698
\$500,000 under \$1,000,000	355,617	240,864	423,273	286,292	301,125	126,244	353,932	130,529
\$1,000,000 under \$1,500,000	85,479	103,192	96,149	116,158	71,567	46,055	80,694	47,980
\$1,500,000 under \$2,000,000	36,491	62,634	39,714	68,287	30,482	25,793	33,143	26,577
\$2,000,000 under \$5,000,000	52,157	154,968	57,734	170,044	44,295	61,338	49,252	62,809
\$5,000,000 under \$10,000,000	12,266	83,519	12,709	86,209	10,523	30,020	10,917	30,358
\$10,000,000 and over	6,836	174,989	6,881	175,390	5,822	44,158	5,860	44,274

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	2001 Adjusted Gross Income		1979 Income Concept		2001 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.....	67,479,816	198,178	67,479,816	198,178	32,621,161	119,533	32,621,151	119,533
Under \$10,000	8,072,314	11,142	7,789,971	11,226	3,909,310	5,071	3,763,997	5,075
\$10,000 under \$20,000	8,017,657	15,447	7,867,582	15,195	3,072,778	5,572	2,977,514	5,525
\$20,000 under \$30,000	7,341,592	13,333	7,868,280	16,482	2,733,041	4,868	3,025,740	6,105
\$30,000 under \$40,000	7,020,614	12,501	7,568,355	15,068	2,825,097	4,969	3,062,703	6,526
\$40,000 under \$50,000	6,478,993	11,435	6,523,601	12,441	2,631,064	5,442	2,753,987	5,743
\$50,000 under \$60,000	5,854,953	10,587	5,679,867	10,798	2,573,498	5,047	2,484,476	5,014
\$60,000 under \$70,000	4,938,561	10,564	4,657,234	9,108	2,328,293	5,064	2,152,452	5,160
\$70,000 under \$80,000	4,031,130	8,831	3,818,418	7,220	1,974,169	4,413	1,823,020	4,070
\$80,000 under \$90,000	3,166,651	7,298	2,949,990	6,641	1,736,873	4,746	1,585,010	3,524
\$90,000 under \$100,000	2,353,519	6,220	2,236,918	5,729	1,335,399	3,336	1,280,494	3,213
\$100,000 under \$125,000	3,832,417	12,006	3,796,789	11,412	2,440,364	7,507	2,384,570	6,865
\$125,000 under \$150,000	2,097,942	9,151	2,014,524	7,205	1,501,490	5,852	1,434,652	5,475
\$150,000 under \$175,000	1,093,156	5,245	1,133,173	4,885	831,432	4,311	846,911	3,830
\$175,000 under \$200,000	696,914	4,091	748,881	3,835	550,080	3,603	587,354	3,539
\$200,000 under \$300,000	1,273,053	10,001	1,400,941	10,292	1,073,155	8,176	1,178,140	7,920
\$300,000 under \$400,000	456,138	5,886	544,542	5,901	406,161	5,257	476,270	5,362
\$400,000 under \$500,000	213,178	3,565	254,730	3,568	191,579	3,435	225,316	3,405
\$500,000 under \$1,000,000	349,498	9,679	414,715	9,881	324,018	8,635	376,608	8,828
\$1,000,000 under \$1,500,000	84,532	5,046	95,082	5,211	79,786	4,149	89,387	4,243
\$1,500,000 under \$2,000,000	36,229	3,328	39,397	3,240	34,728	2,733	37,767	2,681
\$2,000,000 under \$5,000,000	51,745	8,352	57,311	8,517	50,154	6,593	55,626	6,727
\$5,000,000 under \$10,000,000	12,208	4,623	12,647	4,523	11,933	3,612	12,363	3,580
\$10,000,000 and over	6,824	9,847	6,868	9,801	6,751	7,143	6,794	7,121

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, 2001--Continued

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

Size of income	Business or profession net income less loss				Sales of capital assets			
	2001 Adjusted Gross Income		1979 Income Concept		2001 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.....	18,018,349	216,772	18,018,349	216,772	26,966,428	326,527	26,966,428	326,627
Under \$10,000.....	3,266,350	4,775	3,036,308	2,487	3,291,056	5,817	3,183,476	6,273
\$10,000 under \$20,000.....	2,593,326	17,665	2,577,117	16,057	2,285,463	2,177	2,229,074	2,142
\$20,000 under \$30,000.....	2,038,035	15,572	2,116,872	14,990	2,073,110	2,184	2,296,273	2,636
\$30,000 under \$40,000.....	1,744,151	14,450	1,788,863	12,940	2,097,409	2,404	2,303,895	2,739
\$40,000 under \$50,000.....	1,511,702	12,109	1,566,100	12,011	2,039,519	2,291	2,086,479	3,113
\$50,000 under \$60,000.....	1,312,044	10,782	1,323,498	11,886	1,928,316	2,954	1,910,233	3,131
\$60,000 under \$70,000.....	1,095,171	12,199	1,061,932	9,951	1,789,737	4,458	1,638,869	3,830
\$70,000 under \$80,000.....	936,177	11,903	884,142	9,977	1,565,943	3,056	1,476,002	3,388
\$80,000 under \$90,000.....	692,357	8,106	704,954	10,757	1,408,545	3,740	1,269,692	3,870
\$90,000 under \$100,000.....	482,894	7,857	467,589	7,521	1,028,076	3,713	959,691	3,500
\$100,000 under \$125,000.....	762,459	15,600	767,272	14,598	1,941,705	9,741	1,894,758	9,961
\$125,000 under \$150,000.....	492,495	14,049	485,150	14,065	1,238,638	8,921	1,182,402	8,060
\$150,000 under \$175,000.....	262,454	9,561	287,571	10,286	716,644	7,070	719,721	7,255
\$175,000 under \$200,000.....	177,240	7,211	188,964	7,640	512,640	8,032	538,402	6,850
\$200,000 under \$300,000.....	342,245	20,683	395,207	22,149	972,800	20,339	1,056,050	19,741
\$300,000 under \$400,000.....	124,067	9,963	145,119	12,323	384,923	13,032	437,251	12,598
\$400,000 under \$500,000.....	56,333	5,171	64,997	6,019	182,444	10,366	209,522	10,646
\$500,000 under \$1,000,000.....	84,749	9,273	106,802	10,635	317,044	31,891	364,176	31,670
\$1,000,000 under \$1,500,000.....	19,500	2,961	22,181	3,261	79,247	17,655	88,550	17,877
\$1,500,000 under \$2,000,000.....	8,396	1,374	9,084	1,490	34,535	13,132	37,443	13,195
\$2,000,000 under \$5,000,000.....	11,579	2,445	13,919	2,632	49,971	38,636	55,328	38,910
\$5,000,000 under \$10,000,000.....	2,928	1,017	2,988	994	11,922	26,621	12,354	26,880
\$10,000,000 and over.....	1,698	2,045	1,722	2,102	6,742	88,300	6,787	88,262

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2001 Adjusted Gross Income		1979 Income Concept		2001 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.....	9,677,389	32,894	9,677,389	32,894	6,496,607	226,110	6,496,607	226,110
Under \$10,000.....	889,194	-955	845,981	-988	576,942	-29,896	557,420	-30,023
\$10,000 under \$20,000.....	1,037,505	1,111	990,958	1,176	408,330	26	388,367	-361
\$20,000 under \$30,000.....	923,525	642	1,037,750	763	398,373	1,011	413,968	835
\$30,000 under \$40,000.....	923,545	262	988,813	894	385,986	1,215	426,556	1,325
\$40,000 under \$50,000.....	874,776	533	886,868	258	418,313	2,088	421,005	1,632
\$50,000 under \$60,000.....	780,528	766	787,892	818	409,083	3,367	426,416	3,409
\$60,000 under \$70,000.....	718,001	305	688,549	319	432,190	2,814	454,602	3,127
\$70,000 under \$80,000.....	583,297	384	525,337	833	380,939	3,882	348,353	3,558
\$80,000 under \$90,000.....	526,431	1,156	489,737	759	340,909	3,288	304,080	3,092
\$90,000 under \$100,000.....	386,364	626	363,848	502	247,792	3,313	230,019	2,843
\$100,000 under \$125,000.....	680,493	2,393	672,575	2,407	513,908	8,256	499,023	7,951
\$125,000 under \$150,000.....	409,048	2,048	388,822	1,883	378,271	8,936	353,953	7,769
\$150,000 under \$175,000.....	210,090	1,982	210,166	1,582	261,395	7,911	257,885	7,778
\$175,000 under \$200,000.....	133,804	1,673	146,702	1,759	188,586	6,494	200,503	6,759
\$200,000 under \$300,000.....	263,181	4,117	279,783	4,009	463,240	26,269	476,420	25,066
\$300,000 under \$400,000.....	111,505	2,654	124,284	2,669	217,165	18,596	228,967	19,029
\$400,000 under \$500,000.....	58,839	1,841	62,297	1,805	118,930	13,710	125,007	14,405
\$500,000 under \$1,000,000.....	100,934	4,077	115,964	4,118	216,320	43,717	234,738	45,342
\$1,000,000 under \$1,500,000.....	27,437	1,905	29,173	1,953	58,810	22,118	62,528	22,337
\$1,500,000 under \$2,000,000.....	12,777	943	13,652	928	26,749	13,623	28,353	14,098
\$2,000,000 under \$5,000,000.....	18,549	2,289	20,426	2,291	38,959	30,963	42,702	31,549
\$5,000,000 under \$10,000,000.....	4,638	1,035	4,875	1,049	9,538	14,137	9,837	14,243
\$10,000,000 and over.....	2,928	1,105	2,936	1,107	5,780	19,275	5,804	19,346

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, 2001--Continued

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

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2001 Adjusted Gross Income		1979 Income Concept		2001 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.....	1,281,049	15,332	1,281,049	16,332	637,342	10,220	637,342	10,220
Under \$10,000.....	110,613	2,561	137,688	5,879	52,101	-292	52,479	-277
\$10,000 under \$20,000.....	53,632	812	61,966	181	45,588	214	45,777	219
\$20,000 under \$30,000.....	55,221	319	45,130	183	32,843	104	38,052	137
\$30,000 under \$40,000.....	59,751	415	78,533	267	29,674	223	40,581	298
\$40,000 under \$50,000.....	55,171	313	54,828	403	44,207	315	41,528	368
\$50,000 under \$60,000.....	57,361	527	56,354	137	36,141	271	30,285	192
\$60,000 under \$70,000.....	64,773	247	49,739	288	30,843	169	32,965	204
\$70,000 under \$80,000.....	37,723	164	34,135	221	25,164	203	18,096	91
\$80,000 under \$90,000.....	40,563	211	43,335	373	20,481	237	24,467	196
\$90,000 under \$100,000.....	33,959	145	32,246	223	26,398	159	19,285	122
\$100,000 under \$125,000.....	93,795	785	95,977	612	38,746	191	35,421	188
\$125,000 under \$150,000.....	111,141	925	97,587	704	26,617	171	29,129	276
\$150,000 under \$175,000.....	107,003	938	95,700	592	23,115	528	21,630	459
\$175,000 under \$200,000.....	76,371	569	69,340	512	13,065	240	13,155	256
\$200,000 under \$300,000.....	142,580	1,476	134,714	997	36,402	1,078	36,341	1,051
\$300,000 under \$400,000.....	61,942	639	63,386	555	15,250	596	15,944	596
\$400,000 under \$500,000.....	31,466	441	36,199	340	8,267	334	8,479	342
\$500,000 under \$1,000,000.....	51,719	1,133	56,004	836	18,435	1,547	19,178	1,556
\$1,000,000 under \$1,500,000.....	14,418	516	15,677	332	4,987	595	5,176	603
\$1,500,000 under \$2,000,000.....	6,576	298	6,802	215	2,508	476	2,599	449
\$2,000,000 under \$5,000,000.....	10,423	603	10,893	498	4,278	1,446	4,534	1,478
\$5,000,000 under \$10,000,000.....	2,859	482	2,846	281	1,284	834	1,292	820
\$10,000,000 and over.....	1,988	813	1,971	702	946	579	950	596

Size of income	Pensions and annuities in AGI ¹		Pensions and annuities ¹		Total statutory adjustments			
	2001 Adjusted Gross Income		1979 Income Concept		2001 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.....	26,371,995	433,073	28,521,626	661,489	23,497,092	60,673	15,425,321	67,020
Under \$10,000.....	2,300,961	11,699	2,205,872	11,936	3,115,470	2,679	265,242	2,474
\$10,000 under \$20,000.....	4,676,871	41,861	4,626,105	41,878	3,235,013	3,683	690,063	3,522
\$20,000 under \$30,000.....	3,652,254	43,867	4,235,353	54,164	3,037,226	4,320	1,313,049	6,044
\$30,000 under \$40,000.....	2,832,581	39,985	3,402,226	55,451	2,738,432	4,517	1,725,944	6,419
\$40,000 under \$50,000.....	2,503,977	40,611	2,724,405	48,033	2,302,581	4,158	1,845,827	6,607
\$50,000 under \$60,000.....	2,224,610	39,140	2,219,207	42,973	1,917,440	3,814	1,739,886	6,079
\$60,000 under \$70,000.....	1,886,206	35,571	1,790,374	36,724	1,428,462	3,237	1,633,966	5,583
\$70,000 under \$80,000.....	1,400,282	31,277	1,381,696	30,665	1,118,587	3,056	1,352,888	4,746
\$80,000 under \$90,000.....	1,117,173	27,469	1,043,551	25,857	798,943	2,614	1,081,976	3,816
\$90,000 under \$100,000.....	758,595	17,401	812,760	20,877	567,923	2,177	785,156	3,106
\$100,000 under \$125,000.....	1,210,176	31,874	1,408,170	44,637	986,000	4,271	1,288,941	5,821
\$125,000 under \$150,000.....	661,829	21,973	779,765	30,095	621,587	3,568	577,316	2,797
\$150,000 under \$175,000.....	341,506	12,547	478,329	22,784	348,689	2,466	330,039	1,986
\$175,000 under \$200,000.....	195,078	8,003	296,248	17,123	226,767	1,883	200,257	1,351
\$200,000 under \$300,000.....	329,072	14,273	549,555	45,506	496,287	5,296	342,892	2,656
\$300,000 under \$400,000.....	114,587	5,446	227,057	29,010	198,706	2,656	111,836	1,073
\$400,000 under \$500,000.....	48,122	2,334	102,079	17,850	97,912	1,398	45,564	530
\$500,000 under \$1,000,000.....	75,828	4,362	164,098	42,048	164,408	2,734	65,908	1,291
\$1,000,000 under \$1,500,000.....	18,874	1,327	34,460	11,473	42,199	797	13,705	367
\$1,500,000 under \$2,000,000.....	7,801	591	13,463	5,108	18,651	391	5,298	192
\$2,000,000 under \$5,000,000.....	11,276	924	20,512	13,459	25,859	537	7,436	323
\$5,000,000 under \$10,000,000.....	2,783	274	4,106	2,672	6,281	151	1,513	137
\$10,000,000 and over.....	1,554	263	2,132	1,168	3,667	169	617	100

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, 2001--Continued

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

Size of income	Total itemized deductions				Taxable income			
	2001 Adjusted Gross Income		1979 Income Concept		2001 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.....	44,562,308	884,628	44,543,182	842,996	104,174,654	4,268,506	104,174,654	4,268,606
Under \$10,000.....	808,165	10,428	879,594	10,570	7,027,648	11,639	7,016,281	12,295
\$10,000 under \$20,000.....	2,285,860	27,270	2,335,582	25,538	17,649,495	104,485	17,559,082	104,762
\$20,000 under \$30,000.....	3,509,166	41,655	3,860,784	43,231	17,879,805	229,159	18,429,082	240,548
\$30,000 under \$40,000.....	4,521,917	55,823	4,763,195	55,924	13,662,415	288,449	14,225,348	310,956
\$40,000 under \$50,000.....	4,761,828	63,886	4,714,089	59,645	10,543,259	305,197	10,495,642	317,431
\$50,000 under \$60,000.....	4,734,902	67,319	4,636,031	62,805	8,371,009	308,864	8,114,731	308,369
\$60,000 under \$70,000.....	4,476,981	69,694	4,258,973	62,740	6,463,274	288,131	6,109,189	278,028
\$70,000 under \$80,000.....	3,886,214	64,939	3,697,147	59,179	5,037,540	264,477	4,771,549	252,816
\$80,000 under \$90,000.....	3,086,716	55,698	2,894,303	49,914	3,779,299	229,206	3,515,049	213,962
\$90,000 under \$100,000.....	2,359,201	46,647	2,197,893	41,936	2,742,503	187,760	2,605,756	177,595
\$100,000 under \$125,000.....	3,805,832	84,691	3,739,132	79,339	4,273,948	353,569	4,236,598	343,962
\$125,000 under \$150,000.....	2,113,433	55,471	2,023,462	50,498	2,281,173	235,328	2,196,053	221,293
\$150,000 under \$175,000.....	1,097,452	32,656	1,123,293	31,196	1,164,641	146,036	1,212,663	144,055
\$175,000 under \$200,000.....	699,145	23,210	735,791	22,600	737,781	108,478	782,853	108,500
\$200,000 under \$300,000.....	1,259,799	51,011	1,348,416	50,667	1,325,253	260,958	1,457,435	263,023
\$300,000 under \$400,000.....	446,140	23,972	515,221	24,698	470,972	138,132	557,558	144,284
\$400,000 under \$500,000.....	204,439	13,831	240,018	14,248	217,530	83,623	258,894	86,832
\$500,000 under \$1,000,000.....	326,597	29,745	383,388	31,148	354,612	211,318	418,577	218,296
\$1,000,000 under \$1,500,000.....	77,997	11,882	87,632	12,187	85,193	91,492	95,777	94,354
\$1,500,000 under \$2,000,000.....	33,462	7,007	36,411	7,100	36,326	55,760	39,523	56,972
\$2,000,000 under \$5,000,000.....	48,754	16,756	54,073	17,026	51,964	138,523	57,514	141,383
\$5,000,000 under \$10,000,000.....	11,673	9,196	12,083	9,148	12,205	74,551	12,647	75,182
\$10,000,000 and over.....	6,634	21,742	6,673	21,657	6,811	153,370	6,853	153,607

Size of income	Total tax credits				Total income tax			
	2001 Adjusted Gross Income		1979 Income Concept		2001 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.....	49,792,710	46,631	49,792,710	46,631	94,763,630	887,974	94,763,630	887,974
Under \$10,000.....	2,030,296	183	2,041,981	191	6,465,206	1,311	6,452,031	1,464
\$10,000 under \$20,000.....	10,226,101	3,373	10,179,644	3,400	13,790,836	11,999	13,713,256	12,045
\$20,000 under \$30,000.....	9,344,610	7,039	9,473,772	7,067	14,059,835	27,184	14,611,798	28,857
\$30,000 under \$40,000.....	6,049,958	5,429	6,160,859	5,534	12,845,487	38,461	13,402,937	42,153
\$40,000 under \$50,000.....	4,743,606	4,863	4,709,248	4,794	10,307,873	44,465	10,258,091	46,794
\$50,000 under \$60,000.....	3,915,378	4,336	3,834,276	4,263	8,285,649	46,775	8,040,618	47,374
\$60,000 under \$70,000.....	3,085,047	3,484	2,980,704	3,355	6,442,695	45,323	6,093,414	44,274
\$70,000 under \$80,000.....	2,605,714	3,089	2,610,431	3,055	5,026,752	43,935	4,753,957	42,207
\$80,000 under \$90,000.....	2,000,107	2,202	1,915,239	2,164	3,774,023	41,269	3,512,361	38,554
\$90,000 under \$100,000.....	1,503,482	1,573	1,423,400	1,449	2,740,260	35,497	2,601,262	33,739
\$100,000 under \$125,000.....	1,954,584	1,975	1,970,818	1,904	4,275,829	72,562	4,227,309	70,520
\$125,000 under \$150,000.....	785,321	502	776,043	530	2,282,082	52,161	2,196,111	48,843
\$150,000 under \$175,000.....	312,077	305	333,167	280	1,165,667	34,253	1,213,315	33,394
\$175,000 under \$200,000.....	221,431	313	248,455	328	737,502	26,288	782,303	26,168
\$200,000 under \$300,000.....	432,811	803	480,964	828	1,326,708	69,006	1,456,795	68,621
\$300,000 under \$400,000.....	191,908	569	217,481	651	471,076	40,149	556,897	41,230
\$400,000 under \$500,000.....	92,826	419	107,317	469	218,121	25,435	259,282	25,916
\$500,000 under \$1,000,000.....	179,201	1,308	200,423	1,411	355,075	67,781	419,086	69,327
\$1,000,000 under \$1,500,000.....	48,502	771	53,465	801	85,321	30,260	95,923	31,094
\$1,500,000 under \$2,000,000.....	22,115	484	23,467	507	36,430	18,478	39,634	18,835
\$2,000,000 under \$5,000,000.....	33,726	1,134	37,417	1,163	52,042	45,842	57,606	46,762
\$5,000,000 under \$10,000,000.....	8,600	543	8,807	556	12,235	24,208	12,677	24,384
\$10,000,000 and over.....	5,306	933	5,331	929	6,825	45,332	6,866	45,422

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

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

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 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 2001 using AGI and the 1979 Income Concept, classified by size of 2001 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 2001, 1979 Concept income was 1.9 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$194.2 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, decreased 3.9 percent for 2001; income for the \$200,000 and above group decreased 18.1 percent, after increasing 17.6 percent for 2000. Total income tax for all returns decreased 9.5 percent; and total income tax reported for the \$200,000 and above income group decreased 18.5 percent for 2001, following an increase of 18.1 percent for 2000.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2001 are shown in Figure 4.

For the population as a whole, average tax rates for 2001 (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 2001: returns with income between \$500,000 and \$1,000,000 increased 0.5 percentage points; and returns with income exceeding \$1,000,000 increased 5.6 percentage points. Although the average tax rate for 2001 was calculated using a lower maximum marginal tax rate of 39.1 percent for 2001 compared to 50 percent for 1986, it was calculated on income that 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, 1986-2001

Size of 2001 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	2000	2001
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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	15.4	14.4
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	3.3	2.4
\$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	4.1	3.4
\$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	6.5	5.9
\$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	8.5	8.0
\$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	9.8	9.4
\$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	10.6	10.2
\$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	11.2	10.8
\$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	12.1	11.6
\$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	13.5	12.9
\$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	14.4	13.7
\$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	15.8	15.2
\$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	17.4	16.8
\$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	18.6	18.2
\$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	19.9	19.1
\$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	22.4	21.6
\$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	25.0	24.7
\$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	26.6	26.1
\$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	28.3	28.1
\$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	27.7	28.3

Size of 2001 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	2000	2001
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
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	15.0	14.1
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	3.6	2.9
\$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	4.0	3.4
\$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	6.6	6.1
\$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	9.0	8.4
\$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	10.2	9.9
\$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	10.9	10.6
\$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	11.5	11.1
\$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	12.3	11.8
\$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	13.4	12.9
\$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	14.2	13.6
\$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	15.4	14.9
\$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	16.6	16.2
\$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	17.5	17.0
\$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	18.0	17.8
\$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	20.2	19.5
\$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	21.7	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	21.5	22.2
\$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	24.3	24.2
\$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	26.0	27.0

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, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2002.

All returns processed during 2002 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 (130,571,421 returns) reported in Table C and the estimated total of all returns (130,255,237) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2001. While about 98 percent of the returns processed during Calendar Year 2002 were for Tax Year 2001, the

remaining returns were mostly for prior years, and a few for non-calendar years ending during 2002 and 2003. Returns for prior years were used in place of 2001 returns expected to be received and processed after December 31, 2002. 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 2002.

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 2002 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 Submission Processing 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 2001, 0.13 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 \$21.219 billion, and its related coefficient of variation, CV(X), is 0.92 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$21.219 \times 10^9) \cdot (0.0092) \\ &= \$0.195 \text{ billion} \end{aligned}$$

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 \$21.024 billion to \$21.414 billion, the 95 percent confidence interval is from \$20.829 billion to \$21.609 billion, and the 99 percent confidence interval is from \$20.633 billion to \$21.805 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 (-) 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 1999 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" released to the public on November 26, 2002 on the BEA web site (<http://www.bea.doc.gov/>).

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 2001

Description of the sample strata	Description of the sample strata												Number of returns	
	Form 1040, with Form 2555		Form 1040, with Form 1116 but without Form 2555		Form 1040, with Schedule C, but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		All other forms		Population counts ¹	Sample counts		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)				
Grand total	275,897	12,088	2,655,964	34,765	17,972,235	38,275	1,480,960	4,430	108,179,634	95,686	130,571,421	191,975		
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 ²											6,557	6,557		
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total											174	174		
Other Returns, total											130,564,690	185,244		
Degree of interest ³	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			
All	275,897	12,088	2,655,964	34,765	17,972,235	38,275	1,480,960	4,430	108,179,634	95,686	130,571,421	191,975		
Indexed Negative Income ⁴														
Under \$30,000	6,961	53	149,764	85	2,026,997	1,034	103,629	53	26,761,406	15,026	30,246,910	15,026		
Under \$30,000	57,051	609	1,171,219	131	3,544,201	3,634	153,012	163	5,602,869	13,530	29,048,957	14,755		
\$30,000 under \$60,000	5,792	71	312,466	149	1,764,671	900	184,430	86	21,889,664	5,828	9,474,352	10,365		
\$60,000 under \$120,000	58,146	596	231,338	249	3,371,733	3,589	265,882	285	5,564,708	10,798	24,157,023	12,004		
\$120,000 under \$250,000	8,272	162	510,249	270	2,034,743	1,054	236,931	116	11,051,748	5,977	9,491,807	10,696		
\$250,000 under \$500,000	51,458	1,066	266,892	287	2,312,090	2,404	187,741	181	2,374,456	2,400	5,192,637	6,986		
\$500,000 under \$1,000,000	10,167	870	269,970	403	504,477	735	102,216	147	1,798,437	2,536	2,685,267	6,338		
\$1,000,000 under \$250,000	30,448	2,571	275,508	748	1,091,253	3,156	74,445	192	1,003,533	2,869	2,475,187	9,536		
\$250,000 under \$500,000	16,911	1,419	261,240	1,692	453,699	3,035	60,254	396	565,913	3,867	1,358,017	10,409		
\$500,000 under \$1,000,000	5,607	2,135	124,353	2,999	124,263	3,114	16,056	398	157,718	3,808	427,997	12,454		
\$1,000,000 under \$2,000,000	1,930	770	53,328	6,431	29,981	3,638	4,004	479	46,016	5,637	135,259	16,955		
\$2,000,000 under \$5,000,000	754	754	26,403	8,564	9,243	1,348	1,348	427	16,731	5,392	54,479	18,182		
\$5,000,000 under \$10,000,000	153	153	6,898	6,898	1,690	1,690	256	256	3,252	3,252	12,249	12,249		
\$10,000,000 or more	76	76	4,268	4,268	796	796	106	106	1,408	1,408	6,654	6,654		

¹ This population includes an estimated 316,184 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 237 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 1, 1914 to represent a base year of 1991.
 ** Sampling Strata Collapsed

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Tony Hall and Lori Hentz were responsible for programming the Basic Tables. Table 1.4CV was programmed by Valerie Puckett. Review of tables was performed by Michael Parisi.

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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 (1)	Percent of total (2)	Amount (3)	Adjusted gross income less deficit Percent of total (4)	Average (dollars) (5)	Number of returns (6)	Percent of total (7)	Adjusted gross income less deficit Amount (8)	Percent of total (9)
Size of Adjusted Gross Income									
Total.....	130,255,237	100.0	6,170,603,942	100.0	47,373	94,763,530	100.0	5,847,060,064	100.0
No adjusted gross income	1,438,187	1.1	-70,431,606	(Z)	-48,972	5,267	(Z)	-1,816,775	(X)
\$1 under \$1,000	1,837,978	1.4	1,055,221	(Z)	574	118,912	0.1	102,455	(Z)
\$1,000 under \$2,000	2,641,738	2.0	3,973,327	0.1	1,504	399,071	0.4	566,185	(Z)
\$2,000 under \$3,000	2,729,172	2.1	6,799,988	0.1	2,492	275,471	0.3	678,686	(Z)
\$3,000 under \$4,000	2,696,079	2.1	9,399,716	0.2	3,486	210,699	0.2	731,580	(Z)
\$4,000 under \$5,000	2,687,077	2.1	12,070,124	0.2	4,492	570,669	0.6	2,662,897	(Z)
\$5,000 under \$6,000	2,462,947	1.9	12,529,520	0.2	5,493	822,631	0.9	4,487,079	0.1
\$6,000 under \$7,000	2,491,929	1.9	16,223,065	0.3	6,510	711,512	0.8	4,614,496	0.1
\$7,000 under \$8,000	2,522,855	1.9	18,880,667	0.3	7,484	842,529	0.9	6,353,511	0.1
\$8,000 under \$9,000	2,452,589	1.9	20,857,643	0.3	8,504	1,137,328	1.2	9,698,767	0.2
\$9,000 under \$10,000	2,423,782	1.9	23,024,597	0.4	9,499	1,371,118	1.4	12,998,141	0.2
\$10,000 under \$11,000	2,479,238	1.9	25,989,987	0.4	10,483	1,246,540	1.3	13,079,198	0.2
\$11,000 under \$12,000	2,290,492	1.8	26,319,087	0.4	11,491	1,231,614	1.3	14,152,498	0.2
\$12,000 under \$13,000	2,376,420	1.8	29,729,832	0.5	12,510	1,268,444	1.3	15,881,227	0.3
\$13,000 under \$14,000	2,347,403	1.8	31,698,099	0.5	13,503	1,301,835	1.4	17,579,971	0.3
\$14,000 under \$15,000	2,409,635	1.8	34,913,317	0.6	14,489	1,419,032	1.5	20,574,045	0.4
\$15,000 under \$16,000	2,411,422	1.9	37,359,398	0.6	15,493	1,502,216	1.6	23,279,027	0.4
\$16,000 under \$17,000	2,244,347	1.7	37,033,736	0.6	16,501	1,403,255	1.5	23,151,692	0.4
\$17,000 under \$18,000	2,417,089	1.9	42,301,945	0.7	17,501	1,512,628	1.6	26,482,536	0.5
\$18,000 under \$19,000	2,271,506	1.7	42,001,817	0.7	18,491	1,472,818	1.6	27,223,415	0.5
\$19,000 under \$20,000	2,132,601	1.6	41,598,059	0.7	19,506	1,432,454	1.5	27,941,350	0.5
\$20,000 under \$25,000	9,971,372	7.7	223,549,607	3.6	22,419	7,005,904	7.4	157,691,462	2.7
\$25,000 under \$30,000	8,563,035	6.6	235,155,806	3.8	27,462	7,053,931	7.4	194,194,031	3.3
\$30,000 under \$40,000	13,843,640	10.6	480,541,398	7.8	34,712	12,845,488	13.6	446,627,171	7.6
\$40,000 under \$50,000	10,612,617	8.1	475,360,387	7.7	44,792	10,307,873	10.9	461,833,402	7.9
\$50,000 under \$75,000	17,559,778	13.5	1,074,476,035	17.4	61,190	17,392,169	18.4	1,064,717,857	18.2
\$75,000 under \$100,000	8,903,894	6.8	764,115,039	12.4	85,818	8,877,210	9.4	761,840,245	13.0
\$100,000 under \$200,000	8,469,199	6.5	1,114,318,617	18.1	131,573	8,461,080	8.9	1,113,188,553	19.0
\$200,000 under \$500,000	2,018,372	1.5	578,592,628	9.4	286,663	2,015,905	2.1	577,873,985	9.9
\$500,000 under \$1,000,000	355,617	0.3	240,863,950	3.9	677,313	355,075	0.4	240,492,774	4.1
\$1,000,000 under \$1,500,000	85,479	0.1	103,192,473	1.7	1,207,226	85,321	0.1	103,002,690	1.8
\$1,500,000 under \$2,000,000	36,492	(Z)	62,634,095	1.0	1,716,379	36,431	(Z)	62,530,623	1.1
\$2,000,000 under \$5,000,000	52,157	(Z)	154,967,884	2.5	2,971,181	52,042	0.1	154,623,391	2.6
\$5,000,000 under \$10,000,000	12,266	(Z)	83,519,500	1.4	6,809,025	12,235	(Z)	83,301,655	1.4
\$10,000,000 or more	6,836	(Z)	174,988,989	2.8	25,596,155	6,825	(Z)	174,700,244	3.0

Footnotes at end of table

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

Size and accumulated size of adjusted gross income	All returns				Taxable returns			
	Number of returns (21)	Percent of total (22)	Adjusted gross income less deficit		Number of returns (26)	Percent of total (27)	Adjusted gross income less deficit	
			Amount (23)	Percent of total (24)			Amount (28)	Percent of total (29)
Accumulated from Smallest Size of Adjusted Gross Income								
No adjusted gross income	1,438,187	1.1	-70,431,606	(X)	5,267	(Z)	-1,816,775	(X)
\$1 under \$1,000	1,837,978	1.4	1,055,221	(Z)	118,912	0.1	102,455	(Z)
\$1 under \$2,000	4,479,716	3.4	5,028,548	0.1	517,453	0.5	688,640	(Z)
\$1 under \$3,000	7,208,888	5.5	11,828,536	0.2	793,483	0.8	1,367,326	(Z)
\$1 under \$4,000	9,904,967	7.6	21,228,251	0.3	1,004,153	1.1	2,098,906	(Z)
\$1 under \$5,000	12,592,044	9.7	33,298,375	0.5	1,574,822	1.7	4,761,803	0.1
\$1 under \$6,000	15,054,991	11.6	46,827,895	0.8	2,397,453	2.5	9,248,882	0.2
\$1 under \$7,000	17,546,920	13.5	63,050,960	1.0	3,108,964	3.3	13,863,379	0.2
\$1 under \$8,000	20,069,775	15.4	81,931,627	1.3	3,951,493	4.2	20,216,890	0.3
\$1 under \$9,000	22,522,364	17.3	102,789,269	1.6	5,088,821	5.4	29,915,657	0.5
\$1 under \$10,000	24,946,146	19.2	125,813,866	2.0	6,459,939	6.8	42,913,797	0.7
\$1 under \$11,000	27,425,384	21.1	151,803,852	2.4	7,706,480	8.1	55,992,995	1.0
\$1 under \$12,000	29,715,876	22.8	178,122,940	2.9	8,938,094	9.4	70,145,494	1.2
\$1 under \$13,000	32,092,296	24.6	207,852,772	3.3	10,206,538	10.8	86,026,720	1.5
\$1 under \$14,000	34,439,699	26.4	239,550,871	3.8	11,508,373	12.1	103,606,692	1.8
\$1 under \$15,000	36,849,334	28.3	274,464,187	4.4	12,927,405	13.6	124,180,737	2.1
\$1 under \$16,000	39,260,755	30.1	311,823,585	5.0	14,429,622	15.2	147,459,764	2.5
\$1 under \$17,000	41,505,102	31.9	348,857,321	5.6	15,832,877	16.7	170,611,456	2.9
\$1 under \$18,000	43,922,191	33.7	391,159,265	6.3	17,345,505	18.3	197,093,992	3.4
\$1 under \$19,000	46,193,696	35.5	433,161,083	6.9	18,818,322	19.9	224,317,406	3.8
\$1 under \$20,000	48,326,297	37.1	474,759,142	7.6	20,250,776	21.4	252,258,756	4.3
\$1 under \$25,000	58,297,669	44.8	698,308,749	11.2	27,256,680	28.8	409,950,218	7.0
\$1 under \$30,000	66,860,704	51.3	933,464,555	15.0	34,310,610	36.2	604,144,249	10.3
\$1 under \$40,000	80,704,344	62.0	1,414,005,953	22.7	47,156,098	49.8	1,050,771,420	18.0
\$1 under \$50,000	91,316,961	70.1	1,889,366,340	30.3	57,463,971	60.6	1,512,604,822	25.9
\$1 under \$75,000	108,876,739	83.6	2,963,842,375	47.5	74,856,139	79.0	2,577,322,680	44.1
\$1 under \$100,000	117,780,632	90.4	3,727,957,414	59.7	83,733,349	88.4	3,339,162,925	57.1
\$1 under \$200,000	126,249,831	96.9	4,842,276,031	77.6	92,194,423	97.3	4,452,351,477	76.1
\$1 under \$500,000	128,268,203	98.5	5,420,868,658	86.9	94,210,334	99.4	5,030,225,462	86.0
\$1 under \$1,000,000	128,623,820	98.7	5,661,732,608	90.7	94,565,409	99.8	5,270,718,236	90.1
\$1 under \$1,500,000	128,709,300	98.8	5,764,925,081	92.4	94,650,730	99.9	5,373,720,926	91.9
\$1 under \$2,000,000	128,745,791	98.8	5,827,559,176	93.4	94,687,161	99.9	5,436,251,549	92.9
\$1 under \$5,000,000	128,797,948	98.9	5,982,527,060	95.9	94,739,203	100.0	5,590,874,940	95.6
\$1 under \$10,000,000	128,810,215	98.9	6,066,046,559	97.2	94,751,438	100.0	5,674,176,595	97.0
\$1 or more	128,817,051	98.9	6,241,035,548	100.0	94,758,264	100.0	5,848,876,839	100.0
All returns	130,265,237	100.0	6,170,603,942	98.9	94,763,630	100.0	6,847,060,064	100.0

Footnotes at end of table.

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

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

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	Percentage of	Adjusted gross income less deficit	Average income tax (dollars)			
													(30)	(31)	(32)
Accumulated from Smallest Size of Adjusted Gross Income															
No adjusted gross income	--	--	--	5,143	91,634	(Z)	92,152	(Z)	(Z)	(X)	17,496				
\$1 under \$1,000	118,903	13,179	(Z)	118,912	1,276	(Z)	1,276	(Z)	97	11					
\$1 under \$2,000	515,994	251,388	(Z)	517,983	35,678	(Z)	35,678	(Z)	142	52					
\$1 under \$3,000	791,425	579,561	(Z)	793,453	75,878	(Z)	75,878	(Z)	131	55					
\$1 under \$4,000	1,002,115	843,139	(Z)	1,004,153	107,284	(Z)	107,284	(Z)	127	51					
\$1 under \$5,000	1,572,776	1,273,770	(Z)	1,574,822	159,061	(Z)	159,061	(Z)	125	33					
\$1 under \$6,000	2,395,390	2,190,008	0.1	2,397,453	257,479	(Z)	257,479	(Z)	118	28					
\$1 under \$7,000	3,106,902	3,669,417	0.1	3,108,964	410,738	(Z)	410,738	(Z)	112	30					
\$1 under \$8,000	3,946,489	5,469,698	0.1	3,951,493	604,262	0.1	604,262	0.1	110	30					
\$1 under \$9,000	5,083,768	7,815,498	0.2	5,088,821	856,244	0.1	856,244	0.1	110	29					
\$1 under \$10,000	6,453,663	11,163,232	0.3	6,459,939	1,219,336	0.1	1,219,336	0.1	109	28					
\$1 under \$11,000	7,700,162	15,314,876	0.4	7,706,480	1,702,187	0.2	1,702,187	0.2	111	30					
\$1 under \$12,000	8,931,761	20,407,774	0.5	8,938,094	2,323,878	0.3	2,323,878	0.3	114	33					
\$1 under \$13,000	10,200,204	26,702,447	0.6	10,206,538	3,102,871	0.3	3,102,871	0.3	116	36					
\$1 under \$14,000	11,502,008	34,040,878	0.8	11,508,373	4,024,801	0.5	4,024,801	0.5	118	39					
\$1 under \$15,000	12,921,041	42,860,224	1.0	12,927,405	5,159,997	0.6	5,159,997	0.6	120	42					
\$1 under \$16,000	14,423,253	52,961,446	1.3	14,429,622	6,509,484	0.7	6,509,484	0.7	123	44					
\$1 under \$17,000	15,826,495	63,174,757	1.5	15,832,877	7,859,814	0.9	7,859,814	0.9	124	46					
\$1 under \$18,000	17,338,134	75,521,009	1.8	17,345,505	9,523,565	1.1	9,523,565	1.1	126	48					
\$1 under \$19,000	18,810,951	88,510,546	2.1	18,818,322	11,291,355	1.3	11,291,355	1.3	128	50					
\$1 under \$20,000	20,243,399	102,668,112	2.4	20,250,776	13,218,369	1.5	13,218,369	1.5	129	52					
\$1 under \$25,000	27,249,236	189,650,139	4.5	27,256,680	24,850,661	2.8	24,850,661	2.8	131	61					
\$1 under \$30,000	34,303,052	305,763,182	7.3	34,310,610	40,402,167	4.6	40,402,167	4.5	132	67					
\$1 under \$40,000	47,148,437	586,521,350	13.9	47,156,098	78,863,162	8.9	78,863,162	8.9	134	75					
\$1 under \$50,000	57,455,111	888,995,334	21.1	57,463,943	123,326,203	13.9	123,326,203	13.9	139	82					
\$1 under \$75,000	74,843,682	1,619,119,671	38.4	74,856,039	237,376,146	26.7	237,376,146	26.7	147	92					
\$1 under \$100,000	83,717,217	2,165,179,269	51.4	83,733,202	336,118,413	37.9	336,118,413	37.9	155	101					
\$1 under \$200,000	92,172,881	3,008,477,004	71.4	92,194,192	521,369,909	58.7	521,369,909	58.7	173	117					
\$1 under \$500,000	94,185,781	3,491,004,804	82.8	94,210,095	655,952,845	73.9	655,980,996	73.9	188	130					
\$1 under \$1,000,000	94,540,142	3,702,194,636	87.8	94,565,167	723,733,857	81.5	723,762,191	81.5	195	137					
\$1 under \$1,500,000	94,625,269	3,793,626,148	90.0	94,650,489	753,993,065	84.9	754,022,077	84.9	199	140					
\$1 under \$2,000,000	94,661,572	3,849,357,548	91.3	94,686,919	772,469,401	87.0	772,499,761	87.0	201	142					
\$1 under \$5,000,000	94,713,496	3,987,777,384	94.6	94,738,959	818,309,693	92.2	818,341,642	92.2	205	146					
\$1 under \$10,000,000	94,725,695	4,062,307,202	96.4	94,751,194	842,516,707	94.9	842,549,430	94.9	207	148					
\$1 or more	94,732,506	4,215,619,988	100.0	94,758,020	887,844,642	100.0	887,881,816	100.0	211	152					
All returns	94,732,506	4,215,619,988	100.0	94,763,163	887,936,276	100.0	887,973,968	100.0	211	152	9,370				

Footnotes at end of table

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

Size and accumulated size of adjusted gross income	All returns				Taxable returns			
	Number of returns (41)	Percent of total (42)	Adjusted gross income less deficit		Number of returns (46)	Percent of total (47)	Adjusted gross income less deficit	
			Amount (43)	Percent of total (44)			Amount (48)	Percent of total (49)
Accumulated from Largest Size of Adjusted Gross Income								
\$10,000,000 or more	6,836	(Z)	174,988,989	2.8	6,825	(Z)	174,700,244	3.0
\$5,000,000 or more	19,103	(Z)	258,508,489	4.1	19,061	(Z)	258,001,899	4.4
\$2,000,000 or more	71,260	0.1	413,476,372	6.6	71,103	0.1	412,625,290	7.1
\$1,500,000 or more	107,751	0.1	476,110,467	7.6	107,533	0.1	475,155,913	8.1
\$1,000,000 or more	193,230	0.1	579,302,940	9.3	192,854	0.2	578,158,603	9.9
\$500,000 or more	548,848	0.4	820,166,890	13.1	547,930	0.6	818,651,377	14.0
\$200,000 or more	2,567,220	2.0	1,398,759,517	22.4	2,563,835	2.7	1,396,525,362	23.9
\$100,000 or more	11,036,419	8.5	2,513,078,134	40.3	11,024,914	11.6	2,509,713,915	42.9
\$75,000 or more	19,940,312	15.3	3,277,193,173	52.5	19,902,125	21.0	3,271,554,159	55.9
\$50,000 or more	37,500,090	28.8	4,351,669,208	69.7	37,294,293	39.4	4,336,272,017	74.1
\$40,000 or more	48,112,707	36.9	4,827,029,595	77.3	47,602,166	50.2	4,798,105,419	82.0
\$30,000 or more	61,956,347	47.6	5,307,570,993	85.0	60,447,653	63.8	5,244,732,590	89.7
\$25,000 or more	70,519,382	54.1	5,542,726,799	88.8	67,501,584	71.2	5,438,926,621	93.0
\$20,000 or more	80,490,754	61.8	5,766,276,406	92.4	74,507,488	78.6	5,596,618,083	95.7
\$19,000 or more	82,623,355	63.4	5,807,874,465	93.1	75,939,941	80.1	5,624,559,433	96.2
\$18,000 or more	84,894,860	65.2	5,849,876,283	93.7	77,412,759	81.7	5,651,782,847	96.6
\$17,000 or more	87,311,949	67.0	5,892,178,227	94.4	78,925,387	83.3	5,678,265,383	97.1
\$16,000 or more	89,556,295	68.8	5,929,211,963	95.0	80,328,642	84.8	5,701,417,075	97.5
\$15,000 or more	91,967,717	70.6	5,966,571,361	95.6	81,830,658	86.4	5,724,696,102	97.9
\$14,000 or more	94,377,352	72.5	6,001,484,677	96.2	83,249,691	87.9	5,745,270,147	98.2
\$13,000 or more	96,724,755	74.3	6,033,182,777	96.7	84,551,726	89.2	5,762,850,119	98.5
\$12,000 or more	99,101,174	76.1	6,062,912,609	97.1	85,820,170	90.6	5,778,731,346	98.8
\$11,000 or more	101,391,667	77.8	6,089,231,696	97.6	87,051,784	91.9	5,792,883,844	99.0
\$10,000 or more	103,870,905	79.7	6,115,221,682	98.0	88,298,324	93.2	5,805,963,042	99.3
\$9,000 or more	106,294,686	81.6	6,138,246,279	98.4	89,669,442	94.6	5,818,961,183	99.5
\$8,000 or more	108,747,275	83.5	6,159,103,921	98.7	90,806,770	95.8	5,828,659,950	99.7
\$7,000 or more	111,270,130	85.4	6,177,984,588	99.0	91,649,299	96.7	5,835,013,461	99.8
\$6,000 or more	113,762,059	87.3	6,194,207,654	99.2	92,360,811	97.5	5,839,627,957	99.8
\$5,000 or more	116,225,007	89.2	6,207,737,173	99.5	93,183,442	98.3	5,844,115,036	99.9
\$4,000 or more	118,912,084	91.3	6,219,807,297	99.7	93,754,111	98.9	5,846,777,933	100.0
\$3,000 or more	121,608,163	93.4	6,229,207,012	99.8	93,964,810	99.2	5,847,509,513	100.0
\$2,000 or more	124,337,335	95.5	6,236,007,000	99.9	94,240,281	99.4	5,848,188,199	100.0
\$1,000 or more	126,979,073	97.5	6,239,980,327	100.0	94,639,352	99.9	5,848,774,384	100.0
\$1 or more	128,817,051	98.9	6,241,035,548	100.0	94,758,264	100.0	5,848,876,839	100.0
All returns.....	130,286,237	100.0	6,170,603,942	98.9	94,763,630	100.0	6,847,060,064	100.0

Footnotes at end of table

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

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

Size and accumulated size of adjusted gross income	Taxable returns																			
	Taxable income					Income tax after credits					Total income tax									
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)									
Accumulated from Largest Size of Adjusted Gross Income																				
\$10,000,000 or more	6,810	153,312,787	3.6	6,825	45,327,935	5.1	45,332,386	5.1	29.6	25.9	6,642,108									
\$5,000,000 or more	19,010	227,842,604	5.4	19,061	69,534,950	7.8	69,540,174	7.8	30.5	27.0	3,648,296									
\$2,000,000 or more	70,934	366,262,440	8.7	71,101	115,375,241	13.0	115,382,055	13.0	31.5	28.0	1,622,745									
\$1,500,000 or more	107,237	421,993,840	10.0	107,531	133,851,577	15.1	133,859,739	15.1	31.7	28.2	1,244,825									
\$1,000,000 or more	192,364	513,425,352	12.2	192,852	164,110,785	18.5	164,119,625	18.5	32.0	28.4	851,005									
\$500,000 or more	546,725	724,615,185	17.2	547,925	231,891,797	26.1	231,900,820	26.1	32.0	28.3	423,231									
\$200,000 or more	2,559,624	1,207,142,984	28.6	2,563,827	366,474,733	41.3	366,491,428	41.3	30.4	26.2	142,947									
\$100,000 or more	11,015,289	2,050,440,719	48.6	11,024,818	551,726,229	62.1	551,755,235	62.1	26.9	22.0	50,046									
\$75,000 or more	19,888,824	2,596,500,318	61.6	19,901,980	650,468,496	73.3	650,501,992	73.3	25.0	19.9	32,685									
\$50,000 or more	37,277,395	3,326,624,654	78.9	37,294,077	764,518,440	86.1	764,553,706	86.1	23.0	17.6	20,501									
\$40,000 or more	47,584,068	3,629,098,639	86.1	47,601,922	808,981,480	91.1	809,018,654	91.1	22.3	16.9	16,995									
\$30,000 or more	60,429,454	3,909,856,807	92.7	60,447,409	847,442,475	95.4	847,479,649	95.4	21.7	16.2	14,020									
\$25,000 or more	67,483,269	4,025,969,850	95.5	67,501,340	862,993,982	97.2	863,031,156	97.2	21.4	15.9	12,785									
\$20,000 or more	74,489,107	4,112,951,876	97.6	74,507,244	874,626,273	98.5	874,663,447	98.5	21.3	15.6	11,739									
\$19,000 or more	75,921,554	4,127,109,442	97.9	75,939,697	876,553,288	98.7	876,590,461	98.7	21.2	15.6	11,543									
\$18,000 or more	77,394,372	4,140,098,979	98.2	77,412,515	878,321,077	98.9	878,358,251	98.9	21.2	15.5	11,346									
\$17,000 or more	78,906,011	4,152,445,231	98.5	78,925,143	879,984,828	99.1	880,022,002	99.1	21.2	15.5	11,150									
\$16,000 or more	80,309,253	4,162,658,542	98.7	80,328,398	881,335,158	99.3	881,372,332	99.3	21.2	15.5	10,972									
\$15,000 or more	81,811,465	4,172,759,764	99.0	81,830,614	882,684,645	99.4	882,721,819	99.4	21.2	15.4	10,787									
\$14,000 or more	83,230,497	4,181,579,110	99.2	83,249,647	883,819,841	99.5	883,857,015	99.5	21.1	15.4	10,617									
\$13,000 or more	84,532,301	4,188,917,542	99.4	84,551,482	884,741,771	99.6	884,778,945	99.6	21.1	15.4	10,464									
\$12,000 or more	85,800,745	4,195,212,214	99.5	85,819,926	885,520,764	99.7	885,557,938	99.7	21.1	15.3	10,319									
\$11,000 or more	87,032,344	4,200,305,113	99.6	87,051,540	886,142,455	99.8	886,179,629	99.8	21.1	15.3	10,180									
\$10,000 or more	88,278,843	4,204,456,756	99.7	88,298,080	886,625,306	99.9	886,662,480	99.9	21.1	15.3	10,042									
\$9,000 or more	89,648,737	4,207,804,491	99.8	89,669,198	886,998,398	99.9	887,025,572	99.9	21.1	15.2	9,892									
\$8,000 or more	90,786,017	4,210,150,291	99.9	90,806,526	887,240,380	99.9	887,277,554	99.9	21.1	15.2	9,771									
\$7,000 or more	91,625,604	4,211,950,571	99.9	91,649,055	887,433,904	99.9	887,471,078	99.9	21.1	15.2	9,683									
\$6,000 or more	92,337,115	4,213,429,981	99.9	92,360,567	887,587,163	100.0	887,624,337	100.0	21.1	15.2	9,610									
\$5,000 or more	93,159,729	4,214,346,218	100.0	93,183,198	887,685,581	100.0	887,722,755	100.0	21.1	15.2	9,527									
\$4,000 or more	93,730,390	4,214,776,849	100.0	93,753,867	887,737,358	100.0	887,774,532	100.0	21.1	15.2	9,469									
\$3,000 or more	93,941,081	4,215,040,427	100.0	93,964,566	887,768,764	100.0	887,805,938	100.0	21.1	15.2	9,448									
\$2,000 or more	94,216,512	4,215,368,600	100.0	94,240,097	887,808,964	100.0	887,846,138	100.0	21.1	15.2	9,421									
\$1,000 or more	94,613,602	4,215,606,809	100.0	94,639,108	887,843,366	100.0	887,880,540	100.0	21.1	15.2	9,382									
\$1 or more	94,732,506	4,215,619,988	100.0	94,758,020	887,844,642	100.0	887,881,816	100.0	21.1	15.2	9,370									
All returns	94,732,506	4,215,619,988	100.0	94,763,163	887,936,276	100.0	887,973,968	100.0	21.1	15.2	9,370									

X Percentage not computed
 Z Less than 0.05 percent
 1 Percentage less than 100 because of inclusion of negative AGI
 NOTE Detail may not add to totals because of rounding

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

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

Size of adjusted gross income	All returns												
	Number of returns (1)	Adjusted gross income less deficit (2)	Exemption amount (3)	Total itemized deductions (4)		Standard deduction (5)		Taxable income (6)		Income tax after credits (7)		Total income tax (8)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	130,255,237	6,170,603,942	727,554,990	44,562,308	884,528,260	84,238,233	481,907,591	104,174,654	4,268,506,425	94,763,163	887,936,276	94,763,530	887,973,968
No adjusted gross income	1,438,187	-70,431,606	7,109,989	--	--	--	--	--	--	5,143	91,634	5,267	92,152
\$1 under \$5,000	12,592,044	33,298,375	25,914,306	271,231	3,462,487	12,318,577	47,006,777	1,590,187	1,277,287	1,574,822	159,061	1,574,822	159,061
\$5,000 under \$10,000	12,354,102	92,515,491	45,929,731	536,933	6,965,096	11,817,169	63,261,600	5,437,461	10,362,037	4,885,117	1,060,275	4,885,117	1,060,275
\$10,000 under \$15,000	11,903,188	148,650,322	57,947,774	962,254	11,377,972	10,937,945	63,112,825	7,598,696	34,311,970	6,467,466	3,940,661	6,467,466	3,940,661
\$15,000 under \$20,000	11,476,963	200,294,955	59,786,626	1,323,606	15,892,111	10,149,233	60,366,872	10,050,799	70,173,180	7,323,371	8,058,372	7,323,371	8,058,372
\$20,000 under \$25,000	9,971,372	223,549,607	55,014,853	1,609,441	18,807,815	8,358,957	49,862,719	9,489,179	102,334,332	7,005,904	11,632,291	7,005,904	11,632,291
\$25,000 under \$30,000	8,563,035	235,155,806	47,304,277	1,899,725	22,846,989	6,661,297	39,718,460	8,390,626	126,824,811	7,053,931	15,551,507	7,053,931	15,551,507
\$30,000 under \$40,000	13,843,640	480,541,398	80,848,555	4,521,917	55,823,133	9,319,709	57,158,733	13,662,415	288,448,815	12,845,487	38,460,995	12,845,487	38,460,995
\$40,000 under \$50,000	10,612,617	475,360,387	69,391,507	4,761,828	63,886,056	5,850,777	38,390,803	10,543,259	305,197,261	10,307,845	44,463,041	10,307,873	44,463,041
\$50,000 under \$75,000	17,559,778	1,074,476,035	128,957,625	11,233,859	170,197,769	6,325,919	44,445,758	17,507,027	731,935,622	17,392,097	114,049,944	17,392,169	114,051,713
\$75,000 under \$100,000	8,903,894	764,115,039	72,027,861	7,310,154	134,099,094	1,593,739	11,844,173	8,886,597	546,501,718	8,877,163	98,742,267	8,877,210	98,746,758
\$100,000 under \$200,000	8,469,199	1,114,318,617	70,047,908	7,715,862	196,028,224	753,325	5,634,481	8,457,544	843,411,444	8,460,990	185,251,496	8,461,079	185,263,807
\$200,000 under \$500,000	2,018,372	578,592,628	7,273,979	1,910,378	88,813,535	107,982	787,747	2,013,755	482,712,954	2,015,902	134,582,936	2,015,905	134,590,608
\$500,000 under \$1,000,000	355,617	240,863,950	--	326,597	29,744,949	28,894	209,047	354,612	211,318,031	355,073	67,781,012	355,075	67,781,194
\$1,000,000 under \$1,500,000	85,479	103,192,473	--	77,997	11,881,890	7,482	54,938	85,193	91,492,389	85,321	30,259,208	85,321	30,259,886
\$1,500,000 under \$2,000,000	36,491	62,634,095	--	33,462	7,006,772	3,029	22,072	36,326	55,760,182	36,430	18,476,336	36,430	18,477,684
\$2,000,000 under \$5,000,000	52,157	154,967,884	--	48,754	16,755,991	3,403	24,889	51,964	138,523,230	52,040	45,840,292	52,042	45,841,881
\$5,000,000 under \$10,000,000	12,266	83,519,500	--	11,673	9,196,432	594	4,245	12,205	74,551,405	12,235	24,207,014	12,235	24,207,787
\$10,000,000 or more	6,836	174,988,989	--	6,634	21,741,945	201	1,452	6,811	153,369,759	6,825	45,327,935	6,825	45,332,386
Taxable returns, total.....	94,763,530	5,847,060,064	516,165,926	40,746,184	809,122,443	53,996,640	310,513,684	94,732,506	4,215,619,988	94,763,163	887,936,276	94,763,530	887,973,968
No adjusted gross income	5,267	-1,816,775	29,352	--	--	--	--	--	--	5,143	91,634	5,267	92,152
\$1 under \$5,000	1,574,822	4,761,803	23,532	24,159	30,607	1,549,497	3,465,669	1,572,776	1,273,770	1,574,822	159,061	1,574,822	159,061
\$5,000 under \$10,000	4,885,117	38,151,994	6,215,991	54,794	217,900	4,830,323	21,878,045	4,880,887	9,889,462	4,885,117	1,060,275	4,885,117	1,060,275
\$10,000 under \$15,000	6,467,466	81,266,940	17,435,601	399,270	2,778,249	6,065,208	29,358,204	6,467,378	31,696,992	6,467,466	3,940,661	6,467,466	3,940,661
\$15,000 under \$20,000	7,323,371	128,078,019	25,797,771	794,974	6,284,822	5,584,273	36,204,660	7,323,371	59,807,888	7,323,371	8,058,372	7,323,371	8,058,372
\$20,000 under \$25,000	7,005,904	157,691,462	27,418,008	1,070,751	10,269,563	9,932,179	33,025,378	7,005,838	86,982,027	7,005,904	11,632,291	7,005,904	11,632,291
\$25,000 under \$30,000	7,053,931	194,194,031	30,815,825	1,486,178	15,371,775	5,565,740	31,895,615	7,053,815	116,113,043	7,053,931	15,551,507	7,053,931	15,551,507
\$30,000 under \$40,000	12,845,487	446,627,171	67,753,918	3,980,927	44,333,442	8,862,548	53,783,201	12,845,386	280,758,168	12,845,487	38,460,995	12,845,487	38,460,995
\$40,000 under \$50,000	10,307,873	461,833,402	65,131,879	4,513,367	56,275,945	5,794,494	37,965,084	10,306,673	302,473,984	10,307,845	44,463,041	10,307,873	44,464,949
\$50,000 under \$75,000	17,392,169	1,064,717,857	126,552,943	11,076,000	163,758,920	6,316,169	44,372,966	17,388,571	730,124,337	17,392,097	114,049,944	17,392,169	114,051,713
\$75,000 under \$100,000	8,877,210	761,840,245	71,729,237	7,285,631	132,343,748	1,591,579	11,827,884	8,873,535	546,059,599	8,877,163	98,742,267	8,877,210	98,746,758
\$100,000 under \$200,000	8,461,079	1,113,188,553	69,994,945	7,707,867	194,720,703	753,201	5,633,624	8,455,665	843,297,735	8,460,990	185,251,496	8,461,079	185,263,807
\$200,000 under \$500,000	2,015,905	577,873,985	7,266,923	1,908,032	88,037,805	107,861	786,942	2,012,900	482,527,800	2,015,902	134,582,936	2,015,905	134,590,608
\$500,000 under \$1,000,000	355,075	240,492,774	--	326,076	29,398,227	28,874	208,907	354,361	211,189,833	355,073	67,781,012	355,075	67,781,194
\$1,000,000 or more	192,854	578,158,603	--	178,158	65,300,736	14,696	107,506	192,364	513,425,352	192,852	164,110,785	192,854	164,119,625
Nontaxable returns, total.....	35,491,707	323,543,878	211,389,064	3,816,123	75,405,817	30,241,593	171,393,907	9,442,149	52,886,437	--	--	--	--

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of married persons filing jointly															Total income tax	
	Number of returns (14)	Adjusted gross income less deficit (15)	Exemption amount (16)	Total itemized deductions (17)		Standard deduction (20)		Taxable income (22)		Income tax after credits (24)		Number of returns (25)	Amount (26)				
				Number of returns (18)	Amount (19)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)								
All returns, total.....	51,034,384	4,068,508,826	439,123,729	28,196,718	636,677,627	178,564,093	22,371,245	2,906,530,664	42,314,963	632,022,894	42,315,103	632,042,648					
No adjusted gross income	466,421	-45,494,983	4,230,223	--	--	--	--	2,906,530,664	2,475	52,061	2,487	52,380					
\$1 under \$5,000	657,602	1,857,900	4,935,317	84,611	1,448,669	4,677,346	572,992	--	*1,990	*9,370	*1,990	*9,370					
\$5,000 under \$10,000	1,304,896	10,076,539	10,696,370	133,563	2,232,728	1,171,133	9,562,650	--	*4,183	*4,402	*4,183	*4,402					
\$10,000 under \$15,000	2,036,838	25,696,013	16,851,220	234,976	3,327,589	14,741,698	174,048	135,123	169,110	19,074	169,110	19,074					
\$15,000 under \$20,000	2,562,810	45,033,298	20,733,825	410,201	6,030,061	17,661,101	1,648,585	4,530,934	1,307,926	538,603	1,307,926	538,603					
\$20,000 under \$25,000	2,615,866	58,711,646	22,238,828	564,674	8,185,618	16,509,209	2,235,771	13,643,931	1,443,955	1,360,714	1,443,955	1,360,714					
\$25,000 under \$30,000	2,468,412	67,891,943	21,371,838	613,091	8,769,088	14,749,568	2,351,581	23,849,881	1,647,811	2,412,163	1,647,811	2,412,163					
\$30,000 under \$40,000	5,001,147	175,136,811	44,634,695	1,650,945	23,378,760	26,444,467	4,889,002	81,484,605	4,236,090	9,181,528	4,236,090	9,181,528					
\$40,000 under \$50,000	5,327,662	239,691,190	48,077,398	2,246,065	32,383,767	24,102,154	5,286,636	136,013,301	5,082,236	16,632,679	5,082,264	16,634,564					
\$50,000 under \$75,000	11,918,849	737,747,973	106,820,895	7,577,978	116,981,829	34,141,151	11,887,353	480,328,321	11,775,034	65,933,401	11,775,046	65,933,407					
\$75,000 under \$100,000	7,246,383	623,022,894	65,540,856	5,969,346	109,879,441	10,208,327	7,233,233	437,692,455	7,223,481	74,725,024	7,223,504	74,725,662					
\$100,000 under \$200,000	7,230,313	953,037,167	65,865,461	6,627,646	168,707,510	4,855,871	7,223,149	714,145,189	7,225,660	153,375,902	7,225,745	153,382,940					
\$200,000 under \$500,000	1,734,924	497,229,975	7,126,802	1,654,914	76,448,706	643,176	1,731,700	413,801,569	1,733,190	114,534,178	1,733,191	114,537,879					
\$500,000 under \$1,000,000	301,226	203,919,751	--	279,229	25,176,135	174,277	300,403	178,893,791	300,837	57,580,958	300,837	57,580,994					
\$1,000,000 under \$1,500,000	71,801	86,649,357	--	65,788	9,898,532	47,797	71,579	76,891,152	71,689	25,527,234	71,689	25,527,298					
\$1,500,000 under \$2,000,000	30,428	52,213,300	--	28,034	5,747,807	18,898	30,306	46,583,351	30,385	15,522,093	30,385	15,522,478					
\$2,000,000 under \$5,000,000	43,421	128,697,334	--	40,695	13,626,772	21,519	43,271	115,307,826	43,337	38,400,829	43,337	38,401,833					
\$5,000,000 under \$10,000,000	10,062	68,481,290	--	9,599	7,506,165	3,625	10,011	61,154,385	10,041	19,943,231	10,041	19,943,527					
\$10,000,000 or more	5,522	138,909,428	--	5,363	16,948,449	1,258	5,500	122,074,851	5,513	36,269,452	5,513	36,273,834					
Taxable returns, total.....	42,315,103	3,957,603,637	349,427,026	26,170,223	594,648,959	129,080,095	42,295,405	2,887,530,153	42,314,963	632,022,894	42,315,103	632,042,648					
No adjusted gross income	2,487	-1,038,234	18,978	--	--	--	--	--	2,475	52,061	2,487	52,380					
\$1 under \$5,000	*1,990	*2,681	11,543	12	419	18,593	1,978	--	*1,990	*9,370	*1,990	*9,370					
\$5,000 under \$10,000	*4,183	*33,364	31,323	260	15,875	35,105	3,923	--	*4,183	*4,402	*4,183	*4,402					
\$10,000 under \$15,000	169,110	2,411,005	972,656	3,930	34,378	1,274,507	169,053	131,317	169,110	19,074	169,110	19,074					
\$15,000 under \$20,000	1,307,926	23,097,474	7,731,598	113,698	1,156,296	10,262,890	1,307,903	3,948,497	1,307,926	538,603	1,307,926	538,603					
\$20,000 under \$25,000	1,443,955	32,417,632	8,636,055	281,819	3,327,361	9,732,466	1,443,895	10,525,079	1,443,955	1,360,714	1,443,955	1,360,714					
\$25,000 under \$30,000	1,647,811	45,475,495	11,066,013	374,458	4,638,987	10,318,390	1,647,702	19,453,873	1,647,811	2,412,163	1,647,811	2,412,163					
\$30,000 under \$40,000	4,236,090	149,050,299	33,728,203	1,244,499	15,917,667	23,721,133	4,236,074	75,683,551	4,236,090	9,181,528	4,236,090	9,181,528					
\$40,000 under \$50,000	5,082,264	228,836,956	44,304,090	2,055,657	27,262,126	23,684,256	5,081,998	133,592,240	5,082,236	16,632,679	5,082,264	16,634,564					
\$50,000 under \$75,000	11,775,046	729,349,866	104,529,853	7,442,800	112,135,866	34,075,594	11,774,350	478,618,628	11,775,034	65,933,401	11,775,046	65,933,407					
\$75,000 under \$100,000	7,223,504	621,073,372	65,253,401	5,948,579	108,466,363	10,192,270	7,221,260	437,255,981	7,223,481	74,725,024	7,223,504	74,725,662					
\$100,000 under \$200,000	7,225,745	952,390,256	65,823,230	6,623,174	168,047,184	4,855,135	7,221,393	714,041,899	7,225,660	153,375,902	7,225,745	153,382,940					
\$200,000 under \$500,000	1,733,191	496,724,203	7,120,082	1,653,262	75,914,857	642,563	1,731,014	413,652,261	1,733,190	114,534,178	1,733,191	114,537,879					
\$500,000 under \$1,000,000	300,837	203,656,315	--	278,855	24,936,524	174,163	300,204	178,789,477	300,837	57,580,958	300,837	57,580,994					
\$1,000,000 or more	160,966	474,122,952	--	149,219	52,795,056	93,029	160,560	421,837,349	160,966	135,662,838	160,966	135,668,970					
Nontaxable returns, total.....	8,719,281	110,905,189	89,696,703	2,026,495	42,028,657	49,483,998	2,826,724	19,000,511	--	--	--	--					

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses												Total income tax	
	Number of returns (27)	Adjusted gross income less deficit (28)	Exemption amount (29)	Total itemized deductions (30)		Standard deduction (32)		Taxable income (34)		Income tax after credits (36)		Number of returns (38)	Amount (39)	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
All returns, total.....	21,009,433	594,094,357	143,536,379	4,554,726	16,276,186	104,850,800	14,745,102	318,605,983	9,564,397	51,723,193	9,564,595	51,726,501		
No adjusted gross income	166,037	-6,437,221	1,260,472	--	--	--	--	--	327	6,361	435	6,443		
\$1 under \$5,000	1,194,836	3,633,705	8,072,688	30,202	1,162,399	7,438,321	7,053	4,103	7,064	689	7,064	689		
\$5,000 under \$10,000	2,437,121	18,797,780	16,848,682	63,631	2,373,490	15,412,210	117,717	190,042	109,635	25,204	109,635	25,204		
\$10,000 under \$15,000	3,055,299	38,078,559	22,127,293	112,679	2,939,632	19,165,405	955,920	2,119,443	311,386	173,243	311,386	173,243		
\$15,000 under \$20,000	3,095,747	54,012,971	21,788,066	223,774	2,869,862	18,998,656	2,712,507	12,209,465	593,467	548,082	593,467	548,082		
\$20,000 under \$25,000	2,638,467	58,972,277	18,476,751	381,769	2,273,724	14,584,112	2,581,410	22,376,536	973,026	1,060,317	973,026	1,060,317		
\$25,000 under \$30,000	1,990,372	54,499,099	13,646,092	379,617	1,610,754	10,158,030	1,975,518	26,692,247	1,361,781	2,215,209	1,361,781	2,215,209		
\$30,000 under \$40,000	2,645,819	91,045,633	17,634,827	923,756	1,720,051	10,944,579	2,623,869	52,164,947	2,467,596	6,024,186	2,467,596	6,024,186		
\$40,000 under \$50,000	1,542,277	68,685,532	10,032,038	798,527	743,739	4,762,070	1,532,508	43,551,274	1,503,857	5,871,184	1,503,857	5,871,184		
\$50,000 under \$75,000	1,530,351	90,966,342	9,631,914	1,056,472	473,879	3,102,967	1,526,379	62,024,574	1,523,763	10,079,892	1,523,763	10,081,290		
\$75,000 under \$100,000	375,719	31,998,729	2,540,251	301,470	74,249	463,249	375,687	22,828,327	375,636	4,664,052	375,648	4,664,081		
\$100,000 under \$200,000	254,952	33,115,643	1,400,921	228,135	26,806	176,458	254,376	25,372,331	254,649	6,045,928	254,661	6,046,626		
\$200,000 under \$500,000	61,694	17,270,237	76,384	56,032	5,650	33,693	61,509	14,629,864	61,545	4,272,108	61,546	4,272,182		
\$500,000 under \$1,000,000	12,712	8,612,738	--	11,201	1,384	7,912	12,654	7,609,310	12,669	2,429,614	12,672	2,429,699		
\$1,000,000 under \$1,500,000	3,108	3,795,539	--	2,907	201	1,095	3,097	3,336,084	3,095	1,088,055	3,095	1,088,205		
\$1,500,000 under \$2,000,000	1,599	2,758,297	--	1,464	135	731	1,589	2,466,116	1,594	795,204	1,594	795,282		
\$2,000,000 under \$5,000,000	2,260	6,863,735	--	2,067	193	1,118	2,246	6,111,549	2,247	1,958,508	2,249	1,958,844		
\$5,000,000 under \$10,000,000	625	4,300,510	--	598	27	141	625	3,838,001	625	1,227,539	625	1,227,902		
\$10,000,000 or more	437	13,124,251	--	426	10	53	437	11,071,768	436	3,237,820	436	3,237,820		
Taxable returns, total.....	9,564,595	439,333,223	55,776,757	3,792,651	5,760,095	35,391,556	9,561,325	290,059,890	9,564,397	51,723,193	9,564,595	51,726,501		
No adjusted gross income	435	-248,887	3,321	--	--	--	--	--	327	6,361	435	6,443		
\$1 under \$5,000	7,064	24,564	11,860	2,923	2,974	8,370	7,053	4,103	7,064	689	7,064	689		
\$5,000 under \$10,000	109,635	895,932	296,491	10,858	98,777	385,913	109,587	188,467	109,635	25,204	109,635	25,204		
\$10,000 under \$15,000	311,386	4,040,943	1,108,564	34,920	273,478	1,482,910	311,386	1,282,909	311,386	173,243	311,386	173,243		
\$15,000 under \$20,000	593,467	10,497,496	2,693,665	72,215	519,141	3,001,869	593,467	4,300,401	593,467	548,082	593,467	548,082		
\$20,000 under \$25,000	973,026	22,213,347	5,057,412	159,948	810,104	4,859,575	973,026	10,904,944	973,026	1,060,317	973,026	1,060,317		
\$25,000 under \$30,000	1,361,781	37,600,945	7,752,290	252,443	1,109,338	6,821,858	1,361,775	20,582,465	1,361,781	2,215,209	1,361,781	2,215,209		
\$30,000 under \$40,000	2,467,596	85,138,572	15,640,853	843,500	1,622,083	10,295,097	2,467,530	50,382,760	2,467,596	6,024,186	2,467,596	6,024,186		
\$40,000 under \$50,000	1,503,857	66,972,170	9,626,932	761,096	742,750	4,755,632	1,503,456	43,292,009	1,503,857	5,871,184	1,503,857	5,871,184		
\$50,000 under \$75,000	1,523,823	90,587,744	9,570,386	1,050,971	472,852	3,098,169	1,522,000	61,943,421	1,523,763	10,079,892	1,523,823	10,081,290		
\$75,000 under \$100,000	375,648	31,992,740	2,539,926	301,422	74,225	463,125	375,634	22,825,038	375,636	4,664,052	375,648	4,664,081		
\$100,000 under \$200,000	254,661	33,075,174	1,398,816	227,851	26,798	176,425	254,354	25,369,779	254,649	6,045,928	254,661	6,046,626		
\$200,000 under \$500,000	61,546	17,227,394	76,240	55,904	5,630	33,592	61,465	14,619,293	61,545	4,272,108	61,546	4,272,182		
\$500,000 under \$1,000,000	12,672	8,582,729	--	11,165	1,381	7,895	12,641	7,602,987	12,669	2,429,614	12,672	2,429,699		
\$1,000,000 or more	7,998	30,732,460	--	7,434	564	3,125	7,987	26,761,314	7,996	8,307,125	7,998	8,308,052		
Nontaxable returns, total.....	11,444,838	154,761,135	87,759,622	762,074	10,516,091	69,459,244	5,183,777	28,546,092	--	--	--	--		

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 (40)	Adjusted gross income less deficit (41)	Exemption amount (42)	Total itemized deductions (43)		Standard deduction (45)		Taxable income (47)		Income tax after credits (49)		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	58,211,420	1,508,000,759	144,094,082	11,810,864	178,402,478	45,590,801	198,492,698	44,307,424	1,043,369,779	42,883,802	204,190,189	42,883,832	204,204,819	
No adjusted gross income	805,729	-18,499,402	1,619,294	--	--	--	--	--	--	2,341	33,212	2,345	33,328	
\$1 under \$5,000	10,739,605	27,806,770	12,906,301	156,419	1,619,396	10,583,187	34,891,110	1,583,134	1,273,184	1,565,768	149,001	1,565,768	149,001	
\$5,000 under \$10,000	8,612,285	63,641,171	18,384,679	339,739	4,120,275	8,272,546	38,286,740	5,319,744	10,171,995	4,771,300	1,030,669	4,771,300	1,030,669	
\$10,000 under \$15,000	6,811,050	84,875,751	18,969,261	614,599	7,034,168	6,196,451	29,205,722	6,468,728	32,057,404	5,986,970	3,748,345	5,986,970	3,748,345	
\$15,000 under \$20,000	5,818,407	101,248,686	17,264,734	689,631	7,458,162	5,126,763	24,107,115	5,689,706	53,432,781	5,421,978	6,971,687	5,421,978	6,971,687	
\$20,000 under \$25,000	4,717,039	105,865,683	14,299,275	682,998	6,890,224	4,034,041	18,769,398	4,671,998	66,313,866	4,588,923	9,211,261	4,588,923	9,211,261	
\$25,000 under \$30,000	4,104,252	112,764,764	12,286,347	907,016	9,996,329	3,195,223	14,810,863	4,063,526	76,282,683	4,044,339	10,924,135	4,044,339	10,924,135	
\$30,000 under \$40,000	6,196,673	214,358,955	18,579,033	1,947,217	21,989,509	4,249,456	19,769,687	6,149,544	154,799,263	6,141,801	23,255,281	6,141,801	23,255,281	
\$40,000 under \$50,000	3,742,678	166,983,665	11,282,070	1,717,237	21,121,724	2,025,442	9,526,579	3,724,115	125,622,686	3,721,752	21,959,178	3,721,752	21,959,178	
\$50,000 under \$75,000	4,110,577	245,761,720	12,504,816	2,599,409	36,869,515	1,511,168	7,201,640	4,093,294	189,582,727	4,093,300	38,036,650	4,093,300	38,037,017	
\$75,000 under \$100,000	1,281,791	109,093,416	3,946,753	1,039,339	18,049,885	242,452	1,172,596	1,277,677	85,980,935	1,278,046	19,353,191	1,278,058	19,357,015	
\$100,000 under \$200,000	983,933	128,165,807	2,781,525	860,081	21,131,288	123,852	602,153	980,019	103,893,924	980,661	25,829,666	980,674	25,834,242	
\$200,000 under \$500,000	221,754	64,092,416	70,793	199,432	9,807,376	22,322	110,878	220,545	54,281,520	221,167	15,776,650	221,168	15,780,547	
\$500,000 under \$1,000,000	41,680	28,331,460	--	36,167	3,536,375	5,513	26,857	41,554	24,814,930	41,567	7,770,439	41,567	7,770,502	
\$1,000,000 under \$1,500,000	10,571	12,747,577	--	9,302	1,509,593	1,268	6,046	10,517	11,265,154	10,538	3,643,920	10,538	3,644,383	
\$1,500,000 under \$2,000,000	4,464	7,662,497	--	3,965	964,007	499	2,442	4,432	6,710,714	4,451	2,159,038	4,451	2,159,924	
\$2,000,000 under \$5,000,000	6,476	19,406,814	--	5,992	2,335,685	483	2,252	6,448	17,103,855	6,456	5,480,955	6,456	5,481,204	
\$5,000,000 under \$10,000,000	1,579	10,737,700	--	1,476	1,227,900	104	479	1,569	9,559,019	1,569	3,036,245	1,569	3,036,359	
\$10,000,000 or more	877	22,955,310	--	845	2,741,066	32	141	874	20,223,140	876	5,820,664	876	5,820,733	
Taxable returns, total	42,883,832	1,450,123,205	110,962,143	10,783,310	155,996,904	32,094,151	146,042,034	42,875,776	1,038,029,945	42,883,802	204,190,189	42,883,832	204,204,819	
No adjusted gross income	2,345	-529,654	7,053	--	--	--	--	--	--	2,341	33,212	2,345	33,328	
\$1 under \$5,000	1,565,768	4,734,558	128	21,223	27,828	1,544,544	3,438,706	1,565,723	1,269,668	1,565,768	149,001	1,565,768	149,001	
\$5,000 under \$10,000	4,771,300	37,222,698	8,888,178	43,677	176,498	4,727,623	21,457,027	4,771,300	9,700,995	4,771,300	1,030,669	4,771,300	1,030,669	
\$10,000 under \$15,000	5,986,970	74,815,091	15,354,381	360,420	2,577,325	5,626,550	26,600,787	5,986,969	30,282,765	5,986,970	3,748,345	5,986,970	3,748,345	
\$15,000 under \$20,000	5,421,978	94,483,049	15,372,508	549,061	4,626,964	4,870,904	22,939,901	5,420,988	51,558,990	5,421,978	6,971,687	5,421,978	6,971,687	
\$20,000 under \$25,000	4,568,923	103,060,483	13,524,541	628,983	5,550,602	3,959,940	18,433,337	4,568,923	65,552,003	4,568,923	9,211,261	4,568,923	9,211,261	
\$25,000 under \$30,000	4,044,339	111,117,590	11,997,521	859,277	8,287,997	3,183,049	14,755,367	4,044,339	76,076,705	4,044,339	10,924,135	4,044,339	10,924,135	
\$30,000 under \$40,000	6,141,801	212,438,300	18,384,862	1,892,928	19,595,112	4,248,873	19,766,971	6,141,782	154,691,857	6,141,801	23,255,281	6,141,801	23,255,281	
\$40,000 under \$50,000	3,721,752	166,024,276	11,200,857	1,696,614	19,713,420	2,025,137	9,525,196	3,721,220	125,569,736	3,721,752	21,959,178	3,721,752	21,959,187	
\$50,000 under \$75,000	4,093,300	244,780,247	12,452,703	2,582,229	35,607,235	1,511,071	7,201,203	4,092,221	189,562,288	4,093,300	38,036,650	4,093,300	38,037,017	
\$75,000 under \$100,000	1,278,058	108,774,133	3,995,910	1,035,630	17,711,606	242,429	1,172,489	1,276,641	85,978,579	1,278,046	19,353,191	1,278,058	19,357,015	
\$100,000 under \$200,000	980,674	127,723,124	2,772,899	856,841	20,531,526	123,893	602,065	979,918	103,886,057	980,661	25,829,666	980,674	25,834,242	
\$200,000 under \$500,000	221,168	63,922,388	70,601	198,866	9,608,502	22,302	110,787	220,421	54,256,246	221,167	15,776,650	221,168	15,780,547	
\$500,000 under \$1,000,000	41,567	28,253,730	--	36,056	3,458,627	5,511	26,848	41,515	24,797,368	41,567	7,770,439	41,567	7,770,502	
\$1,000,000 or more	23,890	73,303,191	--	21,505	8,523,661	2,385	11,351	23,817	64,826,689	23,890	20,140,822	23,890	20,142,603	
Nontaxable returns, total	15,327,589	57,877,554	33,932,739	1,027,554	22,405,574	13,496,651	52,450,664	1,431,648	5,339,834	--	--	--	--	

* 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 1.3 -- 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	130,255,237	6,170,603,942	51,034,384	4,068,508,826	2,441,481	101,768,827
Salaries and wages	111,227,450	4,565,229,218	43,926,527	2,940,551,841	2,098,244	73,436,620
Taxable interest	67,479,816	198,177,814	36,513,906	123,472,746	1,003,939	3,914,349
Tax-exempt interest	4,557,381	55,582,376	2,612,789	34,944,358	55,841	1,426,395
Dividends	32,621,151	119,533,324	18,472,362	73,380,106	399,264	2,649,750
State income tax refunds	22,132,023	21,219,499	14,834,017	15,795,945	464,989	417,237
Alimony received	437,859	6,685,857	31,635	174,876	6,191	236,090
Business or profession						
Net income	13,611,559	249,507,231	8,381,428	181,250,997	251,648	5,045,244
Net loss	4,406,790	32,734,734	2,919,441	22,528,218	83,740	960,271
Sales of capital assets						
Net gain in AGI	15,116,604	349,491,485	8,525,059	258,937,804	172,112	10,621,393
Net loss in AGI	10,839,824	22,964,034	6,413,930	14,178,863	148,146	178,161
Sales of property other than capital assets	1,615,885	-1,896,996	1,206,424	-1,201,828	23,651	-140,041
Taxable IRA distributions	8,834,138	94,327,585	5,331,207	64,559,601	88,970	870,436
Pensions and annuities in AGI	22,262,774	338,745,409	12,669,690	220,509,871	298,709	4,464,396
Rent and royalty						
Net income	5,654,967	64,185,119	3,811,934	46,088,584	75,134	1,208,033
Net loss	4,937,970	34,507,714	3,322,385	23,870,500	58,049	466,321
Farm rental income less loss	661,527	3,201,841	412,345	2,051,323	3,423	39,792
Partnership and S Corporation net income less loss	6,496,507	225,110,095	4,659,005	189,140,654	105,109	4,181,585
Estate and trust net income less loss	537,342	10,219,766	251,748	4,495,167	7,341	327,485
Farm net income less loss	2,006,870	-11,004,781	1,596,656	-8,817,519	17,113	-130,102
Unemployment compensation	8,799,886	26,890,925	4,203,117	13,538,764	157,778	521,431
Social security benefits in AGI	10,779,280	93,559,363	6,795,224	66,515,088	136,998	1,004,422
Other income less loss	5,610,987	19,508,967	3,395,086	14,385,704	75,048	253,738
Total statutory adjustments	23,497,092	60,572,768	13,510,883	42,308,286	340,690	1,092,917
IRA payments	3,448,457	7,406,866	2,235,601	5,483,181	38,916	54,129
Student loan interest deduction	4,405,667	2,711,733	1,787,903	1,085,718	-	-
Payments to a Keogh plan	1,290,496	13,114,412	987,848	10,640,801	23,330	158,486
Deduction for self-employment tax	14,574,036	18,134,959	9,197,145	13,219,473	250,579	345,306
Self-employed health insurance deduction	3,559,792	8,177,397	2,409,203	6,445,975	55,940	117,517
Moving expenses adjustment	944,791	2,180,570	498,920	1,405,783	16,195	33,802
Medical savings account deduction	69,957	123,296	49,107	101,183	146	152
Total itemized deductions	44,562,308	884,528,260	28,196,718	636,677,627	1,054,712	15,923,437
Medical and dental expenses deduction	7,571,522	47,071,726	4,223,562	22,576,634	155,044	543,487
Taxes paid deduction	43,797,188	307,974,817	28,007,122	232,306,630	1,010,276	5,388,168
Interest paid deduction	36,800,610	349,900,751	25,208,685	262,082,198	760,876	6,241,749
Contributions deduction	39,386,782	139,241,476	25,954,131	104,779,094	804,484	2,824,426
Casualty or theft loss deduction	97,424	1,746,732	48,270	1,173,873	6,865	34,502
Total miscellaneous deductions	11,795,104	69,574,938	6,612,220	39,879,880	280,687	1,748,359
Basic standard deduction	84,238,233	466,971,032	22,371,245	169,842,630	1,318,568	4,987,648
Additional standard deduction	11,116,629	14,936,559	5,555,832	8,721,462	83,369	77,234
Taxable income	104,174,654	4,268,506,425	45,122,129	2,906,530,664	2,181,350	77,019,338
Alternative minimum tax	1,120,047	6,756,705	742,248	4,949,405	50,221	198,826
Total tax credits	49,792,710	45,631,198	25,446,457	30,269,014	738,875	719,731
Child care credit	6,184,507	2,721,061	3,991,648	1,738,685	31,851	16,040
Credit for the elderly or disabled	139,097	30,496	40,489	11,218	961	205
Child tax credit	26,452,875	22,427,229	17,298,783	16,667,328	394,123	287,969
Education credit	7,212,554	5,156,254	4,037,349	3,121,156	-	-
Rate reduction credit	22,096,605	5,057,456	6,810,433	2,002,112	355,952	70,603
Foreign tax credit	3,942,604	6,254,559	2,436,246	4,566,968	55,139	294,108
Earned income credit used to offset income tax before credits	4,412,721	1,470,200	607,432	163,796	-	-
Minimum tax credit	248,255	1,438,041	185,460	1,160,503	6,649	23,206
General business credit	269,648	713,974	200,872	566,427	5,015	24,923
Empowerment zone employment credit	6,745	24,274	5,896	19,187	51	556
Nonconventional source fuel credit	33,075	41,811	17,203	29,017	528	1,247
Income tax after credits	94,763,163	887,936,276	42,314,963	632,022,894	2,117,484	17,599,937
Total income tax	94,763,530	887,973,968	42,315,103	632,042,648	2,117,633	17,600,904
Total tax liability	97,562,939	925,434,591	43,621,567	659,535,474	2,175,034	18,403,150
Total tax payments	120,440,062	1,038,129,848	48,278,332	714,300,310	2,214,375	19,203,518
Income tax withheld	114,798,386	773,325,891	45,993,145	517,229,948	2,108,697	12,308,872
Estimated tax payments	13,167,855	220,195,712	7,575,260	162,751,877	174,661	5,181,688
Overpayment refunded	99,011,975	202,274,032	35,665,002	102,495,015	1,474,689	2,227,299
Tax due at time of filing	24,581,130	91,822,703	12,540,767	65,408,048	809,141	2,499,812

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	18,493,710	488,896,347	74,242	3,429,183	58,211,420	1,508,000,759
Salaries and wages	17,311,398	430,731,284	63,148	2,330,883	47,828,133	1,118,178,591
Taxable interest	4,449,959	4,930,959	41,639	145,621	25,470,373	65,714,139
Tax-exempt interest	101,652	781,404	3,236	31,816	1,783,864	18,398,403
Dividends	1,357,909	2,939,899	16,629	56,988	12,374,986	40,506,581
State income tax refunds	1,815,617	1,246,170	23,347	31,739	4,994,053	3,728,408
Alimony received	173,961	2,461,684	--	--	226,072	3,813,207
Business or profession						
Net income	1,495,230	17,268,932	9,826	209,467	3,473,427	45,732,591
Net loss	319,102	2,043,142	405	1,855	1,084,102	7,201,248
Sales of capital assets						
Net gain in AGI	612,320	8,524,267	3,885	60,057	5,803,228	71,347,964
Net loss in AGI	479,221	888,183	12,520	32,983	3,786,007	7,685,844
Sales of property other than capital assets	58,750	-121,574	1,847	11,249	325,212	-444,803
Taxable IRA distributions	365,104	3,440,627	2,389	12,644	3,046,468	25,444,278
Pensions and annuities in AGI	1,385,155	13,911,801	25,297	389,529	7,883,924	99,469,812
Rent and royalty						
Net income	218,723	1,814,724	1,969	20,849	1,547,208	15,052,929
Net loss	321,520	2,270,845	5,989	84,587	1,230,027	7,815,461
Farm rental income less loss	15,312	86,842	961	8,256	229,487	1,015,628
Partnership and S Corporation net income less loss	220,559	5,232,834	3,126	141,604	1,508,708	26,413,418
Estate and trust net income less loss	17,375	454,227	229	69,884	260,648	4,873,003
Farm net income less loss	54,199	-342,451	1,209	-6,708	337,693	-1,708,002
Unemployment compensation	1,511,504	4,345,103	4,876	9,847	2,922,611	8,475,781
Social security benefits in AGI	275,799	1,680,150	5,025	19,804	3,566,234	24,339,900
Other income less loss	456,530	-112,404	6,243	64,262	1,678,080	4,917,668
Total statutory adjustments	2,332,878	3,668,678	17,209	36,932	7,295,432	13,465,954
IRA payments	219,626	308,586	935	1,870	953,378	1,559,100
Student loan interest deduction	447,616	200,124	931	323	2,169,217	1,425,568
Payments to a Keogh plan	43,995	341,841	777	9,782	234,547	1,963,502
Deduction for self-employment tax	1,506,736	1,219,306	10,972	15,668	3,608,604	3,335,206
Self-employed health insurance deduction	189,102	338,293	4,127	8,452	901,421	1,267,160
Moving expenses adjustment	76,781	201,032	8	34	352,886	539,920
Medical savings account deduction	*1,870	*1,928	--	--	*18,834	*20,033
Total itemized deductions	3,463,488	52,683,685	36,525	841,034	11,810,864	178,402,478
Medical and dental expenses deduction	595,426	2,083,128	6,305	52,145	2,591,183	21,816,333
Taxes paid deduction	3,407,619	14,375,179	36,525	201,367	11,335,646	55,703,473
Interest paid deduction	2,960,337	24,105,296	31,610	423,071	7,839,103	57,048,437
Contributions deduction	2,955,909	6,233,345	33,632	159,027	9,638,626	25,245,585
Casualty or theft loss deduction	7,000	96,003	--	--	35,288	442,353
Total miscellaneous deductions	1,269,260	6,328,207	5,704	20,236	3,627,232	21,598,257
Basic standard deduction	14,919,932	99,114,939	37,686	286,031	45,590,801	192,739,784
Additional standard deduction	343,662	382,302	2,939	2,645	5,130,826	5,752,915
Taxable income	12,506,528	239,696,315	57,223	1,890,329	44,307,424	1,043,369,779
Alternative minimum tax	120,389	264,811	166	576	207,024	1,343,086
Total tax credits	10,439,869	9,164,935	49,059	45,818	13,118,449	5,431,700
Child care credit	2,028,478	911,877	6,321	3,118	126,209	51,340
Credit for the elderly or disabled	*3,956	*734	--	--	*93,690	*18,340
Child tax credit	7,936,677	4,981,283	34,919	25,279	788,372	465,370
Education credit	729,749	510,302	6,517	1,685	2,438,938	1,523,111
Rate reduction credit	5,839,895	1,302,522	23,531	6,384	9,066,794	1,675,835
Foreign tax credit	105,392	278,760	4,657	524	1,341,170	1,114,198
Earned income credit used to offset income tax before credits	2,729,921	1,118,749	11,754	6,985	1,063,615	180,671
Minimum tax credit	8,525	32,243	13	92	47,608	221,997
General business credit	**4,667	**6,455	**45	**1,750	60,057	114,668
Empowerment zone employment credit	**	**	**	**	*786	*4,460
Nonconventional source fuel credit	**	**	**	**	*14,347	*11,369
Income tax after credits	7,405,062	33,769,624	41,851	353,632	42,883,802	204,190,189
Total income tax	7,405,111	33,771,965	41,851	353,632	42,883,832	204,204,819
Total tax liability	7,599,088	35,457,003	41,929	383,852	44,125,322	211,655,112
Total tax payments	17,043,330	59,298,783	64,563	511,425	52,839,462	244,815,813
Income tax withheld	16,818,703	53,655,760	61,465	376,364	49,816,376	189,754,946
Estimated tax payments	380,776	4,455,201	4,735	114,457	5,032,424	47,692,488
Overpayment refunded	17,279,666	48,899,386	61,163	200,980	44,531,455	48,451,353
Tax due at time of filing	980,407	3,221,008	8,380	53,319	10,242,434	20,640,515

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

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

NOTE Detail may not add to total because of rounding

Table 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	130,255,237	6,170,603,942	111,227,450	4,565,229,218	67,479,816	198,177,814	4,557,381	55,582,376	32,621,151	119,533,324	22,132,023	21,219,499
No adjusted gross income	1,438,187	-70,431,606	537,777	13,766,753	729,807	4,914,546	65,083	1,137,562	577,348	1,894,197	97,303	297,682
\$1 under \$5,000	12,592,044	33,298,375	10,081,589	30,063,978	3,689,391	2,000,887	98,715	233,733	1,886,954	1,216,740	82,168	53,468
\$5,000 under \$10,000	12,354,102	92,515,491	9,823,958	69,394,873	3,653,116	4,226,709	142,600	521,592	1,445,009	1,959,966	190,852	104,392
\$10,000 under \$15,000	11,903,188	148,650,322	9,433,671	109,699,954	3,884,957	6,951,820	173,082	874,873	1,495,864	2,574,412	315,347	119,425
\$15,000 under \$20,000	11,476,963	200,294,955	9,360,097	152,419,213	4,132,700	8,484,723	153,853	912,108	1,576,914	2,997,697	450,074	180,050
\$20,000 under \$25,000	9,971,372	223,549,607	8,560,200	178,432,460	3,734,750	7,153,767	105,931	517,268	1,369,484	2,462,709	675,739	319,392
\$25,000 under \$30,000	8,563,035	235,155,806	7,565,536	193,567,991	3,606,842	6,179,468	133,249	912,818	1,363,557	2,405,137	810,704	378,168
\$30,000 under \$40,000	13,843,640	480,541,398	12,312,025	395,739,859	7,020,614	12,500,582	319,185	1,792,615	2,825,097	4,969,309	2,103,373	1,003,492
\$40,000 under \$50,000	10,612,617	475,360,387	9,509,614	387,743,105	6,478,993	11,434,839	355,362	2,423,180	2,631,064	5,441,618	2,436,248	1,418,993
\$50,000 under \$75,000	17,569,778	1,074,476,035	15,882,185	864,204,897	12,893,860	25,518,538	758,764	4,739,457	5,912,226	12,505,067	6,098,044	3,739,544
\$75,000 under \$100,000	8,903,894	764,115,039	8,208,046	616,216,725	7,450,954	17,981,824	547,124	4,456,640	4,036,005	10,100,849	3,905,429	2,874,879
\$100,000 under \$200,000	8,469,199	1,114,318,617	7,725,116	851,922,001	7,720,429	30,493,060	916,186	9,901,141	5,323,366	21,272,922	3,839,577	4,243,979
\$200,000 under \$500,000	2,018,372	578,592,628	1,763,823	388,449,721	1,942,369	19,452,397	527,284	9,254,121	1,670,894	16,868,128	913,381	2,395,052
\$500,000 under \$1,000,000	355,617	240,863,950	301,125	126,243,711	349,498	9,679,137	148,880	5,384,306	324,018	8,634,823	170,060	1,163,814
\$1,000,000 under \$1,500,000	85,479	103,192,473	71,567	46,055,085	84,532	5,046,139	44,272	2,408,026	79,786	4,149,255	43,399	563,375
\$1,500,000 under \$2,000,000	36,491	62,634,095	30,482	25,792,931	36,229	3,327,588	20,803	1,551,882	34,728	2,733,066	20,093	367,005
\$2,000,000 under \$5,000,000	52,157	154,987,884	44,295	61,338,455	51,745	8,351,753	32,850	3,909,682	50,154	6,593,146	28,888	839,177
\$5,000,000 under \$10,000,000	12,266	83,519,500	10,523	30,019,875	12,208	4,622,571	8,772	1,909,686	11,933	3,611,615	7,284	426,774
\$10,000,000 or more	6,836	174,988,989	5,822	44,157,630	6,824	9,847,466	5,387	2,900,685	6,751	7,142,669	4,259	730,836
Taxable returns, total	94,763,530	5,847,060,064	82,547,448	4,233,574,576	57,524,967	181,316,043	4,168,712	51,683,890	28,471,296	111,297,707	20,663,904	19,987,210
No adjusted gross income	5,267	-1,816,775	2,862	201,435	4,226	211,825	1,324	76,900	2,989	83,148	1,020	5,742
\$1 under \$5,000	1,574,822	4,761,803	936,687	2,907,893	1,009,500	700,222	41,110	36,326	736,945	490,228	3,799	598
\$5,000 under \$10,000	4,885,117	38,151,994	4,290,798	31,538,196	1,658,113	1,699,582	53,643	139,058	622,818	713,279	29,346	11,865
\$10,000 under \$15,000	6,487,466	81,266,940	5,104,987	59,713,025	2,322,836	4,376,312	111,192	508,042	901,242	1,596,766	131,641	34,669
\$15,000 under \$20,000	7,323,371	128,078,019	5,652,237	91,168,914	3,153,845	7,277,613	117,425	538,476	1,286,186	2,282,936	279,799	92,690
\$20,000 under \$25,000	7,005,904	157,691,462	5,826,125	121,169,544	2,984,302	6,450,775	91,771	293,830	1,180,966	2,110,826	476,902	216,976
\$25,000 under \$30,000	7,053,931	194,194,031	6,176,156	157,730,515	3,144,822	5,644,265	121,202	812,235	1,200,259	2,014,239	639,792	277,525
\$30,000 under \$40,000	12,845,487	446,627,171	11,425,616	367,098,819	6,559,164	11,644,769	300,887	1,566,603	2,651,794	4,540,674	1,889,913	868,311
\$40,000 under \$50,000	10,307,873	461,833,402	9,249,710	377,012,999	6,279,857	10,951,742	341,501	2,203,620	2,557,499	5,124,394	2,325,968	1,314,657
\$50,000 under \$75,000	17,392,169	1,064,717,857	15,749,644	857,374,678	12,773,841	24,947,980	745,053	4,440,279	5,834,765	11,940,738	5,967,749	3,654,518
\$75,000 under \$100,000	8,877,210	761,840,245	8,166,973	614,681,281	7,431,787	17,736,185	542,710	4,305,795	4,024,286	10,008,957	3,893,704	2,835,262
\$100,000 under \$200,000	8,461,079	1,113,188,553	7,720,996	851,450,475	7,712,398	30,263,059	913,874	9,736,840	5,316,128	21,013,330	3,837,954	4,221,246
\$200,000 under \$500,000	2,015,905	577,873,985	1,762,381	368,212,907	1,940,107	19,281,268	526,441	9,172,226	1,668,862	16,747,589	912,630	2,376,046
\$500,000 under \$1,000,000	355,075	240,492,774	300,753	126,135,781	348,992	9,580,486	148,667	5,358,095	323,545	8,567,670	169,882	1,158,624
\$1,000,000 or more	192,854	578,158,603	162,444	207,178,113	191,177	30,579,959	111,911	12,495,565	183,012	24,062,936	103,805	2,918,482
Nontaxable returns, total	35,491,707	323,543,878	28,680,002	331,654,643	9,954,849	16,861,771	389,669	3,898,486	4,149,854	8,235,617	1,468,119	1,232,289

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							
	Number of returns	Amount	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		
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total.....	437,859	6,685,657	13,611,559	249,507,231	4,406,790	32,734,734	2,466,027	1,358,488	12,630,577	348,132,997	10,839,824	22,964,034	3,619,490	31,052,994
No adjusted gross income.....	693	17,123	141,198	1,975,096	317,902	7,940,559	6,877	4,616	120,031	6,715,519	550,005	1,299,405	49,706	1,070,840
\$1 under \$5,000.....	6,771	*17,475	943,992	2,610,921	141,133	781,628	276,572	95,612	733,374	786,437	458,459	813,112	146,916	129,919
\$5,000 under \$10,000.....	21,412	103,868	1,543,377	9,836,531	178,749	925,225	148,804	82,102	523,577	1,198,076	473,356	952,408	131,191	250,878
\$10,000 under \$15,000.....	41,819	249,324	1,209,178	10,370,686	188,172	1,177,086	107,285	76,770	563,666	1,472,230	403,056	795,863	149,135	242,925
\$15,000 under \$20,000.....	51,965	409,965	944,118	9,752,402	251,858	1,280,939	144,701	58,808	616,504	2,277,605	450,251	912,348	159,732	427,069
\$20,000 under \$25,000.....	41,426	349,572	875,463	10,188,403	237,245	1,445,674	106,999	56,519	535,222	1,630,785	392,217	787,550	125,291	186,116
\$25,000 under \$30,000.....	35,536	384,559	685,664	7,923,218	239,662	1,093,634	130,335	71,539	522,441	1,763,072	365,897	750,627	114,242	176,662
\$30,000 under \$40,000.....	76,652	775,123	1,276,001	16,940,538	468,150	2,490,181	250,119	103,179	1,033,822	3,847,708	813,467	1,547,173	272,188	529,447
\$40,000 under \$50,000.....	46,941	705,607	1,045,890	14,642,486	465,812	2,533,508	208,339	84,998	1,020,386	3,792,947	810,794	1,586,570	286,198	490,065
\$50,000 under \$75,000.....	69,588	1,580,843	2,030,936	32,911,305	843,479	4,184,839	454,947	146,330	2,214,746	12,813,741	1,855,732	3,788,773	592,351	1,262,857
\$75,000 under \$100,000.....	24,489	826,496	1,177,750	24,435,532	466,477	2,314,885	312,989	103,780	1,535,207	11,526,930	1,346,997	2,882,274	473,620	1,016,313
\$100,000 under \$200,000.....	16,765	702,651	1,233,808	49,501,636	460,841	3,081,035	270,209	393,990	2,169,749	37,792,145	1,969,669	4,422,484	745,481	3,162,859
\$200,000 under \$500,000.....	2,733	378,908	408,461	37,397,536	114,183	1,579,788	62,007	57,093	769,884	45,486,933	708,277	1,809,909	267,063	3,320,076
\$500,000 under \$1,000,000.....	**868	**139,281	64,265	9,913,893	20,484	640,620	4,678	6,738	164,197	32,292,796	148,169	408,529	64,008	2,381,712
\$1,000,000 under \$1,500,000.....	**	**	14,130	3,243,626	5,370	282,836	634	13,016	43,877	17,738,205	34,735	96,517	16,963	1,400,512
\$1,500,000 under \$2,000,000.....	*43	*949	6,153	1,566,947	2,243	193,371	243	666	20,292	13,170,967	14,001	39,711	8,077	1,119,690
\$2,000,000 under \$5,000,000.....	84	19,172	8,048	2,806,263	3,531	360,973	256	1,888	30,858	38,688,058	18,858	53,745	11,996	3,117,811
\$5,000,000 under \$10,000,000.....	13	20,414	2,009	1,204,319	919	187,243	31	825	7,840	26,631,445	4,050	11,721	3,247	2,035,472
\$10,000,000 or more.....	11	4,527	1,117	2,285,893	581	240,639	*3	*20	4,905	88,305,400	1,834	5,314	2,097	8,731,771
Taxable returns, total.....	341,997	5,968,494	9,029,464	210,539,509	3,402,153	20,374,887	2,136,416	1,247,762	11,276,594	336,109,995	8,942,375	19,875,915	3,201,052	28,968,433
No adjusted gross income.....	*6	(Z)	1,137	64,505	193	67,387	*9	*97	1,204	415,733	1,931	5,673	263	35,519
\$1 under \$5,000.....	-	-	18,330	40,003	*1,978	*17,664	120,267	66,142	412,847	387,481	49,847	56,123	66,785	39,846
\$5,000 under \$10,000.....	*5,248	*48,441	193,975	1,142,189	34,957	134,191	81,361	55,895	241,071	443,829	154,720	262,949	52,659	59,374
\$10,000 under \$15,000.....	23,070	155,169	396,796	3,281,387	80,823	382,800	73,172	53,594	353,616	880,507	203,726	382,800	87,527	127,757
\$15,000 under \$20,000.....	32,741	280,011	486,086	4,406,694	163,185	718,224	119,826	49,176	476,580	1,721,137	322,758	649,287	108,188	326,300
\$20,000 under \$25,000.....	22,594	199,647	470,897	4,810,029	165,616	874,684	87,360	48,079	456,907	1,466,702	309,446	600,313	101,202	121,757
\$25,000 under \$30,000.....	24,886	259,025	486,523	5,155,547	190,189	835,096	111,137	68,377	494,435	1,576,262	327,140	618,705	100,437	146,746
\$30,000 under \$40,000.....	75,680	749,161	1,080,962	13,786,697	418,914	2,133,657	232,850	99,912	963,212	3,299,081	748,268	1,411,403	241,698	418,282
\$40,000 under \$50,000.....	45,076	655,195	990,913	13,546,566	450,160	2,415,807	206,804	84,401	981,533	3,504,459	773,697	1,506,053	271,767	475,879
\$50,000 under \$75,000.....	68,650	1,530,203	1,993,466	32,165,236	824,921	4,065,091	454,754	144,852	2,189,590	12,195,202	1,815,150	3,685,534	581,339	1,130,562
\$75,000 under \$100,000.....	23,509	825,309	1,173,906	24,315,121	463,916	2,274,950	312,834	103,113	1,529,204	11,426,721	1,340,778	2,863,684	472,380	992,509
\$100,000 under \$200,000.....	16,762	702,512	1,232,866	49,460,543	460,390	3,046,115	270,202	393,969	2,166,299	37,476,306	1,965,167	4,411,219	743,970	3,133,962
\$200,000 under \$500,000.....	2,726	378,477	408,099	37,374,660	113,906	1,557,780	61,996	57,001	768,675	45,218,292	707,389	1,807,359	266,647	3,278,927
\$500,000 under \$1,000,000.....	814	115,040	64,193	9,908,770	20,417	632,141	4,678	6,738	163,881	32,131,789	148,001	408,046	63,900	2,352,534
\$1,000,000 or more.....	205	66,303	31,414	11,081,561	12,586	1,219,289	1,167	16,414	107,540	183,966,485	73,358	206,670	42,291	16,328,479
Non-taxable returns, total.....	95,863	719,363	4,592,095	38,967,721	1,004,638	12,359,847	347,611	110,726	1,353,983	12,023,002	1,897,449	4,086,219	418,398	2,084,562

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														Net short-term partnership/ S-corp gain	
	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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	7,354,324	182,622,357	1,852,750	64,878,664	3,499,565	19,476,669	6,042,924	104,506,465	106,614	3,050,636	78,440	863,989	440,516	13,438,486		
No adjusted gross income.....	344,680	16,123,394	133,839	6,614,544	53,345	968,655	252,743	7,861,556	3,124	104,355	3,760	139,992	8,260	578,445		
\$1 under \$5,000.....	259,946	3,314,209	73,381	1,734,175	139,754	102,056	209,950	1,501,472	*51	*171	1,680	3,059	16,862	44,617		
\$5,000 under \$10,000.....	250,339	3,716,623	68,884	2,092,134	125,446	321,082	190,422	1,654,349	*2,181	*10,245	5,507	34,443	15,113	13,891		
\$10,000 under \$15,000.....	223,070	3,032,625	53,201	1,222,567	133,452	230,750	184,135	1,710,609	*5,201	*12,065	2,608	9,323	15,140	7,860		
\$15,000 under \$20,000.....	253,892	3,457,449	68,883	1,709,957	157,624	408,011	200,485	1,556,298	4,787	11,804	1,333	12,589	12,578	44,472		
\$20,000 under \$25,000.....	230,277	3,391,698	69,662	1,627,568	120,615	213,641	182,607	1,595,812	*572	*4,340	2,581	2,576	9,048	3,931		
\$25,000 under \$30,000.....	237,102	2,829,923	54,297	1,255,866	107,517	162,064	194,305	1,464,309	*2,266	*21,573	1,957	13,512	10,400	13,006		
\$30,000 under \$40,000.....	504,184	6,031,841	118,431	2,447,283	257,532	566,975	409,829	3,518,912	5,241	15,310	3,967	19,482	25,181	50,923		
\$40,000 under \$50,000.....	493,980	6,385,325	100,253	2,923,127	279,535	460,881	419,560	3,312,288	7,190	31,273	11,515	24,116	18,756	24,104		
\$50,000 under \$75,000.....	1,192,016	16,721,528	276,685	7,244,273	566,026	1,228,344	991,379	9,050,601	17,289	89,083	8,799	43,664	56,927	127,345		
\$75,000 under \$100,000.....	932,093	12,831,661	203,532	4,850,602	465,090	966,906	779,255	7,608,669	9,255	24,973	6,573	38,784	45,814	143,764		
\$100,000 under \$200,000.....	1,486,071	28,827,503	377,899	11,315,622	737,685	1,434,393	1,239,205	16,751,882	17,526	288,164	7,715	88,778	93,808	332,096		
\$200,000 under \$500,000.....	668,583	28,665,156	179,842	9,972,723	256,627	2,953,689	557,839	16,883,586	15,714	223,348	10,462	83,334	59,020	746,330		
\$500,000 under \$1,000,000.....	169,379	14,481,599	47,447	4,522,720	62,086	1,944,790	138,073	8,792,965	6,080	283,478	3,879	37,466	25,524	697,742		
\$1,000,000 under \$1,500,000.....	45,963	6,416,172	11,205	1,408,551	15,387	819,069	38,513	4,083,550	2,814	156,651	1,824	37,732	9,440	670,451		
\$1,500,000 under \$2,000,000.....	20,573	3,682,526	5,298	679,732	7,104	608,664	17,459	2,476,805	1,553	129,032	955	21,724	5,184	583,286		
\$2,000,000 under \$5,000,000.....	30,609	8,468,940	7,265	1,517,451	10,333	1,523,912	26,631	5,276,868	3,447	358,177	1,926	49,938	8,807	1,739,620		
\$5,000,000 under \$10,000,000.....	7,393	4,597,755	1,864	797,387	2,737	831,727	6,864	2,740,516	1,200	261,199	721	54,380	2,633	1,333,414		
\$10,000,000 or more.....	4,173	9,646,429	890	942,393	1,672	2,031,058	3,869	6,664,419	1,124	1,045,396	678	149,096	2,019	6,283,299		
Taxable returns, total.....	6,249,299	145,319,821	1,474,279	48,960,608	3,092,207	17,446,198	5,206,957	85,998,879	91,701	2,867,429	62,449	620,949	391,054	12,652,453		
No adjusted gross income.....	1,791	428,259	560	220,697	297	38,893	1,525	218,836	37	2,463	28	129	195	39,496		
\$1 under \$5,000.....	44,444	208,523	*2,544	*60,222	60,062	38,583	39,825	142,024	*3	*15	*961	*12	*6,726	*2,061		
\$5,000 under \$10,000.....	87,207	592,541	19,327	160,179	51,127	62,332	65,317	420,182	—	—	*1,334	*4,152	*4,909	*3,269		
\$10,000 under \$15,000.....	118,520	878,078	21,226	350,748	78,794	125,725	103,516	516,200	—	—	*206	*768	10,391	3,072		
\$15,000 under \$20,000.....	181,457	1,668,867	43,629	907,779	104,178	322,763	146,754	697,311	*3,694	*1,239	*431	*1,363	8,922	7,504		
\$20,000 under \$25,000.....	175,082	1,840,952	51,266	966,763	97,487	121,746	141,409	815,395	*6	*3	*961	*574	*8,068	*3,598		
\$25,000 under \$30,000.....	193,202	1,671,548	37,914	792,383	92,066	125,801	163,438	845,610	*2,152	*21,346	*678	*9,754	9,907	11,127		
\$30,000 under \$40,000.....	463,058	4,519,222	104,983	1,849,068	231,614	457,305	378,904	2,640,840	*3,997	*9,576	3,604	16,230	19,774	29,139		
\$40,000 under \$50,000.....	474,258	5,274,126	95,455	2,391,466	265,605	443,828	403,097	2,746,337	7,187	31,265	11,266	23,043	17,716	23,695		
\$50,000 under \$75,000.....	1,157,582	14,784,654	266,419	6,503,477	555,606	1,107,145	965,259	7,962,109	16,174	65,198	8,463	32,123	53,586	112,853		
\$75,000 under \$100,000.....	925,309	12,118,005	201,177	4,640,224	463,539	942,913	773,750	7,167,446	9,234	24,913	6,557	38,482	45,362	139,016		
\$100,000 under \$200,000.....	1,482,471	27,684,521	376,513	10,953,386	736,503	3,115,411	1,236,579	16,092,875	17,420	267,509	7,618	82,016	93,187	316,890		
\$200,000 under \$500,000.....	697,349	27,991,763	179,453	9,755,031	256,207	2,912,711	556,810	16,483,561	15,636	221,183	10,406	81,130	58,821	725,721		
\$500,000 under \$1,000,000.....	169,082	13,971,077	47,354	4,234,323	61,974	1,868,548	137,831	8,617,771	6,057	277,599	3,860	37,150	25,467	684,491		
\$1,000,000 or more.....	108,489	31,637,684	26,456	5,174,863	37,146	5,762,494	92,943	20,632,382	10,105	1,945,119	6,077	294,023	28,024	10,550,522		
Nontaxable returns, total.....	1,105,025	37,302,536	378,471	15,918,056	407,358	2,030,471	835,967	18,506,585	14,913	183,207	15,991	243,041	49,461	786,043		

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													
	Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		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.....	553,053	17,228,760	12,334,543	367,020,555	8,184,840	132,943,688	6,726,237	207,650,923	7,395,908	85,712,606	2,236,241	59,977,271	2,267,409	97,969,765
No adjusted gross income.....	19,472	2,055,914	151,037	8,614,720	427,573	13,829,327	78,489	4,700,549	329,101	5,876,713	147,584	8,302,392	64,121	3,915,244
\$1 under \$5,000.....	9,785	92,428	703,939	918,914	369,114	3,335,720	308,213	452,692	324,085	1,988,223	93,982	1,431,414	47,934	264,569
\$5,000 under \$10,000.....	19,334	30,520	498,621	1,262,891	374,270	4,234,251	271,128	867,760	311,308	2,246,024	111,154	2,164,506	51,746	296,577
\$10,000 under \$15,000.....	8,621	97,875	534,630	1,615,004	317,354	3,632,243	294,374	1,022,188	272,409	2,002,107	92,653	1,717,961	80,149	340,393
\$15,000 under \$20,000.....	17,221	178,135	592,564	2,340,138	336,170	3,634,317	319,356	1,507,249	293,893	1,916,394	100,173	1,923,767	110,136	617,549
\$20,000 under \$25,000.....	9,739	201,548	502,738	2,059,964	291,490	3,499,485	266,671	1,231,007	271,678	1,917,837	99,868	1,804,509	109,993	653,316
\$25,000 under \$30,000.....	16,698	116,217	507,792	1,870,033	288,231	2,954,785	266,640	1,099,712	253,461	1,591,083	80,269	1,524,371	94,823	630,573
\$30,000 under \$40,000.....	30,972	139,826	994,745	4,304,164	588,740	7,163,326	516,727	2,740,163	538,321	4,008,723	166,253	3,599,401	153,556	1,212,522
\$40,000 under \$50,000.....	18,645	152,723	963,895	3,967,790	602,929	6,318,708	488,729	2,322,988	526,961	3,721,721	154,100	3,156,772	169,205	1,378,728
\$50,000 under \$75,000.....	61,975	561,711	2,125,195	13,997,597	1,403,064	16,920,500	1,153,849	8,011,882	1,246,401	9,892,394	347,684	8,569,234	342,958	4,501,559
\$75,000 under \$100,000.....	51,745	477,320	1,491,081	12,574,648	998,689	11,743,815	813,854	7,195,436	904,728	7,879,623	254,517	4,960,275	242,003	4,049,819
\$100,000 under \$200,000.....	115,110	1,265,827	2,141,450	41,192,746	1,496,172	22,136,312	1,239,195	22,301,831	1,439,147	16,037,775	360,236	8,561,963	432,969	16,130,015
\$200,000 under \$500,000.....	97,276	2,327,140	822,836	50,083,392	524,025	15,786,284	499,017	26,700,976	509,220	12,155,517	172,537	6,531,653	244,542	18,797,156
\$500,000 under \$1,000,000.....	37,395	1,661,789	183,818	35,295,294	111,526	7,251,634	124,928	20,458,511	112,143	5,486,058	35,347	2,524,380	69,210	10,409,367
\$1,000,000 under \$1,500,000.....	14,244	1,128,608	49,340	18,945,261	26,422	2,658,470	34,251	10,625,179	28,446	2,257,352	8,857	830,907	20,599	5,078,657
\$1,500,000 under \$2,000,000.....	7,324	705,558	22,533	13,758,864	10,674	1,569,887	15,715	7,784,331	12,069	1,418,324	3,818	406,642	9,847	3,517,755
\$2,000,000 under \$5,000,000.....	11,707	2,126,124	34,340	39,986,291	14,044	2,872,707	24,580	21,998,870	16,805	2,557,909	5,295	960,703	16,204	9,329,416
\$5,000,000 under \$10,000,000.....	3,433	1,392,560	8,652	27,206,019	3,004	1,221,046	6,459	15,108,083	3,753	1,145,236	1,299	508,318	4,388	5,397,174
\$10,000,000 or more.....	2,358	2,516,938	5,317	87,006,826	1,350	2,180,870	4,063	51,521,516	1,980	1,613,592	616	498,102	3,025	11,449,376
Taxable returns, total.....	490,267	13,718,069	10,992,029	350,651,129	6,726,707	102,231,617	5,992,587	197,646,982	6,218,097	70,214,872	1,769,472	43,657,748	1,972,203	91,781,865
No adjusted gross income.....	123	43,207	1,393	462,045	1,595	439,943	411	224,521	1,298	138,968	730	369,678	584	193,968
\$1 under \$5,000.....	2,915	7,079	392,397	385,483	41,194	112,023	167,214	180,004	50,874	104,142	6,394	22,325	5,800	27,546
\$5,000 under \$10,000.....	12,715	14,253	221,270	537,999	119,327	732,746	116,886	383,456	101,555	416,933	24,597	331,324	12,683	52,386
\$10,000 under \$15,000.....	2,891	11,403	334,028	895,361	158,046	1,417,796	178,699	606,472	146,516	871,653	37,351	613,641	33,784	73,322
\$15,000 under \$20,000.....	12,075	29,931	466,119	1,630,154	245,866	2,178,622	248,786	1,010,049	219,931	1,200,309	71,277	1,114,287	71,551	428,341
\$20,000 under \$25,000.....	6,498	61,810	432,269	1,483,442	235,966	2,621,442	220,341	859,986	228,929	1,420,140	81,872	1,412,256	94,941	508,602
\$25,000 under \$30,000.....	14,027	35,328	446,423	1,599,360	257,154	2,373,095	227,552	948,746	224,299	1,226,999	71,488	1,278,523	85,701	562,726
\$30,000 under \$40,000.....	26,607	90,822	929,029	3,515,961	540,556	5,783,062	477,335	2,217,470	494,053	3,098,039	151,554	3,046,396	134,534	963,783
\$40,000 under \$50,000.....	17,379	136,188	925,657	3,580,918	575,982	5,590,323	468,359	2,020,918	506,113	3,294,032	146,509	2,713,269	160,473	1,221,589
\$50,000 under \$75,000.....	56,434	437,665	2,097,386	13,090,730	1,373,467	15,670,831	1,135,465	7,492,723	1,224,332	9,202,445	337,718	7,944,433	332,527	4,050,807
\$75,000 under \$100,000.....	51,564	410,554	1,483,894	12,268,794	994,303	11,064,553	808,760	6,950,920	899,681	7,484,742	252,961	4,614,691	240,317	3,963,765
\$100,000 under \$200,000.....	113,883	1,134,905	2,137,323	40,648,674	1,493,196	21,548,616	1,235,514	21,916,748	1,436,820	15,640,899	359,625	8,382,458	432,188	16,015,772
\$200,000 under \$500,000.....	96,912	2,251,067	821,450	49,644,841	523,407	15,503,955	497,823	26,400,003	508,675	11,950,256	172,264	6,433,682	244,071	18,690,632
\$500,000 under \$1,000,000.....	37,287	1,548,979	183,463	34,930,509	111,420	7,159,490	124,607	20,211,421	112,041	5,430,276	35,294	2,475,095	69,093	10,372,476
\$1,000,000 or more.....	38,955	7,504,877	119,929	185,976,858	55,407	10,035,209	84,836	106,213,524	62,980	8,735,039	19,836	3,105,688	53,956	34,656,150
Non taxable returns, total.....	62,786	3,510,891	1,342,514	16,369,425	1,458,133	30,712,071	733,650	10,003,961	1,177,811	15,497,734	466,768	16,119,523	295,206	6,187,899

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 6824)		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
									(55)	(56)	(57)	(58)		
All returns, total	67,862	1,104,958	1,188,943	75,111,739	696,803	12,284,539	9,729,836	12,250,896	772,632	7,208,365	843,253	9,105,361	8,834,138	94,327,565
No adjusted gross income	3,217	175,781	21,523	2,515,966	20,539	2,151,666	209,457	158,863	42,618	605,153	61,692	3,501,568	52,772	634,958
\$1 under \$5,000	*1,634	*3,801	35,066	74,287	17,309	69,179	581,616	284,262	16,779	51,895	19,929	131,853	132,552	389,024
\$5,000 under \$10,000	5,504	50,985	33,740	116,751	29,759	105,235	402,381	307,910	20,063	69,958	27,554	176,416	403,066	1,325,936
\$10,000 under \$15,000	*2,607	*13,694	46,230	109,539	20,738	91,247	393,101	335,652	21,479	95,299	28,934	114,730	652,067	2,931,605
\$15,000 under \$20,000	1,299	18,545	32,545	123,728	20,947	41,571	419,865	357,572	28,694	143,208	28,581	180,663	744,127	3,923,763
\$20,000 under \$25,000	1,635	3,762	24,238	123,249	12,381	82,129	344,913	361,144	34,079	162,617	33,183	92,778	601,846	3,451,404
\$25,000 under \$30,000	1,957	19,296	25,638	127,719	14,174	65,800	355,394	257,793	24,644	117,386	16,345	77,309	512,113	2,779,437
\$30,000 under \$40,000	3,926	28,192	74,410	305,913	37,101	88,677	737,393	607,232	68,122	430,440	59,880	190,377	946,081	6,586,800
\$40,000 under \$50,000	9,576	31,485	60,088	306,978	48,205	81,662	762,916	652,028	66,805	409,152	56,017	220,756	840,442	6,900,705
\$50,000 under \$75,000	7,238	55,650	167,558	1,527,621	93,768	379,564	1,660,384	1,932,874	132,179	871,464	110,982	555,990	1,724,020	18,417,511
\$75,000 under \$100,000	5,997	53,816	129,383	1,381,588	77,751	391,156	1,212,385	1,396,173	79,275	554,743	83,764	435,653	1,007,379	13,912,525
\$100,000 under \$200,000	6,375	105,229	254,572	3,916,330	137,543	1,103,661	1,719,640	2,499,213	126,656	1,390,713	145,116	666,891	985,120	21,403,641
\$200,000 under \$500,000	9,461	122,058	171,424	7,564,444	96,867	1,502,747	684,692	1,543,257	74,169	1,000,979	104,159	844,593	190,133	8,502,908
\$500,000 under \$1,000,000	3,044	45,394	56,451	5,934,375	38,197	1,426,584	154,754	684,690	19,867	425,014	36,824	515,292	28,602	1,817,189
\$1,000,000 under \$1,500,000	1,404	50,491	20,448	4,196,791	12,186	681,939	38,282	206,317	6,527	142,535	12,042	217,140	6,482	560,804
\$1,500,000 under \$2,000,000	710	30,996	10,382	3,048,436	5,697	436,420	17,534	130,831	3,194	110,766	5,606	177,964	2,727	277,080
\$2,000,000 under \$5,000,000	1,370	68,840	17,012	10,224,472	9,427	1,150,285	25,475	295,588	5,176	297,847	8,883	392,592	3,474	355,866
\$5,000,000 under \$10,000,000	488	69,270	4,864	7,720,556	2,542	622,796	6,131	95,841	1,413	153,453	2,302	221,547	730	85,190
\$10,000,000 or more	441	157,675	3,370	25,792,996	1,670	1,812,218	3,523	143,656	892	175,793	1,461	391,250	405	71,238
Taxable returns, total	53,607	780,183	1,085,010	71,642,206	605,232	9,186,958	8,574,417	11,285,371	634,925	6,073,735	669,841	4,676,575	7,790,745	89,070,173
No adjusted gross income	*23	*163	823	143,360	100	34,516	1,408	3,578	594	38,204	381	23,065	212	9,297
\$1 under \$5,000	*961	*17	19,180	19,171	*3,810	*1,175	304,515	164,398	*26	*186	*4,865	*486	*1,926	*2,861
\$5,000 under \$10,000	*1,334	*6,229	12,523	42,933	14,774	13,750	161,317	94,714	*4,996	*8,664	*2,618	*1,059	112,630	375,173
\$10,000 under \$15,000	*206	*1,152	36,617	83,640	*6,910	*5,956	243,349	206,533	*8,058	*35,962	11,749	12,578	361,216	1,564,688
\$15,000 under \$20,000	*431	*2,044	20,581	68,961	15,111	13,821	328,829	274,642	18,365	77,168	17,017	68,728	627,296	3,234,113
\$20,000 under \$25,000	*961	*862	20,453	51,447	8,134	42,234	299,828	317,458	19,605	62,341	22,823	48,175	534,841	3,064,299
\$25,000 under \$30,000	*678	*13,658	21,591	79,248	11,802	54,371	317,039	209,095	19,722	85,042	11,115	19,263	484,189	2,560,595
\$30,000 under \$40,000	3,604	24,348	65,380	228,022	35,530	66,614	698,991	559,022	53,409	332,621	48,090	167,140	916,618	6,449,477
\$40,000 under \$50,000	9,369	30,452	58,906	248,381	44,391	74,148	729,788	610,607	63,636	389,021	50,574	116,012	820,320	6,618,539
\$50,000 under \$75,000	6,907	38,262	163,187	1,419,389	86,044	233,373	1,636,341	1,875,492	130,262	856,110	102,225	421,711	1,711,523	18,305,775
\$75,000 under \$100,000	5,980	53,416	129,194	1,355,243	76,186	333,234	1,205,317	1,383,579	79,051	540,353	83,183	432,904	1,002,801	13,847,518
\$100,000 under \$200,000	6,301	95,619	253,304	3,786,135	136,341	1,011,247	1,718,350	2,493,953	126,210	1,376,550	144,290	637,152	984,882	21,391,662
\$200,000 under \$500,000	9,425	120,206	170,954	7,449,180	96,557	1,436,462	683,924	1,538,462	73,997	991,949	103,921	818,931	189,929	8,485,443
\$500,000 under \$1,000,000	3,030	45,015	56,342	5,828,763	38,112	1,409,096	154,594	683,224	19,826	423,063	36,750	501,016	28,568	1,813,285
\$1,000,000 or more	4,397	348,739	55,976	50,837,332	31,429	4,468,960	870,613	870,613	17,167	856,501	30,239	1,388,376	13,794	1,347,447
Nontaxable returns, total	14,275	324,775	103,933	3,469,533	91,570	3,095,581	1,155,419	965,525	137,707	1,134,629	173,413	4,428,786	1,043,393	5,257,412

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			Rent			Royalty			Farm rental					
	Total			Taxable			Net income			Net loss			Net income		
	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	
All returns, total.....	24,317,375	532,924,324	22,262,774	338,745,409	4,228,121	47,307,618	4,504,545	31,057,269	1,133,409	10,630,522	46,313	89,481	523,677	3,774,112	
No adjusted gross income.....	133,851	2,925,379	101,898	1,024,653	83,976	1,276,571	155,153	2,411,677	25,522	326,621	457	23,458	3,860	77,110	
\$1 under \$5,000.....	524,668	3,313,557	487,120	1,264,075	106,407	290,569	91,433	490,080	20,727	16,602	3	(Z)	16,910	21,381	
\$5,000 under \$10,000.....	1,436,918	10,270,126	1,385,273	7,060,456	188,113	656,113	154,615	927,617	41,839	53,467	1,277	1,463	24,495	74,790	
\$10,000 under \$15,000.....	2,038,021	19,485,238	1,979,846	14,547,408	241,185	988,966	156,104	852,294	72,797	174,435	2,924	10,897	44,936	199,512	
\$15,000 under \$20,000.....	2,177,644	25,553,166	2,116,193	20,468,057	248,493	1,239,577	210,227	1,053,238	67,158	168,415	3,960	1,552	53,607	223,550	
\$20,000 under \$25,000.....	1,800,422	24,545,380	1,746,087	18,941,962	213,640	1,184,277	206,497	1,145,160	64,549	137,901	4,847	3,218	39,506	287,119	
\$25,000 under \$30,000.....	1,536,231	25,043,507	1,455,490	18,694,527	179,702	1,017,988	199,965	1,136,712	47,937	168,961	1,962	306	17,438	113,678	
\$30,000 under \$40,000.....	2,619,376	44,656,270	2,441,819	33,397,929	375,027	2,194,716	423,526	2,477,066	88,369	315,820	**	**	58,156	247,354	
\$40,000 under \$50,000.....	2,350,697	45,452,885	2,144,311	33,710,252	338,115	2,148,003	409,648	2,332,361	121,385	396,862	6,645	3,925	40,282	294,315	
\$50,000 under \$75,000.....	4,443,762	105,320,621	4,023,454	72,824,562	719,141	5,249,315	894,415	5,324,880	165,032	716,784	8,553	8,542	83,555	551,025	
\$75,000 under \$100,000.....	2,309,589	73,414,580	2,032,857	45,704,044	477,915	4,543,605	592,383	3,458,050	116,874	678,074	**10,345	**7,245	52,208	424,028	
\$100,000 under \$200,000.....	2,303,704	97,284,343	1,861,943	52,984,020	673,852	9,536,952	731,452	5,799,508	179,782	2,064,578	**	**	69,312	826,714	
\$200,000 under \$500,000.....	512,735	38,277,539	391,226	13,550,306	278,877	8,326,220	218,196	2,411,710	77,443	1,699,340	4,292	9,324	14,414	343,419	
\$500,000 under \$1,000,000.....	82,380	9,467,571	60,276	2,544,373	64,657	3,612,686	38,849	613,085	22,660	955,436	451	4,793	3,398	54,068	
\$1,000,000 under \$1,500,000.....	20,939	3,092,421	15,394	765,956	16,532	1,518,063	9,458	179,024	7,337	545,901	244	1,348	756	12,180	
\$1,500,000 under \$2,000,000.....	8,600	1,187,366	6,366	314,110	7,107	750,799	4,489	108,040	3,880	284,102	98	1,948	332	6,092	
\$2,000,000 under \$5,000,000.....	12,815	2,261,108	9,455	568,057	9,817	1,626,641	5,897	202,485	6,790	838,078	164	8,207	369	9,825	
\$5,000,000 under \$10,000,000.....	3,225	759,648	2,433	189,229	2,248	589,405	1,408	59,109	1,910	491,660	43	1,860	87	6,121	
\$10,000,000 or more.....	1,797	633,618	1,333	191,434	1,318	557,152	832	75,174	1,418	597,485	48	1,395	57	1,830	
Taxable returns, total.....	20,787,199	497,078,933	18,944,254	318,191,308	3,533,211	43,257,494	3,742,601	24,327,079	991,417	9,762,888	43,246	53,216	457,577	3,462,028	
No adjusted gross income.....	446	34,396	432	19,373	626	66,515	901	31,163	103	9,759	3	6	21	1,150	
\$1 under \$5,000.....	23,636	40,889	23,636	38,560	2,885	5,491	8	828	2,934	2,108	--	--	961	732	
\$5,000 under \$10,000.....	392,204	3,085,983	384,729	2,220,582	37,597	115,359	20,221	90,451	14,313	8,986	--	--	8,708	23,758	
\$10,000 under \$15,000.....	1,182,354	10,434,421	1,152,981	8,545,883	100,644	423,318	62,976	291,845	38,924	103,468	1,959	4	28,486	130,740	
\$15,000 under \$20,000.....	1,753,980	21,697,772	1,717,192	17,863,042	176,713	866,312	133,157	600,807	55,266	128,259	3,956	1,527	46,326	193,448	
\$20,000 under \$25,000.....	1,572,658	21,562,730	1,530,001	17,458,556	167,463	934,532	144,596	661,571	55,059	123,472	4,847	3,218	34,432	239,690	
\$25,000 under \$30,000.....	1,398,695	23,671,098	1,325,579	17,632,549	157,602	868,487	169,333	907,795	43,027	152,376	1,962	306	17,088	113,496	
\$30,000 under \$40,000.....	2,504,362	42,429,144	2,340,867	32,372,648	341,871	2,001,156	358,328	1,922,122	84,916	291,544	**	**	56,994	233,902	
\$40,000 under \$50,000.....	2,311,319	44,106,459	2,107,433	33,178,391	315,383	1,962,910	381,808	2,088,882	118,212	341,128	6,645	3,925	40,273	294,312	
\$50,000 under \$75,000.....	4,398,792	103,910,748	3,984,439	72,294,953	706,110	5,062,836	871,485	4,902,245	161,690	655,865	8,208	8,114	83,438	548,948	
\$75,000 under \$100,000.....	2,305,046	73,294,489	2,030,766	45,670,300	473,360	4,514,580	590,721	3,420,696	116,792	677,578	**10,331	**7,241	52,197	423,934	
\$100,000 under \$200,000.....	2,302,006	97,223,957	1,860,294	52,978,973	672,838	9,465,199	730,410	5,761,912	179,047	2,017,203	**	**	89,260	824,542	
\$200,000 under \$500,000.....	512,132	38,217,070	390,764	13,533,099	278,564	8,311,616	217,858	2,399,247	77,251	1,694,443	4,287	9,323	14,406	343,312	
\$500,000 under \$1,000,000.....	82,266	9,441,585	60,205	2,537,304	64,599	3,605,113	38,770	609,001	22,608	952,552	451	4,793	3,393	54,035	
\$1,000,000 or more.....	47,304	7,928,193	34,934	2,027,104	36,958	5,034,069	22,030	618,513	21,274	2,604,147	597	14,759	1,595	36,027	
Non-taxable returns, total.....	3,530,175	35,845,391	3,318,521	20,554,101	692,910	4,050,124	761,944	6,730,190	141,992	867,634	3,087	36,265	66,101	312,085	

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								
	Number of returns	Net loss		Number of returns	Net loss		Number of returns	Net income		Number of returns	Net loss		Number of returns	Net income		Number of returns	Amount	Net loss
		(83)	(84)		(85)	(86)		(87)	(88)		(89)	(90)		(91)	(92)			
All returns, total.....	137,850	572,271	5,407,942	60,802,921	4,269,447	27,908,577	4,356,934	301,558,966	2,139,574	76,448,872	493,247	12,378,333	44,095	2,158,566				
No adjusted gross income.....	3,062	36,110	103,429	1,606,052	152,551	2,287,381	52,467	1,795,361	202,185	30,847,792	8,888	125,431	2,516	500,028				
\$1 under \$5,000.....	7,574	34,610	138,081	317,380	94,275	486,049	87,629	267,862	57,119	812,788	9,814	10,817	1,723	1,598				
\$5,000 under \$10,000.....	5,042	12,664	243,371	765,059	157,486	859,955	106,625	489,093	70,917	791,499	29,150	75,261	9	1,397				
\$10,000 under \$15,000.....	5,783	15,996	337,570	1,351,425	157,687	894,882	116,726	937,121	80,677	1,033,803	22,537	122,514	359	558				
\$15,000 under \$20,000.....	9,015	27,291	333,649	1,617,226	208,599	972,662	123,178	1,061,528	87,748	939,178	20,713	92,649	**	**				
\$20,000 under \$25,000.....	5,800	15,973	269,072	1,583,133	204,748	1,030,238	132,587	1,190,368	71,540	760,557	11,952	91,866	4,939	1,496				
\$25,000 under \$30,000.....	9,753	29,735	227,908	1,271,418	201,798	1,181,858	114,505	1,320,291	79,740	739,530	14,960	27,132	992	13,380				
\$30,000 under \$40,000.....	20,173	94,246	492,892	2,682,696	430,653	2,420,604	239,692	2,889,716	146,294	1,675,037	27,999	225,481	1,975	2,696				
\$40,000 under \$50,000.....	6,897	38,513	462,202	2,810,043	412,574	2,276,892	270,986	3,387,437	147,327	1,299,289	42,870	316,273	**	**				
\$50,000 under \$75,000.....	26,966	96,425	899,078	6,428,740	898,935	5,195,197	703,772	11,941,254	352,558	3,616,979	72,317	625,375	11,082	83,025				
\$75,000 under \$100,000.....	**32,204	**128,099	604,018	5,554,447	592,589	3,549,727	536,963	10,794,926	215,620	2,455,943	48,142	512,445	**10,805	**18,241				
\$100,000 under \$200,000.....	**	**	823,637	12,267,404	609,798	4,172,025	974,571	37,488,432	367,588	5,892,583	99,077	1,155,106	2,466	25,117				
\$200,000 under \$500,000.....	4,441	27,259	323,143	1,078,285	110,382	1,565,693	616,208	64,766,151	183,127	6,191,658	56,070	2,051,550	3,849	43,836				
\$500,000 under \$1,000,000.....	602	8,190	78,311	4,581,447	22,623	504,673	173,137	47,072,991	43,183	3,356,372	17,037	1,645,972	1,398	98,769				
\$1,000,000 under \$1,500,000.....	218	2,704	21,624	2,057,811	5,813	152,457	46,321	23,897,028	12,489	1,778,593	4,427	618,104	560	22,650				
\$1,500,000 under \$2,000,000.....	136	686	9,570	1,035,780	3,207	92,939	20,722	15,021,067	6,027	1,398,168	2,261	491,351	246	15,446				
\$2,000,000 under \$5,000,000.....	136	1,673	14,468	2,458,080	4,081	169,113	28,674	34,572,298	10,285	3,609,252	3,618	1,519,260	660	73,621				
\$5,000,000 under \$10,000,000.....	30	238	3,623	1,083,474	1,015	48,589	6,561	17,203,971	2,976	3,066,823	1,056	898,142	229	63,758				
\$10,000,000 or more.....	19	1,859	2,295	1,153,033	633	47,642	3,608	25,458,069	2,172	6,183,027	659	1,773,602	287	1,194,282				
Taxable returns, total.....	116,177	475,026	4,550,349	55,700,144	3,512,589	21,756,618	3,924,931	296,243,697	1,648,998	39,306,608	435,773	12,019,564	35,045	1,606,472				
No adjusted gross income.....	7	264	620	69,045	967	38,672	1,006	294,675	876	422,046	43	7,491	115	1,509				
\$1 under \$5,000.....	-	-	6,781	8,330	8	955	25,819	58,785	6,807	11,209	6,730	7,696	-	-				
\$5,000 under \$10,000.....	-	-	56,758	148,077	20,221	80,661	41,630	228,493	15,369	98,345	14,396	47,484	-	-				
\$10,000 under \$15,000.....	2,884	13,877	155,326	653,078	62,684	305,061	54,486	412,774	34,648	169,838	12,796	80,197	-	-				
\$15,000 under \$20,000.....	6,085	17,843	245,862	1,195,672	134,198	561,346	79,478	628,395	55,393	426,543	12,930	78,869	**	**				
\$20,000 under \$25,000.....	5,793	15,958	232,203	1,272,207	146,661	694,489	91,998	755,789	44,700	332,571	6,703	50,946	2,884	1,328				
\$25,000 under \$30,000.....	9,753	29,735	201,953	1,107,236	173,106	978,468	90,679	958,301	62,944	455,482	10,820	19,943	-	-				
\$30,000 under \$40,000.....	20,173	94,246	455,642	2,451,416	366,669	1,885,881	203,252	2,369,810	119,527	1,010,062	26,647	205,923	1,962	1,474				
\$40,000 under \$50,000.....	6,897	38,513	437,770	2,573,831	385,282	2,044,128	250,419	2,991,728	131,185	862,729	40,547	269,802	**	**				
\$50,000 under \$75,000.....	26,815	94,055	883,612	6,183,326	875,358	4,941,403	680,528	11,429,155	340,957	3,115,008	70,244	607,947	9,734	75,063				
\$75,000 under \$100,000.....	**32,199	**128,081	599,439	5,527,488	590,849	3,516,149	537,569	10,765,345	212,144	2,271,365	47,996	509,720	**10,797	**15,390				
\$100,000 under \$200,000.....	**	**	821,984	12,151,977	609,121	4,156,982	973,439	37,440,847	385,523	5,578,608	98,958	1,149,898	2,373	15,942				
\$200,000 under \$500,000.....	4,429	27,105	322,705	1,059,570	110,177	1,556,078	615,758	64,724,069	182,411	5,924,905	55,947	2,047,501	3,822	38,216				
\$500,000 under \$1,000,000.....	602	8,190	78,209	4,571,168	22,577	501,424	173,048	47,057,912	43,009	3,235,248	17,018	1,643,842	1,386	93,808				
\$1,000,000 or more.....	540	7,160	51,486	7,627,721	14,711	504,923	105,821	116,127,619	33,777	15,392,650	11,997	5,292,303	1,972	1,363,743				
Non-taxable returns, total.....	21,673	97,245	857,593	5,102,777	756,858	6,151,959	432,002	5,315,269	490,575	37,142,263	57,474	356,769	9,051	652,095				

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	Total		Taxable	Foreign-earned income exclusion		Net income	Number of returns		Amount	Number of returns	
	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	649,173	7,656,704	1,357,698	18,661,484	8,759,886	26,890,925	13,753,079	196,524,465	10,779,280	93,559,363	292,006	13,944,765	5,214,655	20,195,041
No adjusted gross income	19,302	225,901	92,288	3,603,761	19,377	62,927	112,187	1,354,358	903	11,257	59,089	2,260,390	58,711	814,372
\$1 under \$5,000	42,471	77,797	41,432	452,186	172,211	272,930	409,609	4,408,988	2,060	5,899	58,001	2,236,434	259,457	534,059
\$5,000 under \$10,000	41,520	211,506	51,599	385,545	651,170	1,500,210	647,355	7,784,916	21,139	59,329	16,895	734,295	288,763	702,669
\$10,000 under \$15,000	48,663	385,267	81,749	569,188	964,230	2,870,973	824,316	10,449,690	33,824	133,625	14,060	607,671	259,627	723,412
\$15,000 under \$20,000	53,865	480,506	76,310	835,757	957,787	2,805,117	887,654	12,196,837	175,539	190,939	10,839	477,950	307,573	712,391
\$20,000 under \$25,000	54,047	500,840	93,494	834,550	911,858	2,812,254	1,033,786	14,552,592	767,367	944,076	8,361	359,135	234,109	577,465
\$25,000 under \$30,000	33,241	226,170	77,288	758,927	705,580	2,152,619	1,095,189	15,030,323	1,040,039	2,341,247	7,879	388,706	209,806	655,292
\$30,000 under \$40,000	73,255	915,355	158,070	1,804,884	1,117,457	3,616,209	1,850,101	24,868,792	1,846,466	7,960,835	14,740	720,498	496,187	1,227,919
\$40,000 under \$50,000	64,255	696,891	146,075	1,462,207	914,965	2,924,019	1,514,836	20,396,037	1,513,896	11,469,587	12,619	706,916	446,179	1,297,210
\$50,000 under \$75,000	102,367	1,330,917	246,018	2,628,480	1,413,623	4,392,855	2,680,829	38,185,739	2,680,829	30,265,529	22,069	1,126,380	945,243	2,704,653
\$75,000 under \$100,000	54,022	759,270	126,024	1,306,600	542,331	1,860,618	1,237,395	19,898,430	1,237,395	16,903,675	11,913	704,304	621,213	2,378,033
\$100,000 under \$200,000	41,853	1,041,506	111,898	1,688,413	380,014	1,412,522	1,069,122	19,501,732	1,069,122	16,561,823	29,291	1,785,881	725,174	4,506,757
\$200,000 under \$500,000	16,180	489,080	41,754	1,146,769	43,615	179,601	301,139	5,980,006	301,139	5,092,939	18,254	1,266,953	262,441	4,298,165
\$500,000 under \$1,000,000	2,561	154,748	8,269	471,952	3,979	20,044	56,306	1,181,077	56,306	1,003,903	4,801	340,710	57,680	2,234,456
\$1,000,000 under \$1,500,000	687	39,020	2,229	174,509	941	4,397	14,925	319,320	14,925	271,419	1,412	102,156	17,107	1,066,649
\$1,500,000 under \$2,000,000	310	36,799	927	84,925	346	1,699	6,240	139,982	6,240	118,983	636	44,414	7,558	550,968
\$2,000,000 under \$5,000,000	408	52,345	1,624	250,402	345	1,649	8,751	197,424	8,751	167,809	851	61,358	12,218	1,402,118
\$5,000,000 under \$10,000,000	122	24,056	374	87,181	46	230	2,122	48,981	2,122	41,634	195	13,843	3,320	762,718
\$10,000,000 or more	45	8,928	276	115,250	12	51	1,218	29,242	1,218	24,855	100	6,772	2,288	1,045,746
Taxable returns, total	460,682	6,141,435	1,043,646	12,654,802	6,651,698	20,774,723	12,001,711	173,177,485	10,451,602	92,051,506	132,968	7,342,971	4,383,731	25,064,393
No adjusted gross income	78	11,541	384	32,043	8	25	115	2,063	18	328	3	250	197	30,173
\$1 under \$5,000	-	-	939	311	11,812	11,763	36,316	279,539	6	73	285	6,882	94,463	153,001
\$5,000 under \$10,000	10,116	59,238	11,054	100,010	162,404	369,652	167,043	1,778,579	5,026	8,160	2,151	82,636	97,406	225,797
\$10,000 under \$15,000	18,584	148,371	15,439	77,506	478,328	1,384,530	475,246	4,942,596	23,013	95,251	5,061	187,328	133,339	375,672
\$15,000 under \$20,000	34,562	227,039	57,868	582,984	551,748	1,557,444	759,683	10,256,985	146,713	147,425	5,962	223,399	209,893	448,203
\$20,000 under \$25,000	34,994	277,992	72,114	621,163	620,867	1,861,838	929,885	13,052,266	700,143	846,463	4,996	218,026	164,450	342,669
\$25,000 under \$30,000	22,805	154,332	69,227	651,708	540,655	1,571,907	1,030,171	14,121,225	978,006	2,195,728	5,026	240,796	165,293	561,225
\$30,000 under \$40,000	61,429	735,414	146,811	1,636,073	1,022,641	3,359,278	1,776,408	23,952,487	1,772,773	7,617,105	11,371	508,532	450,196	1,024,103
\$40,000 under \$50,000	60,433	624,564	134,881	1,229,101	887,540	2,834,118	1,483,406	19,984,497	1,482,466	11,215,716	10,897	597,591	431,064	1,203,484
\$50,000 under \$75,000	101,872	1,301,117	242,239	2,482,853	1,404,303	4,343,927	2,656,448	37,741,626	2,656,448	29,944,200	20,521	1,007,299	933,007	2,574,359
\$75,000 under \$100,000	53,861	756,190	126,001	1,304,759	542,177	1,860,376	1,231,580	19,747,362	1,231,580	16,775,267	11,574	678,863	618,765	2,340,446
\$100,000 under \$200,000	41,656	1,040,977	111,333	1,645,189	380,011	1,412,499	1,065,489	19,436,757	1,065,489	16,506,595	29,016	1,766,664	723,675	4,479,702
\$200,000 under \$500,000	16,166	488,845	41,692	1,138,077	43,555	179,386	300,531	5,968,903	300,531	5,073,502	18,142	1,257,779	262,021	4,261,828
\$500,000 under \$1,000,000	2,555	154,722	8,247	469,252	3,968	19,986	56,200	1,179,060	56,200	1,002,188	4,783	339,253	57,562	2,225,907
\$1,000,000 or more	1,570	161,092	5,418	703,763	1,680	7,994	33,191	733,541	33,191	623,504	3,181	227,674	42,399	4,817,825
Nontaxable returns, total	188,491	1,515,269	314,051	8,006,682	2,148,187	6,116,202	1,751,368	23,346,980	327,678	1,507,857	159,037	6,601,795	830,925	3,130,648

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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	IRA payments		Student loan interest ded		Number of returns	Amount
									(111)	(112)	(113)	(114)		
All returns, total	396,332	8,686,074	611,473	54,475,064	1,441,945	17,096,203	23,497,092	60,572,768	3,448,457	7,406,866	4,405,667	2,711,733	944,791	2,180,570
No adjusted gross income.....	158,166	4,729,137	354,697	49,403,824	8,504	136,791	227,130	690,148	14,398	31,755	13,944	14,282	6,244	19,693
\$1 under \$5,000.....	13,868	193,625	56,549	305,836	17,407	47,744	1,009,810	561,517	45,633	67,586	51,201	30,099	10,136	28,540
\$5,000 under \$10,000.....	12,429	115,835	38,437	387,019	46,540	106,337	1,878,529	1,427,249	91,589	145,746	156,413	82,408	24,635	53,889
\$10,000 under \$15,000.....	5,740	72,692	29,800	299,493	69,282	238,572	1,662,885	1,645,556	96,825	174,220	247,457	122,233	42,645	58,636
\$15,000 under \$20,000.....	8,430	87,766	32,511	395,457	98,779	319,916	1,572,128	2,037,864	165,711	315,680	359,547	197,163	52,649	75,497
\$20,000 under \$25,000.....	16,885	106,521	18,840	261,693	87,503	294,450	1,538,109	2,114,035	198,919	369,311	380,846	230,313	64,356	81,813
\$25,000 under \$30,000.....	14,346	57,608	5,753	139,029	80,840	303,781	1,495,117	2,206,040	223,518	451,886	516,068	367,707	70,921	129,498
\$30,000 under \$40,000.....	16,262	200,450	22,525	421,764	142,093	718,575	2,736,432	4,516,673	482,463	891,849	887,751	651,930	88,127	159,121
\$40,000 under \$50,000.....	13,192	197,594	10,626	101,318	158,908	717,830	2,302,581	4,157,674	412,872	886,421	701,909	485,102	123,011	259,172
\$50,000 under \$75,000.....	40,890	357,296	11,743	322,578	294,898	1,659,330	3,978,442	8,546,883	685,399	1,506,229	1,090,531	550,475	206,280	457,631
\$75,000 under \$100,000.....	20,829	173,660	11,427	282,285	195,311	1,586,016	1,852,913	6,351,514	428,773	1,001,695	--	--	--	--
\$100,000 under \$200,000.....	41,646	732,396	9,411	480,796	179,684	2,909,271	2,183,043	12,187,343	496,167	1,210,638	--	--	--	**687,408
\$200,000 under \$500,000.....	22,740	773,077	5,943	453,685	47,810	3,030,721	792,906	9,349,812	83,471	280,301	--	--	26,896	129,259
\$500,000 under \$1,000,000.....	6,580	345,610	1,865	316,776	8,612	1,046,257	164,408	2,734,095	15,859	50,977	--	--	2,778	26,005
\$1,000,000 under \$1,500,000.....	1,724	129,553	442	128,507	2,789	818,980	42,199	797,251	3,500	11,553	--	--	491	6,576
\$1,500,000 under \$2,000,000.....	752	39,662	233	92,063	1,066	285,181	18,651	391,143	1,323	4,300	--	--	237	2,608
\$2,000,000 under \$5,000,000.....	1,298	121,132	447	259,663	1,392	823,883	25,859	537,387	1,593	5,246	--	--	357	4,466
\$5,000,000 under \$10,000,000.....	348	66,666	135	195,286	352	653,541	6,281	151,317	327	1,112	--	--	43	548
\$10,000,000 or more.....	236	205,793	90	227,993	175	1,399,029	3,667	169,267	116	362	--	--	14	208
Taxable returns, total	193,037	3,370,390	105,477	5,876,829	1,246,911	15,648,296	17,807,000	54,116,238	3,172,374	6,910,966	3,819,010	2,402,664	864,628	1,965,978
No adjusted gross income.....	*15	*2,486	3,279	2,677,277	47	1,054	1,812	10,060	45	118	*213	*274	--	--
\$1 under \$5,000.....	--	--	*980	*5,776	--	--	27,717	12,626	*6,564	*8,958	--	--	--	--
\$5,000 under \$10,000.....	2,086	*1,527	5,134	141,909	*4,807	*12,454	314,159	291,788	42,552	71,174	40,889	24,822	*11,564	*21,024
\$10,000 under \$15,000.....	2,435	13,413	3,898	19,537	34,975	104,535	671,880	674,571	71,001	115,032	147,695	80,718	29,656	30,815
\$15,000 under \$20,000.....	4,542	29,605	15,729	128,924	63,327	194,218	936,593	1,283,608	126,716	247,836	258,400	159,762	144,497	65,310
\$20,000 under \$25,000.....	13,231	96,256	9,888	133,752	59,170	176,203	980,781	1,339,662	155,104	307,975	291,673	186,411	53,401	66,241
\$25,000 under \$30,000.....	11,337	38,477	3,131	64,050	74,903	241,633	1,205,023	1,718,160	195,865	393,240	464,291	337,029	64,002	87,979
\$30,000 under \$40,000.....	10,741	112,605	13,663	173,989	129,662	628,508	2,458,273	3,965,741	461,976	852,735	849,630	624,178	85,124	148,108
\$40,000 under \$50,000.....	12,734	189,951	9,962	92,360	155,292	688,517	2,202,960	3,895,136	400,455	853,120	679,174	440,887	119,770	251,184
\$50,000 under \$75,000.....	40,103	338,477	10,646	217,022	291,075	1,594,751	3,927,457	8,321,709	683,061	1,501,540	1,087,043	548,584	200,863	438,586
\$75,000 under \$100,000.....	20,689	170,931	11,199	248,753	192,923	1,419,569	1,846,823	6,327,466	427,625	997,463	--	--	--	--
\$100,000 under \$200,000.....	41,514	723,866	9,029	412,831	179,048	2,828,879	2,180,546	12,156,881	495,289	1,208,117	--	--	**224,962	**687,352
\$200,000 under \$500,000.....	22,691	769,283	5,789	417,691	47,436	2,930,434	792,180	9,341,784	83,420	280,161	--	--	26,878	129,090
\$500,000 under \$1,000,000.....	6,570	344,756	1,821	302,027	8,535	967,652	164,254	2,732,185	15,860	50,949	--	--	2,770	25,881
\$1,000,000 or more.....	4,348	539,759	1,299	840,932	5,711	3,829,890	96,542	2,044,861	6,851	22,550	--	--	1,142	14,407
Nontaxable returns, total	203,295	5,315,684	505,996	48,598,235	195,033	1,447,907	5,690,092	6,456,530	276,083	495,901	586,657	309,069	80,163	214,592

Footnotes at end of table

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

Size of adjusted gross income	Statutory adjustments--continued												Other adjustments		
	Deduction for self-employment tax		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid		Self-employed health insurance deduction		Medical savings account deduction			Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	
All returns, total.....	14,574,036	18,134,959	1,290,496	13,114,412	890,649	197,533	656,635	7,472,718	3,559,792	8,177,397	69,957	123,296	183,907	961,209	
No adjusted gross income.....	164,744	143,697	4,097	18,413	13,003	2,312	11,756	223,596	59,301	130,136	259	98	3,528	103,475	
\$1 under \$5,000.....	892,679	201,654	2,465	5,221	29,967	3,947	3,966	27,949	101,919	143,464	982	1,522	7,183	50,535	
\$5,000 under \$10,000.....	1,591,329	737,514	13,967	18,241	66,153	15,483	16,493	90,112	176,438	260,677	2,644	5,308	8,887	17,301	
\$10,000 under \$15,000.....	1,265,727	825,442	16,436	39,600	76,402	22,447	11,860	68,355	197,661	329,891	1,937	1,700	3,363	2,402	
\$15,000 under \$20,000.....	995,999	784,401	19,315	51,293	71,683	13,892	22,087	165,264	240,361	409,637	4,023	6,411	5,927	18,323	
\$20,000 under \$25,000.....	925,744	814,644	23,898	39,779	64,428	5,996	23,826	164,168	213,446	382,120	939	282	4,857	24,466	
\$25,000 under \$30,000.....	712,326	650,547	25,631	86,885	61,914	16,533	35,756	132,700	181,096	344,599	3,992	3,258	8,805	21,681	
\$30,000 under \$40,000.....	1,341,848	1,415,683	61,797	238,743	89,382	12,687	69,193	319,475	371,014	729,166	838	2,273	28,770	90,825	
\$40,000 under \$50,000.....	1,100,659	1,223,392	73,224	340,329	93,159	19,249	51,712	293,580	296,690	603,691	5,115	9,221	16,424	55,105	
\$50,000 under \$75,000.....	2,052,290	2,674,582	188,927	992,442	169,254	25,030	143,238	1,090,510	510,416	1,108,135	**	**	32,925	121,050	
\$75,000 under \$100,000.....	1,238,588	1,937,839	175,973	1,129,146	75,880	21,644	99,939	1,043,455	313,173	773,458	13,035	25,785	27,140	156,966	
\$100,000 under \$200,000.....	1,489,401	3,425,271	384,887	3,956,556	63,781	25,674	102,460	1,483,230	501,999	1,470,541	**	**	**35,794	**275,516	
\$200,000 under \$500,000.....	609,150	2,130,007	234,022	4,456,012	12,324	4,796	44,686	1,179,689	282,540	1,018,703	**34,462	**62,738	**	**	
\$500,000 under \$1,000,000.....	122,354	587,578	43,644	1,144,065	2,075	1,859	12,336	582,020	70,301	290,394	1,256	3,308	**	**	
\$1,000,000 under \$1,500,000.....	31,083	189,874	10,623	283,724	514	301	3,036	209,132	19,594	81,009	226	670	140	8,401	
\$1,500,000 under \$2,000,000.....	13,412	98,146	4,401	122,401	262	290	1,525	109,184	8,748	36,962	136	390	53	10,694	
\$2,000,000 under \$5,000,000.....	18,983	156,276	5,479	149,838	349	4,183	2,008	164,671	11,328	47,397	101	295	66	1,520	
\$5,000,000 under \$10,000,000.....	4,770	53,975	1,124	26,855	72	117	459	54,540	2,501	11,224	**12	**36	25	2,219	
\$10,000,000 or more.....	2,950	84,437	586	14,869	46	1,084	298	61,089	1,268	6,193	**	**	19	930	
Taxable returns, total.....	9,874,659	15,055,247	1,230,786	12,929,665	692,478	162,214	616,727	6,985,709	2,810,896	6,732,601	60,976	107,259	159,851	782,240	
No adjusted gross income.....	1,379	4,555	82	1,681	23	20	32	1,941	387	1,447	**	**	9	24	
\$1 under \$5,000.....	21,885	3,472	--	--	--	--	8	143	8	53	--	--	--	--	
\$5,000 under \$10,000.....	217,396	88,304	939	1,284	26,650	6,152	6,878	31,613	29,112	40,551	--	--	2,953	6,863	
\$10,000 under \$15,000.....	425,230	268,905	8,716	15,558	32,488	12,430	8,872	34,194	85,356	115,163	1,937	1,700	--	--	
\$15,000 under \$20,000.....	516,993	356,221	12,410	36,248	44,319	9,672	20,429	155,753	148,855	231,887	1,916	2,444	5,927	18,323	
\$20,000 under \$25,000.....	495,662	391,780	18,762	30,740	44,872	3,846	20,709	116,042	131,875	219,365	939	282	2,900	16,549	
\$25,000 under \$30,000.....	497,669	426,742	21,926	74,230	52,928	15,595	35,242	126,118	132,798	234,962	3,052	2,882	7,866	18,662	
\$30,000 under \$40,000.....	1,118,380	1,138,966	55,124	212,244	80,354	12,272	68,185	313,209	306,427	571,236	1,06	192	27,629	90,493	
\$40,000 under \$50,000.....	1,040,404	1,126,362	67,520	319,979	87,895	17,408	49,647	284,247	271,580	535,606	4,764	8,856	16,424	55,105	
\$50,000 under \$75,000.....	2,013,949	2,599,376	184,796	957,655	168,815	24,991	140,608	1,059,399	494,445	1,050,407	**	**	32,914	121,043	
\$75,000 under \$100,000.....	1,234,648	1,930,646	175,876	1,127,843	74,751	21,557	99,803	1,036,329	312,619	772,099	12,073	23,475	27,140	156,966	
\$100,000 under \$200,000.....	1,486,109	3,421,536	384,848	3,956,025	63,771	25,670	102,060	1,471,484	501,467	1,469,079	**	**	**35,787	**274,427	
\$200,000 under \$500,000.....	608,613	2,128,710	233,949	4,454,680	12,297	4,767	44,628	1,176,639	282,291	1,017,806	**34,458	**62,730	**	**	
\$500,000 under \$1,000,000.....	122,234	587,312	43,631	1,143,933	2,072	1,858	12,317	580,862	70,261	290,235	1,256	3,308	**	**	
\$1,000,000 or more.....	71,107	582,359	22,207	597,566	1,242	5,974	7,309	597,735	43,415	182,706	474	1,391	303	23,764	
Non-taxable returns, total.....	4,699,377	3,079,711	59,710	184,747	198,171	35,319	39,908	487,010	748,697	1,444,796	8,982	16,037	24,055	179,968	

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	Foreign housing adjustment		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns (139)	Amount (140)	Number of returns (141)	Amount (142)	Number of returns (143)	Amount (144)	Number of returns (145)	Amount (146)	Number of exemptions (147)	Amount (148)	Number of returns (149)	Amount (150)	Number of returns (151)	Amount (152)
All returns, total.....	4,122	92,074	84,238,233	466,971,032	11,116,629	14,936,559	44,562,308	884,528,260	256,186,046	727,554,990	104,174,654	4,268,506,425	104,195,834	933,567,474
No adjusted gross income	253	*2,690	--	--	--	--	--	--	2,458,263	7,109,989	--	--	6,015	94,402
\$1 under \$5,000	*72	*1,000	12,318,577	46,113,741	707,116	893,036	271,231	3,462,487	8,879,043	25,914,306	1,590,187	1,277,287	1,587,224	160,626
\$5,000 under \$10,000	*72	*570	11,817,169	61,364,981	1,510,216	1,896,618	536,933	6,965,096	15,869,165	45,929,731	5,437,461	10,362,037	5,431,947	1,239,087
\$10,000 under \$15,000	*97	*631	10,937,945	60,767,330	1,829,480	2,345,494	962,254	11,377,972	20,012,675	57,947,774	7,598,696	34,311,970	7,599,899	4,928,757
\$15,000 under \$20,000	*60	*282	10,149,233	58,095,053	1,679,807	2,271,819	1,323,606	15,892,111	20,648,395	59,786,626	10,050,799	70,173,180	10,052,940	10,443,086
\$20,000 under \$25,000	*84	*1,142	8,358,957	48,426,324	1,024,070	1,436,395	1,609,441	18,807,815	18,994,778	55,014,853	9,489,179	102,334,332	9,489,824	15,275,215
\$25,000 under \$30,000	*157	*747	6,661,297	38,711,324	733,420	1,007,135	1,899,725	22,846,989	16,330,341	47,304,277	8,390,626	126,824,811	8,390,742	18,947,556
\$30,000 under \$40,000	699	5,110	9,319,709	55,651,097	1,096,319	1,507,636	4,521,917	55,823,133	27,903,824	88,848,555	13,662,415	288,448,815	13,662,570	43,889,864
\$40,000 under \$50,000	**	**	5,850,777	37,331,531	778,639	1,059,272	4,761,828	8,886,056	23,946,339	69,391,507	10,543,259	305,197,261	10,545,404	49,326,017
\$50,000 under \$75,000	535	8,004	6,325,919	42,900,502	1,098,316	1,545,255	11,233,859	170,197,769	44,502,291	128,957,625	17,507,027	731,935,622	17,511,896	123,487,723
\$75,000 under \$100,000	196	3,050	1,593,739	11,259,824	399,158	594,349	7,310,154	134,099,094	24,851,203	72,027,861	8,886,597	546,501,718	8,889,320	103,988,728
\$100,000 under \$200,000	528	6,790	753,325	5,304,768	**250,423	**375,355	7,715,862	196,028,224	24,293,570	70,047,908	8,457,544	482,712,954	8,462,978	188,346,789
\$200,000 under \$500,000	**1,136	**45,598	107,982	741,906	**	**	1,910,378	88,813,535	5,919,428	7,273,979	2,013,755	482,712,954	2,016,755	136,373,960
\$500,000 under \$1,000,000	**	**	28,894	199,676	6,474	9,371	326,597	29,744,949	1,024,866	1,024,866	354,612	211,318,031	355,326	89,089,414
\$1,000,000 under \$1,500,000	111	6,011	7,482	52,392	1,720	2,546	77,997	11,881,890	244,330	91,492,389	85,193	91,492,389	85,388	31,030,285
\$1,500,000 under \$2,000,000	67	6,168	3,029	21,147	662	925	33,462	7,006,772	104,343	55,760,182	36,326	55,760,182	36,453	18,960,373
\$2,000,000 under \$5,000,000	41	3,495	3,403	23,933	674	956	48,754	16,755,991	148,949	138,523,230	51,964	138,523,230	52,083	46,974,360
\$5,000,000 under \$10,000,000	12	693	594	4,106	97	139	11,673	9,196,432	34,907	74,551,405	12,205	74,551,405	12,241	24,750,469
\$10,000,000 or more	*4	*92	201	1,395	38	57	6,634	21,741,945	19,335	153,369,759	6,811	153,369,759	6,827	46,260,762
Taxable returns, total.....	3,226	81,694	53,996,640	299,260,117	8,423,862	11,253,567	40,746,184	809,122,443	183,252,288	516,165,926	94,732,506	4,215,619,988	94,763,350	925,583,755
No adjusted gross income	--	--	--	--	--	--	--	--	10,154	29,352	--	--	5,144	94,261
\$1 under \$5,000	--	--	1,549,497	3,459,933	*3,956	*5,796	24,159	30,607	8,114	23,532	1,572,776	1,273,770	1,574,822	160,230
\$5,000 under \$10,000	--	--	4,830,323	21,449,182	363,629	428,863	54,794	217,900	2,148,576	6,215,991	4,880,887	9,889,462	4,885,117	1,168,717
\$10,000 under \$15,000	*48	*55	6,065,208	28,134,756	1,107,643	1,223,447	399,270	2,778,249	6,021,635	17,435,601	6,467,378	31,695,992	6,467,466	4,538,079
\$15,000 under \$20,000	*11	*151	6,584,273	34,093,822	1,572,810	2,110,838	734,974	6,284,822	8,911,252	25,797,771	7,322,358	59,807,888	7,323,371	8,891,720
\$20,000 under \$25,000	*60	*431	5,932,179	31,621,786	999,992	1,403,592	1,070,751	10,269,563	9,466,391	27,418,008	7,005,838	86,982,027	7,005,904	12,976,097
\$25,000 under \$30,000	*60	*700	5,585,740	30,900,444	723,447	995,172	1,486,178	15,371,775	10,641,597	30,815,825	7,053,815	116,113,043	7,053,931	17,344,019
\$30,000 under \$40,000	508	2,106	8,862,548	52,275,679	1,096,214	1,507,522	3,980,927	44,333,442	23,385,250	67,753,918	12,845,386	280,758,168	12,845,487	42,742,340
\$40,000 under \$50,000	**	**	5,794,494	36,905,812	778,639	1,059,272	4,513,367	56,275,945	22,476,694	65,131,879	10,306,673	302,473,984	10,307,845	48,919,729
\$50,000 under \$75,000	493	7,335	6,316,169	42,827,731	1,098,292	1,545,295	11,076,000	163,758,320	43,672,073	126,552,943	17,388,571	730,124,337	17,392,169	123,216,415
\$75,000 under \$100,000	181	2,621	1,591,579	11,243,535	399,158	584,349	7,285,631	132,343,748	24,748,226	71,729,237	8,873,535	546,059,599	8,877,210	103,915,814
\$100,000 under \$200,000	504	6,401	753,201	5,303,915	**250,418	**375,549	7,707,867	194,720,703	24,274,959	69,994,945	8,455,665	843,297,735	8,461,052	188,322,567
\$200,000 under \$500,000	**1,126	**45,485	107,861	741,102	**	**	1,908,032	88,037,805	5,913,070	7,266,923	2,012,900	482,527,800	2,015,903	136,328,639
\$500,000 under \$1,000,000	**	**	28,874	199,536	6,474	9,371	326,076	29,398,227	1,023,429	1,023,429	354,361	211,189,833	355,075	69,056,409
\$1,000,000 or more	233	16,410	14,696	102,883	3,190	4,623	178,158	65,300,736	550,909	513,425,352	192,364	513,425,352	192,854	167,908,718
Nontaxable returns, total.....	897	10,380	30,241,593	167,710,915	2,692,767	3,682,992	3,816,123	75,405,817	72,933,758	211,389,064	9,442,149	52,886,437	9,432,485	7,983,719

* 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	0.13	0.21	0.31	0.97	1.52	1.75	0.53	1.08	0.70	0.92
No adjusted gross income	1.82	1.14	3.79	3.92	2.34	2.34	9.43	7.07	2.65	3.17	6.75	5.78
\$1 under \$5,000	1.07	1.24	1.22	1.45	2.07	4.67	11.68	20.29	2.76	4.90	12.56	17.73
\$5,000 under \$10,000	1.09	1.12	1.26	1.34	2.06	4.31	10.15	24.68	3.17	5.83	8.17	15.78
\$10,000 under \$15,000	1.12	1.13	1.30	1.37	1.99	4.04	9.53	21.55	3.15	5.86	6.81	9.42
\$15,000 under \$20,000	1.15	1.15	1.30	1.36	1.93	4.14	9.93	22.81	3.06	7.02	5.71	8.48
\$20,000 under \$25,000	1.25	1.25	1.37	1.43	2.05	4.81	11.61	26.07	3.31	6.63	4.79	7.33
\$25,000 under \$30,000	1.37	1.37	1.46	1.52	2.10	5.59	10.74	23.10	3.38	7.78	4.43	6.33
\$30,000 under \$40,000	1.04	1.04	1.12	1.17	1.47	4.05	6.92	15.53	2.31	5.79	2.76	4.47
\$40,000 under \$50,000	1.07	1.07	1.15	1.22	1.46	4.37	6.53	13.51	2.36	5.82	2.55	3.98
\$50,000 under \$75,000	0.78	0.80	0.84	0.92	0.98	3.40	4.48	8.05	1.55	4.19	1.58	2.39
\$75,000 under \$100,000	1.01	1.02	1.09	1.17	1.19	4.58	5.18	8.40	1.82	5.45	1.90	2.78
\$100,000 under \$200,000	1.00	0.92	1.08	1.12	1.06	3.48	3.02	4.62	1.32	3.51	1.73	2.56
\$200,000 under \$500,000	1.09	0.95	1.23	1.31	1.12	2.87	2.19	3.32	1.23	2.93	1.85	2.99
\$500,000 under \$1,000,000	1.07	0.94	1.23	1.41	1.08	2.36	1.75	2.94	1.13	2.89	1.72	3.31
\$1,000,000 under \$1,500,000	1.31	1.21	1.48	1.81	1.32	2.41	1.80	2.84	1.35	3.23	1.93	5.20
\$1,500,000 under \$2,000,000	1.17	1.17	1.32	1.77	1.18	2.55	1.65	3.16	1.21	3.40	1.69	4.01
\$2,000,000 under \$5,000,000	0.56	0.48	0.65	0.90	0.57	1.21	0.77	1.51	0.58	1.74	0.87	1.78
\$5,000,000 under \$10,000,000	0.61	0.48	0.67	0.82	0.61	0.71	0.70	0.40	0.62	1.04	0.81	1.25
\$10,000,000 or more	0.04	0.02	--	--	0.04	0.00	0.05	0.01	0.04	--	0.06	0.00
Taxable returns, total	0.19	0.13	0.25	0.23	0.34	1.04	1.58	1.79	0.57	1.12	0.73	0.95
No adjusted gross income	27.00	4.29	34.25	20.41	24.78	6.76	72.76	31.67	32.30	9.56	47.92	22.90
\$1 under \$5,000	3.23	3.70	4.38	5.12	4.05	6.78	18.66	34.88	4.48	7.32	49.92	59.12
\$5,000 under \$10,000	1.87	1.91	2.01	2.10	3.25	7.26	17.02	31.19	5.07	10.28	22.65	31.38
\$10,000 under \$15,000	1.60	1.61	1.82	1.90	2.66	5.34	12.11	25.93	4.18	7.65	10.99	15.80
\$15,000 under \$20,000	1.49	1.49	1.72	1.81	2.24	4.57	11.40	28.84	3.46	6.97	7.34	9.50
\$20,000 under \$25,000	1.53	1.53	1.69	1.78	2.31	5.11	12.69	24.10	3.61	7.16	5.74	9.57
\$25,000 under \$30,000	1.53	1.53	1.64	1.71	2.27	5.83	11.40	25.69	3.62	8.14	5.03	7.19
\$30,000 under \$40,000	1.09	1.09	1.17	1.23	1.53	4.17	7.20	17.23	2.40	5.96	2.94	4.92
\$40,000 under \$50,000	1.09	1.09	1.17	1.24	1.49	4.43	6.70	14.51	2.40	6.02	2.62	4.07
\$50,000 under \$75,000	0.79	0.81	0.85	0.92	0.99	3.44	4.53	8.49	1.56	4.26	1.60	2.42
\$75,000 under \$100,000	1.01	1.02	1.09	1.17	1.19	4.61	5.21	8.65	1.82	5.50	1.90	2.78
\$100,000 under \$200,000	1.00	0.92	1.08	1.12	1.06	3.50	3.03	4.69	1.32	3.52	1.73	2.57
\$200,000 under \$500,000	1.09	0.96	1.23	1.31	1.12	2.90	2.20	3.35	1.23	2.95	1.85	3.01
\$500,000 under \$1,000,000	1.07	0.95	1.23	1.41	1.08	2.39	1.75	2.95	1.13	2.91	1.72	3.32
\$1,000,000 or more	0.57	0.24	0.66	0.51	0.57	0.58	0.75	0.79	0.58	0.83	0.86	1.23
Non-taxable returns, total	0.52	1.00	0.62	0.90	1.14	2.39	5.55	7.63	1.68	3.72	3.03	3.77

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				Short-term capital gain	
	Number of returns	Amount	Net income		Net loss		Number of returns	Amount	Taxable net gain		Taxable net loss		Number of returns	Amount
			(15)	(16)	(17)	(18)			(19)	(20)	(21)	(22)		
All returns, total.....	4.91	7.00	0.48	0.97	1.42	1.91	2.54	21.63	0.92	0.59	0.99	1.06	1.84	1.54
No adjusted gross income.....	60.08	73.34	5.53	6.33	3.15	3.65	24.87	20.28	5.77	2.51	2.67	2.93	10.09	6.07
\$1 under \$5,000.....	37.53	43.54	3.30	4.34	8.06	14.25	8.10	16.23	3.97	8.07	5.02	5.08	8.64	18.17
\$5,000 under \$10,000.....	20.98	24.72	2.54	3.03	7.91	12.75	10.85	24.39	5.00	9.92	5.16	5.43	9.80	27.97
\$10,000 under \$15,000.....	15.83	18.71	2.91	3.60	7.64	11.95	12.34	39.61	4.92	6.78	5.73	6.15	9.82	18.18
\$15,000 under \$20,000.....	14.03	16.18	3.37	4.41	7.00	9.64	10.89	27.55	4.64	7.08	5.50	6.04	9.24	15.64
\$20,000 under \$25,000.....	16.51	19.09	3.52	4.74	7.35	9.61	12.81	24.61	5.09	7.89	5.83	6.28	10.93	19.06
\$25,000 under \$30,000.....	17.33	21.62	4.01	5.79	7.37	10.14	11.54	42.56	5.30	9.19	6.20	6.98	11.57	19.78
\$30,000 under \$40,000.....	11.54	14.43	2.85	4.31	5.24	8.02	8.23	25.48	3.70	5.82	4.21	4.73	7.35	17.98
\$40,000 under \$50,000.....	15.06	18.19	3.11	5.12	5.32	8.37	8.80	31.29	3.73	6.38	4.23	4.74	7.26	14.50
\$50,000 under \$75,000.....	12.95	15.28	2.23	3.64	4.04	5.98	6.12	17.41	2.54	4.45	2.82	3.18	5.09	10.74
\$75,000 under \$100,000.....	22.29	27.37	2.94	4.39	5.45	8.75	7.49	20.98	3.12	5.09	3.34	3.71	5.86	12.36
\$100,000 under \$200,000.....	26.50	26.51	2.35	2.73	4.63	6.20	6.88	71.92	2.13	2.91	2.30	2.47	3.86	7.01
\$200,000 under \$500,000.....	26.76	38.77	2.37	2.61	5.17	6.92	8.33	36.83	1.90	2.59	2.04	2.13	3.44	7.64
\$500,000 under \$1,000,000.....	**	**	2.65	3.55	4.96	6.95	11.75	41.93	1.74	2.50	1.87	1.93	2.98	6.93
\$1,000,000 under \$1,500,000.....	**	**	3.11	4.90	5.20	6.97	17.62	85.66	1.87	2.48	2.18	2.21	3.20	6.65
\$1,500,000 under \$2,000,000.....	39.98	45.72	3.09	5.87	5.18	7.46	17.06	48.99	1.67	2.34	2.08	2.12	2.79	6.05
\$2,000,000 under \$5,000,000.....	20.60	48.01	1.74	4.30	2.59	3.86	10.83	38.72	0.83	1.08	1.15	1.17	1.46	2.98
\$5,000,000 under \$10,000,000.....	19.48	0.23	1.47	3.15	1.98	0.74	16.23	3.00	0.74	0.69	1.12	1.13	1.26	1.79
\$10,000,000 or more.....	--	--	0.24	1.25	--	--	--	--	0.05	0.01	--	--	0.13	0.02
Taxable returns, total.....	5.55	7.63	0.78	1.13	1.69	2.43	2.74	23.53	0.98	0.61	1.13	1.23	1.87	1.59
No adjusted gross income.....	91.65	91.65	41.90	30.71	12.73	8.43	83.59	93.72	36.86	6.96	41.47	42.31	39.54	22.62
\$1 under \$5,000.....	--	--	26.39	38.21	69.68	71.10	12.46	21.74	5.28	7.01	17.27	19.73	12.80	19.86
\$5,000 under \$10,000.....	41.85	41.67	7.66	9.67	19.10	24.50	14.91	34.72	7.53	10.50	9.70	11.07	15.88	30.31
\$10,000 under \$15,000.....	20.37	23.76	5.27	6.64	12.10	17.07	15.29	55.67	6.35	8.86	8.44	9.29	12.79	21.16
\$15,000 under \$20,000.....	17.51	19.97	4.78	6.53	8.89	12.14	12.13	32.33	5.29	7.87	6.66	7.42	10.99	17.75
\$20,000 under \$25,000.....	21.42	23.89	4.91	7.02	9.07	12.26	14.32	28.27	5.57	8.92	6.68	7.30	12.31	21.23
\$25,000 under \$30,000.....	20.38	26.71	4.79	7.13	8.38	11.64	12.51	44.49	5.64	9.98	6.81	7.78	12.37	22.40
\$30,000 under \$40,000.....	11.62	14.53	3.15	4.86	5.60	8.42	8.56	26.28	3.87	6.20	4.45	5.04	7.93	19.55
\$40,000 under \$50,000.....	15.41	18.50	3.22	5.39	5.43	8.63	8.85	31.51	3.81	6.64	4.35	4.91	7.50	14.85
\$50,000 under \$75,000.....	13.06	15.43	2.26	3.41	4.10	6.10	6.12	17.58	2.56	4.53	2.86	3.23	5.16	11.02
\$75,000 under \$100,000.....	22.85	27.41	2.95	4.41	5.47	8.83	7.49	21.11	3.12	5.12	3.36	3.73	5.88	12.52
\$100,000 under \$200,000.....	26.50	26.52	2.35	2.73	4.63	6.26	6.88	71.93	2.13	2.92	2.31	2.48	3.87	7.07
\$200,000 under \$500,000.....	26.83	38.81	2.37	2.61	5.18	7.02	8.34	36.89	1.90	2.60	2.04	2.14	3.44	7.73
\$500,000 under \$1,000,000.....	31.26	68.10	2.65	3.56	4.97	7.04	11.75	41.93	1.74	2.51	1.87	1.93	2.98	7.02
\$1,000,000 or more.....	15.18	24.44	1.54	2.01	2.48	2.30	10.49	68.10	0.81	0.37	1.11	1.11	1.43	0.93
Non-taxable returns, total.....	10.63	15.15	1.17	1.91	2.80	3.15	6.88	9.76	2.91	2.66	2.09	2.09	5.27	6.44

Footnotes at end of table

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

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued													
	Short-term capital 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 (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)
All returns, total.....	1.17	0.84	2.19	1.57	1.87	2.40	1.32	1.08	7.77	4.24	9.51	6.31	4.54	1.80
No adjusted gross income.....	3.63	2.41	6.01	3.65	9.62	5.78	4.42	3.49	32.49	11.40	24.63	18.42	16.44	13.98
\$1 under \$5,000.....	6.39	8.74	11.12	12.23	8.73	14.11	7.20	10.55	79.61	89.87	63.76	49.04	26.12	46.79
\$5,000 under \$10,000.....	6.84	7.59	11.18	9.25	9.92	31.33	8.01	12.22	63.70	57.47	37.14	48.05	27.58	54.99
\$10,000 under \$15,000.....	7.42	8.73	12.96	12.58	10.42	18.66	8.28	10.82	50.02	83.64	79.33	70.91	27.78	47.40
\$15,000 under \$20,000.....	7.04	8.53	12.32	11.89	9.35	15.08	8.01	11.01	43.25	83.43	63.89	68.64	29.39	82.56
\$20,000 under \$25,000.....	7.33	8.50	12.04	11.28	11.08	24.96	8.34	11.18	70.74	74.12	53.58	40.24	38.73	85.94
\$25,000 under \$30,000.....	7.66	8.76	14.37	11.78	11.88	17.91	8.58	11.28	55.10	87.40	55.40	57.82	37.87	78.98
\$30,000 under \$40,000.....	5.19	6.16	10.08	9.59	7.53	20.75	5.76	7.62	41.10	55.14	56.17	63.56	24.30	48.78
\$40,000 under \$50,000.....	5.29	5.92	10.67	8.63	7.35	14.39	5.80	7.31	35.25	75.67	32.91	36.11	25.96	47.98
\$50,000 under \$75,000.....	3.45	4.10	6.66	5.80	5.21	10.29	3.84	5.29	24.54	42.49	34.25	37.59	15.23	46.98
\$75,000 under \$100,000.....	3.99	4.47	8.03	6.98	5.91	12.03	4.43	5.41	33.21	41.56	41.42	40.64	18.02	39.68
\$100,000 under \$200,000.....	2.56	2.90	4.97	4.76	3.89	7.54	2.85	3.52	18.23	30.48	21.19	20.80	9.77	19.55
\$200,000 under \$500,000.....	2.01	2.38	3.91	4.27	3.51	8.03	2.25	2.75	12.77	24.30	15.78	30.31	6.21	14.71
\$500,000 under \$1,000,000.....	1.68	2.25	3.39	4.26	3.05	8.17	1.88	2.60	8.20	18.33	9.73	14.12	4.49	9.17
\$1,000,000 under \$1,500,000.....	1.80	2.37	3.69	4.90	3.35	8.32	1.97	2.68	7.12	14.95	9.03	22.96	4.15	8.91
\$1,500,000 under \$2,000,000.....	1.66	2.49	3.43	5.95	2.98	8.58	1.82	2.81	6.25	15.03	7.77	14.57	3.49	8.12
\$2,000,000 under \$5,000,000.....	0.82	1.21	1.90	3.37	1.61	4.70	0.89	1.43	2.60	6.39	3.58	8.09	1.65	3.58
\$5,000,000 under \$10,000,000.....	0.74	0.40	1.60	1.09	1.41	3.38	0.78	0.46	1.77	2.28	2.11	1.89	1.21	1.87
\$10,000,000 or more.....	--	--	--	--	--	--	--	--	0.23	0.13	--	--	0.13	0.00
Taxable returns, total.....	1.30	1.00	2.54	1.92	2.00	2.55	1.45	1.20	8.19	4.39	10.69	6.87	4.82	1.55
No adjusted gross income.....	44.23	8.77	28.10	8.55	38.95	5.86	51.46	23.68	23.81	7.39	36.82	41.39	55.03	51.03
\$1 under \$5,000.....	17.03	35.16	53.01	59.64	13.40	20.27	18.30	36.08	82.03	82.03	99.95	99.95	43.09	67.03
\$5,000 under \$10,000.....	12.52	22.09	23.54	32.27	15.92	29.32	14.30	26.77	--	--	77.86	98.35	52.30	79.90
\$10,000 under \$15,000.....	10.79	14.42	20.42	23.01	13.61	21.43	11.80	16.44	--	--	99.76	99.76	33.07	80.27
\$15,000 under \$20,000.....	8.60	12.17	15.98	16.87	11.29	17.91	9.63	15.24	49.86	50.56	59.05	84.05	36.61	42.26
\$20,000 under \$25,000.....	8.54	11.03	14.23	14.46	12.45	21.17	9.64	14.11	91.51	91.51	99.95	99.95	41.88	93.89
\$25,000 under \$30,000.....	8.61	11.01	17.25	15.42	12.95	20.78	9.50	13.88	57.81	88.33	63.63	73.93	39.58	91.96
\$30,000 under \$40,000.....	5.52	7.19	11.02	11.53	8.06	23.06	6.09	8.72	48.20	70.69	61.52	75.80	28.00	63.08
\$40,000 under \$50,000.....	5.43	6.56	11.12	9.49	7.58	14.84	5.95	8.09	35.27	75.69	33.61	37.72	26.99	48.81
\$50,000 under \$75,000.....	3.51	4.40	6.83	6.24	5.28	10.44	3.91	5.60	25.80	47.97	35.54	41.61	15.90	52.60
\$75,000 under \$100,000.....	4.01	4.65	8.12	7.22	5.93	12.19	4.45	5.60	33.28	41.66	41.52	40.96	18.19	40.99
\$100,000 under \$200,000.....	2.57	3.00	4.98	4.91	3.89	7.61	2.85	3.62	18.34	30.55	21.46	22.13	9.83	20.36
\$200,000 under \$500,000.....	2.01	2.44	3.92	4.36	3.51	8.14	2.26	2.82	12.84	24.53	15.86	31.13	6.23	15.13
\$500,000 under \$1,000,000.....	1.68	2.33	3.40	4.55	3.05	8.50	1.88	2.65	8.23	18.72	9.78	14.24	4.50	9.95
\$1,000,000 or more.....	0.80	0.63	1.77	1.83	1.54	2.00	0.87	0.71	2.37	1.98	3.18	3.44	1.60	0.96
Nontaxable returns, total.....	2.68	1.96	4.29	2.94	5.27	7.35	3.18	2.77	23.54	16.05	20.78	13.98	13.40	11.37

Footnotes at end of table

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

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued													
	Net short-term partnership/ S-corp loss		Long-term capital gain		Long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)	
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)
All returns, total	3.63	1.94	0.92	0.58	1.16	1.05	1.27	0.79	1.23	1.36	2.11	1.75	1.91	1.39
No adjusted gross income.....	14.69	3.46	5.32	2.26	3.24	2.70	7.79	3.07	3.82	3.88	5.99	3.66	7.28	3.52
\$1 under \$5,000.....	28.78	64.77	4.05	9.02	5.65	7.09	6.09	10.28	6.08	8.80	10.50	11.36	14.45	24.98
\$5,000 under \$10,000.....	27.09	36.39	5.09	10.89	5.75	6.92	6.71	14.61	6.45	8.98	9.52	10.46	13.51	21.67
\$10,000 under \$15,000.....	35.78	42.69	5.02	7.81	6.40	7.48	6.73	10.04	7.02	9.51	10.72	10.97	11.83	15.99
\$15,000 under \$20,000.....	26.65	37.92	4.69	7.57	6.41	7.80	6.27	10.07	6.88	10.01	11.15	11.27	9.94	13.20
\$20,000 under \$25,000.....	33.35	38.41	5.18	8.17	6.77	8.08	7.08	10.90	7.20	9.75	10.72	11.78	9.98	15.67
\$25,000 under \$30,000.....	28.75	43.34	5.33	9.01	7.21	8.16	7.33	11.09	7.76	10.20	12.92	11.98	11.12	18.13
\$30,000 under \$40,000.....	20.21	37.42	3.75	6.20	4.95	5.98	5.16	8.68	5.27	7.38	8.58	8.86	8.39	11.52
\$40,000 under \$50,000.....	23.28	36.61	3.81	6.56	4.88	6.05	5.31	8.83	5.24	7.59	9.20	9.42	8.26	13.20
\$50,000 under \$75,000.....	13.74	22.09	2.58	4.41	3.25	3.89	3.51	5.79	3.48	5.15	5.99	5.74	5.84	9.23
\$75,000 under \$100,000.....	14.66	18.97	3.13	4.84	3.91	4.70	4.26	6.47	4.11	5.71	7.45	7.39	7.03	8.81
\$100,000 under \$200,000.....	8.05	9.82	2.11	2.79	2.66	3.07	2.83	3.86	2.70	3.68	5.05	5.13	3.83	4.72
\$200,000 under \$500,000.....	4.87	7.31	1.79	2.41	2.41	2.90	2.32	3.33	2.41	3.63	4.18	5.16	3.06	4.12
\$500,000 under \$1,000,000.....	3.65	5.49	1.60	2.31	2.20	3.00	1.97	3.12	2.17	3.23	3.87	5.71	2.67	4.18
\$1,000,000 under \$1,500,000.....	3.11	5.33	1.74	2.33	2.55	3.77	2.11	3.13	2.39	4.10	4.16	6.15	2.62	4.38
\$1,500,000 under \$2,000,000.....	2.92	5.71	1.57	2.26	2.43	4.18	1.92	3.04	2.24	4.21	4.06	8.51	2.45	4.26
\$2,000,000 under \$5,000,000.....	1.40	2.18	0.76	1.05	1.38	2.25	0.94	1.47	1.22	2.36	2.23	4.47	1.17	2.23
\$5,000,000 under \$10,000,000.....	1.04	0.64	0.70	0.66	1.35	1.33	0.82	0.89	1.13	1.75	2.00	2.86	0.95	1.56
\$10,000,000 or more.....	—	—	0.05	0.00	—	—	—	—	—	—	—	—	0.09	0.01
Taxable returns, total	3.66	2.17	0.98	0.60	1.32	1.28	1.35	0.82	1.37	1.54	2.45	2.19	2.05	1.46
No adjusted gross income.....	26.13	4.54	32.85	6.77	49.30	9.63	14.54	7.37	58.80	17.54	33.31	10.08	36.94	7.52
\$1 under \$5,000.....	57.09	65.22	5.42	7.60	18.88	18.55	8.20	11.35	16.42	17.25	49.01	52.91	40.52	43.53
\$5,000 under \$10,000.....	37.05	57.28	7.75	19.04	10.96	15.99	10.19	25.94	11.88	17.00	20.38	27.38	27.27	41.93
\$10,000 under \$15,000.....	57.55	70.69	6.51	9.86	9.45	11.69	8.81	13.13	9.98	13.78	17.35	19.52	19.12	25.59
\$15,000 under \$20,000.....	33.97	58.18	5.34	8.18	7.65	9.93	7.18	10.60	8.09	11.96	13.55	15.00	12.04	16.53
\$20,000 under \$25,000.....	42.85	60.92	5.66	9.03	7.63	9.49	7.89	12.79	7.90	11.11	12.01	13.86	10.96	18.48
\$25,000 under \$30,000.....	31.07	63.74	5.71	9.92	7.71	9.31	7.94	12.03	8.32	11.54	13.77	13.58	11.93	20.07
\$30,000 under \$40,000.....	22.34	53.26	3.92	6.48	5.23	6.69	5.44	8.71	5.57	8.30	9.18	9.83	9.06	12.96
\$40,000 under \$50,000.....	24.78	41.03	3.91	6.95	5.01	6.55	5.46	9.07	5.38	8.22	9.50	10.27	8.58	14.49
\$50,000 under \$75,000.....	14.69	27.17	2.60	4.52	3.29	4.06	3.55	5.96	3.52	5.29	6.10	6.03	5.97	9.24
\$75,000 under \$100,000.....	14.71	21.72	3.14	4.93	3.92	4.89	4.28	6.59	4.12	5.75	7.48	7.88	7.06	8.97
\$100,000 under \$200,000.....	8.12	10.81	2.11	2.81	2.67	3.14	2.83	3.91	2.70	3.76	5.06	5.23	3.84	4.75
\$200,000 under \$500,000.....	4.89	7.56	1.79	2.43	2.41	2.95	2.32	3.37	2.42	3.70	4.18	5.24	3.07	4.14
\$500,000 under \$1,000,000.....	3.66	5.88	1.61	2.34	2.20	3.04	1.98	3.16	2.17	3.26	3.88	5.82	2.68	4.19
\$1,000,000 or more.....	1.30	1.14	0.75	0.36	1.32	1.35	0.92	0.49	1.17	1.44	2.09	2.45	1.12	1.00
Nontaxable returns, total	10.63	4.36	2.66	2.43	2.44	2.11	3.88	3.32	2.82	3.10	4.19	3.03	5.29	4.36

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 items (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
									(55)	(56)	(57)	(58)		
All returns, total.....	10.54	7.00	2.76	1.05	3.65	2.18	1.05	2.33	3.06	4.03	3.17	3.43	1.22	1.22
No adjusted gross income.....	28 35	18 96	11 94	2 94	14 59	3 62	5 00	11 09	8 96	7 62	7 89	5 81	10 20	10 20
\$1 under \$5,000.....	65 51	55 86	18 50	31 43	21 96	34 24	4 47	7 77	24 28	27 00	22 18	39 73	10 40	10 40
\$5,000 under \$10,000.....	37 16	48 69	18 03	47 24	21 91	41 70	5 77	9 75	22 07	28 06	20 07	42 45	6 20	6 20
\$10,000 under \$15,000.....	79 36	72 32	16 55	24 18	26 00	54 33	5 95	10 96	21 43	25 55	19 56	37 85	4 83	4 83
\$15,000 under \$20,000.....	65 53	69 88	19 57	30 33	25 73	32 31	5 73	10 03	17 11	23 82	20 22	30 43	4 53	4 53
\$20,000 under \$25,000.....	62 57	41 33	21 80	39 86	33 56	45 57	6 29	12 17	16 30	21 67	18 94	28 42	5 01	5 01
\$25,000 under \$30,000.....	55 40	59 80	23 29	28 35	31 82	46 96	6 51	11 80	17 71	23 26	23 98	34 38	5 51	5 51
\$30,000 under \$40,000.....	56 75	65 85	13 87	23 55	18 75	39 01	4 45	8 20	11 39	16 21	14 10	32 71	3 95	3 95
\$40,000 under \$50,000.....	37 04	40 27	14 69	33 75	17 25	23 10	4 37	8 59	11 24	16 70	15 44	28 35	4 17	4 17
\$50,000 under \$75,000.....	39 07	42 02	8 82	14 64	12 09	22 10	2 98	6 77	8 63	13 21	10 38	19 42	2 92	2 92
\$75,000 under \$100,000.....	44 87	43 24	10 23	16 63	12 70	21 17	3 53	8 85	11 99	17 81	11 91	17 89	3 87	3 87
\$100,000 under \$200,000.....	23 98	22 79	5 85	8 43	8 03	10 78	2 38	5 52	7 00	12 14	7 53	13 85	3 38	3 38
\$200,000 under \$500,000.....	16 88	31 05	3 73	5 78	4 94	8 19	2 02	7 33	5 43	11 83	4 90	8 72	3 88	3 88
\$500,000 under \$1,000,000.....	11 36	16 02	2 95	5 00	3 61	6 41	1 79	11 81	5 01	12 58	3 62	8 00	4 48	4 48
\$1,000,000 under \$1,500,000.....	10 81	24 40	2 64	4 58	3 52	8 40	1 98	4 77	4 64	8 96	3 54	6 82	4 93	4 93
\$1,500,000 under \$2,000,000.....	9 13	14 80	2 41	4 49	3 38	6 20	1 81	8 57	4 36	16 38	3 34	8 63	4 86	4 86
\$2,000,000 under \$5,000,000.....	4 37	8 71	1 15	2 04	1 62	3 26	0 92	7 98	2 20	8 30	1 67	2 78	2 65	2 65
\$5,000,000 under \$10,000,000.....	2 65	2 20	0 88	0 99	1 31	1 13	0 87	2 71	1 64	4 97	1 23	0 72	2 27	2 27
\$10,000,000 or more.....	--	--	--	--	0 16	0 00	--	--	--	--	--	--	--	--
Taxable returns, total.....	11.95	7.89	2.90	1.08	3.91	2.53	1.13	2.48	3.41	4.61	3.60	4.14	1.30	2.04
No adjusted gross income.....	43 63	47 80	47 48	17 05	29 62	9 06	54 81	23 72	43 45	34 78	40 20	17 37	52 14	27 90
\$1 under \$5,000.....	99 95	99 95	25 68	39 91	49 59	49 76	6 22	8 29	51 98	10 15	53 12	59 83	70 56	71 07
\$5,000 under \$10,000.....	77 86	98 34	29 67	33 95	34 68	60 15	9 35	13 94	54 02	59 89	55 18	54 92	11 99	16 23
\$10,000 under \$15,000.....	99 76	99 76	19 38	28 19	47 21	61 33	7 76	14 01	38 11	43 44	32 75	44 98	6 65	9 34
\$15,000 under \$20,000.....	99 05	84 05	25 70	37 16	30 97	55 30	6 55	11 42	21 98	30 55	26 13	44 50	4 97	7 03
\$20,000 under \$25,000.....	99 95	99 95	24 50	40 28	41 88	73 77	6 86	13 24	22 18	26 92	24 44	41 05	5 36	7 78
\$25,000 under \$30,000.....	63 83	77 78	25 55	35 05	34 36	54 70	6 93	11 30	20 02	29 41	30 29	42 31	5 69	8 75
\$30,000 under \$40,000.....	61 52	75 80	15 09	27 41	19 36	50 02	4 62	8 47	12 77	17 23	15 71	36 86	4 02	6 21
\$40,000 under \$50,000.....	37 82	41 56	14 96	37 16	18 01	25 28	4 48	8 88	11 62	17 44	16 61	28 82	4 24	6 43
\$50,000 under \$75,000.....	40 84	48 40	9 00	15 28	12 77	21 67	3 00	6 89	8 72	13 41	11 00	21 73	2 93	4 58
\$75,000 under \$100,000.....	45 00	43 56	10 24	16 94	12 89	23 06	3 54	8 92	12 02	18 18	11 99	18 01	3 88	5 99
\$100,000 under \$200,000.....	24 26	24 51	5 88	8 65	8 09	11 54	2 38	5 54	7 03	12 26	7 57	14 43	3 38	5 00
\$200,000 under \$500,000.....	16 94	31 53	3 74	5 87	4 96	8 57	2 02	7 35	5 44	11 94	4 91	9 00	3 88	6 64
\$500,000 under \$1,000,000.....	11 41	16 15	2 95	5 09	3 62	6 49	1 79	11 84	5 02	12 64	3 63	8 23	4 48	8 34
\$1,000,000 or more.....	4 00	4 16	1 08	0 63	1 55	1 65	0 89	3 21	2 04	3 98	1 60	1 73	2 56	6 69
Non-taxable returns, total.....	22.32	14.47	9.07	4.06	10.15	4.28	3.05	6.19	7.07	7.04	6.65	5.63	3.64	5.05

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		Net loss	
	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)		
All returns, total.....	0.67	1.27	0.70	1.06	1.58	1.58	1.51	1.82	3.08	3.90	16.35	16.93	4.71	6.93		
No adjusted gross income.....	7.07	12.27	7.38	8.66	5.71	5.71	5.80	5.42	12.42	14.83	52.04	28.26	23.87	28.93		
\$1 under \$5,000.....	5.32	16.37	5.52	8.12	15.57	15.57	10.11	13.94	22.72	35.52	78.46	78.46	27.80	36.78		
\$5,000 under \$10,000.....	3.28	6.41	3.35	4.13	9.08	9.08	7.97	10.83	16.37	26.26	77.73	72.55	21.32	24.06		
\$10,000 under \$15,000.....	2.76	5.54	2.81	3.43	8.36	8.36	7.92	10.21	12.95	19.25	74.62	99.87	16.16	18.74		
\$15,000 under \$20,000.....	2.65	4.02	2.69	3.39	8.78	8.78	7.17	9.59	13.19	22.29	70.62	84.98	14.27	17.49		
\$20,000 under \$25,000.....	2.89	5.23	2.94	3.81	9.33	9.33	7.18	9.99	13.73	23.82	53.21	61.23	15.44	19.44		
\$25,000 under \$30,000.....	3.12	6.02	3.21	4.25	10.85	10.85	7.40	10.48	15.94	26.61	99.92	99.80	24.26	33.86		
\$30,000 under \$40,000.....	2.34	3.94	2.42	3.32	7.57	7.57	4.97	7.45	12.49	23.80	**	**	14.89	17.44		
\$40,000 under \$50,000.....	2.42	3.70	2.52	3.49	8.20	8.20	5.34	7.46	10.67	20.60	43.11	89.50	17.53	22.02		
\$50,000 under \$75,000.....	1.74	2.96	1.81	2.59	5.64	5.64	3.93	5.10	8.91	18.22	39.59	42.18	12.67	17.61		
\$75,000 under \$100,000.....	2.45	4.65	2.60	3.67	6.81	6.81	5.02	6.10	10.85	20.25	**	**	17.21	28.26		
\$100,000 under \$200,000.....	2.09	3.07	2.28	3.19	4.21	4.21	3.50	4.18	7.13	11.96	**	**	12.59	18.51		
\$200,000 under \$500,000.....	2.43	5.93	2.72	4.61	3.76	3.76	3.54	4.43	5.38	11.28	31.26	40.70	13.46	23.96		
\$500,000 under \$1,000,000.....	2.60	6.02	3.02	6.39	3.87	3.87	3.64	4.86	4.54	11.30	27.18	54.54	13.91	31.14		
\$1,000,000 under \$1,500,000.....	2.80	6.75	3.22	8.34	4.21	4.21	3.95	5.55	4.33	11.37	31.00	61.03	14.59	28.82		
\$1,500,000 under \$2,000,000.....	2.72	5.40	3.18	7.47	5.10	5.10	3.81	7.00	4.10	12.59	23.69	36.72	14.18	26.10		
\$2,000,000 under \$5,000,000.....	1.41	3.71	1.65	6.00	2.73	2.73	2.11	3.94	1.90	5.35	12.30	17.76	7.99	17.03		
\$5,000,000 under \$10,000,000.....	1.20	1.85	1.34	3.79	0.92	0.92	1.66	1.13	1.29	1.72	8.44	7.52	7.19	2.24		
\$10,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Taxable returns, total.....	0.73	1.31	0.77	1.12	1.57	1.69	1.70	2.07	3.33	4.14	17.19	15.24	5.07	7.44		
No adjusted gross income.....	41.74	49.43	42.99	55.97	30.64	23.58	50.39	18.76	16.72	10.20	82.82	82.82	43.11	46.39		
\$1 under \$5,000.....	27.67	34.06	27.67	35.53	57.68	59.15	93.67	93.67	57.00	63.73	-	-	99.95	99.95		
\$5,000 under \$10,000.....	6.55	13.13	6.63	7.86	15.82	19.29	24.65	32.88	30.90	50.06	-	-	36.98	43.64		
\$10,000 under \$15,000.....	3.73	5.84	3.78	4.57	9.73	13.10	12.57	16.27	17.79	28.29	99.97	99.97	20.20	23.86		
\$15,000 under \$20,000.....	2.99	4.48	3.02	3.70	7.50	10.25	9.21	12.84	14.89	26.08	70.69	86.37	15.20	19.05		
\$20,000 under \$25,000.....	3.11	4.46	3.16	4.01	7.90	10.61	8.69	12.27	14.99	26.21	53.21	61.23	16.59	20.85		
\$25,000 under \$30,000.....	3.28	6.30	3.37	4.39	8.02	11.34	8.20	11.65	17.17	28.70	99.92	99.80	24.67	33.92		
\$30,000 under \$40,000.....	2.40	3.96	2.48	3.38	5.44	8.07	5.46	8.23	12.88	25.27	**	**	15.10	17.91		
\$40,000 under \$50,000.....	2.44	3.65	2.54	3.52	5.71	8.67	5.57	7.84	10.86	21.05	43.11	89.50	17.53	22.02		
\$50,000 under \$75,000.....	1.75	2.92	1.82	2.60	4.05	5.78	3.99	5.26	9.06	18.51	41.04	44.09	12.68	17.67		
\$75,000 under \$100,000.....	2.45	4.65	2.60	3.67	4.99	6.85	5.03	6.15	10.86	20.27	**	**	17.21	28.26		
\$100,000 under \$200,000.....	2.09	3.07	2.28	3.19	3.34	4.23	3.50	4.20	7.15	12.07	**	**	12.60	18.56		
\$200,000 under \$500,000.....	2.43	5.94	2.73	4.61	2.86	3.77	3.55	4.45	5.39	11.31	31.30	40.70	13.47	23.97		
\$500,000 under \$1,000,000.....	2.60	6.04	3.02	6.41	2.77	3.88	3.65	4.90	4.55	11.33	27.18	54.54	13.93	31.16		
\$1,000,000 or more.....	1.36	2.95	1.57	3.76	1.45	1.71	1.93	2.39	1.76	3.26	13.68	12.37	7.75	11.66		
Nontaxable returns, total.....	1.99	5.15	2.06	2.95	3.61	4.19	3.37	3.91	8.02	10.99	47.08	35.28	12.94	14.70		

Footnotes at end of table.

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

Size of adjusted gross income	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		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	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)			
All returns, total.....	9.60	14.12	1.29	1.47	1.59	1.96	0.82	2.16	1.30	4.35	3.36	15.08	3.12			
No adjusted gross income	39.17	53.75	6.15	5.60	5.84	5.69	5.53	4.64	2.09	22.07	24.22	42.40	6.82			
\$1 under \$5,000	35.46	60.08	8.43	14.52	9.97	14.69	16.15	13.40	21.26	30.97	42.47	71.02	88.76			
\$5,000 under \$10,000	58.57	67.88	6.29	8.22	8.00	10.86	15.85	12.59	17.41	21.34	26.75	83.59	93.72			
\$10,000 under \$15,000	40.79	73.68	5.51	7.24	7.99	10.58	11.50	11.85	18.07	20.27	26.12	99.58	1.15			
\$15,000 under \$20,000	39.01	44.42	5.57	7.63	7.27	9.25	12.17	11.78	15.96	23.25	33.57	**	**			
\$20,000 under \$25,000	47.37	57.02	6.02	8.16	7.28	9.83	11.94	12.96	17.09	30.38	38.76	53.50	81.63			
\$25,000 under \$30,000	37.18	47.63	6.78	9.91	7.43	11.19	12.19	13.30	19.50	29.82	33.73	99.65	98.28			
\$30,000 under \$40,000	24.89	38.19	4.71	6.89	4.98	7.14	8.62	9.35	13.07	21.13	28.27	99.25	62.48			
\$40,000 under \$50,000	41.02	57.23	4.93	7.44	5.33	7.26	8.69	9.72	14.28	17.03	27.38	**	**			
\$50,000 under \$75,000	23.39	39.33	3.63	5.25	3.93	5.23	5.56	6.40	9.35	12.89	17.10	31.01	55.65			
\$75,000 under \$100,000	**	**	4.55	6.49	5.02	6.30	6.28	7.92	10.02	16.21	24.37	**	**			
\$100,000 under \$200,000	**	**	3.13	4.11	3.98	4.89	3.30	4.82	5.67	9.23	12.86	39.87	37.56			
\$200,000 under \$500,000	31.26	45.16	2.64	3.71	4.73	6.18	1.95	3.71	4.03	6.80	12.07	25.03	22.47			
\$500,000 under \$1,000,000	23.72	41.62	2.46	3.91	4.68	7.01	1.67	3.30	3.40	5.80	11.14	14.56	28.20			
\$1,000,000 under \$1,500,000	17.46	39.48	2.54	4.35	4.84	7.95	1.82	3.28	3.39	5.45	9.05	12.47	17.21			
\$1,500,000 under \$2,000,000	21.26	37.26	2.49	5.12	4.53	9.20	1.68	3.09	3.00	5.21	10.84	14.84	19.49			
\$2,000,000 under \$5,000,000	14.79	24.71	1.24	2.59	2.47	4.52	1.14	1.48	1.31	2.61	5.07	5.53	5.49			
\$5,000,000 under \$10,000,000	8.42	2.41	1.00	0.93	1.83	1.48	0.91	1.06	0.16	2.00	4.29	2.93	0.03			
\$10,000,000 or more	-	-	-	-	-	-	-	0.12	0.00	-	-	-	-			
Taxable returns, total.....	10.55	15.73	1.42	1.57	1.80	2.25	0.83	2.55	1.66	4.59	3.42	16.94	3.49			
No adjusted gross income	79.36	91.74	29.89	18.65	47.22	17.55	13.82	31.72	6.90	25.93	29.51	92.47	43.86			
\$1 under \$5,000	-	-	37.56	43.09	93.67	93.67	24.75	42.89	45.88	37.76	48.78	-	-			
\$5,000 under \$10,000	-	-	13.81	16.89	24.65	31.35	28.91	30.67	37.19	28.60	32.59	-	-			
\$10,000 under \$15,000	57.70	84.42	8.21	10.89	12.82	17.29	16.47	20.11	33.80	27.08	33.92	-	-			
\$15,000 under \$20,000	45.29	54.73	6.52	8.85	9.29	12.10	15.72	15.49	23.17	28.57	38.32	**	**			
\$20,000 under \$25,000	47.42	57.07	6.80	9.10	8.73	12.33	14.13	17.17	26.77	36.98	51.50	57.70	91.15			
\$25,000 under \$30,000	37.18	47.63	7.31	10.41	8.18	12.44	14.32	15.03	20.84	34.57	39.78	-	-			
\$30,000 under \$40,000	24.89	38.19	4.95	7.34	5.45	7.68	9.54	10.63	16.64	21.66	29.52	99.92	98.01			
\$40,000 under \$50,000	41.02	57.23	5.08	7.78	5.55	7.58	9.15	10.39	16.74	17.71	27.77	**	**			
\$50,000 under \$75,000	23.51	40.24	3.68	5.36	3.99	5.36	5.67	6.57	10.30	13.13	17.41	33.70	61.07			
\$75,000 under \$100,000	**	**	4.56	6.52	5.03	6.34	6.30	8.02	10.55	16.26	24.50	**	**			
\$100,000 under \$200,000	**	**	3.13	4.13	3.99	4.91	3.31	4.85	5.86	9.24	12.92	41.40	49.93			
\$200,000 under \$500,000	31.34	45.42	2.64	3.72	4.74	6.21	2.37	3.72	4.21	6.82	12.10	25.20	25.77			
\$500,000 under \$1,000,000	23.72	41.62	2.47	3.92	4.69	7.05	1.67	3.32	3.53	5.80	11.15	14.68	29.69			
\$1,000,000 or more	9.63	16.38	1.18	1.59	2.24	3.30	0.84	1.38	0.56	2.36	2.18	4.41	0.47			
Nontaxable returns, total.....	23.05	31.56	3.20	3.90	3.40	4.04	5.51	3.94	2.04	13.48	18.74	33.12	8.77			

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 loss		Total		Taxable		Net income		Net income					
	Number of returns (97)	Amount (98)	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)		
All returns, total	3.46	4.16	1.96	2.73	1.33	1.81	0.91	1.01	1.02	1.23	1.36	1.46	1.56	2.50
No adjusted gross income	14.00	10.89	5.19	5.03	15.65	19.87	9.46	9.40	43.82	35.24	3.70	4.25	8.45	14.49
\$1 under \$5,000	17.10	21.90	15.18	19.33	10.18	13.66	5.98	6.97	50.33	36.75	3.11	3.57	6.64	9.57
\$5,000 under \$10,000	17.41	21.91	13.55	19.25	5.21	6.82	4.69	5.32	27.65	32.18	8.46	6.70	6.58	8.82
\$10,000 under \$15,000	15.76	20.64	11.33	14.39	4.29	5.51	4.31	4.69	21.37	22.77	9.57	9.84	7.02	10.78
\$15,000 under \$20,000	15.02	20.93	11.62	18.61	4.29	5.61	4.17	4.59	9.45	17.87	11.49	8.06	6.81	10.80
\$20,000 under \$25,000	14.83	21.98	10.40	13.09	4.35	5.97	3.78	4.14	4.45	6.42	9.12	8.92	7.73	12.26
\$25,000 under \$30,000	16.56	23.88	11.63	15.30	4.95	6.56	3.65	4.03	3.76	5.18	9.11	8.58	8.29	15.22
\$30,000 under \$40,000	11.27	16.53	8.41	14.44	3.91	5.14	2.75	3.09	2.76	3.12	6.01	6.02	5.57	10.39
\$40,000 under \$50,000	12.63	15.31	9.02	12.53	4.30	5.72	3.03	3.41	3.03	3.35	14.28	16.39	5.76	10.07
\$50,000 under \$75,000	10.23	11.62	6.94	9.46	3.48	4.75	2.22	2.50	2.22	2.45	10.90	8.50	4.08	8.44
\$75,000 under \$100,000	14.20	13.41	9.82	11.78	5.66	7.43	3.36	3.71	3.36	3.71	3.76	3.33	5.11	10.72
\$100,000 under \$200,000	11.82	10.45	8.48	8.77	6.02	7.69	2.84	3.14	2.84	3.13	5.62	5.57	3.98	7.84
\$200,000 under \$500,000	13.56	13.09	7.64	8.20	10.00	11.77	2.87	3.08	2.87	3.08	3.61	3.99	3.38	7.95
\$500,000 under \$1,000,000	13.21	14.76	6.23	8.32	12.61	15.45	3.02	3.27	3.02	3.27	4.04	4.31	3.00	9.35
\$1,000,000 under \$1,500,000	12.21	18.39	6.91	9.89	15.20	17.62	3.23	3.32	3.23	3.32	3.12	3.46	3.03	9.32
\$1,500,000 under \$2,000,000	13.78	25.06	7.92	11.62	14.08	17.71	3.17	3.45	3.17	3.45	5.30	5.51	2.85	9.99
\$2,000,000 under \$5,000,000	7.61	10.45	3.57	5.25	9.69	12.95	1.67	1.83	1.67	1.83	2.43	2.32	1.41	5.00
\$5,000,000 under \$10,000,000	5.12	0.21	2.79	0.97	10.95	11.60	1.35	1.37	1.35	1.37	1.30	1.43	1.09	4.38
\$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxable returns, total	4.26	4.67	2.48	3.48	1.56	2.10	0.98	1.08	1.03	1.24	2.90	2.66	1.73	2.71
No adjusted gross income	21.41	27.19	60.79	43.44	69.88	45.72	16.77	16.10	47.81	40.57	—	—	17.75	57.41
\$1 under \$5,000	—	—	99.95	99.95	39.15	47.64	21.50	24.69	57.99	58.93	57.41	73.30	10.99	11.92
\$5,000 under \$10,000	36.10	45.42	33.63	47.63	10.65	14.58	9.72	11.23	59.50	59.40	19.55	21.08	11.57	14.74
\$10,000 under \$15,000	25.80	33.49	28.44	32.84	6.17	8.02	5.80	6.15	25.53	27.53	21.75	25.73	10.20	15.46
\$15,000 under \$20,000	18.65	28.06	13.48	18.97	5.69	7.49	4.55	4.94	10.34	20.66	18.74	12.25	8.37	13.54
\$20,000 under \$25,000	18.48	27.40	12.08	15.32	5.29	7.40	4.03	4.41	4.69	6.44	12.01	11.71	9.42	15.56
\$25,000 under \$30,000	20.94	30.86	12.45	16.54	5.65	7.31	3.77	4.15	3.88	5.39	11.77	11.18	9.29	17.41
\$30,000 under \$40,000	12.38	17.24	8.81	15.62	4.11	5.38	2.81	3.15	2.82	3.18	7.17	7.33	5.90	10.86
\$40,000 under \$50,000	13.18	16.62	9.46	12.64	4.37	5.83	3.06	3.44	3.06	3.38	16.39	19.21	5.88	10.25
\$50,000 under \$75,000	10.28	11.84	7.01	9.71	3.49	4.78	2.23	2.51	2.23	2.46	11.69	9.42	4.12	8.58
\$75,000 under \$100,000	14.24	13.46	9.82	11.79	5.66	7.43	3.37	3.72	3.37	3.72	3.85	3.42	5.12	10.80
\$100,000 under \$200,000	11.87	10.45	8.52	8.92	6.02	7.69	2.85	3.14	2.85	3.14	5.67	5.63	3.99	7.88
\$200,000 under \$500,000	13.57	13.10	7.65	8.26	10.02	11.79	2.88	3.08	2.88	3.08	3.63	4.02	3.39	8.02
\$500,000 under \$1,000,000	13.24	14.76	6.24	8.37	12.65	15.49	3.03	3.27	3.03	3.27	4.06	4.33	3.01	9.39
\$1,000,000 or more	6.29	7.99	3.27	3.36	9.21	10.73	1.61	1.64	1.61	1.64	1.51	1.67	1.36	2.85
Non-taxable returns, total	7.31	10.74	4.68	4.78	2.79	3.70	2.79	3.18	6.58	9.81	1.42	1.65	3.74	6.09

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		Total		IRA payments		Student loan interest ded.		Moving expense adjustment	
	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.....	5.49	5.70	3.17	1.47	2.94	3.63	0.58	0.98	1.97	2.07	1.99	2.81	4.11	5.67
No adjusted gross income	10.17	9.50	3.47	1.53	21.92	29.63	4.54	14.61	17.32	16.24	21.21	37.05	29.02	34.36
\$1 under \$5,000	24.70	57.07	13.12	17.39	23.26	29.86	3.34	8.15	16.75	18.10	17.74	22.65	32.84	49.11
\$5,000 under \$10,000	28.94	53.82	15.40	26.48	14.17	16.49	2.45	4.31	12.78	14.09	10.68	15.70	25.44	29.62
\$10,000 under \$15,000	41.94	39.48	18.62	30.06	12.47	16.04	2.70	4.19	12.36	12.78	8.48	11.98	19.41	24.29
\$15,000 under \$20,000	38.72	45.64	18.19	26.36	11.65	14.38	2.90	4.62	9.20	9.78	7.11	10.15	18.40	23.28
\$20,000 under \$25,000	30.52	50.81	23.62	27.36	12.14	15.54	2.99	4.45	8.82	9.77	6.96	9.39	16.22	20.17
\$25,000 under \$30,000	27.89	24.75	35.05	32.06	13.01	16.15	3.12	4.57	8.24	8.94	5.99	7.98	15.43	23.04
\$30,000 under \$40,000	24.21	31.17	18.67	22.95	9.46	13.84	2.26	3.36	5.59	5.99	4.58	6.04	13.65	17.28
\$40,000 under \$50,000	23.26	32.27	29.23	27.56	9.44	12.62	2.44	4.05	5.90	6.54	5.10	7.01	11.88	20.27
\$50,000 under \$75,000	17.79	19.80	22.30	25.84	7.00	10.28	1.82	3.17	4.58	4.92	4.04	6.02	9.26	12.40
\$75,000 under \$100,000	22.75	14.14	27.95	29.47	8.92	14.27	2.57	4.16	5.89	6.25	--	--	--	--
\$100,000 under \$200,000	12.67	10.40	20.25	18.35	7.45	11.27	1.95	2.56	4.71	4.65	--	--	--	--
\$200,000 under \$500,000	8.05	6.94	15.60	13.48	7.87	11.55	1.74	2.37	5.77	5.96	--	--	13.09	17.62
\$500,000 under \$1,000,000	6.17	6.50	12.41	10.90	7.71	14.03	1.67	2.80	5.85	6.00	--	--	13.70	20.53
\$1,000,000 under \$1,500,000	6.09	6.84	13.98	12.54	8.47	16.10	1.87	3.42	7.12	7.49	--	--	15.62	22.37
\$1,500,000 under \$2,000,000	7.50	15.13	13.77	14.21	7.85	17.47	1.77	3.87	6.93	7.24	--	--	16.71	34.61
\$2,000,000 under \$5,000,000	3.68	5.19	6.64	5.66	4.64	9.24	0.92	2.54	4.23	4.44	--	--	9.25	13.39
\$5,000,000 under \$10,000,000	3.00	0.75	4.16	0.16	4.02	7.59	0.82	1.13	3.72	3.84	--	--	5.88	6.25
\$10,000,000 or more	--	--	--	--	--	--	0.07	0.32	--	--	--	--	--	--
Taxable returns, total.....	6.94	4.66	8.64	4.15	3.20	3.20	3.20	1.06	2.06	2.15	2.16	3.02	4.31	5.99
No adjusted gross income	43.85	60.65	22.35	5.22	63.25	63.25	63.25	23.44	27.98	31.55	96.41	98.47	--	--
\$1 under \$5,000	--	--	97.06	72.69	--	--	--	32.81	43.49	43.98	--	--	--	--
\$5,000 under \$10,000	94.87	55.18	40.45	53.61	44.68	44.68	44.68	11.74	20.16	21.35	21.12	31.64	37.70	50.71
\$10,000 under \$15,000	81.41	48.44	48.30	43.56	18.40	18.40	18.40	6.66	15.04	15.81	11.18	16.14	23.45	30.16
\$15,000 under \$20,000	53.10	62.29	27.63	41.61	14.59	14.59	14.59	6.51	10.50	10.95	8.37	11.49	19.89	25.79
\$20,000 under \$25,000	35.13	56.13	32.40	39.44	14.58	14.58	14.58	5.75	9.87	10.84	8.02	10.78	17.83	22.02
\$25,000 under \$30,000	30.42	30.53	52.59	45.80	13.69	13.69	13.69	5.19	8.88	9.63	6.36	8.37	16.33	20.13
\$30,000 under \$40,000	31.80	44.04	24.53	25.93	9.94	9.94	9.94	3.63	5.74	6.16	4.69	6.20	14.02	17.85
\$40,000 under \$50,000	24.08	33.72	30.92	29.86	9.55	9.55	9.55	4.23	6.00	6.67	5.19	7.14	12.06	20.82
\$50,000 under \$75,000	18.14	20.88	24.24	32.93	7.06	7.06	7.06	3.20	4.59	4.93	4.05	6.04	9.39	12.61
\$75,000 under \$100,000	22.90	14.36	28.49	32.77	9.00	9.00	9.00	4.18	5.90	6.27	--	--	--	--
\$100,000 under \$200,000	12.71	10.50	21.02	21.12	7.48	7.48	7.48	2.56	4.72	4.66	--	--	--	--
\$200,000 under \$500,000	8.07	6.98	16.02	14.64	7.93	7.93	7.93	2.37	5.77	5.97	--	--	13.10	17.64
\$500,000 under \$1,000,000	6.18	6.52	12.71	11.33	7.78	7.78	7.78	2.80	5.85	6.00	--	--	13.74	20.63
\$1,000,000 or more	2.92	2.28	5.84	3.02	4.53	4.53	4.53	1.64	3.99	4.20	--	--	8.09	12.88
Non-taxable returns, total.....	8.50	8.84	3.39	1.58	7.38	11.25	1.22	2.69	6.83	7.45	5.37	7.68	13.42	17.46

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	Statutory adjustments--continued												Other adjustments	
	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	0.55	0.93	2.20	1.94	4.14	9.04	4.55	4.26	1.45	1.61	11.21	11.59	9.22	14.88
No adjusted gross income	5.20	6.12	31.50	20.84	24.10	35.95	19.13	19.71	8.51	8.72	91.44	73.33	64.43	85.00
\$1 under \$5,000	3.48	4.08	57.01	56.60	21.57	29.37	44.26	44.73	9.61	11.04	99.31	99.89	41.08	64.50
\$5,000 under \$10,000	2.54	2.97	27.39	30.26	15.80	45.63	30.64	33.51	7.62	9.11	58.14	66.82	45.83	58.18
\$10,000 under \$15,000	2.87	3.48	24.86	32.95	14.52	25.90	35.04	41.66	7.12	8.80	70.68	84.51	66.32	73.96
\$15,000 under \$20,000	3.29	4.21	24.29	26.89	14.84	35.53	26.58	30.38	6.65	7.72	47.68	60.99	53.10	81.50
\$20,000 under \$25,000	3.46	4.55	21.30	24.70	15.79	21.78	25.35	27.43	7.03	8.19	99.95	99.95	52.33	67.80
\$25,000 under \$30,000	3.89	5.44	19.66	23.05	16.36	41.52	22.32	25.28	7.58	8.87	59.43	69.26	43.27	51.30
\$30,000 under \$40,000	2.78	4.04	12.60	14.19	12.98	22.35	14.95	16.66	5.20	6.21	59.80	62.45	24.53	36.98
\$40,000 under \$50,000	3.05	4.70	12.53	14.86	13.14	24.88	18.25	21.94	5.83	7.25	42.18	50.04	33.69	63.40
\$50,000 under \$75,000	2.24	3.40	7.49	9.44	9.86	22.14	10.62	13.00	4.44	5.29	**	**	22.40	40.53
\$75,000 under \$100,000	2.94	4.07	7.19	8.47	14.81	26.48	12.83	15.66	5.53	6.37	31.08	35.44	24.66	36.07
\$100,000 under \$200,000	2.18	2.50	3.59	3.96	13.04	28.40	10.06	10.70	3.26	3.72	**	**	**	**
\$200,000 under \$500,000	1.94	2.32	2.92	3.07	18.34	25.63	8.17	8.63	2.67	3.10	**	**	**	**
\$500,000 under \$1,000,000	1.97	2.80	3.25	3.85	13.42	49.02	6.17	7.38	2.61	2.97	22.17	22.78	**	**
\$1,000,000 under \$1,500,000	2.17	3.22	3.77	4.47	18.55	29.72	6.89	8.64	2.81	3.18	29.10	30.98	21.67	59.55
\$1,500,000 under \$2,000,000	2.12	3.58	3.81	5.01	15.58	39.52	6.48	8.66	2.71	3.16	22.32	24.06	35.63	57.72
\$2,000,000 under \$5,000,000	1.10	2.22	2.33	3.94	9.14	76.45	3.67	5.72	1.53	1.76	16.84	18.08	20.09	37.16
\$5,000,000 under \$10,000,000	0.93	1.70	2.02	1.78	7.84	5.22	2.64	1.89	1.40	1.64	**	**	10.17	0.95
\$10,000,000 or more	0.09	0.51	0.45	0.62	--	--	--	--	0.21	0.25	**	**	--	--
Taxable returns, total	0.79	1.09	2.24	1.96	4.73	9.86	4.75	4.45	1.63	1.76	12.06	12.14	9.97	13.72
No adjusted gross income	34.00	30.55	52.37	58.04	38.68	52.88	33.82	42.34	40.35	35.45	--	--	67.18	76.49
\$1 under \$5,000	23.56	32.04	--	--	--	--	93.67	93.67	93.67	93.67	--	--	--	--
\$5,000 under \$10,000	7.39	9.13	99.95	99.95	25.99	40.98	51.58	51.78	19.37	22.34	--	--	74.65	82.80
\$10,000 under \$15,000	5.13	6.28	36.24	39.99	23.34	39.03	42.94	52.59	11.16	12.83	70.68	84.51	--	--
\$15,000 under \$20,000	4.64	6.11	31.02	32.92	18.72	47.47	28.27	32.09	8.69	10.57	70.65	71.98	53.10	81.50
\$20,000 under \$25,000	4.80	6.63	24.56	27.92	19.34	25.45	28.07	31.38	8.92	10.67	99.95	99.95	74.94	89.25
\$25,000 under \$30,000	4.68	6.62	21.61	25.27	17.50	43.85	22.61	26.32	8.88	10.47	71.38	77.20	46.94	57.33
\$30,000 under \$40,000	3.08	4.55	13.59	15.40	13.76	23.06	15.11	16.95	5.76	6.91	99.53	99.53	25.31	37.03
\$40,000 under \$50,000	3.15	4.91	13.19	15.52	13.51	25.79	18.56	22.51	6.15	7.72	44.69	51.94	33.69	63.40
\$50,000 under \$75,000	2.27	3.47	7.60	9.59	9.89	22.18	10.77	13.27	4.53	5.34	**	**	22.41	40.53
\$75,000 under \$100,000	2.95	4.08	7.19	8.48	14.97	26.58	12.85	15.76	5.54	6.38	32.60	37.67	24.66	36.07
\$100,000 under \$200,000	2.18	2.50	3.59	3.96	13.04	28.41	10.10	10.82	3.26	3.73	**	**	**	**
\$200,000 under \$500,000	1.94	2.32	2.92	3.08	18.38	25.79	8.18	8.66	2.67	3.10	**	**	**	**
\$500,000 under \$1,000,000	1.97	2.81	3.25	3.85	13.44	49.03	6.18	7.39	2.61	2.97	22.17	22.78	**	**
\$1,000,000 or more	1.03	1.33	2.01	2.53	8.75	53.58	3.31	3.75	1.41	1.59	15.72	16.84	12.61	33.52
Nontaxable returns, total	1.23	1.92	11.99	15.52	8.59	22.48	14.80	13.96	3.49	4.15	30.25	36.71	24.27	52.82

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 (139)	Amount (140)	Number of returns (141)	Amount (142)	Number of returns (143)	Amount (144)	Number of returns (145)	Amount (146)	Number of exemptions (147)	Amount (148)	Number of returns (149)	Amount (150)	Number of returns (151)	Amount (152)
All returns, total.....	9.37	9.41	0.21	0.26	1.10	1.16	0.38	0.38	0.22	0.23	0.17	0.15	0.17	0.17
No adjusted gross income	39.39	40.73	--	--	--	--	--	--	3.59	3.56	--	--	24.18	26.29
\$1 under \$5,000	70.02	66.28	1.08	1.23	4.57	4.69	6.58	8.32	1.90	1.89	3.22	4.48	3.22	7.67
\$5,000 under \$10,000	70.02	66.50	1.13	1.16	3.19	3.28	4.89	6.37	1.47	1.47	1.76	2.20	1.76	2.23
\$10,000 under \$15,000	69.94	90.72	1.19	1.21	2.92	3.03	3.88	4.89	1.37	1.37	1.47	1.65	1.47	1.65
\$15,000 under \$20,000	82.28	68.74	1.25	1.27	3.07	3.18	3.33	3.86	1.36	1.36	1.25	1.44	1.25	1.45
\$20,000 under \$25,000	61.25	56.85	1.40	1.42	3.91	4.13	3.06	3.45	1.48	1.48	1.29	1.43	1.29	1.43
\$25,000 under \$30,000	53.26	64.76	1.59	1.62	4.60	4.86	2.88	3.31	1.62	1.62	1.39	1.49	1.39	1.49
\$30,000 under \$40,000	35.53	33.06	1.32	1.35	3.77	3.98	1.85	2.09	1.24	1.24	1.05	1.11	1.05	1.12
\$40,000 under \$50,000	**	**	1.58	1.62	4.41	4.66	1.75	2.08	1.31	1.31	1.07	1.12	1.07	1.16
\$50,000 under \$75,000	22.67	32.40	1.53	1.56	3.67	3.92	1.08	1.22	0.95	0.95	0.79	0.83	0.78	0.87
\$75,000 under \$100,000	32.60	55.61	3.17	3.21	6.27	6.65	1.21	1.38	1.22	1.22	1.01	1.05	1.01	1.09
\$100,000 under \$200,000	13.97	23.44	4.14	4.21	**	**	1.07	1.13	1.16	1.17	1.00	0.93	1.00	0.93
\$200,000 under \$500,000	**	**	4.98	5.04	**	**	1.14	1.29	1.27	2.09	1.10	0.96	1.09	0.95
\$500,000 under \$1,000,000	**	**	4.55	4.61	9.94	10.35	1.14	1.39	1.26	--	1.08	0.97	1.07	0.97
\$1,000,000 under \$1,500,000	11.38	16.84	4.79	4.86	10.04	10.89	1.38	1.67	1.50	--	1.31	1.24	1.31	1.26
\$1,500,000 under \$2,000,000	17.97	21.77	4.63	4.71	10.22	10.65	1.24	1.85	1.35	--	1.18	1.20	1.17	1.22
\$2,000,000 under \$5,000,000	4.80	2.18	2.97	3.01	6.69	7.01	0.59	0.91	0.69	--	0.56	0.50	0.56	0.52
\$5,000,000 under \$10,000,000	--	--	3.22	3.34	9.07	9.68	0.62	0.61	0.70	--	0.61	0.50	0.61	0.52
\$10,000,000 or more.....	--	--	--	--	--	--	0.04	0.00	0.05	--	0.04	0.02	0.04	0.03
Taxable returns, total.....	10.65	10.26	0.41	0.44	1.30	1.37	0.40	0.38	0.27	0.28	0.19	0.15	0.19	0.17
No adjusted gross income	--	--	--	--	--	--	--	--	22.57	22.63	--	--	27.56	26.33
\$1 under \$5,000.....	--	--	3.26	4.33	70.69	72.72	25.01	33.44	54.33	54.33	3.23	4.49	3.23	7.68
\$5,000 under \$10,000.....	--	--	1.88	1.91	6.58	6.64	16.58	18.99	2.88	2.88	1.87	2.28	1.87	2.33
\$10,000 under \$15,000.....	98.96	98.96	1.66	1.67	3.85	3.89	6.24	6.49	1.74	1.74	1.60	1.75	1.60	1.75
\$15,000 under \$20,000.....	95.44	95.44	1.58	1.61	3.18	3.29	4.58	4.80	1.60	1.60	1.49	1.63	1.49	1.64
\$20,000 under \$25,000.....	81.67	82.66	1.69	1.72	3.96	4.18	3.81	3.98	1.66	1.66	1.53	1.63	1.53	1.63
\$25,000 under \$30,000.....	81.67	68.91	1.75	1.78	4.63	4.90	3.30	3.46	1.68	1.68	1.53	1.60	1.53	1.60
\$30,000 under \$40,000.....	45.95	38.33	1.36	1.39	3.77	3.98	1.99	2.12	1.26	1.26	1.09	1.14	1.09	1.15
\$40,000 under \$50,000.....	**	**	1.59	1.63	4.41	4.66	1.81	1.95	1.32	1.32	1.09	1.13	1.09	1.17
\$50,000 under \$75,000.....	24.27	34.97	1.54	1.57	3.67	3.92	1.09	1.20	0.95	0.95	0.79	0.83	0.79	0.87
\$75,000 under \$100,000.....	34.72	63.28	3.17	3.21	6.27	6.65	1.21	1.37	1.22	1.22	1.02	1.05	1.01	1.09
\$100,000 under \$200,000.....	14.46	24.85	4.14	4.21	**	**	1.07	1.13	1.16	1.17	1.00	0.93	1.00	0.93
\$200,000 under \$500,000.....	**	**	4.99	5.04	**	**	1.14	1.30	1.27	2.10	1.10	0.96	1.09	0.95
\$500,000 under \$1,000,000.....	**	**	4.56	4.62	9.94	10.35	1.14	1.41	1.27	--	1.08	0.97	1.07	0.97
\$1,000,000 or more.....	7.41	10.17	2.69	2.73	5.98	6.53	0.60	0.41	0.68	--	0.57	0.24	0.57	0.26
Nontaxable returns, total.....	19.97	21.29	0.59	0.63	2.32	2.41	1.87	2.34	0.72	0.72	1.28	1.65	1.28	1.66

** 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	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	44,562,308	4,164,470,420	38,903,253	2,948,008,219	34,444,753	121,436,788	3,056,270	47,183,080	18,895,701	93,408,363	20,506,929	20,103,256		
Under \$5,000	271,231	729,686	63,711	681,621	179,404	280,286	16,933	103,180	127,435	243,290	31,462	19,533		
\$5,000 under \$10,000	536,933	4,171,682	213,593	2,095,381	743,884	43,829	43,829	276,498	221,279	581,787	97,306	63,801		
\$10,000 under \$15,000	962,254	12,090,820	475,276	5,575,246	679,059	1,538,389	56,354	476,042	357,815	907,886	214,222	83,555		
\$15,000 under \$20,000	1,323,606	23,310,079	800,003	12,214,302	879,591	2,216,906	60,307	528,489	459,083	1,153,818	340,321	114,992		
\$20,000 under \$25,000	1,609,441	36,362,101	1,173,559	23,234,450	966,544	1,900,098	42,924	313,030	464,960	958,057	550,644	248,148		
\$25,000 under \$30,000	1,899,725	52,334,822	1,546,370	38,881,965	1,085,905	2,126,056	60,713	596,026	501,110	1,234,568	661,070	306,392		
\$30,000 under \$35,000	2,167,868	70,544,297	1,858,505	55,618,079	1,330,377	1,898,972	58,928	666,142	549,037	919,835	880,704	421,194		
\$35,000 under \$40,000	2,354,049	88,318,246	2,078,221	71,324,484	1,520,949	2,312,101	87,175	661,944	637,189	1,380,722	997,565	491,343		
\$40,000 under \$45,000	2,364,384	100,396,609	2,109,484	81,989,437	1,537,020	1,867,901	71,426	604,811	622,108	1,269,195	1,110,454	632,577		
\$45,000 under \$50,000	2,397,444	114,030,288	2,149,911	91,470,003	1,704,018	2,711,163	110,052	1,000,051	746,277	1,878,068	1,148,140	690,959		
\$50,000 under \$55,000	2,375,347	124,735,294	2,157,012	100,914,055	1,744,869	2,563,437	101,190	1,660,506	757,371	1,660,506	1,192,415	702,344		
\$55,000 under \$60,000	2,359,555	135,584,086	2,201,152	113,089,026	1,770,654	2,098,434	83,920	1,535,953	830,890	1,535,953	1,238,512	724,287		
\$60,000 under \$75,000	6,498,958	437,026,994	5,965,031	359,956,031	5,095,361	8,034,470	305,640	2,448,063	3,296,994	7,332,634	3,301,895	2,118,685		
\$75,000 under \$100,000	7,310,154	629,207,044	6,862,823	522,665,991	6,180,212	11,447,522	403,778	3,518,073	3,296,994	8,335,494	2,919,443	2,819,443		
\$100,000 under \$200,000	7,715,962	1,020,294,326	7,134,094	798,471,673	7,053,420	22,876,652	805,751	8,881,912	4,850,147	18,827,963	3,776,374	4,187,948		
\$200,000 under \$500,000	1,910,378	546,898,828	1,684,786	354,200,441	1,840,825	17,797,392	502,610	8,887,050	1,588,465	15,855,844	903,621	2,381,484		
\$500,000 under \$1,000,000	326,597	221,065,901	278,640	118,628,726	321,058	8,854,363	139,010	5,151,627	298,717	8,220,688	165,605	1,150,620		
\$1,000,000 under \$1,500,000	77,997	94,209,108	65,788	42,741,831	77,188	4,676,462	41,357	2,315,828	73,238	3,936,029	42,460	559,363		
\$1,500,000 under \$2,000,000	33,462	57,463,203	28,096	24,089,392	33,239	3,161,253	19,439	1,492,999	32,013	2,624,972	19,609	365,195		
\$2,000,000 under \$5,000,000	48,754	145,087,130	41,533	58,151,153	48,422	3,020,556	31,079	3,662,011	47,063	6,401,166	28,409	836,423		
\$5,000,000 under \$10,000,000	11,673	79,608,344	10,034	28,767,166	11,630	4,535,833	8,409	1,852,061	11,371	3,554,762	7,203	426,440		
\$10,000,000 or more	6,634	171,001,533	5,660	43,247,768	6,626	7,174,678	5,247	2,851,506	6,559	7,095,126	4,231	729,529		
Taxable returns, total	40,746,184	4,075,101,490	36,489,278	2,888,239,867	31,945,377	114,442,335	2,872,776	44,689,581	17,619,521	88,971,948	19,425,230	19,303,551		
Nontaxable returns, total	3,816,123	85,368,931	2,413,374	59,768,352	2,499,376	6,994,453	183,494	2,493,500	1,276,180	4,436,415	1,081,689	799,705		
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			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
All returns, total	245,375	4,933,901	9,009,912	159,157,692	15,376,037	275,658,780	1,032,681	-517,680	4,096,712	59,500,019	8,457,929	175,637,257		
Under \$5,000	*961	*101	107,293	126,450	116,972	-3,680	7,166	-29,511	18,764	63,420	41,873	208,370		
\$5,000 under \$10,000	*961	*4,615	170,758	695,595	218,805	-39,879	9,933	-62,427	49,937	231,337	160,661	897,877		
\$10,000 under \$15,000	10,588	64,975	214,418	1,203,719	266,591	29,105	15,993	-13,640	129,145	720,293	329,968	2,463,717		
\$15,000 under \$20,000	17,059	155,523	312,699	2,029,712	383,253	43,866	26,561	-21,160	182,958	1,049,313	437,173	4,345,791		
\$20,000 under \$25,000	19,393	191,703	390,431	3,014,383	392,881	333,318	25,064	20,122	175,321	1,244,188	429,198	5,073,589		
\$25,000 under \$30,000	22,396	238,962	366,278	2,572,062	410,588	294,023	19,334	-21,308	153,299	1,121,791	412,110	5,364,086		
\$30,000 under \$35,000	17,284	231,964	418,159	3,802,470	426,000	357,002	33,723	143,320	143,320	1,181,792	385,133	5,584,254		
\$35,000 under \$40,000	20,713	200,686	429,030	3,215,993	476,582	717,245	34,368	92,846	182,153	1,225,607	465,023	5,784,789		
\$40,000 under \$45,000	19,606	261,379	438,306	3,755,692	493,376	395,457	31,038	15,595	196,543	1,626,842	456,380	6,814,879		
\$45,000 under \$50,000	13,977	247,995	437,834	4,353,901	562,959	704,841	32,878	-3,296	171,268	1,694,630	488,339	6,998,440		
\$50,000 under \$55,000	15,434	303,308	479,016	4,239,934	617,093	771,871	36,228	9,938	180,478	1,574,796	479,196	8,111,009		
\$55,000 under \$60,000	18,957	479,291	429,403	3,223,295	590,831	707,520	26,605	14,847	169,492	2,026,749	486,332	7,390,492		
\$60,000 under \$75,000	26,447	718,268	1,203,886	13,963,718	1,895,676	3,814,507	105,201	-4,139	604,333	6,873,919	1,355,507	24,239,645		
\$75,000 under \$100,000	21,618	670,644	1,424,741	18,952,662	2,579,340	6,092,166	131,522	20,846	700,215	9,996,620	1,500,880	31,633,202		
\$100,000 under \$200,000	16,427	652,521	1,570,650	42,364,992	4,028,438	26,354,917	235,535	278,874	830,650	18,586,445	1,580,784	43,958,065		
\$200,000 under \$500,000	2,586	328,332	498,776	34,192,864	1,455,998	36,971,232	165,374	-19,829	171,508	7,816,020	363,019	12,553,816		
\$500,000 under \$1,000,000	774	115,419	77,445	8,246,063	291,701	25,755,934	24,838	-184,236	24,838	1,660,461	54,062	2,297,620		
\$1,000,000 under \$1,500,000	*45	*23,176	17,744	2,693,257	72,495	15,033,360	16,970	-88,221	5,575	430,306	14,065	721,955		
\$1,500,000 under \$2,000,000	*43	*949	7,666	1,259,714	31,765	11,149,128	8,169	-70,757	2,416	213,175	5,777	297,118		
\$2,000,000 under \$5,000,000	81	19,150	10,876	2,291,398	46,781	34,562,419	13,352	-81,017	3,213	327,891	8,808	522,168		
\$5,000,000 under \$10,000,000	13	20,414	2,808	970,490	11,363	24,840,399	3,580	-68,087	693	83,349	2,322	186,011		
\$10,000,000 or more	11	4,527	1,655	1,995,328	6,550	86,384,031	2,301	-113,471	394	71,077	1,301	190,343		
Taxable returns, total	207,683	4,513,831	7,798,955	149,696,227	14,245,907	273,021,181	929,864	-151,807	3,769,944	57,251,574	8,606,039	168,002,048		
Nontaxable returns, total	37,691	420,070	1,210,957	9,461,466	1,130,130	2,637,598	102,818	-365,873	326,768	2,238,446	851,890	7,635,208		

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										Medical and dental expenses limitation		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			
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)			
All returns, total	884,628,260	6,669,629	30,982,180	7,671,622	47,071,726	7,671,622	71,212,308	7,669,644	24,140,682	43,797,188	307,974,817			
Under \$5,000	3,462,487	--	--	153,373	1,217,021	153,373	1,247,412	151,395	30,391	232,956	570,530			
\$5,000 under \$10,000	6,965,096	--	--	320,475	2,466,757	320,475	2,852,442	320,475	475,854	475,854	1,157,246			
\$10,000 under \$15,000	11,377,972	--	--	590,661	4,312,045	590,661	4,868,906	590,661	866,641	866,641	1,666,745			
\$15,000 under \$20,000	15,892,111	--	--	708,415	4,582,751	708,415	5,154,383	708,415	931,632	1,237,208	2,780,063			
\$20,000 under \$25,000	18,807,815	--	--	694,817	3,731,183	694,817	4,902,808	694,817	1,171,625	1,549,033	3,485,875			
\$25,000 under \$30,000	22,846,989	--	--	663,246	3,481,403	663,246	4,849,144	663,246	1,367,741	1,825,737	4,440,874			
\$30,000 under \$35,000	25,707,123	--	--	623,882	3,271,930	623,882	4,792,847	623,882	1,520,917	2,146,523	5,492,086			
\$35,000 under \$40,000	30,116,009	--	--	587,904	3,209,048	587,904	4,857,508	587,904	1,648,459	2,316,113	6,760,038			
\$40,000 under \$45,000	30,817,517	--	--	466,023	2,166,909	466,023	3,651,821	466,023	1,484,911	2,321,143	7,367,364			
\$45,000 under \$50,000	33,068,539	--	--	446,594	3,050,104	446,594	4,643,668	446,594	1,593,564	2,372,719	9,023,805			
\$50,000 under \$55,000	32,817,159	--	--	400,495	3,443,269	400,495	4,000,959	400,495	1,575,320	2,350,494	9,035,486			
\$55,000 under \$60,000	34,501,593	--	--	315,200	1,580,198	315,200	2,936,756	315,200	1,356,558	9,668,076	30,988,674			
\$60,000 under \$75,000	102,879,017	37,108	4,724	739,013	4,480,573	739,013	8,175,393	739,013	3,694,813	6,437,430	30,988,674			
\$75,000 under \$100,000	134,099,094	74,249	42,821	530,826	3,151,826	530,826	6,534,433	530,826	3,382,607	7,270,374	44,207,473			
\$100,000 under \$200,000	3,133,314	3,133,314	2,468,853	295,383	3,272,513	295,383	6,086,590	295,383	2,814,077	7,683,681	74,475,942			
\$200,000 under \$500,000	88,813,535	1,910,067	8,621,705	32,237	1,634,287	32,237	3,177,000	32,237	643,935	1,901,523	42,489,039			
\$500,000 under \$1,000,000	29,744,949	326,363	5,311,182	2,493	195,182	2,493	3,177,000	2,493	122,519	375,234	17,293,151			
\$1,000,000 under \$1,500,000	11,861,890	77,965	2,477,053	305	25,668	305	53,706	305	28,037	77,625	7,254,134			
\$1,500,000 under \$2,000,000	7,006,772	33,441	1,551,158	110	7,511	110	21,790	110	14,279	33,257	4,462,037			
\$2,000,000 under \$5,000,000	16,755,991	48,726	3,922,643	63	6,916	63	20,494	63	13,578	48,540	10,575,529			
\$5,000,000 under \$10,000,000	9,196,432	11,664	2,104,389	7	3,882	7	6,953	7	*3,071	11,603	5,602,071			
\$10,000,000 or more	2,741,945	6,633	4,277,651	7	3,882	7	6,953	7	3,071	6,601	9,809,579			
Taxable returns, total	809,122,443	6,662,373	30,933,492	6,616,017	26,060,460	6,616,017	47,229,947	6,616,017	21,179,487	40,276,614	296,639,131			
Nontaxable returns, total	76,406,817	7,166	48,688	1,965,605	21,021,265	1,965,605	23,982,361	1,963,627	2,961,096	6,520,674	11,435,687			

Size of adjusted gross income	Total itemized deductions--continued										Interest paid deduction		Home mortgage interest	
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Total			
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)		
All returns, total	37,037,062	196,430,907	38,716,764	101,963,670	19,963,863	7,811,802	3,666,679	1,878,438	36,900,610	349,900,761	36,331,190	330,692,576		
Under \$5,000	112,272	148,943	178,524	392,695	82,435	24,948	12,670	3,945	163,654	1,321,346	159,867	1,291,310		
\$5,000 under \$10,000	267,481	330,280	379,177	765,465	175,885	36,957	21,423	4,543	325,962	2,570,208	320,826	2,490,082		
\$10,000 under \$15,000	574,099	360,227	695,149	1,219,097	312,958	65,383	53,740	22,038	559,536	3,827,865	544,410	3,471,107		
\$15,000 under \$20,000	876,073	748,907	981,751	1,858,249	461,447	91,751	76,856	22,311	828,980	5,320,920	818,701	5,248,461		
\$20,000 under \$25,000	1,193,492	1,069,764	1,243,005	2,191,661	638,757	187,015	110,395	37,435	1,183,336	7,549,434	1,167,740	7,459,455		
\$25,000 under \$30,000	1,621,151	1,471,287	1,491,106	2,511,663	766,771	250,404	160,323	57,655	1,413,525	9,303,024	1,400,622	9,169,083		
\$30,000 under \$35,000	1,744,566	2,317,189	1,742,202	2,808,015	954,436	309,336	148,624	57,946	1,721,948	11,257,314	1,705,840	11,078,559		
\$35,000 under \$40,000	1,982,466	3,173,989	1,982,466	3,200,331	1,009,336	328,535	182,362	57,183	1,856,159	12,657,893	1,845,587	12,496,594		
\$40,000 under \$45,000	1,942,179	3,519,464	2,013,439	3,444,098	1,039,452	356,527	170,772	47,274	1,982,306	13,823,619	1,976,641	13,657,175		
\$45,000 under \$50,000	2,032,124	4,158,233	2,069,443	3,721,564	1,072,622	382,159	226,506	81,848	2,011,989	13,875,869	2,001,270	13,659,712		
\$50,000 under \$55,000	2,047,710	4,686,011	2,072,796	3,958,773	1,125,189	373,011	184,544	69,690	1,985,807	14,201,979	1,970,569	13,987,600		
\$55,000 under \$60,000	2,040,954	5,145,473	2,108,390	4,098,304	1,112,094	380,135	198,954	64,164	2,061,623	15,831,233	2,049,660	15,636,125		
\$60,000 under \$75,000	2,007,805	17,222,065	5,749,759	12,431,965	2,996,059	1,119,471	537,892	215,173	5,576,323	45,880,223	5,525,161	45,065,725		
\$75,000 under \$100,000	6,341,215	25,769,568	6,704,827	16,837,706	3,510,642	1,357,612	592,359	242,586	6,389,614	58,399,621	6,331,711	57,410,870		
\$100,000 under \$200,000	6,691,513	47,064,942	7,143,056	25,206,747	3,675,181	1,798,498	714,290	414,755	6,683,055	79,997,071	6,574,062	77,691,655		
\$200,000 under \$500,000	1,667,965	30,723,464	1,789,880	11,041,837	817,152	496,908	211,991	226,831	1,637,465	32,597,849	1,570,170	29,897,490		
\$500,000 under \$1,000,000	291,175	13,987,500	3,099,242	3,099,145	132,808	89,889	40,041	89,889	271,758	8,433,378	246,015	6,646,229		
\$1,000,000 under \$1,500,000	70,707	3,926,049	73,543	978,326	30,442	32,786	10,201	41,401	41,401	2,884,274	55,498	1,787,320		
\$1,500,000 under \$2,000,000	30,613	3,926,049	31,915	495,742	13,144	18,206	4,269	22,040	27,670	1,555,193	23,266	816,223		
\$2,000,000 under \$5,000,000	44,613	9,579,024	46,288	916,232	19,429	35,946	6,033	44,328	40,330	3,320,077	32,425	1,265,539		
\$5,000,000 under \$10,000,000	10,687	5,227,062	11,054	330,248	4,720	10,763	1,530	33,998	9,713	1,681,292	7,065	305,993		
\$10,000,000 or more	6,065	6,357	6,357	323,607	2,804	9,990	904	25,804	5,715	3,911,061	3,693	170,071		
Taxable returns, total	34,693,483	192,693,068	36,718,128	94,843,701	18,621,608	7,266,006	3,398,146	1,747,367	33,948,136	320,692,873	33,616,287	303,663,169		
Nontaxable returns, total	2,443,680	3,737,849	2,998,626	7,009,969	1,432,366	666,797	268,634	131,071	2,862,473	29,207,878	2,814,904	27,129,217		

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--continued										Total		Contributions deduction		Cash contributions										
	Interest paid deduction--continued					Deductible points					Investment interest expense deduction		Total		Contributions deduction		Cash contributions								
	Paid to financial institutions		Paid to individuals		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
	Number of returns	Amount	Number of returns	Amount																Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)				
All returns, total	35,779,145	323,438,778	1,782,605	7,253,600	2,847,970	2,193,661	1,969,603	17,012,714	39,396,782	139,241,476	37,855,184	104,747,173	152,968	1,202,610	88,701	7,253,600	2,847,970	2,193,661	1,969,603	17,012,714	39,396,782	139,241,476	37,855,184	104,747,173	
Under \$5,000	152,968	1,202,610	10,253	88,701	3,141	1,896	12,052	28,139	149,376	114,586	144,044	208,050	317,951	2,447,880	42,201	4,205	18,907	75,921	355,350	434,736	1,458,376	1,145,886	455,244	338,526	
\$5,000 under \$10,000	536,088	3,398,991	24,264	72,115	10,589	4,205	18,907	75,921	27,684	24,891	24,891	33,526	792,490	5,066,646	37,299	181,815	27,684	53,179	698,651	1,077,485	1,797,908	1,077,485	995,575	685,274	
\$10,000 under \$20,000	1,149,490	7,262,519	46,697	196,936	43,181	20,802	32,313	69,178	127,471	127,471	127,471	162,225	1,419,490	8,909,028	59,225	260,054	196,936	32,313	1,015,231	1,797,908	2,324,810	1,797,908	1,574,829	988,705	
\$20,000 under \$30,000	1,375,559	8,909,028	59,225	260,054	65,478	58,265	39,547	75,676	152,859	152,859	152,859	202,225	1,375,559	9,809,028	65,478	260,054	196,936	32,313	1,015,231	1,797,908	2,324,810	1,797,908	1,574,829	988,705	
\$30,000 under \$40,000	1,878,506	10,856,033	57,614	220,526	99,583	82,009	33,991	96,746	176,897	176,897	176,897	232,225	1,878,506	12,198,068	99,583	220,526	196,936	32,313	1,015,231	1,797,908	2,324,810	1,797,908	1,574,829	988,705	
\$40,000 under \$50,000	1,941,995	13,446,444	75,959	210,731	102,487	88,368	33,546	106,499	202,526	202,526	202,526	268,225	1,941,995	14,444,444	102,487	210,731	196,936	32,313	1,015,231	1,797,908	2,324,810	1,797,908	1,574,829	988,705	
\$50,000 under \$60,000	1,967,970	13,704,686	90,886	313,643	108,060	106,499	47,682	109,658	202,526	202,526	202,526	268,225	1,967,970	14,444,444	102,487	210,731	196,936	32,313	1,015,231	1,797,908	2,324,810	1,797,908	1,574,829	988,705	
\$60,000 under \$70,000	2,027,664	15,428,132	80,941	207,993	140,181	102,084	53,696	93,025	202,526	202,526	202,526	268,225	2,027,664	16,428,132	80,941	207,993	140,181	102,084	53,696	93,025	202,526	202,526	268,225	202,526	
\$70,000 under \$100,000	6,244,769	56,300,364	335,969	1,170,506	581,029	432,917	246,929	555,634	682,048	682,048	682,048	897,442	6,244,769	60,300,364	335,969	1,170,506	581,029	432,917	246,929	555,634	682,048	682,048	897,442	897,442	
\$100,000 under \$200,000	6,488,016	76,021,343	383,068	1,670,311	714,080	575,050	540,063	1,730,366	1,730,366	1,730,366	1,730,366	2,235,478	6,488,016	76,021,343	383,068	1,670,311	714,080	575,050	540,063	1,730,366	1,730,366	1,730,366	2,235,478	2,235,478	
\$200,000 under \$500,000	1,544,378	29,191,001	100,238	706,490	202,960	187,364	365,921	2,512,994	1,838,628	1,838,628	1,838,628	2,235,478	1,544,378	29,191,001	100,238	706,490	202,960	187,364	365,921	2,512,994	1,838,628	1,838,628	1,838,628	2,235,478	2,235,478
\$500,000 under \$1,000,000	242,060	6,472,398	18,641	173,831	36,141	8,847	9,847	1,088,107	317,157	317,157	317,157	317,157	242,060	6,472,398	18,641	173,831	36,141	8,847	9,847	1,088,107	317,157	317,157	317,157	317,157	
\$1,000,000 under \$1,500,000	54,376	1,727,956	3,221	59,364	6,710	3,799	3,799	735,171	32,569	32,569	32,569	32,569	54,376	1,727,956	3,221	59,364	6,710	3,799	3,799	735,171	32,569	32,569	32,569	32,569	
\$1,500,000 under \$2,000,000	22,817	790,141	1,385	26,082	3,004	3,799	3,799	735,171	32,569	32,569	32,569	32,569	22,817	790,141	1,385	26,082	3,004	3,799	3,799	735,171	32,569	32,569	32,569	32,569	
\$2,000,000 under \$5,000,000	31,747	1,222,937	1,960	42,602	3,967	3,967	3,967	2,048,928	47,595	47,595	47,595	47,595	31,747	1,222,937	1,960	42,602	3,967	3,967	3,967	2,048,928	47,595	47,595	47,595	47,595	
\$5,000,000 under \$10,000,000	6,880	294,715	433	11,277	778	512	4,757	3,740,479	11,419	11,419	11,419	11,419	6,880	294,715	433	11,277	778	512	4,757	3,740,479	11,419	11,419	11,419	11,419	
\$10,000,000 or more	3,585	163,557	209	6,513	358	512	4,757	3,740,479	6,525	6,525	6,525	6,525	3,585	163,557	209	6,513	358	512	4,757	3,740,479	11,419	11,419	11,419	11,419	
Taxable returns, total	33,006,362	296,988,657	1,684,229	8,574,502	2,678,237	2,027,357	1,826,216	15,102,357	36,619,917	132,734,785	35,141,030	98,435,933	33,006,362	296,988,657	1,684,229	8,574,502	2,678,237	2,027,357	1,826,216	15,102,357	36,619,917	132,734,785	35,141,030	98,435,933	
Nontaxable returns, total	2,772,782	26,450,118	1,118,376	679,098	169,733	169,304	144,296	1,910,357	2,866,865	6,506,691	2,714,154	6,311,241	2,772,782	26,450,118	1,118,376	679,098	169,733	169,304	144,296	1,910,357	2,866,865	6,506,691	2,714,154	6,311,241	
Size of adjusted gross income	Other than cash contributions		Carryover from prior years		Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation		Total		Unreimbursed employee business expense		Total		Unreimbursed employee business expense		Total		Unreimbursed employee business expense		Total		Unreimbursed employee business expense		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)		
All returns, total	22,686,276	37,997,646	381,670	27,262,373	97,424	1,746,732	10,968,992	67,909,182	14,226,960	67,909,182	14,226,960	67,909,182	14,226,960	67,909,182	14,226,960	67,909,182	14,226,960	67,909,182	14,226,960	67,909,182	14,226,960	67,909,182	14,226,960	67,909,182	
Under \$5,000	47,936	23,456	13,538	36,266	1,951	17,531	93,704	142,566	15,233	142,566	15,233	142,566	15,233	142,566	15,233	142,566	15,233	142,566	15,233	142,566	15,233	142,566	15,233	142,566	
\$5,000 under \$10,000	115,332	61,441	15,979	86,579	975	1,520	136,579	310,141	50,541	310,141	50,541	310,141	50,541	310,141	50,541	310,141	50,541	310,141	50,541	310,141	50,541	310,141	50,541	310,141	
\$10,000 under \$15,000	284,123	151,177	27,763	68,469	3,669	9,072	221,083	632,704	136,952	632,704	136,952	632,704	136,952	632,704	136,952	632,704	136,952	632,704	136,952	632,704	136,952	632,704	136,952	632,704	
\$15,000 under \$20,000	434,664	237,778	21,371	172,651	5,388	36,628	344,977	1,262,481	286,420	1,262,481	286,420	1,262,481	286,420	1,262,481	286,420	1,262,481	286,420	1,262,481	286,420	1,262,481	286,420	1,262,481	286,420	1,262,481	
\$20,000 under \$25,000	589,848	367,560	19,205	62,843	13,065	10,777	413,901	1,454,259	537,828	1,454,259	537,828	1,454,259	537,828	1,454,259	537,828	1,454,259	537,828	1,454,259	537,828	1,454,259	537,828	1,454,259	537,828	1,454,259	
\$25,000 under \$30,000	803,890	527,641	15,911	111,141	3,915	11,076	107,777	2,403,766	828,618	2,403,766	828,618	2,403,766	828,618	2,403,766	828,618	2,403,766	828,618	2,403,766	828,618	2,403,766	828,618	2,403,766	828,618	2,403,766	
\$30,000 under \$35,000	929,629	516,782	15,666	152,921	6,867	26,864	594,269	2,446,129	929,629	2,446,129	929,629	2,446,129	929,629	2,446,129	929,629	2,446,129	929,629	2,446,129	929,629	2,446,129	929,629	2,446,129	929,629	2,446,129	
\$35,000 under \$40,000	1,036,781	602,131	35,837	410,187	8,080	52,864	710,993	3,270,391	1,036,781	3,270,391	1,036,781	3,270,391	1,036,781	3,270,391	1,036,781	3,270,391	1,036,781	3,270,391	1,036,781	3,270,391	1,036,781	3,270,391	1,036,781	3,270,391	
\$40,000 under \$45,000	1,092,107	630,267	24,407	507,669	12,042	80,080	902,817	3,270,391	1,092,107	3,270,391	1,092,107	3,270,391	1,092,107	3,270,391	1,092,107	3,270,391	1,092,107	3,270,391	1,092,107	3,270,391	1,092,107	3,270,391	1,092,107	3,270,391	
\$45,000 under \$50,000	1,183,329	735,018	13,062	172,012	12,163	483,030	1,036,781	3,270,391	1,183,329	3,270,391	1,183,329	3,270,391	1,183,329	3,270,391	1,183,329	3,270,391	1,183,329	3,270,391	1,183,329	3,270,391	1,183,329	3,270,391	1,183,329	3,270,391	
\$50,000 under \$55,000	1,138,148	1,067,186	14,955	100,066	6,085																				

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--continued										Exemptions			Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Tax preparation fees		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions		Taxable income		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	
All returns, total	19,656,761	4,630,862	860,214	10,037,781	293,674	1,517,922	1,144,064	11,666,756	11,459,270	309,005,174	42,013,296	2,999,922,416			
Under \$5,000.....	75,904	19,502	*2,003	*6,576	*3,377	*72,331	5,380	78,908	397,663	1,152,592	24,099	39,128			
\$5,000 under \$10,000.....	171,209	42,893	5,779	22,014	*7,002	*10,996	10,684	34,489	786,327	2,274,095	62,886	170,534			
\$10,000 under \$15,000.....	361,408	64,934	15,696	82,381	*7,101	*69,656	42,387	152,037	1,478,182	4,285,430	415,672	1,257,947			
\$15,000 under \$20,000.....	503,062	104,356	23,857	103,246	*5,183	*8,114	29,040	111,360	2,195,152	6,354,772	837,782	4,559,042			
\$20,000 under \$25,000.....	641,170	102,415	37,146	146,565	*11,831	*7,912	48,978	154,477	3,023,443	8,752,384	1,309,359	20,856,602			
\$25,000 under \$30,000.....	745,972	135,078	35,120	155,953	16,758	46,351	51,877	202,304	3,494,405	10,122,849	1,740,959	20,862,583			
\$30,000 under \$35,000.....	868,275	162,327	36,333	150,818	8,938	35,337	45,271	186,154	4,290,308	12,431,649	2,057,926	33,227,180			
\$35,000 under \$40,000.....	1,046,717	162,608	37,284	276,485	23,416	85,071	60,700	361,556	5,011,560	14,521,766	2,284,828	44,587,376			
\$40,000 under \$45,000.....	1,064,255	168,563	46,867	191,742	*6,820	*4,763	52,745	196,505	5,219,930	15,126,773	2,324,270	55,061,362			
\$45,000 under \$50,000.....	1,063,424	172,700	53,727	263,174	13,788	12,699	64,557	275,873	5,606,941	16,249,449	2,368,200	65,608,496			
\$50,000 under \$55,000.....	1,060,007	181,443	44,381	197,752	28,185	83,366	68,469	281,137	5,786,147	16,768,449	2,364,353	75,290,087			
\$55,000 under \$60,000.....	1,039,978	170,201	38,996	163,145	18,770	44,010	55,699	207,156	6,198,755	17,962,024	2,341,886	83,314,018			
\$60,000 under \$75,000.....	3,041,797	531,368	122,777	803,677	41,803	101,765	184,560	905,442	17,375,714	50,358,674	6,474,869	284,516,114			
\$75,000 under \$100,000.....	3,436,713	656,775	156,463	1,223,794	32,141	102,431	188,283	1,326,260	20,925,775	60,651,652	7,292,858	434,814,105			
\$100,000 under \$200,000.....	3,558,260	981,821	147,947	1,982,264	49,058	247,759	196,537	2,235,567	22,539,837	64,996,606	7,704,207	760,072,936			
\$200,000 under \$500,000.....	787,545	541,598	44,009	1,884,441	17,810	281,105	62,048	2,203,109	5,661,846	6,996,022	1,905,761	452,084,858			
\$500,000 under \$1,000,000.....	125,186	194,069	7,129	738,566	3,327	87,324	10,217	843,762	853,061	--	325,591	191,729,029			
\$1,000,000 under \$1,500,000.....	29,501	67,687	2,256	379,983	888	39,834	3,148	421,504	225,721	--	77,711	82,563,962			
\$1,500,000 under \$2,000,000.....	12,497	39,992	870	160,913	515	26,192	1,367	189,789	96,303	--	33,297	50,611,361			
\$2,000,000 under \$5,000,000.....	17,496	72,864	1,169	505,435	717	116,982	1,921	664,810	140,032	--	48,561	128,667,365			
\$5,000,000 under \$10,000,000.....	4,095	29,866	260	226,236	202	8,937	460	236,323	33,370	--	11,612	70,644,495			
\$10,000,000 or more.....	2,288	27,812	126	372,232	145	24,966	397,235	397,235	18,799	--	6,609	149,383,755			
Taxable returns, total	18,201,594	4,268,209	809,880	9,221,729	261,268	1,036,777	1,064,308	10,343,213	100,847,531	278,282,776	40,726,399	2,990,151,455			
Nontaxable returns, total	1,455,166	362,653	50,334	816,052	32,407	421,145	79,757	1,312,544	10,611,739	30,722,398	1,286,998	9,770,961			
Size of adjusted gross income	Income tax before credits										Total tax credits			Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	1,049,020	6,445,689	42,031,727	710,884,308	19,998,512	23,854,064	40,746,005	687,030,244	40,746,184	687,030,244	40,746,184	687,064,319			
Under \$5,000.....	*66	*1,832	24,193	6,783	*6,484	*114	24,159	24,159	6,670	6,670	24,159	6,670			
\$5,000 under \$10,000.....	*260	*2,338	62,520	29,143	30,184	2,729	54,794	54,794	26,415	26,415	54,794	26,415			
\$10,000 under \$15,000.....	*1,003	*2,173	415,877	184,517	179,449	23,313	399,270	399,270	171,204	171,204	399,270	171,204			
\$15,000 under \$20,000.....	*1,013	*4,553	636,948	886,808	367,658	96,378	734,974	734,974	590,430	590,430	734,974	590,430			
\$20,000 under \$25,000.....	*1,158	*5,474	1,309,040	1,620,469	589,590	279,200	1,070,751	1,070,751	1,341,268	1,341,268	1,070,751	1,341,268			
\$25,000 under \$30,000.....	*1,119	*1,135	1,741,076	3,111,748	794,173	506,542	1,486,178	1,486,178	2,605,207	2,605,207	1,486,178	2,605,207			
\$30,000 under \$35,000.....	*342	*3,499	2,058,014	4,973,566	948,050	731,009	1,861,519	1,861,519	4,242,557	4,242,557	1,861,519	4,242,557			
\$35,000 under \$40,000.....	*1,935	*932	2,284,895	6,747,855	1,082,437	924,448	2,119,408	2,119,408	5,823,408	5,823,408	2,119,408	5,823,408			
\$40,000 under \$45,000.....	6,155	4,288	2,325,999	8,579,615	1,075,992	1,000,940	2,218,993	2,218,993	7,578,674	7,578,674	2,218,993	7,578,680			
\$45,000 under \$50,000.....	9,289	9,708	2,368,616	10,554,104	1,110,229	1,185,767	2,294,342	2,294,342	9,388,337	9,388,337	2,294,342	9,386,485			
\$50,000 under \$55,000.....	10,757	11,417	2,364,790	12,338,323	1,158,800	1,250,347	2,319,822	2,319,822	11,086,976	11,086,976	2,319,822	11,086,341			
\$55,000 under \$60,000.....	16,824	28,709	2,342,941	13,632,946	1,228,310	1,400,542	2,308,640	2,308,640	12,232,404	12,232,404	2,308,640	12,232,404			
\$60,000 under \$75,000.....	80,614	89,020	4,718,698	17,981,420	3,316,921	3,950,444	6,447,538	6,447,538	44,030,977	44,030,977	6,447,538	44,032,359			
\$75,000 under \$100,000.....	136,702	270,682	7,295,581	61,728,578	4,110,407	4,528,980	7,285,631	7,285,631	77,201,618	77,201,618	7,285,631	77,206,047			
\$100,000 under \$200,000.....	409,266	1,148,073	7,709,642	169,536,824	3,050,253	2,696,528	7,707,667	7,707,667	166,842,286	166,842,286	7,707,667	166,854,526			
\$200,000 under \$500,000.....	329,459	2,237,308	12,789,352	127,898,352	1,212,320	1,908,761	1,908,029	1,908,029	128,688,032	128,688,032	1,908,029	128,693,515			
\$500,000 under \$1,000,000.....	42,315	648,891	326,306	63,176,565	166,082	681,505	326,076	326,076	62,245,059	62,245,059	326,076	62,261,169			
\$1,000,000 under \$1,500,000.....	9,580	340,449	77,905	44,932	44,932	569,501	77,849	27,614,554	27,614,554	77,849	33,404	16,990,442			
\$1,500,000 under \$2,000,000.....	3,825	214,705	33,424	17,366,790	20,512	377,315	48,639	42,975,100	42,975,100	48,639	48,639	42,976,441			
\$2,000,000 under \$5,000,000.....	5,818	470,903	46,680	43,922,265	31,300	947,165	46,639	42,975,100	42,975,100	46,639	46,639	42,976,441			
\$5,000,000 under \$10,000,000.....	1,589	263,647	11,648	23,590,354	6,296	809,987	6,296	23,590,354	23,590,354	6,296	6,296	23,590,103			
\$10,000,000 or more.....	1,133	487,778	6,625	45,053,629	5,175	622,443	6,625	44,243,642	44,243,642	6,625	6,625	44,248,098			
Taxable returns, total	1,041,428	6,442,059	40,746,127	709,372,967	18,710,912	22,342,723	40,748,000	687,030,244	687,030,244	40,748,000	687,030,244	687,064,319			
Nontaxable returns, total	7,592	3,691	1,287,600	1,511,341	1,287,600	1,511,341	--	--	--	--	--	--			

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

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

(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	44,562,308	4,164,470,420	28,196,718	3,181,866,707	1,054,712	74,937,775
Salaries and wages	38,903,253	2,948,008,219	25,726,371	2,277,179,508	929,064	46,870,437
Taxable interest	34,444,753	121,436,788	23,347,210	82,745,222	617,482	3,208,277
Tax-exempt interest	3,056,270	47,183,080	1,964,831	30,409,560	39,272	1,335,516
Dividends	18,895,701	93,408,363	12,931,646	60,635,054	272,681	2,310,307
State income tax refunds	20,506,929	20,103,256	13,948,255	15,113,374	439,131	362,455
Alimony received	245,375	4,933,901	24,929	151,308	*5,229	*227,317
Business or profession						
Net income	6,437,318	176,842,759	4,988,616	140,969,865	120,095	3,362,662
Net loss	2,572,595	17,685,066	1,959,228	13,724,972	41,147	258,070
Sales of capital assets						
Net gain in AGI	8,428,576	291,005,987	5,778,611	222,008,639	118,187	9,355,100
Net loss in AGI	6,947,460	15,347,207	4,798,478	10,774,066	101,022	124,644
Sales of property other than capital assets	1,032,681	-517,680	812,523	-591,057	15,473	-70,950
Taxable IRA distributions	4,096,712	59,500,019	2,708,283	42,429,496	47,258	639,070
Taxable pensions and annuities	9,457,929	175,637,257	6,142,300	121,815,465	151,311	2,560,297
Rent and royalty						
Net income	3,265,829	48,327,284	2,384,911	35,913,850	44,431	969,895
Net loss	3,327,593	25,119,174	2,427,594	18,759,159	44,873	335,524
Farm rental income less loss	281,825	1,562,978	201,798	994,689	2,017	31,033
Partnership and S Corporation net income less loss	4,721,148	232,460,826	3,645,182	195,415,494	65,878	5,184,288
Estate and trust net income less loss	369,974	9,164,403	194,696	4,372,128	6,634	323,494
Farm net income less loss	739,053	-6,014,306	624,716	-4,938,617	5,830	-82,573
Unemployment compensation	3,065,583	10,773,629	2,153,451	7,596,614	50,495	173,486
Taxable social security benefits	5,356,240	54,554,266	3,426,784	39,100,813	71,210	582,037
Other income less loss	3,111,577	17,838,223	2,279,689	13,839,932	36,560	309,783
Total statutory adjustments	11,014,770	43,713,143	8,125,354	33,169,387	170,178	796,815
IRA payments	1,935,777	4,340,037	1,440,130	3,512,048	24,650	33,772
Student loan interest deduction	1,379,301	814,245	896,596	522,716	--	--
Payments to a Keogh plan	1,084,444	11,989,185	858,401	9,891,206	18,343	128,894
Deduction for self-employment tax	7,078,868	12,432,372	5,550,262	9,967,438	115,176	214,817
Moving expenses adjustment	474,349	1,413,650	295,508	1,000,434	6,181	8,760
Medical savings account deduction	54,506	105,787	39,128	88,970	--	--
Total itemized deductions	44,562,308	884,528,260	28,196,718	636,677,627	1,054,712	15,923,437
Itemized deductions limitation	5,659,529	30,982,180	4,774,688	26,120,681	191,645	857,255
Medical and dental expenses deduction	7,571,522	47,071,726	4,223,562	22,576,634	155,044	543,487
Taxes paid deduction	43,797,188	307,974,817	28,007,122	232,306,630	1,010,276	5,388,168
Interest paid deduction	36,800,610	349,900,751	25,208,685	262,082,198	760,876	6,241,749
Contributions deduction	39,386,782	139,241,476	25,954,131	104,779,094	804,484	2,824,426
Casualty or theft loss deduction	97,424	1,746,732	48,270	1,173,873	6,865	34,502
Total miscellaneous deductions	11,795,104	69,574,938	6,612,220	39,879,880	280,687	1,748,359
Taxable income	42,013,296	2,999,922,416	26,942,084	2,314,256,364	1,012,576	55,305,893
Alternative minimum tax	1,049,020	6,445,689	702,866	4,748,163	44,676	182,699
Total tax credits	19,998,512	23,854,064	15,126,872	19,689,900	313,896	387,567
Child care credit	3,534,685	1,560,749	2,915,490	1,284,918	22,897	11,252
Credit for the elderly or disabled	21,676	2,979	*7,852	*1,166	--	--
Child tax credit	12,767,417	12,262,413	10,636,585	10,750,783	185,619	136,802
Education credit	3,109,405	2,321,728	2,553,488	1,953,943	--	--
Rate reduction credit	4,127,498	1,205,661	2,162,233	753,143	96,196	19,930
Foreign tax credit	2,811,825	4,114,713	1,905,913	3,116,563	41,696	172,625
Earned income credit used to offset income tax before credits	305,327	101,145	51,201	8,857	--	--
Minimum tax credit	223,699	1,354,115	171,099	1,101,442	5,604	19,539
General business credit	213,923	624,753	161,080	495,451	4,888	24,759
Empowerment zone employment credit	6,513	22,315	5,664	17,227	*51	*556
Income tax after credits	40,746,005	687,030,244	26,170,119	534,930,186	997,309	13,970,408
Total income tax	40,746,184	687,064,319	26,170,223	534,947,669	997,322	13,970,992
Total tax liability	41,551,859	714,635,493	26,694,313	556,752,303	1,013,543	14,479,360
Total tax payments	43,147,799	784,163,328	27,603,925	599,789,971	1,005,819	15,364,719
Income tax withheld	40,439,350	555,743,252	26,363,789	425,164,022	948,123	8,978,740
Estimated tax payments	7,424,505	187,470,605	4,838,975	142,616,499	107,116	4,777,726
Overpayment refunded	31,758,286	104,696,279	19,537,896	71,185,491	657,759	1,535,107
Tax due at time of filing	10,197,923	65,282,235	7,150,712	50,885,904	344,681	1,683,340

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	3,463,488	186,441,025	36,525	2,646,779	11,810,864	718,578,134
Salaries and wages	3,214,162	152,683,833	32,009	1,619,016	9,001,646	469,655,426
Taxable interest	1,991,093	2,798,051	26,750	122,319	8,462,217	32,562,919
Tax-exempt interest	63,467	644,371	3,234	29,709	985,466	14,763,925
Dividends	769,279	2,149,789	11,479	49,802	4,910,616	28,263,413
State income tax refunds	1,599,490	1,131,255	21,054	31,022	4,498,998	3,465,150
Alimony received	87,778	1,797,027	--	--	127,439	2,758,248
Business or profession						
Net income	334,995	7,162,293	4,947	168,644	988,665	25,179,296
Net loss	142,649	967,167	*44	*329	429,528	2,734,528
Sales of capital assets						
Net gain in AGI	320,431	6,423,605	2,024	55,748	2,209,324	53,162,895
Net loss in AGI	320,901	610,619	9,146	22,861	1,717,913	3,815,017
Sales of property other than capital assets	32,806	-2,490	1,151	1,612	170,727	145,205
Taxable IRA distributions	144,584	1,707,645	*1,427	*10,908	1,195,161	14,712,900
Taxable pensions and annuities	471,729	6,187,165	16,170	355,725	2,676,419	44,718,605
Rent and royalty						
Net income	109,864	1,249,066	314	11,726	726,310	10,182,747
Net loss	173,942	1,385,097	4,687	69,040	676,497	4,570,354
Farm rental income less loss	2,744	36,967	*961	*8,256	74,304	492,033
Partnership and S Corporation net income less loss	137,557	4,996,195	3,097	155,711	869,434	26,709,137
Estate and trust net income less loss	9,463	432,909	228	69,769	158,952	3,966,103
Farm net income less loss	20,170	-153,212	*3	*-7,868	88,334	-832,037
Unemployment compensation	196,381	624,803	*975	*1,205	664,280	2,377,521
Taxable social security benefits	120,434	885,813	3,011	15,410	1,734,801	13,970,192
Other income less loss	150,729	581,152	*3,292	*64,322	641,307	3,043,034
Total statutory adjustments	626,347	2,054,048	10,624	31,228	2,082,267	7,661,665
IRA payments	111,105	171,568	*935	*1,870	358,957	620,778
Student loan interest deduction	111,308	61,450	*931	*323	370,467	229,756
Payments to a Keogh plan	30,017	296,849	*777	*9,782	176,905	1,662,453
Deduction for self-employment tax	341,893	470,636	5,349	12,330	1,066,189	1,767,151
Moving expenses adjustment	33,387	119,669	*8	*34	139,264	284,753
Medical savings account deduction	*1,524	*1,422	--	--	13,854	15,395
Total itemized deductions	3,463,488	52,683,685	36,525	841,034	11,810,864	178,402,478
Itemized deductions limitation	97,215	537,473	3,858	14,812	592,124	3,451,959
Medical and dental expenses deduction	595,426	2,083,128	6,305	52,145	2,591,183	21,816,333
Taxes paid deduction	3,407,619	14,375,179	36,525	201,367	11,335,646	55,703,473
Interest paid deduction	2,960,337	24,105,296	31,610	423,071	7,839,103	57,048,437
Contributions deduction	2,955,909	6,233,345	33,632	159,027	9,638,626	25,245,585
Casualty or theft loss deduction	7,000	96,003	--	--	35,288	442,353
Total miscellaneous deductions	1,269,260	6,328,207	5,704	20,236	3,627,232	21,598,257
Taxable income	3,176,909	112,545,643	31,332	1,535,977	10,850,396	516,278,539
Alternative minimum tax	111,343	249,467	*166	*576	189,969	1,264,784
Total tax credits	2,310,659	2,100,816	23,323	23,550	2,223,762	1,652,231
Child care credit	553,309	248,221	*4,652	*2,323	38,337	14,035
Credit for the elderly or disabled	--	--	--	--	13,824	1,813
Child tax credit	1,737,596	1,237,916	17,458	15,463	190,159	121,449
Education credit	215,015	135,756	*3,608	*755	337,294	231,274
Rate reduction credit	917,775	233,484	7,509	2,410	943,786	196,693
Foreign tax credit	77,159	104,762	4,645	524	782,412	720,239
Earned income credit used to offset income tax before credits	225,560	86,749	*975	*232	27,591	5,307
Minimum tax credit	7,734	30,314	*13	*92	39,248	212,727
General business credit	3,615	5,854	*44	*1,750	44,295	96,939
Empowerment zone employment credit	*12	*72	--	--	786	4,460
Income tax after credits	2,766,579	20,485,316	28,702	319,460	10,783,296	117,324,874
Total income tax	2,766,628	20,487,446	28,702	319,460	10,783,310	117,338,751
Total tax liability	2,836,283	21,549,994	28,702	345,379	10,979,018	121,508,458
Total tax payments	3,349,250	29,296,600	32,505	429,044	11,156,300	139,282,993
Income tax withheld	3,238,642	24,622,888	29,407	295,104	9,859,389	96,682,498
Estimated tax payments	203,052	3,602,574	4,704	113,412	2,270,658	36,360,394
Overpayment refunded	3,010,794	9,799,823	29,165	121,068	8,522,672	22,054,790
Tax due at time of filing	379,470	1,930,669	4,702	46,156	2,318,358	10,736,166

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

NOTE Detail may not add to totals because of rounding

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

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

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total			Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total.....	130,255,237	256,186,046	170,331,634	47,660,219	85,854,412	2,842,784,685	29,661,210	378,105,588
Under \$5,000.....	14,030,231	11,337,306	8,151,989	1,895,825	3,185,317	-18,524,219	1,435	22,174
\$5,000 under \$10,000.....	12,354,102	15,869,165	10,910,890	3,083,666	4,958,275	23,843,742	1,272	1,512
\$10,000 under \$15,000.....	11,903,188	20,012,675	13,203,897	3,954,233	6,808,779	49,286,592	115,127	27,772
\$15,000 under \$20,000.....	11,476,963	20,648,395	13,801,947	4,093,171	6,846,447	71,503,157	450,337	257,023
\$20,000 under \$25,000.....	9,971,372	18,994,778	12,505,928	3,701,975	6,488,850	82,978,600	912,171	621,411
\$25,000 under \$30,000.....	8,563,035	16,330,341	10,987,501	3,010,605	5,342,840	82,511,551	1,595,499	1,873,698
\$30,000 under \$35,000.....	7,536,777	14,826,489	10,004,547	2,650,833	4,821,942	85,938,509	2,044,971	3,223,370
\$35,000 under \$40,000.....	6,306,863	13,077,336	8,810,399	2,369,407	4,266,937	88,783,430	2,066,575	4,278,356
\$40,000 under \$45,000.....	5,625,892	12,343,165	8,243,510	2,310,747	4,099,655	98,050,475	2,139,237	5,610,612
\$45,000 under \$50,000.....	4,986,725	11,603,174	7,682,630	2,096,226	3,920,544	99,500,146	2,000,048	6,152,445
\$50,000 under \$55,000.....	4,440,263	10,530,882	7,004,736	1,896,459	3,526,146	99,685,921	1,844,001	6,852,779
\$55,000 under \$60,000.....	3,959,409	10,048,660	6,601,435	1,852,713	3,447,224	106,550,179	1,807,959	7,831,269
\$60,000 under \$75,000.....	9,160,107	23,922,750	15,838,133	4,328,723	8,084,616	290,466,799	4,288,309	24,256,991
\$75,000 under \$100,000.....	8,903,894	24,851,203	16,142,835	4,602,546	8,708,367	395,853,904	4,585,212	42,839,666
\$100,000 under \$200,000.....	8,469,199	24,293,571	15,682,764	4,464,515	8,610,807	587,930,140	4,461,915	90,653,559
\$200,000 under \$500,000.....	2,018,372	5,919,428	3,747,920	1,081,043	2,171,508	308,690,467	1,080,002	71,026,062
\$500,000 under \$1,000,000.....	355,617	1,024,866	656,406	175,942	368,461	118,890,040	175,696	34,021,181
\$1,000,000 under \$1,500,000.....	85,479	244,330	157,136	40,823	87,194	49,280,210	40,760	14,800,055
\$1,500,000 under \$2,000,000.....	36,492	104,343	66,884	17,378	37,458	29,860,659	17,358	9,025,283
\$2,000,000 under \$5,000,000.....	52,157	148,949	95,497	24,610	53,452	73,117,713	24,559	22,197,017
\$5,000,000 under \$10,000,000.....	12,266	34,907	22,302	5,643	12,605	38,536,566	5,634	11,416,420
\$10,000,000 or more.....	6,836	19,335	12,347	3,138	6,987	80,050,105	3,134	21,116,933
Taxable returns, total.....	94,763,530	183,252,288	131,570,352	29,661,210	51,661,936	2,572,008,396	29,661,210	378,105,588
Nontaxable returns, total.....	35,491,707	72,933,758	38,761,282	17,999,009	34,172,476	270,776,289	--	--

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.....	44,396,299	78,684,766	2,718,277,199	27,409,627	364,087,601	860,072	1,111,497	66,106,836	734,097	7,846,971
Under \$5,000.....	1,770,803	2,900,125	-17,948,384	895	19,125	12,199	18,698	-569,922	472	2,184
\$5,000 under \$10,000.....	2,831,704	4,520,104	21,872,221	1,272	1,512	17,433	25,251	132,799	--	--
\$10,000 under \$15,000.....	3,567,110	6,031,696	44,434,457	38,956	9,742	29,548	52,077	380,498	8,818	2,714
\$15,000 under \$20,000.....	3,619,627	5,979,915	63,265,382	178,741	85,336	40,408	50,286	716,665	20,742	9,495
\$20,000 under \$25,000.....	3,380,468	5,731,897	75,774,988	671,375	377,745	59,136	78,971	1,311,915	42,125	38,820
\$25,000 under \$30,000.....	2,752,955	4,758,271	75,446,381	1,367,883	1,499,849	89,210	111,037	2,434,991	69,991	116,091
\$30,000 under \$35,000.....	2,417,132	4,338,797	78,392,635	1,816,263	2,696,669	48,928	65,108	1,573,546	45,600	105,866
\$35,000 under \$40,000.....	2,171,967	3,837,161	81,375,343	1,871,625	3,674,723	48,674	60,773	1,826,417	48,284	135,951
\$40,000 under \$45,000.....	2,096,208	3,677,174	88,996,387	1,925,871	4,820,660	56,789	72,953	2,376,853	52,575	167,181
\$45,000 under \$50,000.....	1,985,164	3,615,280	94,248,786	1,889,921	5,679,474	56,398	73,452	2,665,735	55,353	228,549
\$50,000 under \$55,000.....	1,797,448	3,281,409	94,490,530	1,746,984	6,330,324	35,995	47,634	1,896,027	35,959	187,521
\$55,000 under \$60,000.....	1,747,932	3,222,964	100,514,809	1,703,543	7,218,501	34,267	45,698	1,965,607	33,301	164,696
\$60,000 under \$75,000.....	4,135,108	7,583,206	277,638,173	4,095,850	22,769,750	115,253	146,999	7,727,026	115,252	854,484
\$75,000 under \$100,000.....	4,465,694	8,333,245	384,335,774	4,448,382	41,237,421	93,154	115,429	7,822,867	93,133	981,909
\$100,000 under \$200,000.....	4,335,412	8,212,362	570,956,493	4,332,879	87,721,578	92,481	117,975	12,397,183	92,325	2,112,428
\$200,000 under \$500,000.....	1,058,705	2,107,532	302,303,952	1,057,706	69,540,097	16,515	23,691	4,836,934	16,493	1,175,707
\$500,000 under \$1,000,000.....	172,222	359,962	116,430,039	171,985	33,330,592	2,537	3,862	1,681,338	2,532	474,753
\$1,000,000 under \$1,500,000.....	39,821	85,413	48,093,812	39,760	14,455,157	505	709	614,267	503	185,418
\$1,500,000 under \$2,000,000.....	17,061	36,680	29,310,332	17,042	8,865,034	232	287	406,751	232	122,393
\$2,000,000 under \$5,000,000.....	24,137	52,341	71,712,727	24,086	21,780,836	311	458	941,824	310	270,445
\$5,000,000 under \$10,000,000.....	5,532	12,358	37,799,747	5,524	11,198,583	60	92	419,622	59	121,156
\$10,000,000 or more.....	3,089	6,866	78,832,616	3,085	20,774,893	39	57	1,547,892	39	388,215
Taxable returns, total.....	27,409,627	47,260,284	2,459,426,616	27,409,627	364,087,601	734,097	926,403	63,636,363	734,097	7,846,971
Nontaxable returns, total.....	16,986,672	31,424,472	268,861,614	--	--	116,975	186,094	1,670,482	--	--

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.....	2,087,590	2,451,453	104,486,608	1,554,392	11,644,375	2,742,916	3,606,707	81,068,078	1,299,287	5,525,000
Under \$5,000.....	42,217	46,679	-585,019	37	1,444	157,583	219,815	-14,952	41	49
\$5,000 under \$10,000.....	70,463	80,417	560,859	--	--	264,408	332,503	2,101,902	--	--
\$10,000 under \$15,000.....	167,998	186,834	2,112,116	36,578	7,994	405,839	538,172	5,079,219	30,775	7,322
\$15,000 under \$20,000.....	252,996	302,766	4,409,266	152,689	91,059	421,235	513,481	7,276,188	116,968	74,387
\$20,000 under \$25,000.....	211,887	252,369	4,781,705	115,177	112,258	320,953	425,615	7,241,632	131,867	117,106
\$25,000 under \$30,000.....	120,743	131,876	3,298,827	90,915	129,662	243,181	341,655	6,707,662	159,504	225,548
\$30,000 under \$35,000.....	157,443	174,312	5,089,716	138,790	274,395	188,488	243,725	6,114,070	161,017	291,278
\$35,000 under \$40,000.....	148,979	173,238	5,622,689	127,903	364,752	152,296	195,765	5,665,462	131,051	294,703
\$40,000 under \$45,000.....	158,294	181,613	6,710,927	147,297	477,274	128,978	167,916	5,481,949	122,062	385,543
\$45,000 under \$50,000.....	95,901	112,625	4,549,957	90,621	289,361	88,305	119,187	4,171,885	80,361	277,846
\$50,000 under \$55,000.....	85,232	106,431	4,461,265	85,206	371,287	68,836	90,672	3,613,843	66,797	276,152
\$55,000 under \$60,000.....	76,172	89,161	4,400,350	71,620	363,778	71,942	89,402	4,158,852	67,995	330,599
\$60,000 under \$75,000.....	172,442	211,082	11,431,421	170,912	968,539	92,966	143,330	6,209,435	92,966	575,318
\$75,000 under \$100,000.....	127,055	155,702	10,874,962	127,046	1,149,784	73,284	103,992	6,340,511	73,282	696,065
\$100,000 under \$200,000.....	166,514	208,082	22,161,983	166,412	3,294,270	56,852	72,389	7,382,202	56,845	1,082,664
\$200,000 under \$500,000.....	28,333	32,812	7,808,873	28,285	1,734,913	6,366	7,474	1,642,589	6,353	351,588
\$500,000 under \$1,000,000.....	3,269	3,648	2,135,013	3,255	606,620	855	989	578,518	854	167,305
\$1,000,000 under \$1,500,000.....	752	794	899,117	752	272,737	269	278	325,762	269	92,384
\$1,500,000 under \$2,000,000.....	317	361	556,151	316	173,063	111	130	194,624	111	57,216
\$2,000,000 under \$5,000,000.....	432	490	1,281,416	432	388,798	125	164	359,473	125	110,732
\$5,000,000 under \$10,000,000.....	106	112	706,135	105	206,004	30	42	205,990	29	58,860
\$10,000,000 or more.....	46	52	1,218,881	46	366,383	12	12	231,263	12	52,336
Taxable returns, total.....	1,554,392	1,815,956	95,602,851	1,554,392	11,644,375	1,299,287	1,679,292	59,869,681	1,299,287	5,525,000
Nontaxable returns, total.....	533,199	635,497	8,883,757	--	--	1,443,629	1,927,414	21,198,397	--	--

* 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.....	130,255,237	256,186,046	170,331,634	47,660,219	86,854,412	2,842,784,686	29,661,210	378,105,688		
Joint returns of married persons.....	51,034,384	156,136,374	101,963,378	27,550,108	54,172,996	2,310,076,813	21,739,969	339,251,092		
Separate returns of married persons, total.....	2,441,481	3,366,570	2,459,119	609,296	907,451	27,307,402	481,144	4,019,351		
Spouse filing.....	2,411,545	3,295,088	2,399,447	599,637	895,641	27,131,619	473,075	4,010,118		
Spouse not filing.....	29,936	71,482	59,672	9,658	11,810	175,783	8,069	9,233		
Returns of heads of household.....	18,493,710	46,187,140	18,493,710	17,325,443	27,693,430	446,565,680	6,462,207	28,557,716		
Returns of surviving spouses.....	74,242	195,588	74,242	74,242	121,347	3,429,183	41,851	353,632		
Returns of single persons.....	58,211,420	50,300,373	47,341,185	2,101,130	2,959,188	55,405,607	936,039	5,923,797		
	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.....	44,395,299	78,684,756	2,718,277,199	27,409,627	364,087,601	850,072	1,111,497	55,106,835	734,097	7,845,971
Joint returns of married persons.....	26,950,586	52,069,634	2,266,439,299	21,227,451	333,011,953	324,845	419,698	30,007,548	283,078	4,532,590
Separate returns of married persons, total.....	554,521	818,303	25,291,978	434,983	3,756,640	35,932	46,161	2,031,352	29,521	338,457
Spouse filing.....	544,875	806,505	25,116,399	426,926	3,747,419	35,920	46,150	2,031,149	29,509	338,445
Spouse not filing.....	9,647	11,798	175,579	8,057	9,221	*12	*12	203	*12	*12
Returns of heads of household.....	15,510,194	23,853,182	396,470,954	5,358,741	24,585,417	124,560	171,814	5,112,767	90,468	462,794
Returns of surviving spouses.....	74,242	119,319	3,429,183	41,851	353,632	--	--	--	--	--
Returns of single persons.....	1,305,755	1,824,318	26,645,785	346,601	2,379,959	364,736	473,823	17,955,167	331,030	2,512,131
	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.....	2,087,590	2,451,453	104,486,608	1,554,392	11,644,375	2,742,916	3,606,707	81,068,078	1,299,287	5,525,000
Joint returns of married persons.....	802,111	966,544	63,468,668	663,321	8,180,343	509,910	717,121	27,559,503	357,634	2,469,952
Separate returns of married persons, total.....	14,621	18,671	657,117	10,595	78,895	20,147	24,315	660,853	17,870	71,431
Spouse filing.....	14,621	18,671	657,117	10,595	78,895	20,147	24,315	660,853	17,870	71,431
Spouse not filing.....	--	--	--	--	--	--	--	--	--	--
Returns of heads of household.....	**1,131,200	**1,292,627	**36,178,736	**791,567	**2,950,407	**1,828,458	**2,377,834	**43,854,132	**715,815	**2,195,917
Returns of surviving spouses.....	**	**	**	**	**	**	**	**	**	**
Returns of single persons.....	139,659	173,610	4,182,087	88,910	434,729	384,400	487,436	8,993,590	207,968	787,701

*Estimate should be used with caution because of the small number of 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 2.5--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.....	19,593,122	268,238,347	17,793,074	239,093,412	2,312,498	2,630,581	3,618,751	24,297,261	19,593,122	266,021,253
No adjusted gross income	106,844	-2,805,799	50,467	434,443	2,265	3,143	83,291	224,170	106,844	661,757
\$1 under \$1,000	274,185	161,427	221,290	187,751	*6,004	*3,017	69,043	53,014	274,185	243,782
\$1,000 under \$2,000	485,782	737,719	420,798	632,423	*2,013	*111	86,393	141,206	485,782	773,740
\$2,000 under \$3,000	599,768	1,500,287	536,713	1,306,286	18,690	7,142	91,531	192,510	599,768	1,505,938
\$3,000 under \$4,000	750,011	2,628,889	653,527	2,222,324	20,765	15,391	132,826	364,042	750,011	2,601,757
\$4,000 under \$5,000	790,017	3,561,804	672,786	2,905,096	14,767	16,382	165,706	577,085	790,017	3,498,564
\$5,000 under \$6,000	773,385	4,265,996	667,296	3,384,375	30,792	57,333	175,502	774,405	773,385	4,216,113
\$6,000 under \$7,000	892,947	5,834,836	754,082	4,409,283	25,691	45,531	229,386	1,242,691	892,947	5,697,504
\$7,000 under \$8,000	998,094	7,467,666	820,608	5,554,386	31,905	78,620	301,975	1,639,139	998,094	7,272,144
\$8,000 under \$9,000	948,252	8,062,364	812,691	6,201,682	41,614	30,737	236,877	1,522,255	948,252	7,754,674
\$9,000 under \$10,000	957,663	9,110,827	819,554	7,050,075	43,960	19,310	241,967	1,697,706	957,663	8,767,091
\$10,000 under \$11,000	969,685	10,130,319	830,097	7,871,368	34,378	72,631	254,495	1,968,780	969,685	9,912,779
\$11,000 under \$12,000	649,484	7,464,332	594,337	6,122,220	61,691	31,975	130,559	999,160	649,484	7,153,355
\$12,000 under \$13,000	673,159	8,417,641	623,579	7,337,369	58,549	40,015	106,376	776,134	673,159	8,153,518
\$13,000 under \$14,000	635,324	8,580,923	602,301	7,654,552	85,089	58,976	83,915	671,172	635,324	8,384,700
\$14,000 under \$15,000	679,715	9,831,841	642,188	8,879,500	65,539	73,789	91,296	673,346	679,715	9,626,635
\$15,000 under \$16,000	666,964	10,341,078	616,062	8,992,272	124,672	162,170	93,830	961,628	666,964	10,116,069
\$16,000 under \$17,000	652,915	10,780,472	630,395	9,956,903	114,133	129,551	77,642	575,164	652,915	10,661,617
\$17,000 under \$18,000	735,205	12,856,295	701,290	11,626,866	136,854	178,947	88,500	825,309	735,205	12,631,122
\$18,000 under \$19,000	663,452	12,280,915	628,080	11,054,781	96,421	120,600	100,788	886,875	663,452	12,062,256
\$19,000 under \$20,000	578,853	11,295,301	552,734	10,224,403	125,341	127,663	75,937	768,195	578,853	11,120,262
\$20,000 under \$25,000	2,976,344	66,641,388	2,861,012	60,530,955	684,082	879,500	439,404	4,161,745	2,976,344	65,572,200
\$25,000 and over	2,135,074	59,091,826	2,081,187	54,554,099	487,285	478,047	261,513	2,601,530	2,135,074	57,633,675

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.....	19,593,122	33,375,971	4,412,721	1,470,200	1,785,898	962,994	3,506,426	2,862,938	16,631,224	29,042,833
No adjusted gross income	106,844	83,133	**	**	--	--	68,029	28,516	59,512	54,617
\$1 under \$1,000	274,185	41,286	--	--	--	--	37,945	5,770	246,149	35,516
\$1,000 under \$2,000	485,782	156,914	--	--	--	--	76,866	11,536	422,666	145,378
\$2,000 under \$3,000	599,768	321,481	--	--	--	--	85,693	20,783	548,744	300,698
\$3,000 under \$4,000	750,011	591,499	--	--	--	--	121,142	35,776	666,302	555,722
\$4,000 under \$5,000	790,017	800,603	--	--	--	--	157,276	64,412	700,416	736,191
\$5,000 under \$6,000	773,385	912,076	--	--	--	--	176,271	78,068	686,867	834,008
\$6,000 under \$7,000	892,947	1,293,502	--	--	--	--	224,021	140,945	815,727	1,152,557
\$7,000 under \$8,000	998,094	1,769,867	**139,648	**4,740	*975	*43	293,251	202,125	922,697	1,563,003
\$8,000 under \$9,000	948,252	1,745,157	264,091	29,602	83,478	4,725	224,204	176,875	809,491	1,538,680
\$9,000 under \$10,000	957,663	1,961,503	261,357	23,001	254,448	43,507	216,874	237,364	686,545	1,701,139
\$10,000 under \$11,000	969,685	2,408,970	194,833	6,815	182,985	60,601	234,298	273,185	771,383	2,128,970
\$11,000 under \$12,000	649,484	2,045,868	*11,945	*2,371	--	--	138,302	161,820	645,629	1,881,677
\$12,000 under \$13,000	673,159	2,115,560	33,515	2,500	--	--	112,401	126,979	669,433	1,986,082
\$13,000 under \$14,000	635,324	1,949,779	47,110	7,619	--	--	96,475	112,468	629,941	1,829,692
\$14,000 under \$15,000	679,715	1,987,734	61,293	15,385	--	--	91,145	118,577	661,332	1,853,771
\$15,000 under \$16,000	666,964	1,767,782	79,113	30,160	*961	*134	107,584	143,626	640,994	1,593,996
\$16,000 under \$17,000	652,915	1,621,395	115,586	32,804	--	--	81,592	83,670	638,699	1,504,920
\$17,000 under \$18,000	735,205	1,673,318	161,121	57,801	--	--	102,336	125,640	715,678	1,489,876
\$18,000 under \$19,000	663,452	1,445,908	176,661	75,456	*5,916	*326	102,423	130,507	630,360	1,239,945
\$19,000 under \$20,000	578,853	1,138,710	214,152	85,510	*7,870	*911	77,864	92,068	539,691	961,133
\$20,000 under \$25,000	2,976,344	4,178,090	1,419,507	719,808	447,657	202,831	439,602	378,137	2,321,859	3,080,144
\$25,000 and over	2,135,074	1,365,838	1,232,788	376,629	801,606	649,916	240,831	114,091	1,201,110	875,119

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.....	3,523,253	18,457,740	2,910,237	15,629,969	106,466	54,112	886,057	3,350,222	3,523,253	19,034,303
No adjusted gross income.....	65,233	-1,184,345	25,567	107,082	*423	*181	52,644	121,213	65,233	228,477
\$1 under \$1,000.....	181,896	102,663	135,789	103,669	*4,026	*3,007	58,985	33,822	181,896	140,499
\$1,000 under \$2,000.....	259,978	391,012	202,942	299,664	--	--	74,579	124,534	259,978	424,198
\$2,000 under \$3,000.....	309,886	771,023	262,749	634,118	*14,734	*6,954	61,753	136,421	309,886	777,494
\$3,000 under \$4,000.....	343,212	1,194,318	267,436	899,327	*10,065	*6,496	94,293	288,629	343,212	1,194,451
\$4,000 under \$5,000.....	366,999	1,650,928	287,976	1,198,633	*5,928	*2,631	111,534	392,953	366,999	1,594,217
\$5,000 under \$6,000.....	368,490	2,034,550	295,585	1,509,331	*15,978	*15,792	100,927	464,968	368,490	1,990,090
\$6,000 under \$7,000.....	378,740	2,468,601	323,026	1,883,878	*8,861	*4,757	88,853	462,513	378,740	2,351,147
\$7,000 under \$8,000.....	337,824	2,530,529	279,660	1,950,708	*11,792	*3,557	97,776	459,058	337,824	2,413,323
\$8,000 under \$9,000.....	351,743	2,984,072	304,848	2,287,810	*11,953	*3,528	73,018	450,900	351,743	2,742,238
\$9,000 under \$10,000.....	321,613	3,052,270	305,162	2,660,942	*13,875	*5,691	39,908	189,201	321,613	2,855,834
\$10,000 under \$11,000.....	237,639	2,462,118	219,497	2,094,808	*8,832	*1,519	31,787	226,008	237,639	2,322,335
\$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.....	3,523,253	724,446	843,127	61,945	521,886	108,876	738,608	162,402	2,334,391	500,100
No adjusted gross income.....	65,233	11,145	--	--	--	--	42,150	8,302	23,828	2,843
\$1 under \$1,000.....	181,896	10,237	--	--	--	--	28,862	2,762	154,010	7,475
\$1,000 under \$2,000.....	259,978	30,946	--	--	--	--	66,042	8,871	196,862	22,075
\$2,000 under \$3,000.....	309,886	58,973	--	--	--	--	59,816	11,059	258,861	47,914
\$3,000 under \$4,000.....	343,212	88,313	--	--	--	--	86,462	21,931	261,613	66,382
\$4,000 under \$5,000.....	366,999	117,444	--	--	--	--	102,157	31,442	278,338	86,002
\$5,000 under \$6,000.....	368,490	125,792	--	--	--	--	101,090	30,605	282,933	95,187
\$6,000 under \$7,000.....	378,740	112,581	--	--	--	--	86,843	23,050	303,663	89,531
\$7,000 under \$8,000.....	337,824	78,303	136,673	4,577	*975	*43	85,068	17,051	263,406	56,675
\$8,000 under \$9,000.....	351,743	56,496	264,091	29,602	83,478	4,725	51,488	5,965	217,690	20,929
\$9,000 under \$10,000.....	321,613	28,121	259,379	22,878	254,448	43,507	14,701	1,035	52,464	4,208
\$10,000 under \$11,000.....	237,639	6,094	182,985	4,887	182,985	60,601	13,930	329	40,724	878
\$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.....	7,835,327	111,707,824	7,289,144	101,468,423	1,016,449	1,067,467	1,162,235	7,742,717	7,835,327	110,278,607
No adjusted gross income	23,803	-680,074	15,000	192,098	*312	*321	16,351	38,527	23,803	230,946
\$1 under \$1,000	62,413	39,276	58,644	38,012	*1,978	*10	*5,719	*11,716	62,413	49,738
\$1,000 under \$2,000	151,794	228,478	147,767	222,876	--	--	*5,003	*8,680	151,794	231,555
\$2,000 under \$3,000	182,060	454,914	172,952	417,966	*1,978	*184	12,033	35,365	182,060	453,515
\$3,000 under \$4,000	260,901	924,182	243,572	845,391	*7,947	*479	28,983	59,693	260,901	905,563
\$4,000 under \$5,000	245,249	1,102,297	222,053	961,737	*3,873	*4,258	31,974	125,640	245,249	1,091,634
\$5,000 under \$6,000	231,603	1,275,264	209,539	1,052,743	*3,962	*1,008	43,484	176,103	231,603	1,229,853
\$6,000 under \$7,000	334,208	2,182,576	272,301	1,599,748	*5,928	*5,591	96,838	549,702	334,208	2,155,041
\$7,000 under \$8,000	397,146	2,948,981	289,065	1,873,582	*12,878	*5,531	167,219	993,808	397,146	2,872,921
\$8,000 under \$9,000	306,576	2,605,579	258,360	1,992,558	*15,781	*16,951	82,660	554,174	306,576	2,563,683
\$9,000 under \$10,000	307,102	2,921,617	273,029	2,403,596	17,912	8,588	61,445	384,527	307,102	2,796,711
\$10,000 under \$11,000	296,953	3,112,652	276,212	2,690,162	*10,690	*31,594	49,407	346,855	296,953	3,068,610
\$11,000 under \$12,000	308,727	3,556,293	296,365	3,068,997	24,393	13,631	40,720	269,857	308,727	3,352,485
\$12,000 under \$13,000	336,882	4,212,237	316,995	3,717,292	30,893	27,211	42,707	316,883	336,882	4,061,385
\$13,000 under \$14,000	320,546	4,321,347	302,430	3,879,024	35,639	16,705	37,583	317,419	320,546	4,213,148
\$14,000 under \$15,000	323,205	4,675,730	301,744	4,191,741	36,641	39,113	41,116	350,048	323,205	4,580,902
\$15,000 under \$16,000	344,372	5,335,556	323,463	4,784,338	70,304	100,765	32,569	334,889	344,372	5,219,993
\$16,000 under \$17,000	338,666	5,591,950	330,240	5,220,067	71,591	98,940	35,966	241,892	338,666	5,560,899
\$17,000 under \$18,000	405,010	7,082,656	393,551	6,583,030	88,591	122,580	37,477	287,846	405,010	6,993,456
\$18,000 under \$19,000	314,442	5,813,380	304,446	5,422,969	52,909	56,179	37,359	218,575	314,442	5,697,723
\$19,000 under \$20,000	278,389	5,430,230	271,467	5,053,502	59,039	68,637	28,076	253,348	278,389	5,375,487
\$20,000 under \$25,000	1,486,434	33,253,769	1,440,163	30,914,559	328,280	332,801	173,216	1,441,046	1,486,434	32,688,407
\$25,000 and over	578,846	15,318,933	569,785	14,342,437	134,929	116,391	54,329	426,124	578,846	14,884,951

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.....	7,835,327	12,409,452	2,581,587	1,059,133	950,698	653,668	1,134,115	960,937	6,667,727	10,389,381
No adjusted gross income	23,803	34,940	--	--	--	--	13,160	9,096	20,901	25,843
\$1 under \$1,000	62,413	16,792	--	--	--	--	*4,744	*1,875	62,264	14,917
\$1,000 under \$2,000	151,794	78,785	--	--	--	--	*5,964	*1,369	151,794	77,416
\$2,000 under \$3,000	182,060	152,621	--	--	--	--	10,083	5,624	182,060	146,996
\$3,000 under \$4,000	260,901	305,155	--	--	--	--	29,005	11,310	258,791	293,845
\$4,000 under \$5,000	245,249	368,701	--	--	--	--	30,999	20,978	244,310	347,723
\$5,000 under \$6,000	231,603	415,323	--	--	--	--	42,526	27,931	231,603	387,392
\$6,000 under \$7,000	334,208	723,847	--	--	--	--	96,496	84,297	333,040	639,550
\$7,000 under \$8,000	397,146	931,761	*961	*24	--	--	168,180	156,135	396,206	775,602
\$8,000 under \$9,000	306,576	726,961	--	--	--	--	83,768	90,052	303,782	636,909
\$9,000 under \$10,000	307,102	719,596	*1,978	*123	--	--	57,560	62,456	307,094	657,017
\$10,000 under \$11,000	296,953	708,353	*7,857	*1,253	--	--	46,372	55,196	296,953	651,905
\$11,000 under \$12,000	308,727	729,523	*10,970	*2,124	--	--	45,701	42,096	306,773	685,302
\$12,000 under \$13,000	336,882	796,566	32,540	2,252	--	--	47,646	50,905	333,502	743,409
\$13,000 under \$14,000	320,546	744,572	47,110	7,619	--	--	41,615	50,963	316,138	685,990
\$14,000 under \$15,000	323,205	690,282	58,340	14,315	--	--	45,646	56,049	306,933	619,918
\$15,000 under \$16,000	344,372	673,394	62,329	24,847	*961	*134	38,454	42,733	322,667	605,814
\$16,000 under \$17,000	338,666	612,899	107,702	31,219	--	--	37,021	33,832	326,329	547,848
\$17,000 under \$18,000	405,010	672,186	152,248	52,125	--	--	45,381	37,225	388,292	582,837
\$18,000 under \$19,000	314,442	474,107	160,937	66,059	*5,916	*326	38,309	27,402	296,767	380,647
\$19,000 under \$20,000	278,389	371,639	194,397	79,853	*7,870	*911	31,040	23,407	257,135	268,379
\$20,000 under \$25,000	1,486,434	1,310,834	1,221,676	647,487	442,352	199,774	160,093	66,627	953,498	596,720
\$25,000 and over	578,846	150,616	522,541	129,834	493,598	452,523	14,354	3,379	70,895	17,403

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.....	8,234,541	138,072,784	7,593,694	121,995,019	1,189,584	1,509,002	1,570,459	13,204,322	8,234,541	136,708,343
No adjusted gross income	17,808	-941,379	9,899	135,262	1,530	2,641	14,296	64,430	17,808	202,334
\$1 under \$1,000	29,876	19,487	26,857	46,070	--	--	*4,338	*7,476	29,876	53,546
\$1,000 under \$2,000	74,010	118,229	70,089	109,883	*2,013	*111	*6,811	*7,992	74,010	117,986
\$2,000 under \$3,000	107,823	274,349	101,012	254,201	*1,978	*4	17,745	20,723	107,823	274,929
\$3,000 under \$4,000	145,899	510,389	142,519	477,606	*2,754	*8,416	9,551	15,721	145,899	501,743
\$4,000 under \$5,000	177,768	808,578	162,757	744,727	*4,966	*9,494	22,199	58,492	177,768	812,713
\$5,000 under \$6,000	173,292	956,182	162,171	822,302	*10,851	*40,533	31,091	133,335	173,292	996,170
\$6,000 under \$7,000	179,999	1,183,659	158,755	925,657	*10,903	*35,183	43,695	230,475	179,999	1,191,316
\$7,000 under \$8,000	263,125	1,988,157	251,883	1,730,096	*7,235	*69,532	36,979	186,272	263,125	1,985,900
\$8,000 under \$9,000	289,934	2,472,712	249,484	1,921,314	*13,881	*10,259	81,199	517,181	289,934	2,448,754
\$9,000 under \$10,000	328,947	3,136,941	241,362	1,985,538	*12,172	*5,030	140,614	1,123,978	328,947	3,114,546
\$10,000 under \$11,000	435,093	4,555,549	334,388	3,086,398	*14,856	*39,519	173,301	1,395,917	435,093	4,521,834
\$11,000 under \$12,000	340,758	3,908,039	297,973	3,053,223	37,298	18,343	89,838	729,303	340,758	3,800,870
\$12,000 under \$13,000	336,277	4,205,404	306,584	3,620,077	27,657	12,805	63,669	459,251	336,277	4,092,133
\$13,000 under \$14,000	314,778	4,259,576	299,871	3,775,528	49,450	42,272	46,331	353,753	314,778	4,171,552
\$14,000 under \$15,000	356,510	5,156,111	340,444	4,687,760	28,898	34,676	50,181	323,298	356,510	5,045,734
\$15,000 under \$16,000	322,592	5,005,521	292,599	4,207,934	54,368	61,404	61,261	626,739	322,592	4,896,077
\$16,000 under \$17,000	314,249	5,188,522	300,155	4,736,836	42,542	30,610	41,676	333,272	314,249	5,100,718
\$17,000 under \$18,000	330,196	5,773,639	307,738	5,043,837	48,262	56,367	51,024	537,463	330,196	5,637,667
\$18,000 under \$19,000	349,010	6,467,535	323,635	5,631,812	43,512	64,421	63,429	668,300	349,010	6,364,533
\$19,000 under \$20,000	300,464	5,865,071	281,266	5,170,901	66,302	59,027	47,861	514,847	300,464	5,744,775
\$20,000 under \$25,000	1,489,909	33,387,619	1,420,849	29,616,395	355,802	546,699	266,187	2,720,699	1,489,909	32,883,793
\$25,000 and over	1,556,228	43,772,892	1,511,402	40,211,662	352,355	361,656	207,184	2,175,405	1,556,228	42,748,724

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.....	8,234,541	20,242,073	988,007	349,122	313,314	200,450	1,633,703	1,739,599	7,629,106	18,153,351
No adjusted gross income	17,808	37,048	**	**	--	--	12,719	11,118	14,783	25,930
\$1 under \$1,000	29,876	14,257	--	--	--	--	*4,338	*1,133	29,876	13,124
\$1,000 under \$2,000	74,010	47,183	--	--	--	--	*4,860	*1,296	74,010	45,887
\$2,000 under \$3,000	107,823	109,887	--	--	--	--	15,794	4,100	107,823	105,787
\$3,000 under \$4,000	145,899	198,031	--	--	--	--	*5,676	*2,536	145,899	195,495
\$4,000 under \$5,000	177,768	314,457	--	--	--	--	24,120	11,991	177,768	302,466
\$5,000 under \$6,000	173,292	370,961	--	--	--	--	32,655	19,532	173,330	351,429
\$6,000 under \$7,000	179,999	457,075	--	--	--	--	40,683	33,597	179,023	423,477
\$7,000 under \$8,000	263,125	759,803	**2,014	**139	--	--	40,004	28,939	263,085	730,725
\$8,000 under \$9,000	289,934	961,699	--	--	--	--	88,948	80,858	288,019	880,841
\$9,000 under \$10,000	328,947	1,213,786	--	--	--	--	144,613	173,872	326,987	1,039,914
\$10,000 under \$11,000	435,093	1,694,523	*3,991	*674	--	--	173,997	217,661	433,706	1,476,187
\$11,000 under \$12,000	340,758	1,316,345	*975	*247	--	--	92,601	119,724	338,856	1,196,374
\$12,000 under \$13,000	336,277	1,318,995	*975	*248	--	--	64,755	76,073	335,931	1,242,674
\$13,000 under \$14,000	314,778	1,205,206	--	--	--	--	54,859	61,505	313,803	1,143,702
\$14,000 under \$15,000	356,510	1,297,451	*2,953	*1,070	--	--	45,500	62,528	354,400	1,233,854
\$15,000 under \$16,000	322,592	1,094,389	*16,785	*5,313	--	--	69,129	100,893	318,327	988,182
\$16,000 under \$17,000	314,249	1,008,496	*7,884	*1,585	--	--	44,571	49,838	312,370	957,073
\$17,000 under \$18,000	330,196	1,001,132	*8,873	*5,676	--	--	56,955	88,416	327,386	907,040
\$18,000 under \$19,000	349,010	971,801	15,723	9,398	--	--	64,114	103,105	333,593	859,298
\$19,000 under \$20,000	300,464	767,071	19,755	5,656	--	--	46,824	68,661	282,556	692,753
\$20,000 under \$25,000	1,489,909	2,867,256	197,831	72,321	*5,305	*3,057	279,510	311,510	1,368,361	2,483,424
\$25,000 and over	1,556,228	1,215,222	710,247	246,795	308,009	197,393	226,477	110,712	1,130,215	857,715

* Estimate should be used with caution because of the small number of 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 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

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

Type of tax computation by size of adjusted gross income	Returns with regular tax computation only		Returns with Form 8615 tax computation		Returns with Schedule D tax computation		Income tax before credits regular tax computation		Tax generated		Tax differences due to alternative computations		Taxes from special computation		Alternative minimum tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	93,152,594	4,721,314,606	3,210,508,850	10,207,370	281,488,962	10,207,370	245,382,758	-36,107,205	3,454	9,459	371,317	2,640,206	690,392	175,178	690,392	2,535,353
Under \$5,000	1,215,336	3,817,293	754,044	141,650	107,509	141,650	19,398	-1,142	16,222	175,178	690,392	2,535,353	690,392	175,178	690,392	2,535,353
\$5,000 under \$10,000	5,189,271	40,847,904	9,686,595	155,992	271,502	155,992	41,108	-2,672	5,189,271	1,132,780	5,189,271	1,132,780	5,189,271	1,132,780	5,189,271	1,132,780
\$10,000 under \$15,000	7,236,117	91,440,966	32,554,356	274,600	974,663	274,600	168,583	-16,759	7,236,117	4,683,435	7,236,117	4,683,435	7,236,117	4,683,435	7,236,117	4,683,435
\$15,000 under \$20,000	9,522,535	166,694,983	66,511,415	419,142	2,484,471	419,142	455,412	32,249	9,522,535	9,915,938	9,522,535	9,915,938	9,522,535	9,915,938	9,522,535	9,915,938
\$20,000 under \$25,000	9,011,201	202,195,749	97,297,091	425,040	3,905,492	425,040	654,316	-44,834	14,572,908	14,572,908	14,572,908	14,572,908	14,572,908	14,572,908	14,572,908	14,572,908
\$25,000 under \$30,000	7,898,393	216,984,693	119,760,766	466,176	5,785,359	466,176	955,369	-56,697	17,957,002	17,957,002	17,957,002	17,957,002	17,957,002	17,957,002	17,957,002	17,957,002
\$30,000 under \$40,000	12,676,957	439,768,172	267,204,104	942,612	18,319,348	942,612	4,445,393	-158,194	2,793	1,983	2,793	1,983	2,793	1,983	2,793	1,983
\$40,000 under \$50,000	9,575,407	428,595,466	276,776,233	2,024,262	15,372,771	2,024,262	16,760,688	-899	3,915	1,983	3,915	1,983	3,915	1,983	3,915	1,983
\$50,000 under \$75,000	15,430,947	942,786,210	642,109,550	1,425,787	17,390,529	1,425,787	21,015,951	-2,509,221	15,430,947	108,336,648	15,430,947	108,336,648	15,430,947	108,336,648	15,430,947	108,336,648
\$75,000 under \$100,000	7,440,554	637,749,873	455,680,897	2,015,951	18,543,335	2,015,951	47,069,522	-4,923,885	139,960,574	86,768,038	139,960,574	86,768,038	139,960,574	86,768,038	139,960,574	86,768,038
\$100,000 under \$200,000	6,400,614	831,869,958	625,059,294	1,480,029	11,152,568	1,480,029	26,772,415	-4,342,841	6,400,614	1,265,642	6,400,614	1,265,642	6,400,614	1,265,642	6,400,614	1,265,642
\$200,000 under \$500,000	1,265,642	359,434,071	298,587,187	39,011	15,538,348	39,011	31,119,807	-2,418,541	1,265,642	85,744,602	1,265,642	85,744,602	1,265,642	85,744,602	1,265,642	85,744,602
\$500,000 under \$1,000,000	199,530	134,531,075	118,011,923	17,920	4,729,927	17,920	22,802,314	-5,205,376	199,530	40,737,622	199,530	40,737,622	199,530	40,737,622	199,530	40,737,622
\$1,000,000 under \$2,000,000	43,536	52,485,645	46,673,817	2,648	59,868,963	2,648	22,802,314	-3,472,236	43,536	17,072,667	43,536	17,072,667	43,536	17,072,667	43,536	17,072,667
\$2,000,000 under \$5,000,000	17,072	29,350,927	26,168,479	6,603	15,867,936	6,603	12,395,700	-9,776,642	17,072	9,770,655	17,072	9,770,655	17,072	9,770,655	17,072	9,770,655
\$5,000,000 under \$10,000,000	22,648	66,759,899	59,868,963	3,892	40,843,206	3,892	26,096,517	-9,776,642	22,648	22,799,337	22,648	22,799,337	22,648	22,799,337	22,648	22,799,337
\$10,000,000 or more	4,755	32,100,064	28,815,968	6,603	22,888,729	6,603	15,867,936	-3,472,236	4,755	11,139,624	4,755	11,139,624	4,755	11,139,624	4,755	11,139,624
\$10,000,000 or more	2,079	43,901,768	38,988,170	3,892	102,714,203	3,892	26,096,517	-9,776,642	2,079	15,189,105	2,079	15,189,105	2,079	15,189,105	2,079	15,189,105
Total	201,902	1,943,144	1,607,484	10,207,370	281,488,962	10,207,370	245,382,758	-36,107,205	3,454	9,459	371,317	2,640,206	690,392	175,178	690,392	2,535,353
Under \$5,000	127,771	359,464	252,474	127,771	252,474	127,771	46,783	21,362	127,771	46,783	127,771	46,783	127,771	46,783	127,771	46,783
\$5,000 under \$10,000	34,121	244,157	204,155	34,121	204,155	34,121	50,143	27,760	34,121	50,143	34,121	50,143	34,121	50,143	34,121	50,143
\$10,000 under \$15,000	20,214	256,809	216,162	20,214	216,162	20,214	52,428	25,405	20,214	52,428	20,214	52,428	20,214	52,428	20,214	52,428
\$15,000 under \$20,000	11,458	201,250	177,748	11,458	177,748	11,458	45,513	21,648	11,458	45,513	11,458	45,513	11,458	45,513	11,458	45,513
\$20,000 under \$25,000	1,923	41,040	37,368	1,923	41,040	1,923	10,974	5,949	1,923	10,974	1,923	10,974	1,923	10,974	1,923	10,974
\$25,000 under \$30,000	1,923	52,789	49,905	1,923	49,905	1,923	10,291	2,966	1,923	10,291	1,923	10,291	1,923	10,291	1,923	10,291
\$30,000 under \$40,000	929	35,071	32,434	929	32,434	929	2,577	240	929	2,577	929	2,577	929	2,577	929	2,577
\$40,000 under \$50,000	931	38,727	37,330	931	37,330	931	11,138	4,113	931	11,138	931	11,138	931	11,138	931	11,138
\$50,000 under \$75,000	931	53,388	51,994	931	51,994	931	19,934	8,967	931	19,934	931	19,934	931	19,934	931	19,934
\$75,000 under \$100,000	8	684	603	8	603	8	235	98	8	235	8	235	8	235	8	235
\$100,000 under \$200,000	801	1,133,900	97,802	801	97,802	801	32,563	6,739	801	32,563	801	32,563	801	32,563	801	32,563
\$200,000 under \$500,000	642	203,957	168,615	642	168,615	642	47,814	5,130	642	47,814	642	47,814	642	47,814	642	47,814
\$500,000 under \$1,000,000	1,141	108,036	91,703	1,141	91,703	1,141	25,971	6,629	1,141	25,971	1,141	25,971	1,141	25,971	1,141	25,971
\$1,000,000 under \$1,500,000	78	93,507	88,395	78	88,395	78	28,290	4,475	78	28,290	78	28,290	78	28,290	78	28,290
\$1,500,000 under \$2,000,000	8	14,360	11,898	8	11,898	8	2,741	1,722	8	2,741	8	2,741	8	2,741	8	2,741
\$2,000,000 under \$5,000,000	15	53,445	52,800	15	52,800	15	11,384	8,901	15	11,384	15	11,384	15	11,384	15	11,384
\$5,000,000 under \$10,000,000	11	52,563	51,059	11	51,059	11	19,978	1,163	11	19,978	11	19,978	11	19,978	11	19,978
\$10,000,000 or more	2	43,902	40,843	2	40,843	2	26,097	1,642	2	26,097	2	26,097	2	26,097	2	26,097

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	Income tax before credits			Total tax credits			Income tax after credits			Total income tax			Average income tax (dollars)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of		
											Modified taxable income	Adjusted gross income	
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)			
Returns with regular tax computation only													
Total.....	93,152,594	673,768,415	45,118,691	39,191,142	83,924,217	894,577,273	634,598,827	19.8	13.4	6,812			
Under \$5,000.....	1,215,336	76,690	38,475	605	1,206,660	76,086	76,086	10.1	2.0	63			
\$5,000 under \$10,000.....	5,189,271	1,132,780	1,884,963	171,630	4,658,348	961,150	961,150	9.9	2.4	185			
\$10,000 under \$15,000.....	7,236,117	6,683,440	4,295,968	963,083	6,124,369	3,720,356	3,720,356	11.4	4.1	514			
\$15,000 under \$20,000.....	9,522,535	9,932,021	5,543,466	2,331,819	6,818,328	7,600,201	7,600,201	11.4	4.6	798			
\$20,000 under \$25,000.....	9,011,201	14,577,153	4,986,680	3,570,946	6,568,419	11,006,207	11,006,207	11.3	5.4	1,221			
\$25,000 under \$30,000.....	7,898,393	17,957,345	3,936,638	3,292,856	6,593,739	14,664,689	14,664,689	12.2	6.8	1,857			
\$30,000 under \$40,000.....	12,676,957	40,811,896	5,674,281	5,209,023	11,894,558	35,602,873	35,602,873	13.3	8.1	2,808			
\$40,000 under \$50,000.....	9,575,407	44,828,061	4,342,779	4,568,603	9,355,356	40,259,457	40,259,457	14.5	9.4	4,205			
\$50,000 under \$75,000.....	15,430,947	108,495,190	7,441,487	8,659,593	15,320,661	99,865,597	99,865,597	15.6	10.6	6,472			
\$75,000 under \$100,000.....	7,440,554	87,019,543	3,998,780	4,515,373	7,429,522	82,504,170	82,504,170	18.1	12.9	11,089			
\$100,000 under \$200,000.....	6,400,614	140,322,865	2,426,155	2,397,399	8,399,182	137,925,465	137,925,465	22.1	16.6	21,550			
\$200,000 under \$300,000.....	1,265,642	86,722,881	403,792	1,071,094	1,265,319	85,651,787	85,653,626	28.7	23.8	67,676			
\$300,000 under \$500,000.....	199,530	40,964,901	94,961	765,979	199,467	40,198,922	40,198,922	34.1	29.9	201,468			
\$500,000 under \$1,500,000.....	43,536	17,161,468	23,447	397,374	43,525	16,764,094	16,764,094	35.9	31.9	385,067			
\$1,500,000 under \$2,000,000.....	17,072	9,809,429	10,051	238,880	17,070	9,570,626	9,570,626	36.6	32.6	580,604			
\$2,000,000 under \$5,000,000.....	22,648	22,878,683	13,945	500,062	22,644	22,378,630	22,378,630	37.6	33.5	986,129			
\$5,000,000 under \$10,000,000.....	4,755	11,175,456	3,225	251,615	4,754	10,923,841	10,923,842	37.9	34.0	2,297,338			
\$10,000,000 or more.....	2,079	15,218,605	1,598	315,407	2,079	14,903,198	14,903,267	38.2	33.9	7,168,479			
Returns with Form 8815 tax computation													
Total.....	201,902	427,000	19,417	3,434	201,902	423,566	423,568	26.3	21.8	2,098			
Under \$5,000.....	127,771	46,783	8,253	273	127,771	46,509	46,509	18.4	12.9	364			
\$5,000 under \$10,000.....	34,121	50,143	2,818	-36	34,121	50,106	50,108	24.5	20.5	1,468			
\$10,000 under \$15,000.....	20,214	52,709	2,785	-251	20,214	52,457	52,457	25.6	20.4	2,595			
\$15,000 under \$20,000.....	11,458	45,513	1,790	-87	11,458	45,427	45,427	25.3	22.6	3,965			
\$20,000 under \$25,000.....	1,923	10,974	961	7	1,923	10,967	10,967	29.3	26.7	5,703			
\$25,000 under \$30,000.....	1,923	10,291	1,923	7	1,923	10,291	10,291	20.6	19.5	5,352			
\$30,000 under \$40,000.....	929	3,056	929	95	929	2,961	2,961	17.0	8.4	3,187			
\$40,000 under \$50,000.....	931	11,138	931	2,132	931	11,138	11,138	29.8	28.8	11,963			
\$50,000 under \$75,000.....	8	19,934	8	134	8	17,802	17,802	34.2	33.3	19,121			
\$75,000 under \$100,000.....	8	235	8	8	8	235	235	39.0	34.4	29,375			
\$100,000 under \$200,000.....	801	39,524	760	134	801	39,389	39,389	40.3	29.4	49,175			
\$200,000 under \$500,000.....	642	47,814	642	372	642	47,814	47,814	28.4	23.4	74,477			
\$500,000 under \$1,000,000.....	141	28,411	141	43	141	26,039	26,039	28.4	24.1	184,674			
\$1,000,000 under \$1,500,000.....	78	28,313	69	43	78	28,270	28,270	32.0	30.2	342,436			
\$1,500,000 under \$2,000,000.....	8	2,741	8	2	8	2,741	2,741	23.0	19.1	342,625			
\$2,000,000 under \$5,000,000.....	15	11,445	9	2	15	11,445	11,445	21.7	21.4	763,000			
\$5,000,000 under \$10,000,000.....	77	19,978	4	2	77	19,976	19,976	39.1	38.0	6,328,600			
\$10,000,000 or more.....	8	235	8	8	8	235	235	39.0	34.4	49,175			
Returns with Schedule D tax computation													
Total.....	10,207,370	248,024,103	4,317,052	6,179,845	10,064,436	241,844,258	241,857,643	31.4	19.3	23,694			
Under \$5,000.....	141,650	19,398	23,887	524	139,637	18,874	18,874	17.6	4.9	133			
\$5,000 under \$10,000.....	155,992	41,108	37,455	3,664	144,140	37,444	37,444	13.8	3.1	240			
\$10,000 under \$15,000.....	274,800	168,583	106,783	18,931	263,863	151,653	151,653	15.8	4.4	552			
\$15,000 under \$20,000.....	419,142	423,163	166,576	40,520	404,511	382,643	382,643	15.4	5.2	913			
\$20,000 under \$25,000.....	425,040	654,316	165,874	83,260	393,125	591,056	591,056	15.1	6.2	1,391			
\$25,000 under \$30,000.....	466,176	955,369	203,495	95,868	438,267	859,501	859,501	14.9	8.7	1,844			
\$30,000 under \$40,000.....	942,612	3,017,992	342,755	201,034	918,528	2,816,898	2,816,898	15.4	8.5	2,988			
\$40,000 under \$50,000.....	846,764	4,447,027	385,844	284,972	934,334	4,182,055	4,182,055	16.3	9.7	4,396			
\$50,000 under \$75,000.....	2,024,282	14,805,593	872,040	788,759	2,018,636	14,016,834	14,016,834	17.6	11.2	6,924			
\$75,000 under \$100,000.....	1,425,787	16,811,746	750,089	722,110	1,424,726	16,089,635	16,089,648	19.8	13.1	11,285			
\$100,000 under \$200,000.....	2,015,951	47,385,294	820,846	679,928	2,015,723	46,705,368	46,705,368	25.2	17.0	23,168			
\$200,000 under \$500,000.....	727,104	48,603,425	301,370	701,498	726,683	47,901,927	47,901,927	33.2	22.6	85,868			
\$500,000 under \$1,000,000.....	148,029	27,227,815	79,633	531,309	147,888	26,696,689	26,696,689	41.0	26.5	180,348			
\$1,000,000 under \$1,500,000.....	39,011	13,284,255	23,365	381,600	38,970	12,923,141	12,923,141	43.9	27.4	331,289			
\$1,500,000 under \$2,000,000.....	17,920	6,771,869	11,186	237,820	17,904	6,480,050	6,480,050	46.2	27.8	473,283			
\$2,000,000 under \$5,000,000.....	26,834	22,713,228	18,062	599,808	26,807	22,114,159	22,114,159	53.4	27.7	824,110			
\$5,000,000 under \$10,000,000.....	6,603	12,497,225	4,749	276,733	6,601	12,220,492	12,220,492	48.8	27.1	1,850,818			
\$10,000,000 or more.....	3,892	26,250,757	3,037	573,509	3,891	25,877,248	25,877,248	62.9	25.0	6,598,518			

* 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.

1 See section 4 for the definition of modified taxable income.

(Z) Less than \$500.

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

Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
--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				
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns	22,004,663	876,488,047	75,484,799	15,588,122	738,691,004	80,978,971	10,989,846	810,752,010	109,714,123
Under \$5,000	158,954	508,540	40,773	19,503	53,070	5,735	18,310	56,359	7,709
\$5,000 under \$10,000	75,518	522,480	43,870	7,801	65,896	6,965	2,884	22,590	2,953
\$10,000 under \$15,000	746,304	10,423,401	779,780	10,875	123,971	13,548	7,768	97,678	12,518
\$15,000 under \$20,000	3,793,100	67,282,698	5,642,501	20,746	387,222	40,906	1,923	33,418	4,110
\$20,000 under \$25,000	2,805,133	61,568,778	5,621,245	1,494,881	35,091,087	3,617,165	8,015	181,918	23,202
\$25,000 under \$30,000	1,613,363	44,408,373	3,744,742	2,925,087	80,725,749	8,755,116	19,504	549,061	69,544
\$30,000 under \$40,000	3,819,790	133,920,463	11,497,229	3,466,309	115,629,833	12,983,337	1,720,255	63,918,561	8,277,779
\$40,000 under \$50,000	2,752,792	122,839,287	10,599,131	1,902,945	85,967,069	9,138,817	1,709,283	74,395,907	10,303,476
\$50,000 under \$75,000	4,599,658	280,914,315	24,067,554	3,754,746	227,490,614	25,036,463	2,869,720	184,666,074	24,650,270
\$75,000 under \$100,000	1,369,054	115,194,939	10,038,281	1,446,029	123,287,820	13,616,610	2,726,275	235,115,923	31,818,626
\$100,000 under \$200,000	254,877	30,152,443	2,646,758	521,569	60,349,134	6,716,228	1,858,377	225,034,199	30,894,246
\$200,000 or more	16,121	8,752,332	762,935	17,632	9,519,539	1,048,082	47,531	26,680,321	3,649,690
Joint returns	9,828,673	556,610,087	47,810,317	6,256,335	430,632,494	47,208,444	5,854,456	556,751,221	75,372,611
Under \$5,000	--	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	--	--	--	--	--	--	--	--	--
\$10,000 under \$15,000	--	--	--	--	--	--	8	92	14
\$15,000 under \$20,000	1,029	20,506	1,771	--	--	--	--	--	--
\$20,000 under \$25,000	3,334	80,633	6,538	--	--	--	152	3,453	458
\$25,000 under \$30,000	466,695	13,102,341	983,742	--	--	--	--	--	--
\$30,000 under \$40,000	2,010,582	71,240,503	6,109,678	6,980	255,226	25,740	--	--	--
\$40,000 under \$50,000	1,738,360	77,908,553	6,706,203	1,177,468	53,786,397	5,627,830	982	43,139	6,317
\$50,000 under \$75,000	4,036,856	248,230,141	21,243,220	3,181,740	193,640,095	21,297,836	1,571,898	107,701,285	14,181,948
\$75,000 under \$100,000	1,323,296	111,311,628	9,703,130	1,374,394	117,346,546	12,963,357	2,470,713	213,547,274	28,872,656
\$100,000 under \$200,000	235,172	27,739,016	2,439,126	501,179	57,912,055	6,446,201	1,770,465	214,531,991	29,440,718
\$200,000 or more	13,349	6,976,765	606,908	14,574	7,692,175	847,481	40,237	20,923,987	2,870,500
Single returns	9,608,724	221,137,902	19,279,374	8,147,174	255,833,064	28,093,290	4,327,369	205,163,738	27,795,893
Under \$5,000	158,954	508,540	40,773	19,503	53,070	5,735	18,310	56,359	7,709
\$5,000 under \$10,000	70,601	480,493	40,258	7,801	65,896	6,965	2,884	22,590	2,953
\$10,000 under \$15,000	694,910	9,728,184	726,278	8,630	98,839	10,961	7,760	97,586	12,504
\$15,000 under \$20,000	3,634,919	64,547,753	5,391,355	15,811	302,637	31,463	1,923	33,418	4,110
\$20,000 under \$25,000	2,630,741	57,621,289	5,288,343	1,374,604	32,396,404	3,332,637	1,978	47,965	6,104
\$25,000 under \$30,000	862,976	23,429,454	2,087,662	2,755,685	76,034,193	8,232,503	6,858	191,159	24,503
\$30,000 under \$40,000	955,452	32,942,051	2,909,512	3,241,694	107,658,321	12,129,204	1,548,626	58,091,461	7,497,519
\$40,000 under \$50,000	393,265	17,313,817	1,515,892	418,656	18,469,922	2,035,297	1,643,268	71,384,807	9,903,351
\$50,000 under \$75,000	169,488	9,905,398	866,114	264,548	15,658,593	1,742,717	881,352	51,770,366	7,111,953
\$75,000 under \$100,000	23,742	2,054,104	174,776	25,104	2,059,948	231,454	153,215	12,840,832	1,766,955
\$100,000 under \$200,000	11,293	1,339,650	118,829	12,721	1,560,916	172,312	54,824	6,552,123	903,742
\$200,000 or more	2,382	1,357,169	119,581	2,416	1,474,336	162,042	6,371	4,075,072	554,490

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
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
All returns	5,938,989	547,564,065	87,650,163	7,914,570	1,251,617,764	252,733,899	765,641	323,668,485	88,481,642	
Under \$5,000	10,564	35,585	5,767	19,370	70,790	14,479	3,956	*16,077	*4,231	
\$5,000 under \$10,000	*4,953	*31,237	*5,110	18,738	130,163	25,934	*3,845	*30,508	*8,836	
\$10,000 under \$15,000	*968	*13,607	*2,070	*5,702	*71,372	*15,660	*5,887	*76,103	*20,253	
\$15,000 under \$20,000	*3	*49	*8	10,470	189,887	40,264	*2,939	*44,667	*12,028	
\$20,000 under \$25,000	*939	*20,092	*3,222	*1,886	*44,201	*8,220	*1,923	*41,040	*10,967	
\$25,000 under \$30,000	*12	*305	*51	*1,926	*52,875	*10,309	--	--	--	
\$30,000 under \$40,000	26,434	975,087	151,738	*2,021	*71,439	*12,334	--	--	--	
\$40,000 under \$50,000	1,155,129	53,931,360	8,509,889	36,244	1,730,810	306,993	*934	*38,875	*11,178	
\$50,000 under \$75,000	1,196,510	70,735,265	11,382,933	1,677,625	103,537,244	18,898,990	*6	*444	*120	
\$75,000 under \$100,000	1,500,512	130,558,373	20,751,449	1,150,654	100,605,816	19,397,542	*156	*11,755	*3,152	
\$100,000 under \$200,000	1,960,737	252,969,010	40,649,592	3,658,353	516,277,398	100,602,144	60,301	10,143,711	2,678,530	
\$200,000 or more	82,228	38,294,096	6,188,334	1,331,581	528,835,767	113,401,031	685,694	313,265,306	85,732,347	
Joint returns	3,128,415	377,306,498	60,434,666	4,175,837	876,133,735	177,472,699	548,007	261,398,550	71,480,606	
Under \$5,000	--	--	--	--	--	--	--	--	--	
\$5,000 under \$10,000	--	--	--	*1,978	*13,863	*2,484	--	--	--	
\$10,000 under \$15,000	*6	*71	*11	--	--	--	*8	*124	*36	
\$15,000 under \$20,000	*3	*49	*8	--	--	--	--	--	--	
\$20,000 under \$25,000	*939	*20,092	*3,222	*30	*691	*151	--	--	--	
\$25,000 under \$30,000	--	--	--	--	--	--	--	--	--	
\$30,000 under \$40,000	--	--	--	*8	*251	*43	--	--	--	
\$40,000 under \$50,000	*4	*201	*31	*392	*19,038	*3,913	*3	*148	*40	
\$50,000 under \$75,000	*10,076	*749,398	*113,842	*990	*60,337	*12,012	*3	*211	*60	
\$75,000 under \$100,000	1,196,860	104,766,973	16,619,133	218,564	20,706,117	3,624,013	*6	*489	*139	
\$100,000 under \$200,000	1,843,313	238,589,217	38,323,671	2,752,282	398,594,860	75,804,118	2,276	346,178	95,540	
\$200,000 or more	77,214	33,180,497	5,374,748	1,201,592	456,738,579	98,025,965	545,710	261,051,390	71,384,791	
Single returns	2,492,945	146,218,060	23,378,688	3,345,001	321,741,528	64,350,147	178,782	49,566,725	13,533,191	
Under \$5,000	10,564	35,585	5,767	19,370	70,790	14,479	*3,956	*16,077	*4,231	
\$5,000 under \$10,000	*4,953	*31,237	*5,110	16,761	116,300	23,450	*3,845	*30,508	*8,836	
\$10,000 under \$15,000	*961	*13,536	*2,058	*5,702	*71,372	*15,660	*5,879	*75,979	*20,217	
\$15,000 under \$20,000	--	--	--	10,470	189,887	40,264	*2,939	*44,667	*12,028	
\$20,000 under \$25,000	--	--	--	*1,856	*43,510	*8,069	*1,923	*41,040	*10,967	
\$25,000 under \$30,000	--	--	--	*1,926	*52,875	*10,309	--	--	--	
\$30,000 under \$40,000	*6,963	*257,541	*39,763	--	--	--	--	--	--	
\$40,000 under \$50,000	1,100,521	51,488,466	8,116,123	*4,286	*211,640	*37,068	*931	*38,727	*11,138	
\$50,000 under \$75,000	1,063,938	62,027,700	10,004,306	1,595,413	98,478,601	17,961,741	*3	*233	*59	
\$75,000 under \$100,000	218,685	18,610,111	2,981,381	834,445	71,311,630	14,102,538	*149	*11,255	*3,013	
\$100,000 under \$200,000	81,746	10,029,521	1,628,309	756,836	97,930,043	20,815,031	45,465	7,750,862	2,034,871	
\$200,000 or more	4,614	3,724,362	595,873	97,938	53,264,879	11,321,538	113,692	41,557,376	11,427,890	

Footnotes at end of table

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued								
	30 under 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	369,753	455,405,840	154,930,953	6,681	1,154,014	675,815	245,079	-1,704,076	231,824
Under \$5,000.....	*8	*31	*15	--	--	--	244,539	-1,814,003	103,277
\$5,000 under \$10,000.....	*4,862	*38,208	*11,940	*254	*2,435	*1,402	*11	*97	*340
\$10,000 under \$15,000.....	*962	*13,224	*4,789	--	--	--	*42	*453	*1,778
\$15,000 under \$20,000.....	*2,939	*52,615	*20,095	*4	*77	*50	*4	*76	*200
\$20,000 under \$25,000.....	*14	*329	*125	--	--	--	*7	*171	*480
\$25,000 under \$30,000.....	*106	*3,136	*1,113	--	--	--	--	--	--
\$30,000 under \$40,000.....	*384	*12,439	*4,744	*8	*254	*207	*4	*140	*213
\$40,000 under \$50,000.....	*7	*318	*101	*43	*2,105	*1,799	*28	*1,345	*1,498
\$50,000 under \$75,000.....	*935	*53,653	*17,895	*2,447	*163,032	*87,749	--	--	--
\$75,000 under \$100,000.....	*108	*9,914	*3,983	*2,107	*178,257	*94,899	*45	*4,082	*7,771
\$100,000 under \$200,000.....	4,961	696,854	247,690	376	51,881	37,011	*31	*3,545	*6,290
\$200,000 or more.....	354,466	454,525,118	154,618,463	1,442	755,973	452,697	*367	*100,018	*109,978
Joint returns									
Total	288,188	376,677,185	128,005,326	5,664	951,000	552,900	96,770	-929,231	184,951
Under \$5,000.....	†	†	†	--	--	--	†	†	†
\$5,000 under \$10,000.....	--	--	--	*254	*2,435	*1,402	*11	*97	*340
\$10,000 under \$15,000.....	†	†	†	--	--	--	†	†	†
\$15,000 under \$20,000.....	†	†	†	*4	*77	*50	†	†	†
\$20,000 under \$25,000.....	*14	*329	*125	--	--	--	†	†	†
\$25,000 under \$30,000.....	*106	*3,136	*1,113	--	--	--	*7	*171	*480
\$30,000 under \$40,000.....	*238	*7,887	*3,347	--	--	--	--	--	--
\$40,000 under \$50,000.....	†	†	†	*3	*148	*115	--	--	--
\$50,000 under \$75,000.....	†	†	†	*2,101	*143,725	*75,170	†	†	†
\$75,000 under \$100,000.....	*11	*1,000	*448	*2,095	*177,118	*94,021	*45	*4,082	*7,771
\$100,000 under \$200,000.....	3,581	475,862	172,971	*60	*9,083	*7,917	*31	*3,545	*6,290
\$200,000 or more.....	282,251	376,151,788	127,812,002	1,147	618,414	374,226	*358	*96,566	*104,861
Single returns									
Total	61,480	56,685,656	19,399,775	1,001	197,420	119,027	70,056	-525,983	40,198
Under \$5,000.....	†	†	†	--	--	--	†	†	†
\$5,000 under \$10,000.....	*4,862	*38,208	*11,940	--	--	--	†	†	†
\$10,000 under \$15,000.....	†	†	†	--	--	--	†	†	†
\$15,000 under \$20,000.....	†	†	†	--	--	--	†	†	†
\$20,000 under \$25,000.....	--	--	--	--	--	--	†	†	†
\$25,000 under \$30,000.....	--	--	--	--	--	--	--	--	--
\$30,000 under \$40,000.....	*146	*4,552	*1,397	--	--	--	--	--	--
\$40,000 under \$50,000.....	†	†	†	*40	*1,956	*1,685	*4	*140	*213
\$50,000 under \$75,000.....	†	†	†	*346	*19,307	*12,579	†	†	†
\$75,000 under \$100,000.....	*96	*8,914	*3,535	*11	*1,052	*807	†	†	†
\$100,000 under \$200,000.....	*369	*62,744	*22,802	*316	*42,798	*29,094	--	--	--
\$200,000 or more.....	53,144	56,688,773	19,332,587	*288	*132,307	*74,863	*9	*3,452	*5,117

* 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 samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits															
	All returns		Total		Child care credit		Credit for the elderly or disabled		Child tax credit		Education credit		Rate reduction credit		Adoption credit	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
All returns, total	130,255,237	49,792,710	45,531,198	6,184,507	2,721,061	139,097	30,496	26,452,875	22,427,229	7,212,654	5,156,264	22,096,505	5,057,455	47,737	88,781	
No adjusted gross income.....	1,438,187	2,272	2,768	6	2	62	41	2,029	1,048	72	74	--	--	--	--	
\$1 under \$5,000.....	12,592,044	79,876	1,565	--	--	--	--	*996	*49	--	--	*2,034	*36	--	--	
\$5,000 under \$10,000.....	12,354,102	1,948,148	178,812	*237	*341	21,738	3,843	*449	*308	209,818	38,683	1,373,906	75,681	*1,978	*47	
\$10,000 under \$15,000.....	11,903,188	4,449,045	988,096	94,939	18,970	56,332	15,383	583,556	96,978	496,493	263,232	3,665,736	553,262	--	--	
\$15,000 under \$20,000.....	11,476,963	5,777,056	2,384,714	342,407	134,195	48,252	8,381	2,069,993	740,286	689,221	458,952	4,361,595	739,850	--	--	
\$20,000 under \$25,000.....	9,971,372	5,187,422	3,642,924	434,038	191,140	*12,714	*2,847	2,633,049	1,463,309	574,379	411,932	3,751,068	836,706	--	--	
\$25,000 under \$30,000.....	8,563,035	4,157,188	3,966,050	477,994	212,598	--	--	2,299,688	1,628,708	619,536	484,983	2,644,098	698,601	*2,013	*2,796	
\$30,000 under \$40,000.....	13,843,640	6,049,958	5,428,869	717,710	311,501	--	--	3,845,270	3,347,065	1,021,832	774,128	2,847,610	895,830	*3,305	*3,894	
\$40,000 under \$50,000.....	10,612,617	4,743,606	4,862,977	720,568	315,043	--	--	3,436,052	3,358,653	877,993	590,677	1,330,734	454,450	*3,892	*3,896	
\$50,000 under \$75,000.....	17,559,778	8,346,499	9,437,779	1,541,902	694,137	--	--	6,322,860	6,560,346	1,587,740	1,439,934	1,312,512	462,893	15,413	26,576	
\$75,000 under \$100,000.....	8,903,894	4,763,230	5,246,461	882,978	384,038	--	--	3,474,243	3,681,801	1,135,469	693,658	359,963	149,426	17,869	42,297	
\$100,000 under \$200,000.....	8,469,199	3,273,413	3,095,294	825,021	386,298	--	--	1,784,689	1,548,677	--	--	333,438	136,993	*3,112	*6,602	
\$200,000 under \$500,000.....	2,018,372	717,545	1,791,024	126,701	61,343	--	--	--	--	--	--	86,703	38,675	**156	**2,673	
\$500,000 under \$1,000,000.....	355,617	179,201	1,308,403	14,910	8,542	--	--	--	--	--	--	15,530	7,287	--	--	
\$1,000,000 under \$1,500,000.....	85,479	48,502	771,076	2,597	1,537	--	--	--	--	--	--	4,180	2,122	--	--	
\$1,500,000 under \$2,000,000.....	36,491	22,115	484,037	949	484	--	--	--	--	--	--	2,079	1,000	--	--	
\$2,000,000 under \$5,000,000.....	52,157	33,726	1,134,069	1,242	708	--	--	--	--	--	--	3,658	1,768	--	--	
\$5,000,000 under \$10,000,000.....	12,266	8,600	543,455	214	128	--	--	--	--	--	--	1,026	508	--	--	
\$10,000,000 or more.....	6,836	5,306	932,827	93	57	--	--	--	--	--	--	734	367	--	--	
Taxable returns, total	94,763,530	40,350,225	37,847,479	4,899,733	2,128,085	87,925	21,581	19,445,637	18,464,830	5,949,674	4,259,429	16,238,579	3,792,825	34,151	58,762	
No adjusted gross income.....	5,267	1,401	2,628	6	2	59	40	1,172	911	63	74	--	--	--	--	
\$1 under \$5,000.....	1,574,822	67,474	1,169	--	--	--	--	--	--	--	--	*2,034	*36	--	--	
\$5,000 under \$10,000.....	4,885,117	1,401,319	1,084,442	*237	*341	*2,942	*2,431	*248	*291	*13,979	*1,787	1,176,417	69,442	--	--	
\$10,000 under \$15,000.....	6,467,466	3,316,612	597,418	*2,043	*618	39,510	11,409	*9,001	*4,270	186,756	61,025	3,082,658	510,976	--	--	
\$15,000 under \$20,000.....	7,323,371	3,047,486	833,347	*7,976	*4,036	33,630	5,145	78,356	46,196	448,507	259,309	2,636,526	490,393	--	--	
\$20,000 under \$25,000.....	7,005,904	2,703,502	1,343,806	58,363	16,268	*11,785	*2,655	467,513	294,990	393,731	280,600	2,037,591	435,512	--	--	
\$25,000 under \$30,000.....	7,053,931	2,820,376	1,792,512	240,085	86,049	--	--	1,077,551	699,826	477,553	367,329	1,733,267	428,025	--	--	
\$30,000 under \$40,000.....	12,845,487	5,232,876	4,281,345	564,308	225,038	--	--	3,102,841	2,629,572	910,844	663,229	2,325,231	691,916	--	--	
\$40,000 under \$50,000.....	10,307,873	4,456,047	4,456,689	656,588	277,572	--	--	3,233,392	3,131,572	827,763	539,642	1,199,632	395,572	*2,027	*2,238	
\$50,000 under \$75,000.....	17,392,169	8,226,771	9,166,471	1,517,542	676,140	--	--	6,226,572	6,436,235	1,558,243	1,396,584	1,245,544	434,308	*11,145	*15,583	
\$75,000 under \$100,000.....	8,877,210	4,751,120	5,173,547	880,919	382,953	--	--	3,465,665	3,672,396	1,132,435	669,851	352,985	146,186	17,722	41,666	
\$100,000 under \$200,000.....	8,461,079	3,271,487	3,071,071	825,014	386,294	--	--	1,784,326	1,548,572	--	--	332,781	138,818	*3,112	*6,602	
\$200,000 under \$500,000.....	2,015,905	716,693	1,745,703	126,661	61,324	--	--	--	--	--	--	86,545	38,606	**156	**2,673	
\$500,000 under \$1,000,000.....	355,075	178,950	1,275,397	14,900	8,537	--	--	--	--	--	--	15,499	7,273	--	--	
\$1,000,000 or more.....	192,854	118,110	3,797,933	5,091	2,912	--	--	--	--	--	--	11,667	5,762	--	--	
Nontaxable returns, total	35,491,707	9,432,485	7,993,719	1,284,775	592,976	51,171	8,816	7,005,238	3,962,400	1,252,880	895,825	6,858,025	1,254,529	13,875	20,020	

Footnotes at end of table

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

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

Size of adjusted gross income	Tax credits--continued													
	Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit		General business credit		Empowerment zone employment credit		Nonconventional source fuel credit		Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
All returns, total	4,412,721	1,470,200	248,255	1,438,041	3,942,604	6,254,559	269,648	713,974	6,745	24,274	33,075	41,811	45,384	124,969
No adjusted gross income	**	**	--	--	*12	*1	--	--	*146	*1,601	--	--	--	--
\$1 under \$5,000	--	--	*1,978	*239	74,869	1,240	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	**665,096	*57,343	*1,010	*13	57,611	1,226	*2,898	*442	--	--	*961	*883	--	--
\$10,000 under \$15,000	348,689	34,689	*709	*18	87,260	3,223	*5,243	*1,728	--	--	*961	*70	*961	*541
\$15,000 under \$20,000	746,634	281,731	*3,334	*899	128,353	16,762	*428	*697	--	--	*1,856	*610	*931	*425
\$20,000 under \$25,000	1,419,507	719,808	*326	*133	102,706	11,860	6,816	2,753	--	--	*961	*13	*60	*26
\$25,000 under \$30,000	1,012,344	340,800	*2,238	*2,790	105,404	8,736	*3,976	2,661	--	--	--	--	*4,917	*8,816
\$30,000 under \$40,000	220,444	35,829	5,291	2,376	236,566	34,113	15,082	15,420	**41	*67	*4,995	*261	*3,173	*3,657
\$40,000 under \$50,000	--	--	9,496	13,372	278,072	70,865	14,197	25,857	--	--	*5,064	*979	*2,871	*5,365
\$50,000 under \$75,000	--	--	22,176	18,595	664,591	139,919	40,119	66,521	--	--	*2,051	*563	6,159	9,123
\$75,000 under \$100,000	--	--	29,873	21,487	541,407	187,977	35,011	59,948	--	--	*1,774	*84	5,035	4,915
\$100,000 under \$200,000	--	--	85,069	152,042	929,553	698,651	79,915	130,128	*368	*55	8,200	4,505	11,902	25,219
\$200,000 under \$500,000	--	--	61,682	276,097	490,886	1,275,011	37,654	97,670	3,157	8,614	3,553	6,838	5,747	23,568
\$500,000 under \$1,000,000	--	--	15,170	265,974	143,759	923,741	14,822	81,588	1,796	4,205	1,612	3,082	1,667	13,985
\$1,000,000 under \$1,500,000	--	--	4,102	152,915	40,971	563,558	4,875	40,466	675	2,390	381	3,374	792	4,715
\$1,500,000 under \$2,000,000	--	--	2,031	99,869	18,935	343,736	2,685	31,719	207	943	165	2,388	307	3,897
\$2,000,000 under \$5,000,000	--	--	2,738	229,910	29,260	806,143	4,137	74,806	251	3,392	332	5,685	583	11,655
\$5,000,000 under \$10,000,000	--	--	672	94,627	7,601	404,292	1,150	34,421	61	2,086	113	4,196	160	3,193
\$10,000,000 or more	--	--	359	106,683	4,789	763,504	842	47,150	40	920	96	8,278	119	5,869
Taxable returns, total	1,785,898	592,311	235,614	1,299,747	3,848,865	6,090,850	256,938	696,922	6,703	24,207	31,173	40,791	38,374	113,015
No adjusted gross income	--	--	--	--	*3	(Z)	--	--	*146	*1,601	--	--	--	--
\$1 under \$5,000	--	--	--	--	65,440	1,132	--	--	--	--	--	--	--	--
\$5,000 under \$10,000	338,902	32,907	*961	*8	51,240	834	*1,937	*400	--	--	--	--	--	--
\$10,000 under \$15,000	182,985	4,887	--	--	75,817	2,663	*4,816	*1,499	--	--	*961	*70	--	--
\$15,000 under \$20,000	*14,748	*18,606	*3,330	*898	117,826	7,036	--	--	--	--	*1,856	*610	--	--
\$20,000 under \$25,000	447,657	305,526	--	--	97,856	6,836	*3,051	*1,380	--	--	*961	*13	*60	*26
\$25,000 under \$30,000	618,752	199,042	*1,261	*291	92,763	5,901	*3,036	*251	--	--	--	--	*961	*1,236
\$30,000 under \$40,000	182,854	31,342	3,491	735	225,953	20,590	12,591	14,074	--	--	*4,994	*258	*2,967	*3,178
\$40,000 under \$50,000	--	--	7,470	11,838	268,445	50,970	13,007	22,939	--	--	*4,124	*846	*2,871	*5,365
\$50,000 under \$75,000	--	--	20,952	16,127	651,791	104,886	37,735	59,482	--	--	*2,051	*563	5,222	7,393
\$75,000 under \$100,000	--	--	28,499	19,441	537,109	151,226	34,987	59,864	--	--	*1,774	*84	5,034	4,915
\$100,000 under \$200,000	--	--	83,901	134,262	928,932	692,622	79,884	130,020	*368	*55	8,200	4,505	11,899	25,199
\$200,000 under \$500,000	--	--	61,006	241,891	490,545	1,264,481	37,609	97,287	3,157	8,614	3,553	6,838	5,738	23,455
\$500,000 under \$1,000,000	--	--	14,957	237,534	143,663	919,795	14,605	81,499	1,796	4,205	1,612	3,082	1,663	13,473
\$1,000,000 or more	--	--	9,786	636,723	101,484	2,861,878	13,681	228,227	1,235	9,732	1,086	23,921	1,959	28,775
Nontaxable returns, total	2,626,823	877,890	12,640	138,293	93,739	163,709	12,710	17,052	*41	*67	*1,902	*1,019	7,011	11,955

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	Income tax after credits		Form 4970 tax-accumulation distribution		Total income tax		All other taxes						Social security taxes on lip income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total		Penalty tax on qualified retirement plans		Self-employment tax		Number of returns	Amount
							(30)	(31)	(32)	(33)	(34)	(35)		
All returns, total	94,763,163	887,936,276	205	7,142	94,763,530	887,973,968	19,324,008	40,785,336	4,571,187	3,259,975	14,575,011	36,262,878	288,274	35,879
No adjusted gross income	5,143	91,634	--	--	5,267	92,152	183,912	332,589	21,254	27,208	164,744	287,311	*2,214	*62
\$1 under \$5,000	1,574,822	159,061	--	--	1,574,822	159,061	978,357	416,159	59,135	11,704	893,655	402,986	33,728	1,182
\$5,000 under \$10,000	4,885,117	1,060,275	--	--	4,885,117	1,060,275	1,763,803	1,544,574	112,878	26,361	1,591,329	1,474,200	65,921	5,157
\$10,000 under \$15,000	6,467,466	3,940,661	--	--	6,467,466	3,940,661	1,536,155	1,737,188	194,511	47,647	1,265,727	1,650,302	57,906	9,927
\$15,000 under \$20,000	7,323,371	8,058,372	--	--	7,323,371	8,058,372	1,248,393	1,651,547	234,273	54,978	995,999	1,568,337	21,877	4,112
\$20,000 under \$25,000	7,005,904	11,632,291	--	--	7,005,904	11,632,291	1,233,119	1,737,223	302,120	92,958	925,744	1,628,803	25,610	5,714
\$25,000 under \$30,000	7,053,931	15,551,507	--	--	7,053,931	15,551,507	1,032,555	1,439,111	319,929	128,849	712,326	1,300,750	19,969	2,488
\$30,000 under \$40,000	12,845,487	38,460,995	--	--	12,845,487	38,460,995	1,905,988	3,080,511	580,160	239,625	1,341,848	2,830,721	16,410	2,809
\$40,000 under \$50,000	10,307,845	44,463,041	--	--	10,307,845	44,463,041	1,631,979	2,754,559	530,320	275,834	1,100,659	2,446,219	16,626	2,369
\$50,000 under \$75,000	17,392,097	114,049,944	--	--	17,392,097	114,051,713	3,123,939	6,079,260	1,085,761	701,434	2,052,290	5,348,203	20,097	1,266
\$75,000 under \$100,000	8,877,163	98,742,267	--	--	8,877,210	98,746,758	1,768,071	4,448,709	551,957	553,767	1,238,588	3,875,066	*1,335	*56
\$100,000 under \$200,000	8,460,990	185,251,496	--	--	8,461,079	185,263,807	1,985,795	7,903,193	498,268	886,227	1,489,401	6,849,787	*6,092	*643
\$200,000 under \$500,000	2,015,902	134,582,936	*154	*1,667	2,015,905	134,590,608	704,273	4,664,296	70,495	183,326	609,150	4,259,715	*294	*56
\$500,000 under \$1,000,000	365,073	67,781,012	*3	(Z)	355,075	67,781,194	141,923	1,302,268	7,358	21,445	122,354	1,175,097	*188	*39
\$1,000,000 under \$1,500,000	85,321	30,259,208	*17	*214	85,321	30,259,886	36,234	427,097	1,389	4,276	31,083	379,733	--	--
\$1,500,000 under \$2,000,000	36,430	18,476,336	*9	*6	36,430	18,477,684	16,168	231,420	469	1,368	13,412	196,285	*8	(Z)
\$2,000,000 under \$5,000,000	52,040	45,840,292	*13	*935	52,042	45,841,881	23,537	449,687	644	1,983	18,983	312,543	--	--
\$5,000,000 under \$10,000,000	12,235	24,207,014	*6	*212	12,235	24,207,787	6,224	186,501	164	760	4,770	107,947	--	--
\$10,000,000 or more	6,825	45,327,935	*4	*4,108	6,825	45,332,386	3,982	399,443	101	205	2,950	168,872	--	--
Taxable returns, total	94,763,163	887,936,276	205	7,142	94,763,530	887,973,968	13,910,122	34,280,711	3,892,572	3,045,351	9,874,659	30,105,643	173,663	22,616
No adjusted gross income	5,143	91,634	--	--	5,267	92,152	1,453	9,992	*49	*125	1,379	9,109	--	--
\$1 under \$5,000	1,574,822	159,061	--	--	1,574,822	159,061	30,794	7,535	*4,925	*425	21,885	6,935	*4,952	*175
\$5,000 under \$10,000	4,885,117	1,060,275	--	--	4,885,117	1,060,275	281,635	191,571	27,276	6,809	217,396	176,495	32,137	1,360
\$10,000 under \$15,000	6,467,466	3,940,661	--	--	6,467,466	3,940,661	566,043	568,276	96,636	22,308	425,230	537,614	35,138	4,416
\$15,000 under \$20,000	7,323,371	8,058,372	--	--	7,323,371	8,058,372	651,064	748,771	114,390	31,358	516,993	712,193	*13,930	*2,113
\$20,000 under \$25,000	7,005,904	11,632,291	--	--	7,005,904	11,632,291	694,168	855,636	195,579	64,403	496,662	783,289	*12,384	*5,169
\$25,000 under \$30,000	7,053,931	15,551,507	--	--	7,053,931	15,551,507	745,704	955,256	241,746	93,165	497,669	853,252	15,003	2,152
\$30,000 under \$40,000	12,845,487	38,460,995	--	--	12,845,487	38,460,995	1,644,309	2,510,837	538,046	223,754	1,118,380	2,277,397	15,470	2,802
\$40,000 under \$50,000	10,307,845	44,463,041	--	--	10,307,847	44,464,949	1,558,480	2,549,447	518,254	267,491	1,040,404	2,252,185	16,626	2,869
\$50,000 under \$75,000	17,392,097	114,049,944	--	--	17,392,169	114,051,713	3,068,947	5,911,843	1,066,964	886,025	2,013,949	5,197,807	20,097	1,266
\$75,000 under \$100,000	8,877,163	98,742,267	--	--	8,877,210	98,746,758	1,762,057	4,430,244	549,970	550,504	1,234,648	3,860,681	*1,335	*56
\$100,000 under \$200,000	8,460,990	185,251,496	--	--	8,461,079	185,263,807	1,984,219	7,890,984	498,212	886,153	1,488,109	6,842,318	*6,092	*643
\$200,000 under \$500,000	2,015,902	134,582,936	*154	*1,667	2,015,905	134,590,608	703,482	4,656,936	70,420	182,909	608,613	4,257,122	*293	*55
\$500,000 under \$1,000,000	365,073	67,781,012	*3	*3	355,075	67,781,194	1,301,105	7,347	2,417	122,234	1,174,564	1,164,682	*188	*39
\$1,000,000 or more	192,852	164,110,785	49	5,475	192,854	164,119,625	86,007	1,692,279	2,758	8,505	71,107	1,164,682	*8	(Z)
Nontaxable returns, total	--	--	--	--	5,413,885	6,504,626	638,615	214,624	6,157,235	4,700,353	114,611	13,264	114,611	13,264

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	All other taxes--continued		Earned income credit used to offset other taxes		Total tax liability		Total		Tax payments						Additional child tax credit			
	Household employment tax		Amount		Number of returns		Amount		Number of returns		Income tax withheld		Estimated tax payments		Number of returns		Amount	
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)				
All returns, total	250,622	804,086	3,506,426	2,862,938	97,562,939	925,434,591	120,440,062	1,038,129,848	114,798,386	773,325,891	13,167,855	220,195,712	8,562,900	4,994,877				
No adjusted gross income	2,733	16,871	66,029	26,516	162,129	380,003	486,150	2,794,206	343,604	1,256,349	146,036	1,375,952	186,537	238,510				
\$1 under \$5,000	*91	*204	478,922	138,277	2,358,930	434,339	9,687,233	2,575,273	9,390,922	2,030,263	306,930	517,234	10,411	8,132				
\$5,000 under \$10,000	7,592	38,828	1,134,621	835,376	5,535,896	1,762,576	10,095,736	6,487,771	9,708,869	5,602,619	439,757	825,458	57,823	27,073				
\$10,000 under \$15,000	8,018	28,783	672,622	793,029	6,804,316	4,871,631	10,347,498	11,393,720	9,783,566	9,992,909	700,715	1,320,688	2,532,888	631,424				
\$15,000 under \$20,000	8,973	23,559	471,799	575,511	7,517,870	9,083,181	10,635,535	17,611,919	10,066,023	15,748,498	825,889	1,760,348	2,347,492	1,307,935				
\$20,000 under \$25,000	2,683	2,444	439,602	378,137	7,253,830	12,890,690	9,546,414	21,831,711	9,080,627	19,882,517	728,231	1,849,547	1,506,067	1,115,012				
\$25,000 under \$30,000	2,161	6,797	208,257	106,794	7,205,770	16,809,287	8,363,852	25,137,867	7,996,611	23,176,322	648,045	1,869,945	861,276	689,176				
\$30,000 under \$40,000	627	1,313	32,573	7,296	13,017,194	41,396,881	13,567,709	56,845,475	12,984,037	51,654,761	1,259,760	4,876,054	731,816	652,915				
\$40,000 under \$50,000	9,512	27,738	10,368,636	47,191,399	10,480,384	47,191,399	10,480,384	10,028,954	54,928,899	1,148,749	5,629,122	208,694	195,797					
\$50,000 under \$75,000	14,381	14,347	17,417,495	120,104,179	17,417,495	120,104,179	17,417,495	146,222,501	16,734,845	129,802,177	2,328,985	15,586,498	102,231	112,949				
\$75,000 under \$100,000	12,549	13,334	8,879,235	103,192,286	8,854,305	115,727,014	8,854,305	115,727,014	8,503,774	101,095,353	1,405,994	13,582,395	16,301	14,548				
\$100,000 under \$200,000	67,950	162,519	8,462,625	193,166,001	8,414,197	203,286,099	8,414,197	203,286,099	7,931,383	163,937,987	2,028,768	35,598,943	1,366	1,405				
\$200,000 under \$500,000	66,649	215,108	2,016,696	139,254,904	1,998,876	138,152,441	1,998,876	138,152,441	1,780,843	91,543,194	858,654	41,215,830	--	--				
\$500,000 under \$1,000,000	24,453	88,343	355,237	69,083,462	352,598	66,620,230	352,598	66,620,230	302,175	37,340,131	206,749	24,932,918	--	--				
\$1,000,000 under \$1,500,000	7,412	33,420	85,369	30,686,983	84,840	29,785,538	84,840	29,785,538	71,518	14,324,823	57,267	12,602,809	--	--				
\$1,500,000 under \$2,000,000	4,003	12,323	36,456	16,709,104	36,312	18,147,523	36,312	18,147,523	30,312	8,144,190	25,411	8,021,252	--	--				
\$2,000,000 under \$5,000,000	6,780	46,806	52,089	46,291,568	51,859	44,811,597	51,859	44,811,597	43,903	19,461,113	37,145	19,187,101	--	--				
\$5,000,000 under \$10,000,000	2,267	25,243	12,247	24,394,289	12,214	23,868,673	12,214	23,868,673	10,512	9,531,607	9,259	10,230,090	--	--				
\$10,000,000 or more	1,787	37,106	6,819	45,731,829	6,831	45,731,829	6,819	46,069,047	5,909	13,872,180	5,511	19,213,528	--	--				
Taxable returns, total	226,543	691,157	94,751,521	922,251,079	91,795,343	1,007,449,717	87,188,268	747,869,562	11,899,114	215,329,422	15,781	12,697	15,781	12,697				
No adjusted gross income	89	614	5,267	102,143	4,293	151,701	4,293	151,701	2,507	27,954	1,697	80,936	--	--				
\$1 under \$5,000	--	--	1,574,822	166,596	917,808	330,767	917,808	330,767	810,956	208,187	100,071	112,039	--	--				
\$5,000 under \$10,000	*2,942	*6,891	4,885,117	1,251,846	4,454,369	3,206,486	4,454,369	3,206,486	4,297,052	2,859,731	173,970	317,825	--	--				
\$10,000 under \$15,000	*2,013	*3,694	6,467,466	4,508,938	5,915,825	7,465,120	5,915,825	7,465,120	5,523,798	6,535,175	498,252	869,379	--	--				
\$15,000 under \$20,000	*4,949	*2,545	7,321,393	8,888,766	6,888,766	12,619,830	6,888,766	12,619,830	6,411,657	11,188,465	697,905	1,347,937	--	--				
\$20,000 under \$25,000	*457	*484	7,003,926	12,487,917	7,003,926	12,487,917	7,003,926	12,487,917	6,378,995	15,396,388	631,814	1,523,801	--	--				
\$25,000 under \$30,000	*2,027	*6,461	7,053,931	16,506,763	6,927,858	21,994,169	6,927,858	21,994,169	6,622,084	20,336,438	569,170	1,588,169	--	--				
\$30,000 under \$40,000	*542	*860	12,841,514	40,969,314	12,665,073	54,170,149	12,665,073	54,170,149	12,111,200	49,349,280	1,185,718	4,533,655	--	--				
\$40,000 under \$50,000	7,387	25,005	10,207,241	47,014,396	10,207,241	47,014,396	10,207,241	47,014,396	9,777,873	53,974,980	1,116,695	5,422,853	--	--				
\$50,000 under \$75,000	13,016	12,767	17,390,141	119,963,443	17,266,316	145,188,138	17,266,316	145,188,138	16,596,917	129,102,447	2,299,450	15,283,693	--	--				
\$75,000 under \$100,000	12,468	12,547	8,875,158	103,176,997	8,833,670	115,458,335	8,833,670	115,458,335	8,484,088	100,919,859	1,400,095	13,494,024	--	--				
\$100,000 under \$200,000	67,661	157,853	8,461,079	193,153,940	8,408,509	203,101,575	8,408,509	203,101,575	7,927,941	163,850,398	2,025,644	35,508,416	--	--				
\$200,000 under \$500,000	66,401	210,837	2,015,905	139,247,543	1,996,913	138,037,332	1,996,913	138,037,332	1,779,464	91,506,079	857,660	41,142,181	--	--				
\$500,000 under \$1,000,000	24,407	87,742	355,075	69,082,299	352,158	66,573,871	352,158	66,573,871	301,829	37,321,208	206,551	24,907,900	--	--				
\$1,000,000 or more	22,184	162,858	191,769	162,577,829	191,769	165,811,904	191,769	165,811,904	161,906	65,302,973	134,424	89,196,615	--	--				
Nontaxable returns, total	24,078	112,929	3,506,426	2,862,938	2,811,418	3,183,512	28,644,718	30,680,131	27,610,117	25,456,329	1,268,742	4,866,289	8,547,119	4,982,160				

Footnotes at end of table.

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

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

Size of adjusted gross income	Tax payments--continued										Earned income credit, refundable portion		Overpayment			
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns		Amount		Number of returns		Amount	
	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
All returns, total.....	1,448,214	42,495,018	1,436,746	1,915,349	392,751	109,229	20,955	86,649	16,631,224	29,042,833	102,310,896	236,982,082				
No adjusted gross income	19,492	139,562	3,845	7,050	26,900	13,939	931	1,354	59,512	54,617	622,049	2,849,792				
\$1 under \$5,000	52,944	22,716	*55	*26	10,649	4,732	*976	*302	2,584,277	1,773,505	9,921,479	4,212,497				
\$5,000 under \$10,000	49,370	55,977	*1,988	*378	20,889	3,340	--	--	3,921,326	6,789,386	10,434,917	12,119,607				
\$10,000 under \$15,000	55,464	75,723	*1,570	*828	20,094	3,571	--	--	3,377,718	9,680,192	10,050,447	17,775,473				
\$15,000 under \$20,000	48,400	94,938	*954	*2,812	31,345	5,303	*91	*20	3,165,422	6,789,870	9,762,769	17,811,869				
\$20,000 under \$25,000	55,470	95,231	*235	*106	27,424	4,311	--	--	2,321,859	3,080,144	8,392,963	14,428,296				
\$25,000 under \$30,000	41,608	77,630	*177	*151	29,579	13,272	*1,660	*547	1,047,339	843,645	7,191,995	11,216,736				
\$30,000 under \$40,000	86,744	260,573	274	503	44,958	7,110	*2,037	**46,475	153,771	31,474	11,282,919	19,255,682				
\$40,000 under \$50,000	77,021	201,503	5,491	4,769	35,738	6,952	**	**	--	--	8,342,526	17,184,961				
\$50,000 under \$75,000	195,082	797,654	25,733	12,023	81,483	21,529	*7,757	*2,620	--	--	13,431,035	34,579,557				
\$75,000 under \$100,000	143,779	866,530	313,112	151,000	36,656	9,183	*3,278	*2,553	--	--	6,134,348	20,371,408				
\$100,000 under \$200,000	308,023	2,847,655	760,763	892,597	18,151	5,066	3,201	3,853	--	--	5,362,723	26,605,957				
\$200,000 under \$500,000	192,803	4,765,714	255,046	619,862	6,541	7,359	390	482	--	--	1,098,968	14,519,435				
\$500,000 under \$1,000,000	62,045	4,202,885	42,468	132,967	1,245	705	275	10,624	--	--	177,591	6,600,337				
\$1,000,000 under \$1,500,000	21,735	2,820,584	10,570	36,151	412	275	101	896	--	--	44,507	3,132,728				
\$1,500,000 under \$2,000,000	10,916	1,965,842	4,561	15,974	138	228	66	38	--	--	19,275	1,918,107				
\$2,000,000 under \$5,000,000	18,327	6,128,689	7,025	26,299	349	1,957	110	6,438	--	--	28,610	4,789,922				
\$5,000,000 under \$10,000,000	5,224	4,085,567	1,794	7,004	103	178	39	4,227	--	--	7,235	2,627,229				
\$10,000,000 or more	3,767	12,970,044	1,085	4,852	98	219	40	8,224	--	--	4,540	4,982,489				
Taxable returns, total.....	1,319,932	42,185,732	1,426,294	1,902,027	286,844	76,673	17,275	86,300	16,631,224	29,042,833	71,952,315	174,292,338				
No adjusted gross income	1,159	42,534	46	173	*217	*50	*6	*54	--	--	2,077	75,521				
\$1 under \$5,000	33,639	10,541	--	--	--	--	--	--	--	--	757,502	265,718				
\$5,000 under \$10,000	28,334	28,451	--	--	*3,338	*479	--	--	--	--	4,130,477	2,207,596				
\$10,000 under \$15,000	37,670	59,344	**963	**293	6,182	939	--	--	--	--	5,196,094	3,716,519				
\$15,000 under \$20,000	43,479	81,080	**	**	18,423	2,339	*3	(Z)	--	--	5,855,738	4,910,897				
\$20,000 under \$25,000	34,543	61,746	*105	*25	21,220	2,651	--	--	--	--	5,626,939	5,646,441				
\$25,000 under \$30,000	32,479	57,261	*156	*71	27,342	12,230	--	--	--	--	5,778,942	6,796,046				
\$30,000 under \$40,000	80,477	234,574	*230	*395	35,206	5,771	**2,028	**46,474	--	--	10,398,328	16,278,081				
\$40,000 under \$50,000	74,236	191,257	4,807	4,140	32,160	6,574	**	**	--	--	8,076,663	15,976,465				
\$50,000 under \$75,000	189,470	767,418	24,004	11,331	79,263	20,633	*7,745	*2,616	--	--	13,283,741	33,563,006				
\$75,000 under \$100,000	142,602	882,005	313,013	150,807	36,652	9,086	*3,278	*2,553	--	--	6,110,488	20,103,282				
\$100,000 under \$200,000	307,232	2,841,576	760,639	892,323	17,972	5,010	3,201	3,853	--	--	5,357,225	26,429,294				
\$200,000 under \$500,000	192,657	4,761,979	254,892	619,435	6,533	7,352	393	305	--	--	1,097,083	14,410,724				
\$500,000 under \$1,000,000	62,017	4,200,564	42,436	132,872	274	703	274	10,623	--	--	177,157	6,555,042				
\$1,000,000 or more	59,939	27,965,401	25,003	90,163	1,096	2,856	356	19,822	--	--	103,862	17,357,707				
Nontaxable returns, total.....	126,282	309,286	10,452	13,321	105,908	32,556	3,679	2,350	16,631,224	29,042,833	30,358,581	62,689,744				

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 2002 estimated tax	Tax due at time of filing		Number of returns	Predetermined estimated tax penalty		
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	
All returns, total.....	99,011,975	202,274,032	5,408,878	34,708,129	24,581,130	91,822,703	5,318,906	1,060,320	
No adjusted gross income	573,778	2,474,314	64,629	375,477	100,754	161,624	20,135	2,941	
\$1 under \$5,000	9,820,476	4,066,304	164,235	146,193	1,450,688	294,772	12,419	460	
\$5,000 under \$10,000	10,341,653	11,943,069	185,261	176,537	1,213,845	594,492	112,987	5,263	
\$10,000 under \$15,000	9,905,223	17,542,792	274,835	232,681	1,464,854	982,637	171,431	12,257	
\$15,000 under \$20,000	9,576,932	17,513,766	340,432	298,103	1,589,231	1,266,833	241,100	15,619	
\$20,000 under \$25,000	8,262,584	14,152,680	268,055	275,616	1,529,449	1,423,460	274,781	21,283	
\$25,000 under \$30,000	7,060,795	10,918,376	226,125	298,360	1,337,525	1,455,027	268,011	23,615	
\$30,000 under \$40,000	10,998,673	18,495,939	523,147	759,744	2,518,969	3,309,196	587,802	47,847	
\$40,000 under \$50,000	8,079,441	16,474,364	457,997	710,597	2,240,029	3,481,560	489,859	44,044	
\$50,000 under \$75,000	12,869,878	32,633,962	908,784	1,945,595	4,108,172	8,490,221	1,027,602	112,216	
\$75,000 under \$100,000	5,760,850	18,615,948	565,257	1,755,517	2,761,491	7,914,505	726,617	89,192	
\$100,000 under \$200,000	4,823,038	21,658,948	823,238	4,947,009	3,087,381	16,693,400	894,495	207,946	
\$200,000 under \$500,000	796,979	8,380,595	425,986	6,138,839	913,733	15,833,541	364,280	211,643	
\$500,000 under \$1,000,000	97,538	2,811,771	104,596	3,788,566	176,805	9,166,939	82,205	103,369	
\$1,000,000 under \$1,500,000	20,316	1,037,671	31,027	2,095,057	40,650	4,075,383	21,086	41,210	
\$1,500,000 under \$2,000,000	8,146	610,338	14,123	1,307,769	17,013	2,502,600	8,304	22,912	
\$2,000,000 under \$5,000,000	11,488	1,339,219	21,457	3,450,769	23,300	6,319,765	12,005	49,871	
\$5,000,000 under \$10,000,000	2,675	673,837	5,791	1,953,391	4,973	3,183,641	2,483	20,797	
\$10,000,000 or more	1,513	930,183	3,904	4,052,306	2,268	4,673,108	1,304	27,836	
Taxable returns, total.....	66,960,551	140,770,305	4,896,624	33,522,112	22,722,652	90,127,601	5,005,280	1,035,644	
No adjusted gross income	798	37,529	1,351	37,992	3,189	26,280	939	317	
\$1 under \$5,000	715,010	231,610	79,386	34,108	809,463	101,635	*2,939	*88	
\$5,000 under \$10,000	4,089,628	2,140,027	98,819	67,569	752,663	255,372	53,561	2,364	
\$10,000 under \$15,000	5,092,594	3,591,801	124,718	124,718	1,263,449	771,559	134,733	10,454	
\$15,000 under \$20,000	5,705,094	4,701,483	278,424	209,414	1,467,632	1,110,311	206,455	13,287	
\$20,000 under \$25,000	5,521,577	5,458,372	219,030	188,068	1,371,972	1,176,278	211,345	16,223	
\$25,000 under \$30,000	5,662,563	6,571,043	200,478	225,003	1,263,986	1,330,352	231,775	20,603	
\$30,000 under \$40,000	10,126,351	15,584,273	501,594	693,808	2,442,777	3,116,799	552,660	44,136	
\$40,000 under \$50,000	7,825,173	15,307,870	437,801	668,595	2,222,817	3,433,603	478,451	42,456	
\$50,000 under \$75,000	12,728,663	31,686,447	894,596	1,876,558	4,098,642	8,451,247	1,020,275	111,114	
\$75,000 under \$100,000	5,738,550	18,376,971	561,320	1,726,324	2,760,568	7,910,826	726,354	89,109	
\$100,000 under \$200,000	4,818,106	21,500,308	822,392	4,928,986	3,086,948	16,689,550	894,240	207,891	
\$200,000 under \$500,000	795,377	8,291,534	425,429	6,119,190	913,577	15,832,550	364,191	211,615	
\$500,000 under \$1,000,000	97,170	2,775,411	104,470	3,779,631	176,780	9,166,836	82,190	103,365	
\$1,000,000 or more	43,897	4,515,625	76,191	12,842,149	88,189	20,754,404	45,172	162,622	
Nontaxable returns, total.....	30,051,425	61,503,728	512,254	1,186,017	1,856,478	1,695,101	313,626	24,676	

* 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.....	104,163,693	6,050,309,334	4,269,339,932	2,181,469,158	926,646,417	518,687,805	887,249,293	14.7	20.8
8 percent.....	187,240	4,242,416	1,410,668	1,410,668	112,850	112,853	95,422	2.2	6.8
10 percent.....	3,877,821	22,928,193	7,834,252	7,834,252	783,586	783,425	782,761	3.4	10.0
10 percent (capital gains)	554,064	7,967,239	2,645,170	1,927,058	257,111	192,706	233,479	2.9	8.8
10 percent (Form 8814).....	8,324	-157,822	10,580	10,580	1,058	1,058	6,666	(X)	63.0
15 percent.....	65,207,298	1,987,679,803	1,056,357,480	1,041,994,466	157,672,420	156,299,170	129,730,098	6.5	12.3
20 percent.....	685,760	123,534,163	95,447,222	69,299,574	17,160,764	13,859,915	17,884,958	14.5	18.7
25 percent.....	47,801	8,127,008	6,781,981	1,544,944	1,338,779	386,236	1,368,743	16.8	20.2
27.5 percent.....	27,219,888	2,094,075,310	1,554,572,661	487,535,342	296,370,247	134,072,219	288,472,945	13.8	18.6
28 percent (capital gains)	49,296	4,928,994	3,897,093	160,845	793,800	45,037	787,259	16.0	20.2
30.5 percent.....	3,824,132	558,275,261	450,404,363	82,442,760	106,868,479	25,145,042	106,992,059	19.2	23.8
35.5 percent.....	1,453,822	388,065,125	328,972,332	71,430,390	89,323,624	25,357,788	89,304,233	23.0	27.1
39.1 percent.....	846,345	848,700,501	759,379,672	414,393,069	255,544,943	162,027,690	251,167,102	29.6	33.1
Form 8615.....	201,902	1,943,144	1,626,456	1,485,208	418,758	404,666	423,566	21.8	26.0
Joint returns and returns of surviving spouses									
All tax rates.....	45,184,133	4,041,688,868	2,908,857,140	1,403,696,034	657,562,444	357,451,989	631,890,993	15.6	21.7
8 percent.....	76,687	2,736,644	791,910	791,910	63,351	63,353	55,886	2.0	7.1
10 percent.....	--	--	--	--	--	--	--	(X)	(X)
10 percent (capital gains).....	118,133	4,204,364	1,208,567	1,075,427	118,202	107,543	103,010	2.5	8.5
10 percent (Form 8814).....	6,103	-151,339	8,332	8,332	833	833	6,390	(X)	76.7
15 percent.....	25,159,629	1,082,075,392	570,064,365	564,140,756	85,169,521	84,621,113	69,197,081	6.4	12.1
20 percent.....	405,045	88,103,648	68,101,887	49,738,438	12,286,316	9,947,688	12,770,750	14.5	18.8
25 percent.....	31,977	6,051,399	4,987,565	1,145,230	982,819	286,308	1,006,306	16.6	20.2
27.5 percent.....	15,380,292	1,457,259,036	1,064,064,336	337,218,938	203,429,641	92,735,208	196,457,231	13.5	18.5
28 percent (capital gains)	33,692	3,829,249	3,024,938	125,475	615,454	35,133	610,791	16.0	20.2
30.5 percent.....	2,136,205	372,302,732	2,551,087	47,499,020	69,568,072	14,487,201	69,647,514	18.7	23.6
35.5 percent.....	1,122,391	312,221,095	263,028,560	55,439,490	70,851,803	19,681,019	70,860,233	22.7	26.9
39.1 percent.....	713,981	713,056,648	638,065,592	346,513,019	214,476,432	135,486,590	211,175,801	29.6	33.1
Form 8615.....	--	--	--	--	--	--	--	(X)	(X)
Separate returns of married persons									
All tax rates.....	2,181,354	104,906,702	77,060,005	41,093,721	18,117,232	10,984,489	17,582,905	16.8	22.8
8 percent.....	962	16,736	9,355	9,355	749	748	748	4.5	8.0
10 percent.....	9,975	55,745	20,774	20,774	2,079	2,077	2,080	3.7	10.0
10 percent (capital gains)	3,490	52,457	27,053	27,049	2,706	2,705	2,040	3.9	7.5
10 percent (Form 8814).....	4	-23,041	3	3	--	--	226	(X)	(X)
15 percent.....	1,284,957	28,086,102	15,442,947	15,401,255	2,314,293	2,310,188	2,058,351	7.3	13.3
20 percent.....	12,649	2,729,679	1,986,809	1,701,247	377,282	340,249	411,885	15.1	20.7
25 percent.....	954	75,694	60,624	13,264	11,717	3,316	11,536	15.2	19.0
27.5 percent.....	700,348	32,454,704	23,999,901	7,625,704	4,581,538	2,097,069	4,497,329	13.9	18.7
28 percent (capital gains)	940	48,750	34,596	3,173	6,796	888	4,696	9.6	13.6
30.5 percent.....	97,385	8,560,077	6,907,627	1,279,764	1,640,618	390,328	1,635,195	19.1	23.7
35.5 percent.....	37,328	5,461,892	4,617,998	911,737	1,225,420	323,667	1,235,085	22.6	26.7
39.1 percent.....	32,362	27,387,905	23,952,319	14,100,395	7,954,034	5,513,254	7,723,733	28.2	32.2
Form 8615.....	--	--	--	--	--	--	--	(X)	(X)

Footnotes at end of table

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed--Continued

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

Tax rate classes	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)	
Returns of heads of households									
All tax rates.....	12,506,639	435,885,573	239,770,006	169,950,716	42,671,676	30,238,711	33,754,090	7.7	14.1
8 percent.....	3,870	137,052	43,324	43,324	3,465	3,466	1,755	1.3	4.1
10 percent.....	--	--	--	--	--	--	--	(X)	(X)
10 percent (capital gains)	11,851	291,592	92,002	72,385	8,808	7,239	6,455	2.2	7.0
10 percent (Form 8814)...	2,217	16,557	2,245	2,245	225	225	50	0.3	2.2
15 percent.....	11,023,032	304,173,231	139,118,382	138,861,767	20,853,959	20,829,265	12,587,793	4.1	9.0
20 percent.....	24,653	3,712,629	2,975,324	2,084,621	527,359	416,924	537,698	14.5	18.1
25 percent.....	3,877	480,552	392,940	65,444	74,859	16,361	75,666	15.7	19.3
27.5 percent.....	1,306,070	91,748,864	66,488,534	18,014,360	12,285,192	4,953,949	11,814,445	12.9	17.8
28 percent (capital gains)	370	70,436	53,890	4,080	11,267	1,142	11,422	16.2	21.2
30.5 percent.....	80,186	11,855,555	9,799,278	1,647,416	2,333,092	502,462	2,335,231	19.7	23.8
35.5 percent.....	37,190	9,349,161	8,117,430	1,998,781	2,253,237	709,567	2,237,835	23.9	27.6
39.1 percent.....	13,321	14,049,934	12,686,657	7,156,294	4,320,212	2,798,111	4,145,741	29.5	32.7
Form 8615.....	--	--	--	--	--	--	--	(X)	(X)
Returns of single persons									
All tax rates.....	44,291,567	1,467,828,191	1,043,652,781	566,728,687	208,295,066	120,012,617	204,021,305	13.9	19.5
8 percent.....	105,721	1,351,974	566,079	566,079	45,286	45,286	37,033	2.7	6.5
10 percent.....	3,867,846	22,872,448	7,813,478	7,813,478	781,507	781,348	780,681	3.4	10.0
10 percent (capital gains)	420,591	3,418,826	1,317,548	752,197	127,396	75,220	121,974	3.6	9.3
10 percent (Form 8814).....	--	--	--	--	--	--	--	(X)	(X)
15 percent.....	27,739,679	573,345,077	331,731,786	323,590,688	49,334,646	48,538,603	45,886,873	8.0	13.8
20 percent.....	243,413	28,988,206	22,383,203	15,775,269	3,969,806	3,155,054	4,164,625	14.4	18.6
25 percent.....	10,993	1,519,363	1,340,851	321,007	269,383	80,252	275,235	18.1	20.5
27.5 percent.....	9,833,179	512,612,705	400,019,891	124,676,340	76,073,876	34,285,994	75,703,940	14.8	18.9
28 percent (capital gains)	14,294	980,559	783,669	28,117	160,283	7,873	160,349	16.4	20.5
30.5 percent.....	1,510,356	165,556,898	138,186,372	32,016,561	33,326,696	9,765,051	33,374,120	20.2	24.2
35.5 percent.....	256,912	61,032,977	53,208,345	13,080,382	14,993,164	4,643,536	14,971,081	24.5	28.1
39.1 percent.....	86,680	94,206,014	84,675,104	46,623,360	28,794,265	18,229,734	28,121,826	29.9	33.2
Form 8615.....	201,902	1,943,144	1,626,456	1,485,208	418,758	404,666	423,566	21.8	26.0

(X) Percentage not computed

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	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate					
					8 percent			10 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total.....	104,163,693	4,266,506,370	4,269,339,932	926,646,417	2,735,436	10,786,662	862,919	4,175,781	12,315,868	1,231,798
Under \$2,000.....	519,666	251,530	251,796	26,789	73,611	13,711	1,099	78,300	22,398	2,240
\$2,000 under \$4,000.....	490,858	592,284	596,301	70,292	74,148	37,922	3,032	74,329	38,741	3,874
\$4,000 under \$6,000.....	1,398,125	1,349,691	1,353,132	151,023	46,080	31,057	2,484	65,105	54,374	5,434
\$6,000 under \$8,000.....	1,740,573	3,334,294	3,340,330	355,450	41,033	37,279	2,979	47,139	36,042	3,605
\$8,000 under \$10,000.....	2,865,446	6,111,479	6,113,013	777,835	55,672	35,112	2,806	67,611	68,950	6,898
\$10,000 under \$12,000.....	2,713,224	9,843,580	9,845,243	1,365,943	50,504	40,835	3,266	104,081	101,715	10,173
\$12,000 under \$14,000.....	3,144,800	14,747,878	14,748,241	2,131,858	69,614	101,515	8,123	116,046	138,075	13,809
\$14,000 under \$16,000.....	3,728,289	21,249,078	21,252,182	3,130,308	93,750	110,808	8,862	153,553	218,115	21,824
\$16,000 under \$18,000.....	4,089,586	26,657,834	26,665,422	3,950,516	110,684	206,888	16,549	176,317	230,694	23,082
\$18,000 under \$20,000.....	3,975,869	31,986,776	31,989,868	4,769,242	95,601	179,503	14,360	168,862	248,403	24,848
\$20,000 under \$25,000.....	9,489,758	102,334,332	102,353,587	15,269,866	226,730	496,969	39,753	379,660	614,502	61,469
\$25,000 under \$30,000.....	8,390,626	126,824,811	126,823,364	18,946,371	219,658	510,300	40,823	403,126	712,785	71,296
\$30,000 under \$40,000.....	13,662,459	288,448,815	288,490,074	43,882,869	403,143	1,229,246	98,339	696,932	1,527,174	152,767
\$40,000 under \$50,000.....	10,543,289	305,197,261	305,251,843	49,309,375	323,088	901,186	72,100	508,681	1,165,712	116,599
\$50,000 under \$75,000.....	17,507,070	731,935,622	732,054,569	123,298,530	575,962	2,914,111	233,125	835,591	3,146,511	314,688
\$75,000 under \$100,000.....	8,885,612	546,501,714	546,597,643	103,648,825	118,783	1,112,036	86,963	159,010	1,389,289	138,944
\$100,000 under \$200,000.....	8,457,558	843,411,444	843,597,907	187,160,993	114,645	1,891,805	151,346	82,141	1,533,902	153,396
\$200,000 under \$500,000.....	2,013,756	482,712,954	482,808,347	134,043,009	29,848	607,712	48,616	27,527	670,968	67,097
\$500,000 under \$1,000,000.....	354,618	211,318,031	211,341,365	68,194,292	7,177	174,307	13,945	6,126	190,120	19,012
\$1,000,000 under \$1,500,000.....	85,195	91,492,389	91,524,394	30,676,646	2,039	54,476	4,358	1,850	66,587	6,659
\$1,500,000 under \$2,000,000.....	36,329	55,760,182	55,770,061	18,741,216	1,050	27,650	2,212	979	34,366	3,437
\$2,000,000 under \$5,000,000.....	51,968	138,523,230	138,577,023	46,491,534	1,569	43,005	3,440	1,738	64,196	6,420
\$5,000,000 under \$10,000,000.....	12,206	74,551,405	74,572,534	24,484,509	537	15,020	1,202	547	21,199	2,120
\$10,000,000 or more.....	6,812	153,369,759	153,421,694	45,769,129	511	14,210	1,137	533	21,052	2,105

Size of adjusted gross income	Tax generated at specified rate--continued								
	10 percent (capital gains)			10 percent (from Form 8814)			15 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
Total.....	5,226,657	13,879,743	1,387,974	144,897	119,730	12,178	99,228,958	2,323,780,421	348,567,063
Under \$2,000.....	445,293	197,788	19,779	756	612	62	10,796	8,350	1,253
\$2,000 under \$4,000.....	452,325	418,023	41,802	*961	*467	*47	*10,713	*16,826	*2,523
\$4,000 under \$6,000.....	1,365,233	1,136,167	113,617	*135	*174	*17	19,109	29,002	4,350
\$6,000 under \$8,000.....	1,212,213	2,959,443	295,944	*8	*6	*1	514,903	234,541	35,181
\$8,000 under \$10,000.....	663,921	2,851,863	285,186	*1,024	*1,471	*147	2,176,816	3,078,105	461,716
\$10,000 under \$12,000.....	373,094	2,164,656	216,466	*1,125	*1,565	*157	2,544,677	7,480,356	1,122,053
\$12,000 under \$14,000.....	259,699	1,510,244	151,024	*161	*211	*21	3,101,591	12,903,446	1,935,517
\$14,000 under \$16,000.....	172,595	1,003,493	100,349	*2,912	*2,915	*292	3,673,422	19,819,530	2,972,930
\$16,000 under \$18,000.....	92,147	541,597	54,160	*150	*163	*16	4,044,831	25,656,301	3,848,445
\$18,000 under \$20,000.....	47,488	265,121	26,512	*2,901	*2,897	*290	3,932,517	31,188,857	4,678,329
\$20,000 under \$25,000.....	78,427	464,874	46,487	7,748	8,682	868	9,435,280	100,729,443	15,109,416
\$25,000 under \$30,000.....	35,825	214,720	21,472	*1,713	*935	*94	8,363,608	125,316,347	18,797,452
\$30,000 under \$40,000.....	11,651	61,725	6,173	11,224	8,477	882	13,617,713	279,349,519	41,902,428
\$40,000 under \$50,000.....	*5,903	*33,421	*3,342	*12,014	*13,972	*1,396	10,521,240	273,525,085	41,028,763
\$50,000 under \$75,000.....	*5,810	*29,273	*2,927	22,762	16,249	1,711	17,455,208	612,752,765	91,912,915
\$75,000 under \$100,000.....	*12	*71	*7	23,380	17,462	1,749	8,866,341	367,234,272	55,085,141
\$100,000 under \$200,000.....	*3,694	*19,595	*1,960	29,806	22,800	2,286	8,415,576	357,177,288	53,576,593
\$200,000 under \$500,000.....	*897	*5,381	*538	18,479	14,073	1,451	1,992,745	84,801,786	12,720,268
\$500,000 under \$1,000,000.....	*219	*1,093	*109	4,407	3,784	393	347,518	14,711,338	2,206,701
\$1,000,000 under \$1,500,000.....	91	499	50	1,244	1,080	114	82,556	3,485,032	522,755
\$1,500,000 under \$2,000,000.....	*33	*197	*20	566	496	52	34,992	1,472,465	220,873
\$2,000,000 under \$5,000,000.....	63	361	36	1,009	842	89	49,479	2,085,773	312,866
\$5,000,000 under \$10,000,000.....	**26	**136	**14	248	240	25	11,356	475,593	71,339
\$10,000,000 or more.....	**	**	**	162	157	16	5,971	248,382	37,257

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 specified rate--continued											
	20 percent			25 percent			27.5 percent			28 percent (capital gains)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
Total	6,113,219	256,974,356	51,394,849	359,461	7,290,505	1,822,673	33,393,442	827,472,040	227,554,811	70,219	1,045,084	292,627
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.....	--	--	--	--	--	--	1,856	2,470	679	--	--	--
\$25,000 under \$30,000.....	*2,989	*4,236	*847	--	--	--	22,754	14,137	3,888	--	--	--
\$30,000 under \$40,000.....	196,143	191,025	38,203	*2,958	*1,683	*422	2,340,349	6,103,791	1,678,543	--	--	--
\$40,000 under \$50,000.....	377,259	772,159	154,434	*6,558	*15,375	*3,846	3,514,439	28,786,634	7,916,324	*5,914	*969	*272
\$50,000 under \$75,000.....	1,194,496	4,049,840	809,943	37,092	66,887	16,729	8,671,690	108,924,313	29,954,186	*11,617	*3,997	*1,120
\$75,000 under \$100,000.....	1,333,283	6,879,598	1,375,926	61,650	302,438	75,614	8,154,050	162,176,424	44,598,517	15,567	13,927	3,901
\$100,000 under \$200,000.....	2,017,223	27,648,470	5,529,691	145,417	1,933,291	483,342	8,211,349	373,402,668	102,685,734	27,746	74,692	20,915
\$200,000 under \$500,000.....	736,898	36,523,385	7,304,675	75,418	2,114,113	528,537	1,953,806	116,804,573	32,121,258	6,584	71,143	19,920
\$500,000 under \$1,000,000.....	153,570	26,721,685	5,344,338	17,987	1,074,723	268,683	341,115	20,403,792	5,611,043	958	44,960	12,589
\$1,000,000 under \$1,500,000.....	41,087	14,812,937	2,962,588	5,048	406,173	101,544	81,535	4,868,314	1,338,786	690	123,837	34,674
\$1,500,000 under \$2,000,000.....	19,100	10,906,486	2,181,297	2,248	275,437	68,860	34,470	2,054,283	564,928	293	53,963	15,110
\$2,000,000 under \$5,000,000.....	29,042	32,629,212	6,525,842	3,478	600,152	150,038	48,863	2,914,233	801,414	555	297,122	83,194
\$5,000,000 under \$10,000,000.....	7,410	22,569,237	4,513,847	947	231,169	57,792	11,241	666,585	183,311	161	184,911	51,775
\$10,000,000 or more.....	4,719	73,266,084	14,653,217	662	269,066	67,267	5,924	349,822	96,201	135	175,564	49,158

Size of adjusted gross income	Tax generated at specified rate--continued											
	30.5 percent			35.5 percent			39.1 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	Number of returns	Income taxed at rate	Tax generated at rate
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
Total	6,124,298	216,963,397	66,173,836	2,300,166	182,833,847	64,906,016	846,345	414,393,069	162,027,690	201,902	1,485,208	404,666
Under \$2,000.....	--	--	--	--	--	--	--	--	--	34,874	8,936	2,339
\$2,000 under \$4,000.....	--	--	--	--	--	--	--	--	--	67,703	84,322	18,984
\$4,000 under \$6,000.....	--	--	--	--	--	--	--	--	--	35,009	102,357	25,058
\$6,000 under \$8,000.....	--	--	--	--	--	--	--	--	--	13,742	73,020	17,643
\$8,000 under \$10,000.....	--	--	--	--	--	--	--	--	--	10,564	77,512	21,028
\$10,000 under \$12,000.....	--	--	--	--	--	--	--	--	--	*6,718	*56,116	*13,778
\$12,000 under \$14,000.....	--	--	--	--	--	--	--	--	--	*8,666	*94,750	*23,240
\$14,000 under \$16,000.....	--	--	--	--	--	--	--	--	--	*7,769	*97,320	*25,995
\$16,000 under \$18,000.....	--	--	--	--	--	--	--	--	--	*1,923	*29,778	*8,195
\$18,000 under \$20,000.....	--	--	--	--	--	--	--	--	--	*6,596	*105,087	*24,841
\$20,000 under \$25,000.....	--	--	--	--	--	--	--	--	--	*1,923	*36,647	*10,902
\$25,000 under \$30,000.....	--	--	--	--	--	--	--	--	--	*1,923	*49,905	*10,161
\$30,000 under \$40,000.....	--	--	--	--	--	--	--	--	--	*929	*17,434	*2,577
\$40,000 under \$50,000.....	--	--	--	--	--	--	--	--	--	*931	*37,330	*11,082
\$50,000 under \$75,000.....	41,574	98,631	30,082	--	--	--	--	--	--	*931	*51,992	*19,900
\$75,000 under \$100,000.....	800,289	7,453,272	2,273,248	8,184	18,254	6,480	--	--	--	*8	*603	*235
\$100,000 under \$200,000.....	2,896,349	76,175,712	23,233,592	211,564	3,516,237	1,248,264	5,580	103,645	40,525	*801	*97,802	*32,560
\$200,000 under \$500,000.....	1,875,493	103,824,987	31,666,621	1,584,109	114,716,505	40,724,359	368,139	22,485,105	8,791,676	*642	*168,615	*47,814
\$500,000 under \$1,000,000.....	331,900	19,104,164	5,828,770	323,068	41,771,919	14,829,031	304,177	87,047,778	34,035,681	*141	*91,703	*25,968
\$1,000,000 under \$1,500,000.....	79,889	4,608,118	1,405,478	78,092	10,144,734	3,601,381	74,585	52,864,423	20,669,989	*78	*88,185	*28,261
\$1,500,000 under \$2,000,000.....	33,774	1,946,389	593,649	33,106	4,323,581	1,534,871	31,984	34,662,831	13,553,167	*8	*11,898	*2,741
\$2,000,000 under \$5,000,000.....	48,031	2,773,029	845,774	47,214	6,151,168	2,183,665	45,536	90,965,129	35,567,365	*15	*52,800	*11,384
\$5,000,000 under \$10,000,000.....	11,117	641,290	195,593	10,982	1,429,944	507,630	10,625	48,306,044	18,887,663	**	**51,986	**19,978
\$10,000,000 or more.....	5,881	337,806	103,031	5,847	761,507	270,335	5,719	77,958,115	30,481,623	**	**	**

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

** Data combined to prevent 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)

Marginal tax rate classes	All returns			Joint returns and returns of surviving spouses			Returns of married persons filing separately		
	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates.....	104,163,693	4,269,339,932	926,638,876	45,184,133	2,908,857,140	657,561,712	2,181,354	77,060,005	18,117,200
8 percent.....	2,735,436	10,786,662	862,933	1,438,725	7,132,358	570,589	22,065	39,503	3,160
10 percent.....	4,175,781	12,315,868	1,231,587	2,172,797	7,767,927	776,793	33,388	132,436	13,244
10 percent (capital gains).....	5,226,657	13,879,743	1,387,974	--	--	--	11,988	32,852	3,285
10 percent (Form 8814).....	144,897	119,730	12,178	119,865	100,359	10,237	993	552	56
15 percent.....	99,228,958	2,323,780,421	348,567,063	44,927,396	1,453,103,165	217,965,475	2,164,520	35,227,456	5,284,118
20 percent.....	6,113,219	256,974,356	51,394,871	4,037,963	193,448,622	38,689,724	100,957	8,107,155	1,621,431
25 percent.....	359,461	7,290,505	1,822,626	257,563	5,892,866	1,473,216	2,893	99,018	24,755
27.5 percent.....	33,393,442	827,472,040	227,554,811	19,386,531	592,631,480	162,973,657	868,360	12,985,373	3,570,978
28 percent (capital gains).....	70,219	1,045,084	292,624	48,347	772,150	216,202	1,299	31,564	8,838
30.5 percent.....	6,124,298	216,963,397	66,173,836	3,972,576	152,631,314	46,552,551	167,075	3,274,649	998,768
35.5 percent.....	2,300,166	182,833,847	64,906,016	1,836,372	148,863,881	52,846,678	69,690	3,029,052	1,075,313
39.1 percent.....	846,345	414,393,069	162,027,690	713,981	346,513,019	135,486,591	32,362	14,100,395	5,513,255
Form 8615.....	201,902	1,485,208	404,666	--	--	--	--	--	--

Marginal tax rate classes	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
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates.....	12,506,639	239,770,006	42,671,372	44,291,567	1,043,652,781	208,288,592
8 percent.....	82,087	269,369	21,549	1,192,558	3,345,433	267,635
10 percent.....	204,912	519,403	51,940	1,764,685	3,896,103	389,610
10 percent (capital gains).....	--	--	--	5,214,670	13,846,891	1,384,689
10 percent (Form 8814).....	21,934	17,241	1,727	2,104	1,578	158
15 percent.....	12,485,917	191,582,975	28,737,446	39,651,125	643,866,826	96,580,024
20 percent.....	158,268	5,987,448	1,197,490	1,816,031	49,431,131	9,886,226
25 percent.....	11,925	186,533	46,633	87,081	1,112,088	278,022
27.5 percent.....	1,437,137	25,527,509	7,020,065	11,701,414	196,327,678	53,990,111
28 percent (capital gains).....	1,250	6,446	1,805	19,324	234,924	65,779
30.5 percent.....	130,698	4,577,096	1,396,014	1,853,949	56,480,338	17,226,503
35.5 percent.....	50,512	3,939,692	1,398,591	343,592	27,001,222	9,585,434
39.1 percent.....	13,321	7,156,294	2,798,111	86,680	46,623,360	18,229,734
Form 8615.....	--	--	--	201,902	1,485,208	404,666

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 2001 to reflect changes in the law.

Additional Child Tax Credit Δ

(line 63, 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. Also tax from recapture of an education credit was 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;
- Jury duty fees;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income;
- Alaska permanent fund dividends;
- Qualified state tuition program earnings.

Some reported income was fully or partially excluded from total income for 2001. 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 49, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2000 for an adoption that became final in 2001 or later, or for qualified expenses paid in 2001, for an adoption that was final in or before 2001. 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 56, 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

(lines 53, 54, 55, 57, 58 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; and 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 advance earned income credit payments, received. Another item not included in all other taxes but instead is 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 Δ

(line 41, 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 \$49,000. The maximum amount for a single or head of household taxpayer was \$35,750, and for a married couple filing separately, \$24,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$255,500. For joint returns the range was \$150,000 to \$346,000, and for married couples filing separately, the range was \$75,000 to \$173,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (the first \$87,500 if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains were 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 43, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

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 Summer 2003 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

(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.")

Casualty or Theft Loss of Income-Producing Property

(included in line 27, Schedule H)

See "Miscellaneous Itemized Deductions."

Child Care Credit

(line 44, 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 48, 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. 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 \$600 for each child meeting the AGI phase out guidelines.

An additional child tax credit 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 63, 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 taxpayer's 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 65b, Form 1040)

This refundable 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 45, 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 65a, 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 2002 Estimated Tax

(line 69, Form 1040)

This amount was the part of the overpayment of 2001 tax which taxpayers specifically

requested to be credited to their estimated tax for 2002. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(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 61a, Form 1040)

The earned income credit (EIC) for 2001 was a maximum of \$2,428 for one qualifying child, \$4,008 for two or more qualifying children, and \$364 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 \$28,281 (\$32,121 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 \$10,710 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 \$2,450 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, 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 46, 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 (Coverdell Education Savings Accounts)

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.

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 60, Form 1040)

This figure represents the total of the tax payments made for 2001 using Form 1040-ES, and any overpayment from the taxpayer's 2000 return that was applied to the 2001 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 2001, and they expected

withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2001, or (b) 100 percent of the tax shown on Form 1040 for 2000.

Excess Social Security Taxes

Withheld Δ

(line 62, Form 1040)

If a taxpayer earned more than \$80,400 in total wages from two or more employers in 2001, 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 \$2,900 deduction was allowed for each exemption claimed if adjusted gross income was less than \$99,725. 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 2001:

- 1) The individual received more than half of his or her support for 2001 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 \$2,900. 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 \$132,950 and was completed at \$255,450; for married persons filing jointly and surviving spouses, the phaseout began at \$199,450 and was completed at \$321,950; for heads of household, the phaseout began at \$166,200 and was completed at \$288,700; and for married persons filing separately, the phaseout began at \$99,725 and was completed at \$160,975.

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. (See also "Total Rent and Royalty Income or Loss.")

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 \$78,000 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. (See also "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 2001.

Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2001 could be carried back 2 years and then forward 5 years.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included Telefile (Form 1040EZ's where all information is filed by telephone), and electronic filing.

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 could 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.

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, 2001 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" and "Other Income.")

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 Δ

(line 50a, 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 new markets credit (new for 2001),
- 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 57, Form 1040)

Taxpayers paying domestic employees more than \$1,300 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 52 minus part or all of line 61a, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 51, Form 1040) from income tax before credits (line 42, 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 42, 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), any additional taxes from Form 4972 (line 40b), and the alternative minimum tax (line 41).

(See also "Tax Generated.")

Income Tax Withheld

(line 59, Form 1040)

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

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

Individual Retirement Arrangement Deductible Payments

(lines 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 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 \$52,000 and \$63,000 for married persons filing jointly and surviving spouses; between \$32,000 and \$43,000 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 2001 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 1999 or 2000, 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 if they were 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 \$1,560 (\$3,600 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, *Archer MSA's and Long-Term Care Insurance Contracts*, was used for the medical savings accounts.

Minimum Tax Credit

(line 50c, Form 1040)

A minimum tax credit could be taken for 2001 by certain taxpayers who paid alternative minimum tax for 2000 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2001, 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, and casualty and theft losses of income producing property 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 10 percent rate, as well as the parent's taxable income.

For prior year returns included in the 2001 statistics, a modified taxable income was calculated by using the tax rate schedule for 2001

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 former work place. 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 taxable income 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 20 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 50d, 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, reimbursements for medical expenses, real estate taxes, or home mortgage interest 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, jury duty fees, 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 2001) were 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 65, Form 1040)

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

Other Tax Credits

(included in lines 50d, 51, 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 67, 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 2002 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 68a, 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, 2002;
- had income only from interest and dividends including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2001 that was more than \$750 but less than \$7,500;
- had no estimated tax payments for 2001;
- did not have any overpayment of tax shown on his or her 2000 return applied to the 2001 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 64, 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 55, 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 IRA's in excess of the legal limitation for the year (the lesser of \$2,000, \$4,000 if married filing jointly, 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 71, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 69 (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 2001 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.

Rate Reduction Credit Δ

(line 47, Form 1040)

Individual taxpayers were able to take the rate reduction credit if it exceeded any advance payment based on the information on their tax year 2000 returns. The amount of the credit was five percent of taxable income but not more than \$300 for single or married filing separately, \$500 for head of households, and \$600 for married filing jointly.

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 58, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund

(line 68a, 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 69, Form 1040)

See "Credit to 2002 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

(lines 24, Schedule E)

This amount was the combination of rent income and royalty income. It is possible for a taxpayer to have both rent and royalty income and losses.

Rent and Royalty Net Loss

(lines 25, Schedule E)

This amount was the combination of rent losses and royalty losses. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and 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 16-27, 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 (\$4,000 if married filing jointly) 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 Δ

(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. All capital gain distributions were 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 ("long-term loss carryover" and "short-term 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 were taxed at a 25-percent rate. New for 2001, qualified 5-year gain (long term capital gain from sale or other disposition of property held more than five years) were taxed at 8 percent to the extent the gain would otherwise be taxed at 10 percent. Therefore, the long-term capital gain tax rate could be 8-percent, 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

(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 53, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2001 was \$80,400. 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)

These are 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 1 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 required to show the total benefits on their income tax returns.

Social Security and Medicare Tax on Tip Income

(line 54, 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 2001, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$900 or \$1,100 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$4,550;

Each taxpayer 65 or over or blind was allowed an additional \$1,100 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$7,600;

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

Married, filing separately

Basic deduction of \$3,800;

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

Head of Household

Basic deduction of \$6,650;

Each taxpayer 65 or over or blind was allowed an additional \$1,100 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$750 or 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 2001 that was paid or deducted before 2001, 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 2001; had paid state and local income taxes directly during 2001 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 2001, 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)

For 2001, eligible taxpayers were allowed to deduct up to \$2,500 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 70, 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 58, 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 2001 there was a reduction of the former tax rates. Also for tax years beginning after December 31, 2000 a new 10 percent regular income tax rate schedule will be used for a portion of the taxable income replacing the former 15 percent rate, but for tax year 2001, the 10 percent applies to the first \$6,000 for dependent individuals only. Other taxpayers received benefits equivalent to the 10 percent bracket via the rate reduction credit or an advanced payment based on their Tax Year 2000 returns. The tax rates for 2001 were 15, and new rates of 27.5, 30.5, 35.5, and 39.1 percent. The 15-percent bracket applied to taxable income equal to or below \$27,050 for single filers; \$45,200 for joint filers or surviving spouses; \$22,600 for married persons filing separately; and \$36,250 for heads of household. The 27.5 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$65,550 for single filers; \$109,250 for joint filers or surviving spouses; \$54,625 for married persons filing separately; and \$93,650 for heads of household. The 30.5 percent tax rate applied to taxable income in excess of the 27.5 percent tax bracket ceiling and equal to or below \$136,750 for single filers; \$166,500 for joint filers or surviving spouses; \$83,250 for married persons filing separately; and \$151,650 for heads of households. The 35.5 percent tax rate applied to taxable income in excess of the 30.5 percent tax bracket ceiling and equal to or below \$297,350 for single filers, joint filers, or surviving spouses and heads of households and \$148,675 for married persons filing separately. The 39.1 percent tax rate applied to taxable income in excess of the upper boundary for the 35.5 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 \$1,500, there were two methods of reporting this income. If the child filed his or her own return, the investment

income that exceeded \$1,500 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 \$1,500 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 \$750 standard deduction was taxed at the child's rate, 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" and "Rate Reduction Credit.")

Tax Payments

(lines 59, 60, 62, 64-66, 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 2000 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 61a, 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 71, 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 59, 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. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income 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 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. (See also, "Total Income Tax.")

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. 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 52 + any Form 4970 tax on line 58 - line 61a, 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). For 2001, total income tax included the tax from Form 4970 (205 returns for \$7,142). It did not include any of the other taxes that 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 \$132,950 (\$66,475 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) 3 percent of the amount of AGI in excess of \$132,950 (\$66,475) or b) 80 percent of the non-exempt deductions. 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 23-32) (Note: foreign housing and other foreign housing are reported on line 32).

Total Tax Credits

(lines 51, 61a, 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) rate reduction credits;
- (6) adoption credit;
- (7) foreign tax credit;
- (8) general business credit;
- (9) minimum tax credit;

- (10) mortgage interest credit;
- (11) empowerment zone employment credit;
- (12) nonconventional source fuel credit and;
- (13) other tax credits;
- (14) 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 58 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, or Indian employment credit, tax from recapture of federal mortgage subsidy, 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" and "Additional Child Tax 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.) These include returns with capital gain distributions reported on Form 1040, also. This tax could be at various rates, 8, 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

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1040 U.S. Individual Income Tax Return 2001

Department of the Treasury - Internal Revenue Service
Your 1999 name and address
Your 2000 name and address
Your social security number

Label (See instructions on page 19)
Use the IRS label
Please print
Do not use

Presidential Election Campaign (See page 19)
Note: Choosing "Yes" will not change your tax or reduce your refund.

Filing Status
1 Single
2 Married filing joint return (even if only one had income)
3 Married filing separate return (See page 19)
4 Head of household (with qualifying person) (See page 19)
5 Qualifying widow(er) with dependent child (See page 19)

Exemptions
a Spouse
b Dependents
c Other dependents
d Total number of exemptions claimed

Income
7 Wages, salaries, tips, etc. (Attach Form(s) W-2)
8a Taxable interest (Attach Schedule B if required)
9 Ordinary dividends (Attach Schedule B if required)
10 Taxable refunds, credits, or offsets of state and local income taxes (See page 20)
11 Annuity received
12 Business income or (loss) (Attach Schedule C or C-EZ, if required)
13 Capital gain or (loss) (Attach Schedule D if required)
14 Other gains or (losses) (Attach Form 4797)
15a Total IRA distributions
15b Taxable amount (See page 21)
16a Total pensions and annuities
16b Taxable amount (See page 21)
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach Schedule E)
18 Farm income or (loss) (Attach Schedule F)
19 Unemployment compensation
20 Social security benefits (20a) Taxable amount (See page 25)
21 Other income (List types and amount (see page 20))
22 Add the amounts in the right column for lines 7 through 21. This is your total income

Adjusted Gross Income
23 IRA deduction (See page 27)
24 Student loan interest deduction (See page 28)
25 Archer MSA deduction (Attach Form 8883)
26 Moving expenses (Attach Form 5903)
27 One-half of self-employment tax (Attach Schedule SE)
28 Self-employed health insurance deduction (See page 30)
29 Self-employed SEP, SIMPLE, and qualified plans
30 Pencil on early withdrawal of savings
31a Alimony paid
31b Recipients SSA
32 Add lines 23 through 31a
33 Subtract line 32 from line 22. This is your adjusted gross income

Other Taxes
51 Add lines 43 through 50. These are your total credits
52 Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-
53 Self-employment tax (Attach Schedule SE)
54 Social Security and Medicare tax on income not reported to employer (Attach Form 4137)
55 Tax on qualified plans, including IRAs, and other tax-favored accounts (Attach Form 5329 if required)
56 Advance earned income credit payments from Form(s) W-2
57 Household employment taxes (Attach Schedule H)
58 Add lines 52 through 57. This is your total tax

Payments
59 Federal income tax withheld from Forms W-2 and 1099
60 2001 estimated tax payments and amount applied from 2000 return
61a Earned income credit (EIC)
61b Nonrefundable earned income credit (NREIT)
62 Crosses social security and RRTA tax withheld (See page 51)
63 Additional child tax credit (Attach Form 8832)
64 Amount paid with request for extension to file (See page 51)
65 Other payments (Check if from a Form 2439 b Form 4135 Form 4136)
66 Add lines 59, 60, 61a, and 62 through 65. These are your total payments

Refund
67 If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid
68a Amount of line 67 you want refunded to you
68b Amount of line 67 you want applied to your 2002 estimated tax
69 Amount of line 67 you want applied to your 2002 estimated tax
70 Amount you owe. Subtract line 66 from line 59. For details on how to pay, see page 52
71 Estimated tax penalty. Also include on line 70
72 Do you want to allow another person to discuss this return with the IRS (See page 53)?

Third Party Designee
73 Designee's name
74 Designee's phone no.
75 Designee's personal identification number (PIN)

Sign Here
76 Joint return?
77 Your signature
78 Date
79 Spouse's signature (if a joint return, both must sign)
80 Date
81 Spouse's occupation
82 Preparer's signature
83 Preparer's SSN or PIN

Preparer's Use Only
84 Preparer's name (or address and ZIP code)
85 Preparer's EIN
86 Preparer's phone no.

Form 1040 (2001)

Tax and Credits

34 Amount from line 33 (adjusted gross income)
35a Check if: You were 65 or older, Spouse was 65 or older, Blind, or Spouse was 65 or older.
35b Add the number of boxes checked above and enter the total here.

Standard Deduction
36 All others
37 If line 34 is \$9,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$9,725, see the worksheet on page 32.
38 Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-.
39 Tax (See page 33). Check if any tax is from: a Form(s) 8814 b Form 4972
40 Alternative minimum tax (See page 34). Attach Form 6251.
41 Add lines 40 and 41.
42 Foreign tax credit. Attach Form 1116, if required.
43 Credit for child and dependent care expenses. Attach Form 2441
44 Credit for the elderly or the disabled. Attach Schedule R.
45 Education credits. Attach Form 8863.
46 Rollover reduction credit. See the worksheet on page 36.
47 Child tax credit (See page 37)
48 Adoption credit. Attach Form 8839.
49 Other credits from: a Form 3800 b Form 8336 c Form 8801 d Form (specify)

Other Taxes
51 Add lines 43 through 50. These are your total credits
52 Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-
53 Self-employment tax (Attach Schedule SE)
54 Social Security and Medicare tax on income not reported to employer (Attach Form 4137)
55 Tax on qualified plans, including IRAs, and other tax-favored accounts (Attach Form 5329 if required)
56 Advance earned income credit payments from Form(s) W-2
57 Household employment taxes (Attach Schedule H)
58 Add lines 52 through 57. This is your total tax

Payments
59 Federal income tax withheld from Forms W-2 and 1099
60 2001 estimated tax payments and amount applied from 2000 return
61a Earned income credit (EIC)
61b Nonrefundable earned income credit (NREIT)
62 Crosses social security and RRTA tax withheld (See page 51)
63 Additional child tax credit (Attach Form 8832)
64 Amount paid with request for extension to file (See page 51)
65 Other payments (Check if from a Form 2439 b Form 4135 Form 4136)
66 Add lines 59, 60, 61a, and 62 through 65. These are your total payments

Refund
67 If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid
68a Amount of line 67 you want refunded to you
68b Amount of line 67 you want applied to your 2002 estimated tax
69 Amount of line 67 you want applied to your 2002 estimated tax
70 Amount you owe. Subtract line 66 from line 59. For details on how to pay, see page 52
71 Estimated tax penalty. Also include on line 70
72 Do you want to allow another person to discuss this return with the IRS (See page 53)?

Third Party Designee
73 Designee's name
74 Designee's phone no.
75 Designee's personal identification number (PIN)

Sign Here
76 Joint return?
77 Your signature
78 Date
79 Spouse's signature (if a joint return, both must sign)
80 Date
81 Spouse's occupation
82 Preparer's signature
83 Preparer's SSN or PIN

Preparer's Use Only
84 Preparer's name (or address and ZIP code)
85 Preparer's EIN
86 Preparer's phone no.

Form 1040 (2001)

Form 1040A (2001) 20 Enter the amount from line 19 (adjusted gross income) 20

Tax credits, and payments 21a Check [] You were 65 or older [] Spouse was 65 or older [] Blind [] Blind [] Enter number of boxes checked 21a

Standard Deduction 22 Enter your standard deduction (see left margin) 22

23 Subtract line 22 from line 20. If line 22 is more than line 20, enter -0-. 23

24 Multiply \$2,900 by the total number of exemptions claimed on line 6d. 24

25 Subtract line 24 from line 23. If line 24 is more than line 23, enter -0-. This is your taxable income. 25

26 Tax, including any alternative minimum tax (see page 33) 26

27 Credit for child and dependent care expenses. 27

28 Credit for the elderly or the disabled. Attach Schedule 3. 28

29 Education credits. Attach Form 8863. 29

30 Rate reduction credit. See the worksheet on page 36. 30

31 Child tax credit (see page 36) 31

32 Adoption credit. Attach Form 8839. 32

33 Add lines 27 through 32. These are your total credits. 33

34 Subtract line 33 from line 26. If line 33 is more than line 26, enter -0-. 34

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

36 Add lines 34 and 35. This is your total tax. 36

37 Federal income tax withheld from Forms W-2 and 1099. 37

38 2001 estimated tax payments and amount applied from 2000 return. 38

39a Earned income credit (EIC). 39a

39b Nontaxable earned income. 39b

40 Additional child tax credit. Attach Form 8812. 40

41 Add lines 37, 38, 39a, and 40. These are your total payments. 41

42 If line 41 is more than line 36, subtract line 36 from line 41. This is the amount you overpaid. 42

43a Amount of line 42 you want refunded to you. 43a

43b Routing number. 43b

43c Account number. 43c

43d Savings. 43d

44 Amount of line 42 you want applied to your 2002 estimated tax. 44

45 Amount you owe. Subtract line 41 from line 36. For details on how to pay, see page 48. 45

46 Estimated tax penalty (see page 48) 46

Third party designee Do you want to allow another person to discuss this return with the IRS (see page 49)? Yes [] No []

Sign here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on information of which the preparer has any knowledge.

Preparer's use only Preparer's name (or firm's name if self-employed), address, and ZIP code. Preparer's signature. Date. Preparer's SSN or PTIN.

Form 1040A U.S. Individual Income Tax Return (990) 2001

Label (See page 19) A Your first name and last name B Your social security number C If a joint return, spouse's first name and last name D Spouse's social security number E Home address (number and street) if you have a P.O. box, see page 20 F City, town or post office, state, and ZIP code. If you have a foreign address, see page 20

Presidential Election Campaign (See page 20) Do you or your spouse file a joint return, want \$3 to go to this fund? Yes [] No []

Filing status 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 (your spouse died) (See page 22)

Exemptions 6a Youself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. b Spouse c Dependents (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) Qualifying child on tax credit (see page 23) No of your dependents on line 6c who are: • lived with you • did not live with you • did not live with you • did not live with you • did not live with you • did not live with you

d Total number of exemptions claimed

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7

8a Taxable interest. Attach Schedule 1 if required here. Also attach Form(s) 1099-R if tax was withheld. 8a

8b Tax-exempt interest. Do not include on line 8a. 8b

9 Ordinary dividends. Attach Schedule 1 if required. 9

10 Capital gain distributions (see page 29). 10

11a Total IRA distributions 11a

11b Taxable amount (see page 25) 11b

12a Total pensions and annuities 12a

12b Taxable amount (see page 26). 12b

13 Unemployment compensation, qualified state tuition program earnings, and Alaska Permanent Fund dividends. 13

14a Social security benefits 14a

14b Taxable amount (see page 28) 14b

15 Add lines 7 through 14b (far right column). This is your total income. 15

16 IRA deduction (see page 28). 16

17 Student loan interest deduction (see page 31) 17

18 Add lines 16 and 17. These are your total adjustments. 18

19 Subtract line 18 from line 15. This is your adjusted gross income. 19

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 53

Part III
Dependent care benefits

10 Enter the total amount of dependent care benefits you received for 2001. 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 2001 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 9); 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 12. Also, include this amount on Form 1040A, line 7, in the space to the left of line 7, enter "DCB."
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 2000 expenses in 2001, see the instructions for line 9.
23 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 Enter the smaller of line 22 or 23. Also, enter this amount on line 3 on the front of this schedule, and complete lines 4-9.

Schedule 2 (Form 1040A) 2001

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

OMB No. 1545-0085

2001

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2001
- 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.
[tip] In most cases, the IRS can figure the credit for you. See the instructions.

Part I
If your filing status is: And by the end of 2001: Check only one box:

- Check the box for your filing status and age
1 You were 65 or older
2 You were under 65 and you retired on permanent and total disability
3 Both spouses were 65 or older
4 Both spouses were under 65, but only one spouse retired on permanent and total disability
5 Both spouses were under 65, and both retired on permanent and total disability
6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability
7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability
8 You were 65 or older and you lived apart from your spouse for all of 2001
9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2001

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
Statement of permanent and total disability

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 B on the statement, and
2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2001, check this box
- If you checked this box, you do not have to get another statement for 2001
- 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

Department of the Treasury—Internal Revenue Service
Form 1040EZ **Income Tax Return for Single and Joint Filers With No Dependents 2001** (99)

OMB No. 1545-0047

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

Use the IRS label. (See page 12.)
 Officer (SSN), Release (Print or Type), Presidential Election Campaign (page 12)

Important! You must enter your SSN(s) above

Your social security number _____
 Spouse's social security number _____

You Yes No Yes No No No

Part III
Figure your credit

10 If you checked (in Part I):

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

11 **Did you check box 2, 4, 5, 6, or 9 in Part I?**

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

12 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.

13 If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.

14 If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.

15 For more details on what to include on line 11, see the instructions.

16 If you completed line 11, enter the smaller of line 10 or line 11, all others, enter the amount from line 10

17 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2001

18 Enter the amount from line 10

19 Enter the amount from line 11

20 Enter the amount from line 12

Part IV
Enter the amount from Form 1040A, line 20

21 Enter the amount from Form 1040A, line 20

Part V
Enter the amount from Form 1040A, line 21

22 Enter the amount from Form 1040A, line 21

Part VI
Enter the amount from Form 1040A, line 22

23 Enter the amount from Form 1040A, line 22

Part VII
Enter the amount from Form 1040A, line 23

24 Enter the amount from Form 1040A, line 23

Part VIII
Enter the amount from Form 1040A, line 24

25 Enter the amount from Form 1040A, line 24

Part IX
Enter the amount from Form 1040A, line 25

26 Enter the amount from Form 1040A, line 25

Part X
Enter the amount from Form 1040A, line 26

27 Enter the amount from Form 1040A, line 26

Part XI
Enter the amount from Form 1040A, line 27

28 Enter the amount from Form 1040A, line 27

Part XII
Enter the amount from Form 1040A, line 28

29 Enter the amount from Form 1040A, line 28

Part XIII
Enter the amount from Form 1040A, line 29

30 Enter the amount from Form 1040A, line 29

Part XIV
Enter the amount from Form 1040A, line 30

31 Enter the amount from Form 1040A, line 30

Part XV
Enter the amount from Form 1040A, line 31

32 Enter the amount from Form 1040A, line 31

Part XVI
Enter the amount from Form 1040A, line 32

33 Enter the amount from Form 1040A, line 32

Part XVII
Enter the amount from Form 1040A, line 33

34 Enter the amount from Form 1040A, line 33

Part XVIII
Enter the amount from Form 1040A, line 34

35 Enter the amount from Form 1040A, line 34

Part XIX
Enter the amount from Form 1040A, line 35

36 Enter the amount from Form 1040A, line 35

Income
 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)

Attach Form(s) W-2 here. Enclose, but do not attach, any payment.

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, enter amount from Worksheet on back. No, If single, enter 7,450.00. If married, enter 13,400.00. See back for explanation.

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

7 Rate reduction credit. See the worksheet on page 14.

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

9a Earned income credit (EIC). See page 15.
b Nontaxable earned income.

10 Add lines 7, 8, and 9a. These are your **total credits and payments**.

11 Tax. If you checked "Yes" on line 5, see page 20. Otherwise, use the amount on line 6 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.

Refund
 12a If line 10 is larger than line 11, subtract line 11 from line 10. This is your refund.
 b Rolling number
 c Type Checking Savings
 d Account number

Amount you owe
 13 If line 11 is larger than line 10, subtract line 10 from line 11. This is the amount you owe. See page 21 for details on how to pay.

Third party designee
 Do you want to allow another person to discuss this return with the IRS (see page 23)? Yes No
 Designee's name _____ Phone no. _____
 Personal identification number (PIN) _____

Sign here
 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 accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.
 Your signature _____ Date _____
 Spouse's signature (if a joint return both must sign) _____ Date _____
 Spouse's occupation _____
 Preparer's signature _____ Date _____
 Preparer's name (or firm's name if self-employed) _____
 Preparer's SSN or PIN _____
 Address and ZIP code _____ Phone no. _____

Paid preparer's use only
 Check if self-employed
 EIN _____
 State and ZIP code _____

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 23. Form 1040EZ (9901)

Part I
Enter the amount from Form 1040A, line 36

37 Enter the amount from Form 1040A, line 36

Part II
Enter the amount from Form 1040A, line 37

38 Enter the amount from Form 1040A, line 37

Part III
Enter the amount from Form 1040A, line 38

39 Enter the amount from Form 1040A, line 38

Part IV
Enter the amount from Form 1040A, line 39

40 Enter the amount from Form 1040A, line 39

Use this form if

- You filing status is single or married filing jointly.
- You do not claim any dependents.
- You do not claim a student loan interest deduction (see page 8) or an education credit.
- 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).

Filling in your return

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

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).

A. Amount, if any, from line 1 on front 250.00 Enter total **A.**

B. Minimum standard deduction 750.00 **B.**

C. Enter the larger of line A or line B here **C.**

D. Maximum standard deduction. If single, enter 4,550.00, if married, enter 7,600.00 **D.**

E. Enter the smaller of line C or line D here. This is your standard deduction **E.**

F. Exemption amount.

- 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 2,900.00.

G. Add 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 7,450.00. This is the total of your standard deduction (4,550.00) and your exemption (2,900.00).
- Married, enter 13,400.00. This is the total of your standard deduction (7,600.00), your exemption (2,900.00), and your spouse's exemption (2,900.00).

Mailing return

Mail your return by April 15, 2002. Use the envelope that came with your booklet. If you do not have that envelope, see the back cover for the address to use.

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (930) **2001** All rights reserved. Sequence No. 07

OMB No. 1545-0074

Schedule A—Itemized Deductions (Schedule B is on back)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

Your social security number

1	Medical and dental expenses (see page A-2). Enter amount from Form 1040, line 34, 1 2	1
2	Charitable contributions (see page A-2). Multiply line 2 above by 7.5% (0.075).	2
3	State and local income taxes (see page A-2).	3
4	Real estate taxes (see page A-2).	4
5	Personal property taxes (see page A-2).	5
6	Other taxes . List type and amount ▶	6
7	Gift tax (see page A-2).	7
8	State and local income taxes (see page A-2).	8
9	Real estate taxes (see page A-2).	9
10	Personal property taxes (see page A-2).	10
11	Other taxes . List type and amount ▶	11
12	Gift tax (see page A-2).	12
13	State and local income taxes (see page A-2).	13
14	Real estate taxes (see page A-2).	14
15	Personal property taxes (see page A-2).	15
16	Other taxes . List type and amount ▶	16
17	Gift tax (see page A-2).	17
18	State and local income taxes (see page A-2).	18
19	Real estate taxes (see page A-2).	19
20	Personal property taxes (see page A-2).	20
21	Other taxes . List type and amount ▶	21
22	Gift tax (see page A-2).	22
23	State and local income taxes (see page A-2).	23
24	Real estate taxes (see page A-2).	24
25	Personal property taxes (see page A-2).	25
26	Other taxes . List type and amount ▶	26
27	Gift tax (see page A-2).	27
28	State and local income taxes (see page A-2).	28

SCHEDULE C (Form 1040) Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0047 2001 Attachment Sequence No. 09

Department of the Treasury Internal Revenue Service (991) Attach to Form 1040 or Form 1041 See Instructions for Schedule C (Form 1040)

Name of proprietor Social security number (SSN)

Employer ID number (EIN), if any

Business name If no separate business name, leave blank

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

Accounting method (1) Cash (2) Accrual (3) Other (specify)

Did you "materially participate" in the operation of this business during 2001? If "No," see page C-2 for limit on losses. If "Yes," check here

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 that 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)

Part II Expenses. Enter expenses for business use of your home only on line 30.

Table with 31 rows and 2 columns: Expense category (e.g., Advertising, Bad debts, Car and truck expenses) and Amount.

Part III Foreign Accounts and Trusts

- 7a At any time during 2001, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?
7b If "Yes," enter the name of the foreign country
8 During 2001, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2.

For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule C (Form 1040) 2001

Schedule B—Interest and Ordinary Dividends

OMB No. 1545-0074 Page 2 Your social security number

OMB No. 1545-0074 Attachment Sequence No. 08

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

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

2 Add the amounts on line 1

3 Excludable interest on series EE and I 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 line 4 is over \$400, you must complete Part III.

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

Note: If line 5 is over \$400, you must complete Part III.

6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9

Note: If line 6 is over \$400, you must complete Part III.

7a At any time during 2001, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

7b If "Yes," enter the name of the foreign country

8 During 2001, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2.

For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule B (Form 1040) 2001

SCHEDULE C-EZ (Form 1040)
 Department of the Treasury Internal Revenue Service (IRS)
Net Profit From Business
 (Sole Proprietorship)
 ▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
 ▶ Attach to Form 1040 or 1041 ▶ See instructions on back.
 OMB No. 1545-0047
2001
 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 the year
- Do not deduct expenses for Schedule C-3 to find out if you must file 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-7 & 8

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) ▶ / /
- 5** Of the total number of miles you drove your vehicle during 2001, enter the number of miles you used your vehicle for:
- a Business
- b Commuting
- c Other
- 6** Do you (or your spouse) have another vehicle available for personal use? Yes No
- 7** Was your vehicle available for personal use during off-duty hours? Yes No
- 8a** Do you have evidence to support your deduction? Yes No
- b** If "Yes," is the evidence written? Yes No
- Schedule C-EZ (Form 1040) 2001

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

Method(s) used to value closing inventory

a Cost Lower of cost or market Other (attach explanation)

Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation

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) ▶ / /
- 44** Of the total number of miles you drove your vehicle during 2001, 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? Yes No
- 46** Was your vehicle available for personal use during off-duty hours? Yes No
- 47a** Do you have evidence to support your deduction? Yes No
- b** If "Yes," is the evidence written? Yes 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
--	----

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-1). Report farm rental income or loss from Form 4835 on page 2, line 39.

1 Show the kind and location of each rental real estate property.
 2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
 • 14 days or
 • 10% of the total days rented at fair rental value? (See page E-1.)

	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received				4
4 Royalties received				4
Expenses:				
5 Advertising				
6 Auto and travel (see page E-2)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks, etc. (see page E-2)				12
13 Other interest				
14 Repairs				
15 Supplies				
16 Taxes				
17 Utilities				
18 Other (list)				
19 Add lines 5 through 18				19
20 Depreciation expense or depletion (see page E-3)				20
21 Total expenses. Add lines 19 and 20 (see page E-3)				21
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a loss, see page E-3 to find out if you must file Form 6188.				22
23 Deductible rental real estate loss. Caution: Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8582. Real estate professionals must complete line 42 on page 2.				23
24 Income. Add positive amounts shown on line 22. Do not include any losses.				24
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.				25
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2.				26

For Paperwork Reduction Act Notice, see Form 1040 instructions.
 C-E No. 1134L
 Schedule E (Form 1040) 2001

Part II Income or Loss From Partnerships and S Corporations Note: If you report a loss from an at-risk activity, you must check either column (d) or (f) on line 27 to describe your investment in the activity. See page E-5. If you check column (f), you must attach Form 6198.

27 Enter P for partnership or S corporation, or E for estate or trust. If you are a partner in a partnership, enter the name of the partnership. If you are a shareholder in an S corporation, enter the name of the S corporation. If you are a partner in a partnership, enter the name of the partnership. If you are a shareholder in an S corporation, enter the name of the S corporation.

	Passive Income and Loss		Nonpassive Income and Loss	
	(g) Passive loss allowed (attach Form 6182, if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense from Form 4552
A				
B				
C				
D				
E				
28a Totals				
b Totals				
29 Add columns (h) and (j) of line 28a				29
30 Add columns (g), (i), and (j) of line 28b				30
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below.				31

Part III Income or Loss From Estates and Trusts

32 Enter the name of the estate or trust and the employer identification number.

	Passive Income and Loss		Nonpassive Income and Loss	
	(e) Passive deduction or loss allowed (attach Form 6182, if required)	(f) Passive income from Schedule K-1	(g) Deduction or loss from Schedule K-1	(h) Other income from Schedule K-1
A				
B				
33a Totals				
b Totals				
34 Add columns (h) and (i) of line 33a				34
35 Add columns (e) and (g) of line 33b				35
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below.				36

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

37 Enter the name of the REMIC and the employer identification number.

	Income or Loss	
	(k) Income from Schedules Q, line 2c (see page E-6)	(l) Taxable income (and loss) from Schedules Q, line 1b
A		
B		
38 Combine columns (k) and (l) only. Enter the result here and include in the total on line 40 below.		38

Part V Summary

39 Net farm rental income or (loss) from Form 4835. Also, complete line 41 below.
 40 Total income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17.
 41 Reconciliation of Farming and Fishing Income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1085), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6).
 42 Reconciliation for Real Estate Professionals. If you were a real estate professional (see page E-4), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules.

Schedule E (Form 1040) 2001

SCHEDULE EIC (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (IRS) Name of filer or return

Earned Income Credit Qualifying Child Information

OMB No. 1545-0074 2001 Attachment Sequence No. 43 Complete and attach to Form 1040A or 1040 only, if you have a qualifying child. Your social security number

Before you begin: See the instructions for Form 1040A, lines 30a and 30b, or Form 1040, lines 61a and 61b, to make sure that (a) you can take the EIC and (b) 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.

Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213

Qualifying Child Information

Table with columns for Child 1 and Child 2. Rows include: 1 Child's name, 2 Child's SSN, 3 Child's year of birth, 4 If the child was born before 1983, 5 Child's relationship to you, 6 Number of months child lived with you in the United States during 2001.

You may also be able to take the additional child tax credit if your child (a) was under age 17 at the end of 2001, (b) is claimed as your dependent on line 6c of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 40 of Form 1040A or line 63 of Form 1040.

For Paperwork Reduction Act Notice, see Form 1040A or 1040 2001. Schedule EIC (Form 1040A or 1040) 2001. Cat No. 113358M

SCHEDULE F (Form 1040)

Department of the Treasury Internal Revenue Service (IRS) Name of proprietor

Profit or Loss From Farming

OMB No. 1545-0074 2001 Attachment Sequence No. 14 Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B. See instructions for Schedule F (Form 1040).

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

C Accounting method (1) Cash (2) Accrual

E Did you "materially participate" in the operation of this business during 2001? 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 II and III, 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.

Table with 11 rows for farm income items: 1 Sales of livestock, 2 Cost or other basis, 3 Subtract line 2, 4 Sales of livestock, 5a Total cooperative distributions, 5b Taxable amount, 6a Agricultural program payments, 6b CCC loans, 7a CCC loans forfeited, 7b Taxable amount, 7c Taxable amount, 8 Crop insurance proceeds, 8a Amount received, 8b Taxable amount, 8c If election to defer to 2002, 8d Amount deferred, 9 Custom hire (machine work) income, 10 Other income, 11 Gross income.

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

Table with 24 rows for farm expenses: 12 Car and truck expenses, 13 Chemicals, 14 Conservation expenses, 15 Custom hire (machine work), 16 Depreciation and section 179 expense deduction, 17 Employee benefit programs, 18 Feed purchased, 19 Fertilizers and lime, 20 Freight and trucking, 21 Gasoline, fuel, and oil, 22 Insurance, 23 Interest, 24 Labor hired.

35 Total expenses. Add lines 12 through 34f. 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 SC, line 1. If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6). If you have a loss, you must check the box that describes your investment in this activity (see page F-6). If you checked 3a, enter the loss on Form 1040, line 18, and also on Schedule SE, line 1. If you checked 3b, you must attach Form 6198.

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Cat No. 113364H Schedule F (Form 1040) 2001

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 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year.	39	
38a	Total cooperative distributions (Form 1099-PAF)	39a	39b Taxable amount
40a	Agricultural program payments	40b	40b Taxable amount
41	Commodity Credit Corporation (CCC) loans	41a	
	a CCC loans reported under election	41b	
	b CCC loans forfeited	41c	41c Taxable amount
42	Crop insurance proceeds	42	
43	Custom hire (machine work) income	43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44	
45	Add amounts in the right column for lines 38 through 44	45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	
47	Cost of livestock, produce, grains, and other products purchased during the year	47	
48	Add lines 46 and 47	48	
49	Inventory of livestock, produce, grains, and other products at end of year	49	
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48	50	
51	Gross income. Subtract line 50 from line 45. 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 45 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.

111400	Greenhouse, nursery, and floriculture production
111500	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
112800	Other animal production
Forestry and Logging	
113000	Forestry and logging (including forest nurseries and timber tracts)
Crop Production	
111100	Oilseed and grain farming
111210	Vegetable and melon farming
111300	Fruit and tree nut farming

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service (98)

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

Attach to Form 1040, 1040NR, 1040-SS, or 1041.
See separate instructions.

OMB No. 1545-0071
2001
Attachment
Sequence No. 44

Name of employer _____ Social security number _____

Employee identification number _____

A Did you pay any one household employee cash wages of \$1,300 or more in 2001? 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 2001 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 2000 or 2001 to household employees? (Do not count cash wages paid in 2000 or 2001 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% (.029)	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 2000 or 2001 to household employees? (Do not count cash wages paid in 2000 or 2001 to your spouse, your child under age 21, or your parent.)

- No. Stop. Enter the amount from line 8 above on Form 1040, line 57. 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) 2001

Schedule R (Form 1040)

Credit for the Elderly or the Disabled

OMB No. 1545-0074
2001
Attachment Sequence No. 16
Your social security number

See instructions for Schedule R (Form 1040).

You may be able to take this credit and reduce your tax if by the end of 2001

- 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 page R-1.

In most cases, the IRS can figure the credit for you. See page R-1.

Part I Check the Box for Your Filing Status and Age

And by the end of 2001: Check only one box:

- 1 You were 65 or older
Head of household, or
Qualifying widow(er)
with dependent child
2 You were under 65 and you retired on permanent and total disability
3 Both spouses were 65 or older
4 Both spouses were under 65, but only one spouse retired on permanent and total disability
5 Both spouses were under 65, and both retired on permanent and total disability
6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability
7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability
8 You were 65 or older and you lived apart from your spouse for all of 2001
9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2001

Did you check box 1, 3, 7, or 8?
Yes Skip Part II and complete Part III on back.
No Complete Parts II and III.

Part II Statement of Permanent and Total Disability

- 1 If 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 B on the statement, and
2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2001, check this box
If you checked this box, you do not have to get another statement for 2001.
If you did not check this box, have your physician complete the statement on page R-4. You must keep the statement for your records.

Part II Federal Unemployment (FUTA) Tax

- 10 Did you pay unemployment contributions to only one state?
11 Did you pay all state unemployment contributions for 2001 by April 15, 2002?
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A. If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

Table with 3 columns: Name of the state where you paid unemployment contributions, State reporting number as shown on state unemployment tax return, and FUTA tax amount.

Section B

Table with 6 columns: State reporting number, Taxable wages, State experience rate, State experience period, State unemployment tax, and FUTA tax amount.

Totals

Add columns (h) and (i) of line 19

Total cash wages subject to FUTA tax

Multiply line 21 by 6.2% (0.062)

Multiply line 21 by 5.4% (0.054)

Enter the smaller of line 20 or line 23

FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26.

Part III Total Household Employment Taxes

Enter the amount from line 8

Add line 17 (or line 25) and line 26

Are you required to file Form 1040?

Yes. Stop. Enter the amount from line 27 above on Form 1040, line 57. 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

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

Apartment, room, or suite no.

Employer's signature

Date

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.

Part III Figure Your Credit

10 If you checked (in Part I):

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

Did you check box 2, 4, 5, 6, or 9 in Part I? Yes No

You must complete line 11. Enter the amount from line 10 on line 12 and go to line 13.

11 If you checked:

- Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
Box 2, 4, or 9 in Part I, enter your taxable disability income.
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 page R-3.

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 2001:

- a Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security. See page R-3.
b Nontaxable veterans' pensions and Any other pension, annuity or disability benefit that is excluded from income under any other provision of law. See page R-3.

c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.

14 Enter the amount from Form 1040, line 34.

15 If you checked (in Part I):

Box 1 or 2 \$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 45. But if this amount is more than the amount on Form 1040, line 42, minus any amount on line 43, or you are filing Form 2441, see page R-3 for the amount of credit you may take.

SCHEDULE SE (Form 1040) Self-Employment Tax

Department of the Treasury Internal Revenue Service (99) 2001 Attachment Sequence No 17
Name of person with self-employment income (as shown on Form 1040) Social security number of person with self-employment income

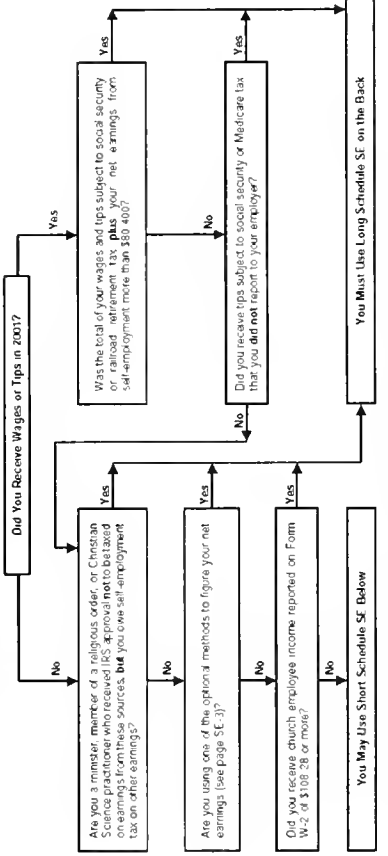
Who Must File Schedule SE

- 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 53.

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



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

Table with 5 rows and 6 columns for calculating self-employment tax. Includes instructions for net farm profit, net profit, net earnings from self-employment, and deduction for one-half of self-employment tax.

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.

Table with 12 rows and 2 columns: Description of expenses and Amount. Includes items like Net farm profit, Net profit or loss, and Net church employee income.

1 Net farm profit or (loss) from Schedule F, line 3b, 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.

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 nondarm optional method. See page SE-3.

3 Combine lines 1 and 2. 4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3. 4b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here. c 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 page SE-1 for definition of church employee income. 5a Enter your church employee income from Form W-2. Caution. See page SE-1 for definition of church employee income. 5b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-. 6 Net earnings from self-employment. Add lines 4c and 5b. 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 2001. 8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. 8b Unreported tips subject to social security tax (from Form 4137, line 9). 9 Add lines 8a and 8b. 9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. 10 Multiply the smaller of line 6 or line 9 by 12.4% (.124). 11 Multiply line 6 by 2.9% (.029). 12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 53.

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)
Farm Optional Method. You may use this method only if:
• Your gross farm income was not more than \$2,400 or
• Your net farm profits were less than \$1,733.
14 Maximum income for optional methods. 1,500.00
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.

Nonfarm Optional Method. You may use this method only if:
• Your net nonfarm profits were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and
• 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 Subtract line 15 from line 14.
17 Enter the smaller of two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above.

From Sch. E, 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 15a, and Sch. K-1 (Form 1065-B), box 9 From Sch. E, line 35, and Sch. K-1 (Form 1065), line 15a From Sch. C, line 7, Sch. C-EZ, line 1, Sch. K-1 (Form 1065), line 15c, and Sch. K-1 (Form 1065-B), box 3

Schedule SE (Form 1040) 2001

Form 2106 Employee Business Expenses and Reimbursements
Step 1 Enter Your Expenses
Table with 6 columns: Description, Column A (Other Than Meals and Entertainment), Column B (Meals and Entertainment). Includes items like Vehicle expense, Parking fees, Travel expense, Business expenses, Meals and entertainment expenses, and Total expenses.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1
Table with 7 columns: Description, Column A, Column B, Column C, Column D, Column E, Column F. Includes item: Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2.

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)
Table with 8 columns: Description, Column A, Column B, Column C, Column D, Column E, Column F, Column G. Includes item: 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.

For Paperwork Reduction Act Notice, see instructions.
Cat No 11700N
Form 2106 (2001) (Rev. 3-2002)

Department of the Treasury, Internal Revenue Service (501)(c)(3) shown on Form 1040. Attach to Form 1040. See separate instructions.

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.)

Table with 6 columns: (a) Care provider's name, (b) Address, (c) Identifying number, (d) Amount paid, (e) Social security number.

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 57.

Part III Credit for Child and Dependent Care Expenses

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

Table with 6 columns: (a) Qualifying person's name, (b) Identifying number, (c) Qualified expenses, (d) Amount paid, (e) Social security number.

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.

4 Enter your earned income.

5 If married filing a joint return, enter your spouse's earned income.

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.

Table with 2 columns: Over, But not over. Rows for various income ranges and decimal amounts.

9 Multiply line 6 by the decimal amount on line 8.

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

Table with 3 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 11-17 for general info, 18-21 for personal use.

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

Section C—Actual Expenses

Table with 3 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 22-28 for actual expenses.

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

Table with 3 columns: (a) Vehicle 1, (b) Vehicle 2. Rows 29-38 for depreciation.

OMB No. 1545-0045

2001

Department of the Treasury
Internal Revenue Service (99)

Form 3800 General Business Credit

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

Form 3800

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Identifying number

Part I Tentative Credit

- 1a Current year investment credit (Form 3468, Part I)
- 1b Current year work opportunity credit (Form 5884, Part I)
- 1c Current year welfare-to-work credit (Form 8861, Part I)
- 1d Current year credit for alcohol used as fuel (Form 6478)
- 1e Current year credit for increasing research activities (Form 6765, Part I)
- 1f Current year low-income housing credit (Form 8586, Part I)
- 1g Current year enhanced oil recovery credit (Form 8830, Part I)
- 1h Current year disabled access credit (Form 8826, Part I)
- 1i Current year renewable electricity production credit (Form 8835, Part I)
- 1j Current year Indian employment credit (Form 8845, Part I)
- 1k Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846, Part I)
- 1l Current year orphan drug credit (Form 8820, Part I)
- 1m Current year new markets credit (Form 8874, Part I)
- 1n Current year credit for contributions to selected community development corporations (Form 8847, Part I)
- 1o Current year trans-Alaska pipeline liability fund credit (see instructions)
- 1p Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))
- 2 Current year general business credit. Add lines 1a through 1p
- 3 Passive activity credits included on line 2 (see instructions)
- 4 Subtract line 3 from line 2
- 5 Carryforward of general business credit to 2001 (see instructions)
- 6 Carryforward of general business credit to 2001. See instructions for the schedule to attach
- 7 Carryback of general business credit from 2002 (see instructions)
- 8 Tentative general business credit. Add lines 4 through 7

Part II General Business Credit Limitation Based on Amount of Tax

- 9 Regular tax before credits (see instructions)
- 10 Alternative minimum tax (see instructions)
- 11 Add lines 9 and 10
- 12a Foreign tax credit
- 12b Credit for child and dependent care expenses (Form 2441, line 9)
- 12c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)
- 12d Education credits (Form 8863, line 18)
- 12e Rate reduction credit (Form 1040, line 47)
- 12f Child tax credit (Form 1040, line 48)
- 12g Mortgage interest credit (Form 8336, line 11)
- 12h Adoption credit (Form 8839, line 14)
- 12i District of Columbia first-time homebuyer credit (Form 8859, line 11)
- 12j Possessions tax credit (Form 5735, line 17 or 27)
- 12k Credit for fuel from a nonconventional source
- 12l Qualified electric vehicle credit (Form 8834, line 20)
- 12m Add lines 12a through 12l
- 13 Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a.
- 14 Tentative minimum tax (see instructions)
- 15 Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-
- 16 Enter 25% (25) of the excess, if any, of line 15 over \$5,000 (see instructions)
- 17 Enter the greater of line 14 or line 16
- 18a Subtract line 17 from line 13. If zero or less, enter -0-
- 18b Enter the smaller of line 8 or line 18a. **Individuals, estates, and trusts:** See instructions for 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 18b instructions if there has been an ownership change, acquisition, or reorganization
- 18c Suspended research credit allowed for the current year (see instructions)
- 18d General business credit allowed for the current year. Subtract line 18c from line 18b. Enter here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return.

Page 2

Form 2441 (2001)

Part III Dependent Care Benefits

- 10 Enter the total amount of dependent care benefits you received for 2001. 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 2001 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. If you were required to enter your spouse's earned income on line 16, 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 12. 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 2000 expenses in 2001, 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 (2001)

Part I Alternative Minimum Taxable Income

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 21% of Form 1040, line 34.	2
3	Taxes. Enter the amount from Schedule A (Form 1040), line 9.	3
4	Enter the amount from line 18a, plus the amount from line 23 that is not attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990).	4
5	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).	5
6	Return of taxes. Enter any tax refund from Form 1040, line 10 or line 21.	6
7	Investment interest. Enter the difference between regular tax and AMT deduction.	7
8	Post-1986 depreciation. Enter the difference between regular tax and AMT depreciation.	8
9	Adjusted gain or loss. Enter the 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 the 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 income from private activity bonds issued after August 7, 1996.	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 (for 1987)	
d	Installation sales	
e	Intangible drilling costs	
f	Large partnerships	
g	Long-term contracts	
h	Loss limitations	
i	Mining costs	
j	Patron's adjustment	
k	Pitulation 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
16	Enter the amount from Form 1040, line 37. If less than zero, enter as a (loss).	16
17	Enter as a positive amount any net operating loss deduction from Form 1040, line 21.	17
18	If Form 1040, line 34, is over \$132,950 (over \$66,475 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 \$173,000, see page 7 of the instructions.)	21

Part II 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 23		
Single or head of household	\$112,500	\$35,750
Married filing jointly or qualifying widow(er)	150,000	49,000
Married filing separately	75,000	24,500
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 and stop here.	23
24	Go to Part III of Form 6251 to figure line 24 if you reported capital gain distributions directly on Form 1040, line 13, or you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (as required for the AMT, if necessary). All others: If line 23 is \$175,000 or less (\$87,500 or less if married, filing jointly), multiply line 23 by 26%. Otherwise, multiply line 23 by 28% (28 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	Alternative 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 43).	27
28	Alternative minimum tax. Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 41.	28

Schedule A—Repeal by the Revenue Reconciliation Act of 1990—Only Applicable to C Corporations

20	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).	20
21	Tentative minimum tax (from line 14).	21
22	Multiply line 21 by 25% (.25).	22
23	Enter the amount from line 18a.	23
24	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).	24
25	Subtract line 24 from line 23. If zero or less, enter -0-.	25
26	Subtract line 25 from line 20. If zero or less, enter -0-.	26
27	For purposes of this line only, refigure the amount on Form 4626, line 11, by using zero on Form 4626, line 6, and enter the result here.	27
28	Multiply line 27 by 10% (.10).	28
29	Net income tax (from line 13).	29
30	Enter the amount from line 18b.	30
31	Subtract line 30 from line 29.	31
32	Subtract line 28 from line 31.	32
33	Enter the smallest of line 22, line 26, or line 32.	33
34	Subtract line 33 from line 21.	34
35	Enter the greater of line 16 or line 34.	35
36	Subtract line 35 from line 29. Also enter this amount on line 18b instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 18b.	36

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 this information 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 information are confidential, as required by Code section 6103.

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

Preparing and sending the form to the IRS 1 hr., 19 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 **8582**

Passive Activity Loss Limitations

OMB No. 1545-1018

2001

Department of the Treasury
Internal Revenue Service

See separate instructions
Attach to Form 1040 or Form 1041

Attachment No. **88**

Identifying number

Page **2**

Part III Line 24 Computation Using Maximum Capital Gains Rates

Caution If you did not complete Part II 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 33, or line 9 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as required for the AMT, if necessary) (see page 8 of the instructions)	
31	Enter the amount from Schedule D (Form 1040), line 19 (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 23, or line 4 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (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 28, or line 16 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as required for the regular tax) (see page 8 of the instructions)	
38	Enter the smallest of line 29, line 30, or line 37. If zero, go to line 44	
39	Enter your qualified 5-year gain, if any, from Schedule D (Form 1040), line 29 (as required for the AMT, if necessary) (see page 8 of the instructions)	
40	Enter the smaller of line 38 or line 39	
41	Multiply line 40 by 8% (.08)	
42	Subtract line 40 from line 38	
43	Multiply line 42 by 10% (.10)	
44	Enter the smaller of line 29 or line 30	
45	Enter the amount from line 39	
46	Subtract line 45 from line 44	
47	Multiply line 46 by 20% (.20)	
48	If line 31 is zero or blank, skip lines 48 through 51 and go to line 52. Otherwise, go to line 48.	
49	Add lines 35, 38, and 46	
50	Subtract line 49 from line 48	
51	Multiply line 50 by 25% (.25)	
52	Add lines 36, 41, 43, 47, and 51	
53	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	
54	Enter the smaller of line 52 or line 53 here and on line 24	

Form **6251** (2001)

Part I 2001 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 8 before completing Part I Rental Real Estate Activities With Active Participation (For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 3 of the instructions.)

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

All Other Passive Activities

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

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. Report the losses on the forms and schedules normally used. 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 8 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	4
5	Enter \$150,000. If married filing separately, see page 8	5
6	Enter modified adjusted gross income, but not less than zero (see page 8)	6
7	Subtract line 6 from line 5	7
8	Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 9	8
9	Enter the smaller of line 4 or line 8	9

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10
11	Total losses allowed from all passive activities for 2001. Add lines 9 and 10. See page 11 to find out how to report the losses on your tax return.	11

Form **8582** (2001)

Form **6251** (2001)

Form 8582 (2001) Caution: The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 8).

Table with columns: Name of activity, Current year (a) Net income, (b) Net loss, (c) Unallowed loss, Prior years (c) Unallowed loss, Overall gain or loss (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 8).

Table with columns: Name of activity, Current year (a) Net income, (b) Net loss, (c) Unallowed loss, Prior years (c) Unallowed loss, Overall gain or loss (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 9).

Table with columns: Name of activity, Form or schedule to be reported on (a) Loss, (b) Ratio, (c) Special allowances, (d) Subtract column (e) from column (a).

Total. Enter on Form 8582, line 9.

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

Table with columns: Name of activity, Form or schedule to be reported on (a) Loss, (b) Ratio, (c) Unallowed loss.

Total. Enter on Form 8582, line 9.

Worksheet 5—Allowed Losses (See page 9).

Table with columns: Name of activity, Form or schedule to be reported on (a) Loss, (b) Unallowed loss, (c) Allowed loss.

Total. Enter on Form 8582, line 9.

Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See page 10).

Table with columns: Name of Activity, (a), (b), (c) Ratio, (d) Unallowed loss, (e) Allowed loss. Includes sub-sections for Form or Schedule To Be Reported on: 1a, b, c.

Total. Enter on Form 8582, line 9.

OMB No. 1545-1128
2001
Also see
Sequencia No. 40

Form 8814
Parents' Election To Report
Child's Interest and Dividends

Department of the Treasury
Internal Revenue Service

See instructions below and on back.
Attach to parents' Form 1040 or Form 1040NR.

Your social security number

Caution: The Federal income tax on your child's income, including capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax Benefits You May Not Take** on the back.

A Child's name (first, initial, and last) B Child's social security number

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

Part I Child's Interest and Dividends To Report on Your Return

- 1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-DIV, see the instructions.
- b Enter your child's tax-exempt interest. Do not include this amount on line 1a.
- 2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions.
- 3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions.
- 4 Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report the income.
- 5 Base amount.
- 6 Subtract line 5 from line 4. If you checked the box on line C above or if you entered an amount on line 3, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 7 below.

Part II Tax on the First \$1,500 of Child's Interest and Dividends

7	Amount not taxed	75.00	0.00
8	Subtract line 7 from line 4. If the result is zero or less, enter -0-		
9	Tax. Is the amount on line 8 less than \$7,500? <input type="checkbox"/> No. Enter \$75 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (1/10). Enter the result here and see the Note below.		

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 40, or Form 1040NR, line 39. Be sure to check box a on Form 1040, line 40, or Form 1040NR, line 39.

General Instructions

- Purpose of Form:** Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions:
 - Was under age 14 on January 1, 2002
 - Is required to file a 2001 return
 - Had income only from interest and dividends, including Alaska Permanent Fund dividends
 - Had gross income for 2001 that was less than \$7,500.
 - Had no estimated tax payments for 2001 (including any overpayment of tax from his or her 2000 return applied to 2001 estimated tax)
- Qualify To Make the Election below How To Make the Election.** To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.
- Parents Who Qualify To Make the Election.** You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply:
 - You are filing a joint return for 2001 with the child's other parent
 - You and the child's other parent were married to each other but file separate estimated tax
- Had no Federal income tax withheld** from his or her income.
- You must also qualify.** See **Parents Who Qualify To Make the Election below How To Make the Election.** To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.
- Parents Who Qualify To Make the Election.** You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply:
 - You are filing a joint return for 2001 with the child's other parent
 - You and the child's other parent were married to each other but file separate estimated tax

returns for 2001 and you had the higher taxable income
• You were unmarried, treated as unmarried for Federal income tax purposes, or separated under a court order or separate living arrangement. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

(Continued)

Form 8814 (2001)

Cat. No. 10156J

For Paperwork Reduction Act Notices, see back of form.

Part III Line 11 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Schedule D (Form 1040) for 2000 because you reported capital gain distributions directly on Form 1040, line 7, see the instructions before you complete this part. If you file lines 20 through 27 of that Schedule D before completing this part, Form 1040, line 20 through 27 of that Schedule D before completing this part. For an estate or trust that did not complete Part V of the 2000 Schedule D (Form 1041), complete lines 19 through 26 of that Schedule D before completing this part.

27	Enter the amount from line 10		
28	Enter the amount from your 2000 Schedule D (Form 1040) line 27 (or 2000 Schedule D (Form 1041), line 26)	28	
29	Enter the amount from your 2000 Schedule D (Form 1040) line 25 (or 2000 Schedule D (Form 1041), line 24)	29	
30	Add lines 28 and 29	30	
31	Enter the amount from your 2000 Schedule D (Form 1040) line 22 (or 2000 Schedule D (Form 1041) line 21)	31	
32	Enter the smaller of line 30 or line 31	32	
33	Subtract line 32 from line 27. If zero or less, enter -0-	33	
34	Multiply line 33 by 28% (.28) if line 33 is \$175,000 or less; if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 2000; or \$87,500 or less if married filing separately for 2000. Otherwise, multiply line 33 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 2000; or \$1,750 if married filing separately for 2000	34	
35	Enter the amount from your 2000 Schedule D (Form 1040) line 36 (or 2000 Schedule D (Form 1041) line 35). If you did not complete Part IV of your 2000 Schedule D (Form 1040) (Part V of the 2000 Schedule D (Form 1041) for an estate or trust), enter -0-	35	
36	Enter the smallest of line 27, line 28, or line 35	36	
37	Multiply line 36 by 10% (.10)	37	
38	Enter the smaller of line 27 or line 28	38	
39	Enter the amount from line 36	39	
40	Subtract line 39 from line 38	40	
41	Multiply line 40 by 20% (.20)	41	
If line 29 is zero or blank, skip lines 42 through 46 and go to line 46.			
42	Enter the amount from line 27	42	
43	Add lines 33, 36, and 40	43	
44	Subtract line 43 from line 42	44	
45	Multiply line 44 by 25% (.25)	45	
46	Add lines 34, 37, 41, and 45	46	
47	Multiply line 27 by 26% (.26) if line 27 is \$175,000 or less; if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 2000; or \$87,500 or less if married filing separately for 2000. Otherwise, multiply line 27 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 2000; or \$1,750 if married filing separately for 2000	47	
48	Enter the smaller of line 46 or line 47, and on line 11	48	

Form 8801 (2001)

Section 6

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- Classified by:
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- Classified by:
 - Marital status 1.3
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- Definitionpg 100
- Reported on:
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- Classified by:
 - Size of adjusted gross income 1.4
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- Classified by:
 - Size of adjusted gross income 1.4
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- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 3.3
- Definitionpg 100
- Reported on returns with itemized deductions classified by marital status 2.2
- Time series, 1997-2001 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
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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
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(See Modified taxable income)

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- Classified by:
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- Definitionpg 101
- Reported on:

- Returns with modified taxable income ... 3.1
- Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Time series, 1997-2001 A

Income tax before credits

- Classified by:
 - Size of adjusted gross income 1.4
- Definitionpg 101
- Reported on:
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Income tax less credits

- Time series, 1997-2001 A

Income tax withheld

- Classified by:
 - Marital status 1.3
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 - Classified by marital status 2.2
- Time series, 1997-2001 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 101
- Reported on:
 - Returns with itemized deductions
 - Classified by marital status 2.2
- Time series, 1997-2001 A

Individual retirement arrangement (IRA) taxable distributions

- Classified by:
 - Marital status 1.3
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 - Returns with itemized deductions 2.1
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- Classified by marital status1.3
- Definitionpg 102
- Reported on:
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(See Taxable interest received)

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- Classified by:
 - Marital status..... 2.2
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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, 1997-2001 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)

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- 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
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- Definitionpg 103
- Reported on returns with itemized deductions 2.2
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- Classified by marital status 1.3
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Nondeductible passive losses

(See also Rent and royalty net income or loss)

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(See also Taxable returns)

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Adjusted gross income	2.3
Type of exemption and marital status	2.4
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O

Other adjustments

(See also Statutory adjustments)

Classified by:	
Size of adjusted gross income	1.4
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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

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Reported on:

Returns with itemized deductions 2.1

Classified by marital status 2.2

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Classified by:

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(See also Taxes paid deduction)

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(See Contributions deduction)

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(See also Credit to 2000 estimated tax)

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(See Exemptions)

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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

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Reported on:

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Passive activity losses

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Payment with request for extension of filing time

Classified by:

Size of adjusted gross income 3.3

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Payments to a Keogh plan

Classified by:

Marital status 1.3

Size of adjusted gross income 1.4

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Reported on:

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- Classified by:
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- Classified by size of adjusted gross
 - Income and 1979 concept B
- Description pg 11

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- Description pg 109

Royalty net income or loss

- Classified by:
 - Size of adjusted gross income 1.4
- Definition pg 109

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
- Definition pg 110
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Time series, 1997-2001 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 110
- 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 111
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by marital status 2.2
- Time series, 1997-2001 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
- Time series, 1997-2001 A

Self-employed health insurance deduction

- Classified by:
 - Marital status 1.3
 - Size of adjusted gross income 1.4
- Definition pg 111
- Time series, 1997-2001 A

Self-employment tax

(See also Deduction of self-employment tax)

- Changes in law pg 11
- Classified by:
 - Size of adjusted gross income 3.3
- Definition pg 111
- Time series, 1997-2001 A

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	Returns with total income tax	3.2
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Type of exemption	2.4	Size of income	
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Short-term capital gain or loss		Social security benefits	
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Type of exemption	2.4	Returns with itemized deductions	2.1
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Classified by marital status	2.2	Sources of data	
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Classified by:		Spouse IRA	
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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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Reported on:

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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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Reported on:

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Classified by marital status 2.2

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Type of adjustment 1.4

Student loan interest deduction

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Marital status 1.3

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Reported on:

Returns with itemized deductions

Classified by marital status 2.2

Time series, 1997-2001 A

Type of adjustment..... 1.4

Surviving spouses, returns of

(See also Marital filing status)

Classified by:

Each rate at which tax was computed 3.6

Marginal tax rate 3.4

Sources of income 1.3

Size of adjusted gross income 1.2

Type of exemption 2.4

Reported on returns with itemized

deductions classified by marital status 2.2

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, 1997-2001 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

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Reported on:

Returns with itemized deductions

Classified by marital status 2.2

Time series, 1997-2001 A

Tax generated

Classified by:

Each rate at which tax was computed 3.6

Marginal tax rate 3.4

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Size of adjusted gross income..... 3.5

Tax generated at specified rate 3.5

Definition pg 114

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
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		Definition	pg 115
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(See also specific type)		Classified by:	
Classified by:		Marital status	1.3
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Classified by marital status	2.2	Classified by marital status	2.2
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Definition	pg 115	taxable distributions)	
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		(See Pensions and annuities)	
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Definition	pg 115	Classified by:	
Reported on returns with itemized		Accumulated size of AGI	1.1
Deductions	2.1	Size of adjusted gross	
		Income	1.1,1.2,1.4,2.3,3.3
		Reported on:	
		Returns with itemized deductions	2.1
Tax rates		Taxable social security	
(See Income tax withheld)		Time series, 1997-2001	A
Tax withheld			
(See Income tax withheld)			
Tax-exempt interest			
Classified by:			
Marital status	1.3		
Size of adjusted gross income	1.4		
Definition	pg 115		
Reported on:			

Taxes paid deduction

- Classified by marital status 1.3
- Definition pg 116
- 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, 1997-2001 A

Total income

- Definition pg 116

Total income, net gain less loss

- Time series, 1997-2001 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 116
- 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 116
- 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, 1997-2001 A
- Type of deduction 2.1

Total miscellaneous deductions

(See miscellaneous deductions)

Total payments

- Time series, 1997-2001 A

Total rent and royalty income or loss

- Definition pg 117
- Classified by:
 - Size of adjusted gross income.....1.4

Total standard deduction

(See Standard deduction)

- Time series, 1997-2001 A

Total statutory adjustments

(See Statutory adjustments)

- Time series, 1997-2001 A

Total tax credits

(See Tax credits)

- Definition pg 117

Total tax liability

(See Tax liability)

- Definition pg 117

Type of tax computation

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- Income 3.1
- Definition pg 118

U**Unemployment compensation**

Classified by:

- Marital status 1.3
- Size of adjusted gross income 1.4
- Definition pg 118
- Reported on:
 - Returns with itemized deductions 2.1

Classified by marital status 2.2
Time series, 1997-2001 A

Unreimbursed employee business expense

(See also Miscellaneous itemized deductions and
employee business expense)

Definition pg 118

Reported on returns with itemized

Deductions 2.1

